

EMERGE

England & Wales · Charity number 1121927

Details

Status Registered

Legal form Trust

Registered 2007-12-11

Register [View on the Charity Commission register](#)

Contact

Address 37 Grove Avenue
Coombe Dingle
Bristol
BS9 2RP

Phone 07932691729

Email info@emerge-bristol.co.uk

Website www.emerge-bristol.co.uk

Activities

Objects: 2.2.1 THE RELIEF OF POVERTY, HARDSHIP AND DISTRESS AND THE RELIEF OF SICKNESS AMONG PERSONS SUFFERING THE EFFECTS OF SUBSTANCE ABUSE OR DEPENDENCY, THEIR FAMILIES AND CARERS, BY THE ESTABLISHMENT AND SUPPORT OF A CENTRE FOR SUPPORT, ADVICE, TREATMENT AND AT THE DISCRETION OF THE TRUSTEES OF ACCOMMODATION FOR THOSE IN NEED; 2.2.2 THE ADVANCEMENT OF EDUCATION AMONG THE PUBLIC GENERALLY AND, IN PARTICULARLY BUT NOT BY WAY OF LIMITATION, AMONG THOSE SUFFERING THE EFFECTS OF SUBSTANCE ABUSE OR DEPENDENCY BY THE PROVISION OF INFORMATION ON ALL ASPECTS OF SUBSTANCE ABUSE AND ITS EFFECTS AND BY THE PROVISION OF TRAINING OR RETRAINING OPPORTUNITIES FOR SUFFERERS; 2.2.3 TO ADVANCE EDUCATION PRIMARILY BUT NOT EXCLUSIVELY FOR THE BENEFIT OF THE RESIDENTS OF PROPERTIES OWNED OR MANAGED BY THE CHARITY; AND 2.2.4 TO PROVIDE OR ASSIST IN THE PROVISION OF RECREATIONAL FACILITIES FOR THE PUBLIC AT LARGE AND/OR THOSE WHO, BY REASON OF THEIR YOUNG AGE, INFIRMITY OR DISABLEMENT, POVERTY OR OTHER SOCIAL AND ECONOMIC CIRCUMSTANCES HAVE NEED OF SUCH FACILITIES BEING PRIMARILY BUT NOT LIMITED TO RESIDENTS OF PROPERTIES OWNED OR MANAGED BY THE CHARITY. 2.2.5 THE RELIEF OF POVERTY, HARDSHIP AND DISTRESS BY THE PROVISION OF ACCOMMODATION TO HOMELESS PERSONS IN THE BRISTOL AREA WHETHER THEY ARE SUFFERING FROM THE EFFECTS OF SUBSTANCE ABUSE OR DRUG DEPENDENCY OR NOT.

Activities: Provision of accommodation and help for individuals with special needs.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, Accommodation/housing, Economic/community Development/employment
- **Who:** People With Disabilities

Geography

- **Area of benefit:** AVON - BRISTOL
- Bristol City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	-	-	-	-
2024-03-31	£369,772	£307,534	-	-
2023-03-31	£355,551	£422,252	-	-
2022-03-31	£333,012	£415,366	-	-
2021-03-31	£236,988	£324,129	-	-
2020-03-31	£349,307	£371,353	-	-
2019-03-31	£345,015	£291,520	-	-

Trustees

Name	Role	Appointed
CHRISTINA LESLEY LIAS		2011-04-12
Melanie Norfolk		2025-12-02
Sharon Jeanette Limbert		2024-08-06
samantha christine weeks		2024-08-06

EMERGE

England & Wales - Charity number 1121927

Accounts

REGISTERED CHARITY NUMBER: 1121927

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31st March 2024
for
Emerge

OCG Accountants Ltd
Biz Hub Tees Valley
Belasis Hall Technology Park
Coxwold Way
Billingham
Co. Durham
TS23 4EA

Emerge

Contents of the Financial Statements
for the Year Ended 31st March 2024

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Emerge
Report of the Trustees
for the Year Ended 31st March 2024

The trustees present their report with the financial statements of the charity for the year ended 31st March 2024. The trustees have adopted the provisions of 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 charity's objectives are the relief of poverty hardship and distress and the relief of sickness among persons suffering the effects of substance abuse or dependency.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

The main activities undertaken by the charity are the provision of accommodation and help for individuals with a wide range of issues, including homelessness, alcohol and substance misuse and addiction by encouraging them to progress towards independence.

FINANCIAL REVIEW

Going concern

The Trustees have acknowledged that since the death of Mr Phillips in 2024, the Charity has struggled to meet its contractual requirements both in terms of loan repayments and income.

Other challenges have arisen during the past two years which were unforeseen at the time of Mr Phillips' death.

With this in mind, Mr Phillips' Estate has put in place a policy of liquidating several properties that he owned, including some of the ones used by the Charity.

This will lead to loans that are owed to the Charity being repaid as well as less pressure on cashflow going forward.

The completion of these sales is expected in Q1 of 2026 and further updates will be given in the 2026 accounts.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Key management remuneration

No employees have received remuneration greater than £60,000.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1121927

Principal address

37 Grove Avenue
Coombe Dingle
Bristol
BS9 2RP

Emerge

Report of the Trustees for the Year Ended 31st March 2024

Trustees

G Phillips (deceased 9.6.23)
C L Lias

Trustees' Report

For the year ended 31 March 2024

Reference and Administrative Details

Charity Name: Emerge Charity

Governing Document: Trust Deed

Trustees during the period:

- o Christina Lias (Trustee)
- o Adam Rutherford (Acting / Temporary Trustee during the period)

Structure, Governance and Management

Emerge Charity is governed by its Trust Deed and managed by the Trustees, who are responsible for the strategic direction, governance, and financial oversight of the charity. During the financial year 2023-2024, Christina Lias served as Trustee, with Adam Rutherford acting as a temporary stand-in trustee to ensure continuity of governance.

During the year, the Trustees identified the need to strengthen governance arrangements and agreed that the charity would seek to recruit three additional trustees during 2024 to broaden skills, experience, and resilience within the Board.

Objectives and Activities

The charity exists to provide meaningful support, connection, and stability for individuals who are vulnerable or socially isolated. A central focus of Emerge's work is to create a safe, welcoming environment that promotes wellbeing, community, and recovery.

A key weekly activity remains the Monday morning coffee morning, which continues to be well attended by clients and forms the heart of community life within the service. These sessions provide routine, social connection, and a supportive environment where individuals feel safe and valued.

The coffee morning is led by Rosie from the Salvation Army, whose involvement continues to be highly valued. Feedback from clients and those involved indicates that the coffee morning is a positive and inclusive space where people feel comfortable and supported.

Reflection on the Charity's Development

During the year, Trustees and staff reflected on the lasting impact of the charity's founder, Gerry Phillips, and acknowledged the significant change felt since his passing. While his absence continues to be deeply felt, the charity remains committed to honouring his legacy by maintaining Emerge's core purpose and values.

Emerge continues to operate as an abstinence-based charity, with a clear focus on saving lives, promoting recovery, and providing a supportive community for those who need it most.

Future Plans

Looking ahead, the Trustees' priorities include:

- o Recruiting additional trustees to strengthen governance and sustainability
- o Developing structured fundraising initiatives in collaboration with clients
- o Maintaining and strengthening the coffee morning as a cornerstone activity
- o Preserving the charity's founding ethos while ensuring long-term stability

Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' Report and financial statements in accordance with applicable law and regulations. The Trustees confirm that the report has been prepared in accordance with the Charities Act and relevant accounting standards.

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Report of the Trustees
for the Year Ended 31st March 2024

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Paul Sparks

Cheney & Co

310 Wellingborough Road

Northampton

NN1 4EP

Approved by order of the board of trustees on 19/5/26 and signed on its behalf by:

C Lias

C L Lias - Trustee

Independent Examiner's Report to the Trustees of
Emerge

Independent examiner's report to the trustees of Emerge

I report to the charity trustees on my examination of the accounts of Emerge (the Trust) for the year ended 31st March 2024.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement - matters of concern identified

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

I have completed my examination.

During the review of the financial statements there has been some confusion of the payment of the PAYE, which due to the death of one of the trustees has not been paid for earlier years. The balance outstanding at 31st March 2024 was £64,604. The HMRC have tried to chase with regards to this, but had been ringing the deceased trustee. This has now been discussed with the remaining trustees, who are now in discussion with the HMRC to resolve the matter. These financial statements do not reflect any adjustment should the charity not be supported with paying the PAYE arrears or any interest that might be levied for this outstanding debt.

I confirm that no other matters have come to my attention that give me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (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.

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.



P A Sparks
The Institute of Chartered Accountants in England and Wales

Cheney & Co
310 Wellingborough Road
Northampton
NN1 4EP

Date: 19/5/26

Emerge

Statement of Financial Activities
for the Year Ended 31st March 2024

		2024 Unrestricted fund £	2023 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Other trading activities	2	<u>369,772</u>	<u>355,551</u>
EXPENDITURE ON			
Raising funds	3	238,237	139,100
Other		<u>69,297</u>	<u>283,152</u>
Total		<u>307,534</u>	<u>422,252</u>
NET INCOME/(EXPENDITURE)		62,238	(66,701)
RECONCILIATION OF FUNDS			
Total funds brought forward		(213,287)	(146,586)
TOTAL FUNDS CARRIED FORWARD		<u>(151,049)</u>	<u>(213,287)</u>

The notes form part of these financial statements

Emerge

Balance Sheet
31st March 2024

	Notes	2024 Unrestricted fund £	2023 Total funds £
FIXED ASSETS			
Tangible assets	6	1,547	2,276
CURRENT ASSETS			
Debtors	7	12,055	493,101
Cash at bank	8	<u>79,998</u>	<u>2,121</u>
		92,053	495,222
CREDITORS			
Amounts falling due within one year	9	<u>(232,214)</u>	<u>(678,398)</u>
NET CURRENT ASSETS/(LIABILITIES)		<u>(140,161)</u>	<u>(183,176)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		(138,614)	(180,900)
CREDITORS			
Amounts falling due after more than one year	10	<u>(12,435)</u>	<u>(32,387)</u>
NET ASSETS/(LIABILITIES)		<u>(151,049)</u>	<u>(213,287)</u>
FUNDS	12		
Unrestricted funds		<u>(151,049)</u>	<u>(213,287)</u>
TOTAL FUNDS		<u>(151,049)</u>	<u>(213,287)</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 19/5/26 and were signed on its behalf by:

C Lias
C L Lias - Trustee

The notes form part of these financial statements

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Notes to the Financial Statements for the Year Ended 31st March 2024

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statements of the charity, which is a public benefit entity under FRS 102, 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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The financial statements are presented in pounds sterling (£), which is the charity's functional currency.

INCOME

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

EXPENDITURE

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

TANGIBLE FIXED ASSETS

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - 33% on cost

TAXATION

The charity is exempt from tax on its charitable activities.

FUND ACCOUNTING

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

HIRE PURCHASE AND LEASING COMMITMENTS

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

PENSION COSTS AND OTHER POST-RETIREMENT BENEFITS

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

GOING CONCERN

The charity's financial statements have been prepared on the going concern basis, and in the opinion of the Trustees, the charity will continue to trade for a period of twelve months following the approval of these financial statements and continuing to receive the support of the creditors.

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Notes to the Financial Statements - continued
for the Year Ended 31st March 2024

2. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Income	<u>369,772</u>	<u>355,551</u>

3. RAISING FUNDS

RAISING DONATIONS AND LEGACIES

	2024	2023
	£	£
Support costs	<u>(4,500)</u>	<u>-</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2024 nor for the year ended 31st March 2023.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 31st March 2024 nor for the year ended 31st March 2023.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Other trading activities	<u>355,551</u>
EXPENDITURE ON	
Raising funds	139,100
Other	<u>283,152</u>
Total	<u>422,252</u>
NET INCOME/(EXPENDITURE)	(66,701)
RECONCILIATION OF FUNDS	
Total funds brought forward	(146,586)
TOTAL FUNDS CARRIED FORWARD	<u>(213,287)</u>

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Notes to the Financial Statements - continued
for the Year Ended 31st March 2024

6. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1st April 2023 and 31st March 2024	<u>5,905</u>	<u>1,718</u>	<u>7,623</u>
DEPRECIATION			
At 1st April 2023	3,971	1,376	5,347
Charge for year	<u>387</u>	<u>342</u>	<u>729</u>
At 31st March 2024	<u>4,358</u>	<u>1,718</u>	<u>6,076</u>
NET BOOK VALUE			
At 31st March 2024	<u>1,547</u>	<u>-</u>	<u>1,547</u>
At 31st March 2023	<u>1,934</u>	<u>342</u>	<u>2,276</u>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Other debtors	-	493,101
Prepayments and accrued income	<u>12,055</u>	<u>-</u>
	<u>12,055</u>	<u>493,101</u>

8. CASH AT BANK

Cash at bank and in hand comprises cash held on deposit with banks and available on demand.

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Bank loans and overdrafts (see note 11)	10,000	-
Taxation and social security	64,604	37,837
Other creditors	<u>157,610</u>	<u>640,561</u>
	<u>232,214</u>	<u>678,398</u>

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Notes to the Financial Statements - continued
for the Year Ended 31st March 2024

10. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2024	2023
	£	£
Bank loans (see note 11)	<u>12,435</u>	<u>32,387</u>

11. LOANS

An analysis of the maturity of loans is given below:

	2024	2023
	£	£
Amounts falling due within one year on demand:		
Bank loans	<u>10,000</u>	<u>-</u>
Amounts falling between one and two years:		
Bank loans - 1-2 years	<u>12,435</u>	<u>32,387</u>

12. MOVEMENT IN FUNDS

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	(213,287)	62,238	(151,049)
TOTAL FUNDS	<u>(213,287)</u>	<u>62,238</u>	<u>(151,049)</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	369,772	(307,534)	62,238
TOTAL FUNDS	<u>369,772</u>	<u>(307,534)</u>	<u>62,238</u>

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	(146,586)	(66,701)	(213,287)
TOTAL FUNDS	<u>(146,586)</u>	<u>(66,701)</u>	<u>(213,287)</u>

Emerge

Notes to the Financial Statements - continued
for the Year Ended 31st March 2024

12. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	355,551	(422,252)	(66,701)
TOTAL FUNDS	<u>355,551</u>	<u>(422,252)</u>	<u>(66,701)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.22 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	(146,586)	(4,463)	(151,049)
TOTAL FUNDS	<u>(146,586)</u>	<u>(4,463)</u>	<u>(151,049)</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	725,323	(729,786)	(4,463)
TOTAL FUNDS	<u>725,323</u>	<u>(729,786)</u>	<u>(4,463)</u>

13. RELATED PARTY DISCLOSURES

At the year end the charity owed £128,763 (2023: £233,156) to Acorn Care Providers Ltd, a company that one of the Trustees is a director.

At the year end the charity owed £8,154 (2023: £173,937) to Top Drawer Properties Ltd, a company that one of the Trustees is a director.

At the year end the charity owed £11,000 (2023: £145,850) to Cherry Orchards Care Ltd, a company that one of the Trustees is a director.

Since the death of Mr G Phillips terms are yet to be agreed on the above loans. There are no security or guarantees on these loans.

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Detailed Statement of Financial Activities
for the Year Ended 31st March 2024

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Other trading activities		
Income	<u>369,772</u>	<u>355,551</u>
Total incoming resources	369,772	355,551
EXPENDITURE		
Other trading activities		
Pensions	58	-
Other operating leases	<u>36,300</u>	<u>139,100</u>
	36,358	139,100
Other		
Repairs and renewals	50,461	57,858
Professional fees	1,374	930
Bank loan interest	749	863
Interest payable	<u>12,849</u>	<u>2,510</u>
	65,433	62,161
Support costs		
Management		
Wages	104,886	141,206
Social security	5,648	-
Pensions	2,095	-
Rates and water	23,062	1,307
Insurance	3,983	7,647
Light and heat	47,224	39,562
Telephone	9,164	4,511
Postage and stationery	-	17
Sundries	1,289	-
Travelling	572	14,074
Computer costs	<u>120</u>	<u>120</u>
	198,043	208,444
Finance		
Bank charges	432	882
Other		
Subscriptions	875	5,112
Fixtures and fittings	387	484
Computer equipment	<u>342</u>	<u>344</u>
	1,604	5,940

This page does not form part of the statutory financial statements

Emerge

Detailed Statement of Financial Activities
for the Year Ended 31st March 2024

	2024	2023
	£	£
Other		
Governance costs		
Accountancy	<u>5,664</u>	<u>5,725</u>
Total resources expended	<u>307,534</u>	<u>422,252</u>
Net income/(expenditure)	<u>62,238</u>	<u>(66,701)</u>

This page does not form part of the statutory financial statements

EMERGE

England & Wales - Charity number 1121927

Accounts

EMERGE ANNUAL REPORT 2022/3

Hello everyone,

I am extremely saddened to begin this report with the devastating news that our Chair and founder, Mr Gerry Phillips sadly died in June of last year after battling a serious illness. He leaves behind his partner and their two sons, twins, aged just sixteen.

As you can imagine, family, friends, colleagues and our service users, current and former, are all still coming to terms with the loss, and it is crucial we do all we can to keep his legacy going. Terry Craddock remains at the helm, and continues to guide the project through this challenging and difficult time, admirably.

Gerry set up Emerge as a non-commissioned service, allowing us greater flexibility in what we do best, providing excellent support services to anyone who may need it. Supporting individuals to turn their lives around, into something more purposeful and productive. Remaining non-commissioned allows us to accept service users from outside of the Bristol area and we are therefore not limited with who we can provide both accommodation and support to.

We have also introduced a coffee morning on Mondays, where our clients and sometimes a family member can come along to see the support we offer and the work we do. This additional support also gives clients from different houses a chance to mix and meet up and widen their support network. This has been incredibly successful and we would like to thank all those who help and support us with the provision of this service.

We can see first-hand, on what a difference Emerge makes to those we support, and from the feedback we receive, and the former clients who remain in Bristol, Emerge has clearly had a positive impact on hundreds of service users since we were established, with many going on to do great things both in and out of this field of work.

Understandably, this report has been extremely difficult to compile, and we will therefore keep it fairly brief. I would however, like to finish with a heartfelt thank you to everyone who has played a part over the past year, in keeping Emerge, a first-class service on track, with their continued support, enabling us to remain committed to improving the lives and outcomes of our service users, their families and the wider community.

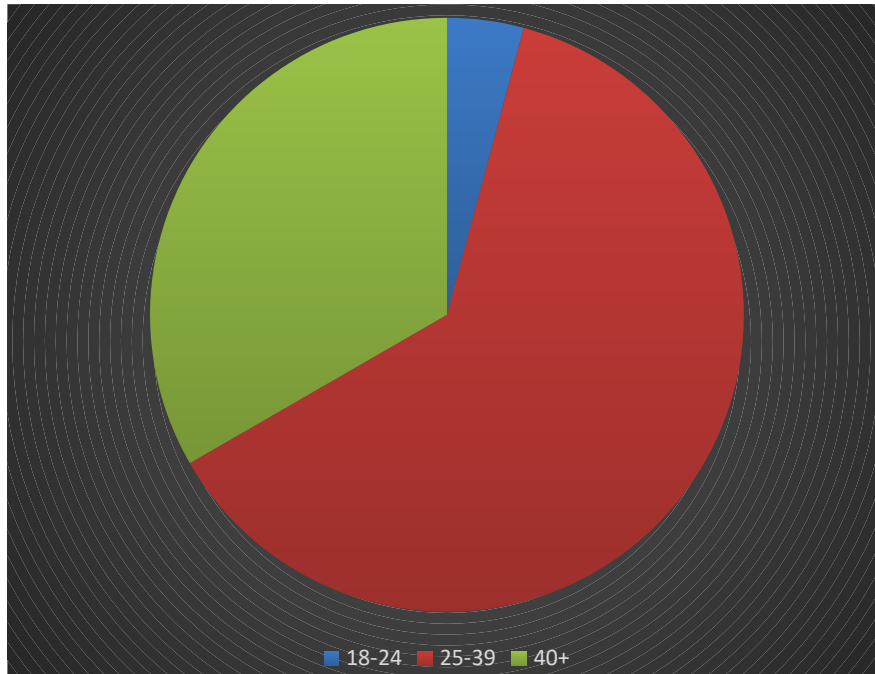
Tina Lias,

Temporary Chair.

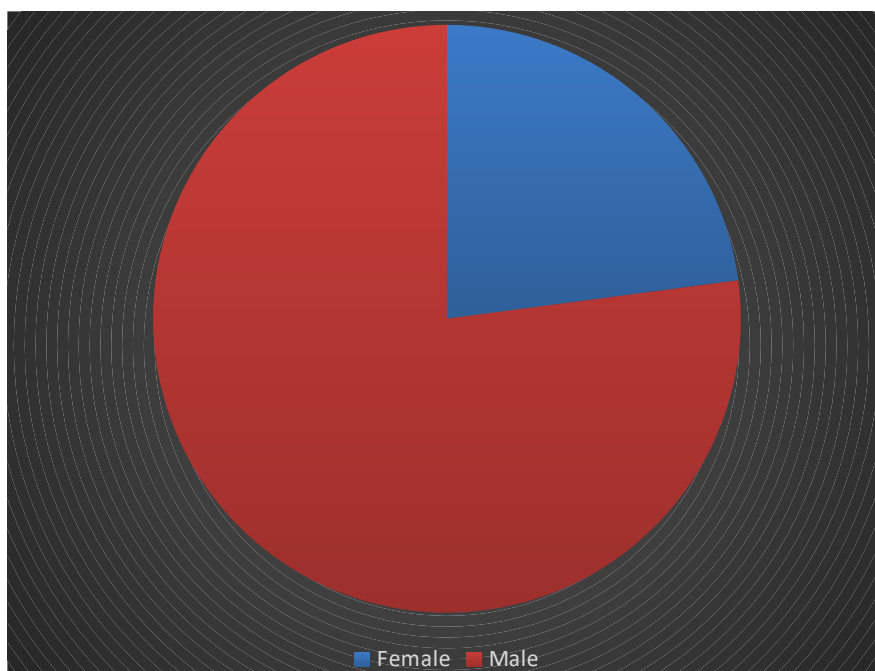
Emerge annual report: 2022-23

Total clients: (38) Broken down by characteristics.

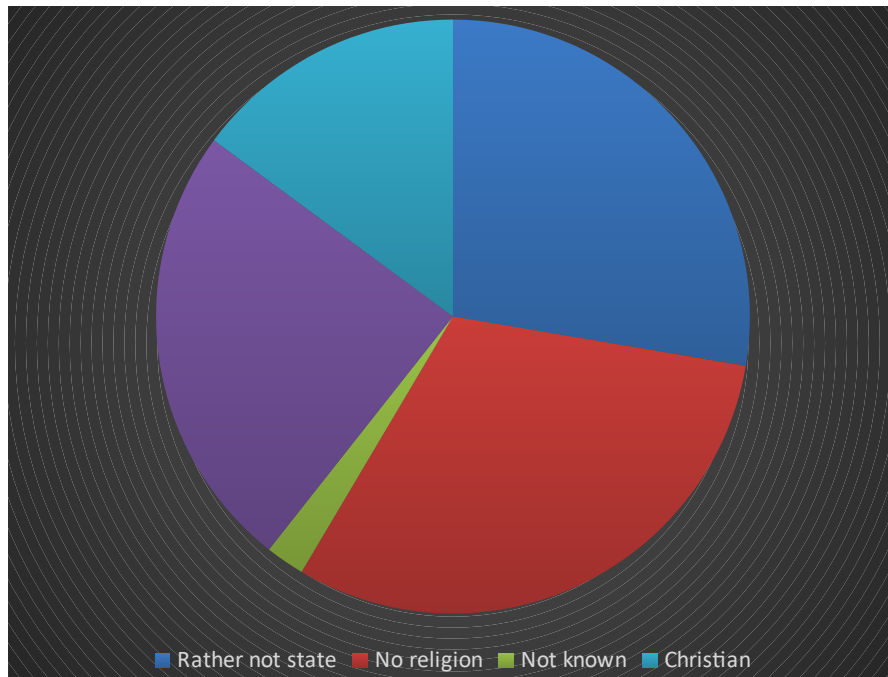
Age:



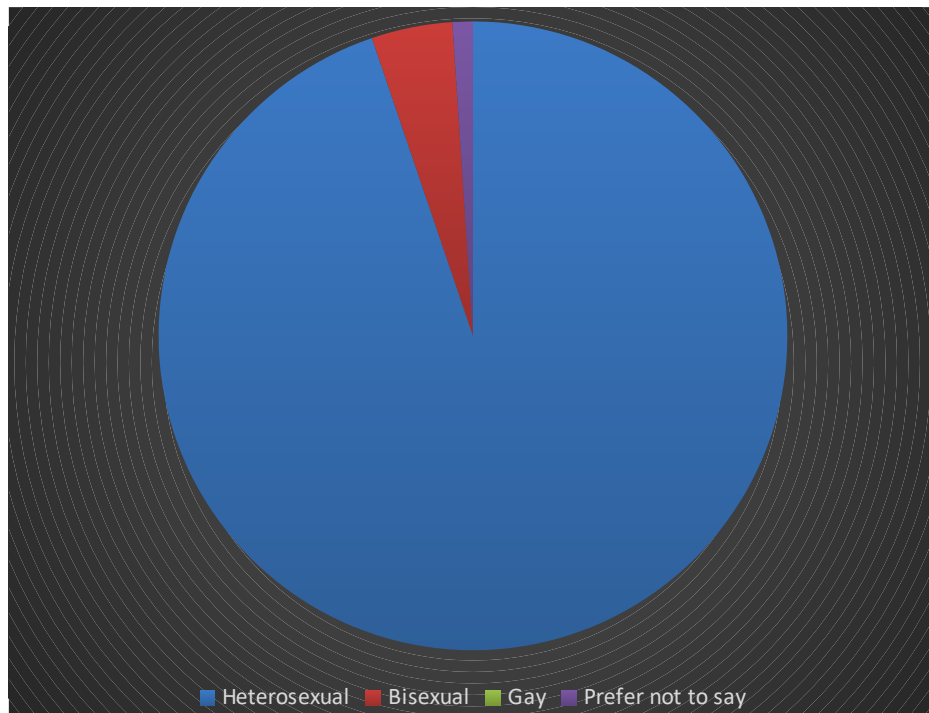
Gender:



Religion:



Sexuality:



Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31st March 2023
for
Emerge

OCG Accountants Ltd
Biz Hub Tees Valley
Belasis Hall Technology Park
Coxwold Way
Billingham
Co. Durham
TS23 4EA

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for the Year Ended 31st March 2023

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Report of the Trustees
for the Year Ended 31st March 2023

The trustees present their report with the financial statements of the charity for the year ended 31st March 2023. The trustees have adopted the provisions of 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 charity's objectives are the relief of poverty hardship and distress and the relief of sickness among persons suffering the effects of substance abuse or dependency.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1121927

Principal address

37 Grove Avenue
Coombe Dingle
Bristol
BS9 2RP

Trustees

G Phillips (deceased 9.6.23)
C L Lias

Independent Examiner

Christopher Bailey
OCG Accountants Ltd
Biz Hub Tees Valley
Belasis Hall Technology Park
Coxwold Way
Billingham
Co. Durham
TS23 4EA

Approved by order of the board of trustees on and signed on its behalf by:

.....
Trustee

Independent Examiner's Report to the Trustees of
Emerge

Independent examiner's report to the trustees of Emerge

I report to the charity trustees on my examination of the accounts of Emerge (the Trust) for the year ended 31st March 2023.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

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

I have completed my examination. I confirm that no material 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (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.

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.

Christopher Bailey

OCG Accountants Ltd
Biz Hub Tees Valley
Belasis Hall Technology Park
Coxwold Way
Billingham
Co. Durham
TS23 4EA

Date:

Statement of Financial Activities
for the Year Ended 31st March 2023

		2023 Unrestricted fund £	2022 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Other trading activities	2	355,551	333,012
EXPENDITURE ON			
Raising funds		139,100	139,200
Other		283,152	276,166
Total		422,252	415,366
NET INCOME/(EXPENDITURE)		(66,701)	(82,354)
RECONCILIATION OF FUNDS			
Total funds brought forward		(146,586)	(64,232)
TOTAL FUNDS CARRIED FORWARD		(213,287)	(146,586)

Emerge

Balance Sheet
31st March 2023

		2023 Unrestricted fund £	2022 Total funds £
	Notes		
FIXED ASSETS			
Tangible assets	5	2,276	3,104
CURRENT ASSETS			
Debtors	6	493,101	118,254
Cash at bank		2,121	3,095
		<u>495,222</u>	<u>121,349</u>
CREDITORS			
Amounts falling due within one year	7	(678,398)	(228,539)
		<u>(183,176)</u>	<u>(107,190)</u>
NET CURRENT ASSETS/(LIABILITIES)			
		(180,900)	(104,086)
CREDITORS			
Amounts falling due after more than one year	8	(32,387)	(42,500)
		<u>(213,287)</u>	<u>(146,586)</u>
NET ASSETS/(LIABILITIES)			
		<u>(213,287)</u>	<u>(146,586)</u>
FUNDS	10		
Unrestricted funds		(213,287)	(146,586)
TOTAL FUNDS		<u>(213,287)</u>	<u>(146,586)</u>

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:

.....
Trustee

The notes form part of these financial statements

Notes to the Financial Statements
for the Year Ended 31st March 2023

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statements of the charity, which is a public benefit entity under FRS 102, 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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

INCOME

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

EXPENDITURE

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

TANGIBLE FIXED ASSETS

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - 33% on cost

TAXATION

The charity is exempt from tax on its charitable activities.

FUND ACCOUNTING

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

HIRE PURCHASE AND LEASING COMMITMENTS

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Notes to the Financial Statements - continued
for the Year Ended 31st March 2023

2. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Income	<u>355,551</u>	<u>333,012</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2023 nor for the year ended 31st March 2022.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 31st March 2023 nor for the year ended 31st March 2022.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Other trading activities	<u>333,012</u>
EXPENDITURE ON	
Raising funds	139,200
Other	<u>276,166</u>
Total	<u>415,366</u>
NET INCOME/(EXPENDITURE)	(82,354)
RECONCILIATION OF FUNDS	
Total funds brought forward	(64,232)
TOTAL FUNDS CARRIED FORWARD	<u>(146,586)</u>

Notes to the Financial Statements - continued
for the Year Ended 31st March 2023

5. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1st April 2022 and 31st March 2023	5,905	1,718	7,623
DEPRECIATION			
At 1st April 2022	3,487	1,032	4,519
Charge for year	484	344	828
At 31st March 2023	3,971	1,376	5,347
NET BOOK VALUE			
At 31st March 2023	1,934	342	2,276
At 31st March 2022	2,418	686	3,104

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Other debtors	493,101	118,254

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Taxation and social security	37,837	10,530
Other creditors	640,561	218,009
	678,398	228,539

8. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2023 £	2022 £
Bank loans (see note 9)	32,387	42,500

9. LOANS

An analysis of the maturity of loans is given below:

	2023 £	2022 £
Amounts falling between one and two years:		
Bank loans - 1-2 years	32,387	42,500

Notes to the Financial Statements - continued
for the Year Ended 31st March 2023

10. MOVEMENT IN FUNDS

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	(146,586)	(66,701)	(213,287)
TOTAL FUNDS	<u>(146,586)</u>	<u>(66,701)</u>	<u>(213,287)</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	355,551	(422,252)	(66,701)
TOTAL FUNDS	<u>355,551</u>	<u>(422,252)</u>	<u>(66,701)</u>

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	(64,232)	(82,354)	(146,586)
TOTAL FUNDS	<u>(64,232)</u>	<u>(82,354)</u>	<u>(146,586)</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	333,012	(415,366)	(82,354)
TOTAL FUNDS	<u>333,012</u>	<u>(415,366)</u>	<u>(82,354)</u>

Notes to the Financial Statements - continued
for the Year Ended 31st March 2023

10. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.21 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	(64,232)	(149,055)	(213,287)
TOTAL FUNDS	<u>(64,232)</u>	<u>(149,055)</u>	<u>(213,287)</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	688,563	(837,618)	(149,055)
TOTAL FUNDS	<u>688,563</u>	<u>(837,618)</u>	<u>(149,055)</u>

11. RELATED PARTY DISCLOSURES

The following transactions were made between this charity and other companies in which a trustee has a participating interest.

Amount owed to Acorn Care Providers Limited £233,156 (2022 - £135,856)

Amount owed to Top Drawer Properties Limited £173,937 (2022 - £1,731)

Amount owed to Cherry Orchards Care Limited £145,850 (2022 - £72,500)

Detailed Statement of Financial Activities
for the Year Ended 31st March 2023

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Other trading activities		
Income	355,551	333,012
Total incoming resources	355,551	333,012
EXPENDITURE		
Other trading activities		
Other operating leases	139,100	139,200
Other		
Repairs and renewals	57,858	142,921
Training	-	8,000
Professional fees	930	4,657
Bank loan interest	863	870
Interest payable	2,510	-
	62,161	156,448
Support costs		
Management		
Wages	141,206	57,616
Rates and water	1,307	5,278
Insurance	7,647	1,142
Light and heat	39,562	23,407
Telephone	4,511	4,857
Postage and stationery	17	35
Sundries	-	829
Travelling	14,074	15,601
Computer costs	120	2,417
	208,444	111,182
Finance		
Bank charges	882	873
Other		
Subscriptions	5,112	795
Fixtures and fittings	484	605
Computer equipment	344	344
	5,940	1,744
Governance costs		
Accountancy	5,725	5,919

This page does not form part of the statutory financial statements

Emerge

Detailed Statement of Financial Activities
for the Year Ended 31st March 2023

	2023 £	2022 £
Total resources expended	422,252	415,366
Net expenditure	(66,701)	(82,354)

This page does not form part of the statutory financial statements

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31st March 2023
for
Emerge

OCG Accountants Ltd
Biz Hub Tees Valley
Belasis Hall Technology Park
Coxwold Way
Billingham
Co. Durham
TS23 4EA

Contents of the Financial Statements
for the Year Ended 31st March 2023

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Notes to the Financial Statements	5 to 9
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Report of the Trustees
for the Year Ended 31st March 2023

The trustees present their report with the financial statements of the charity for the year ended 31st March 2023. The trustees have adopted the provisions of 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 charity's objectives are the relief of poverty hardship and distress and the relief of sickness among persons suffering the effects of substance abuse or dependency.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1121927

Principal address

37 Grove Avenue
Coombe Dingle
Bristol
BS9 2RP

Trustees

G Phillips (deceased 9.6.23)
C L Lias

Independent Examiner

Christopher Bailey
OCG Accountants Ltd
Biz Hub Tees Valley
Belasis Hall Technology Park
Coxwold Way
Billingham
Co. Durham
TS23 4EA

Approved by order of the board of trustees on and signed on its behalf by:

.....
Trustee

Independent Examiner's Report to the Trustees of
Emerge

Independent examiner's report to the trustees of Emerge

I report to the charity trustees on my examination of the accounts of Emerge (the Trust) for the year ended 31st March 2023.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

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

I have completed my examination. I confirm that no material 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (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.

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.

Christopher Bailey

OCG Accountants Ltd
Biz Hub Tees Valley
Belasis Hall Technology Park
Coxwold Way
Billingham
Co. Durham
TS23 4EA

Date:

Statement of Financial Activities
for the Year Ended 31st March 2023

		2023 Unrestricted fund £	2022 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Other trading activities	2	355,551	333,012
EXPENDITURE ON			
Raising funds		139,100	139,200
Other		283,152	276,166
Total		422,252	415,366
NET INCOME/(EXPENDITURE)		(66,701)	(82,354)
RECONCILIATION OF FUNDS			
Total funds brought forward		(146,586)	(64,232)
TOTAL FUNDS CARRIED FORWARD		(213,287)	(146,586)

Emerge

Balance Sheet
31st March 2023

		2023 Unrestricted fund £	2022 Total funds £
	Notes		
FIXED ASSETS			
Tangible assets	5	2,276	3,104
CURRENT ASSETS			
Debtors	6	493,101	118,254
Cash at bank		2,121	3,095
		495,222	121,349
CREDITORS			
Amounts falling due within one year	7	(678,398)	(228,539)
NET CURRENT ASSETS/(LIABILITIES)		(183,176)	(107,190)
TOTAL ASSETS LESS CURRENT LIABILITIES		(180,900)	(104,086)
CREDITORS			
Amounts falling due after more than one year	8	(32,387)	(42,500)
NET ASSETS/(LIABILITIES)		(213,287)	(146,586)
FUNDS	10		
Unrestricted funds		(213,287)	(146,586)
TOTAL FUNDS		(213,287)	(146,586)

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:

.....
Trustee

The notes form part of these financial statements

Notes to the Financial Statements
for the Year Ended 31st March 2023

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statements of the charity, which is a public benefit entity under FRS 102, 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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

INCOME

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

EXPENDITURE

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

TANGIBLE FIXED ASSETS

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - 33% on cost

TAXATION

The charity is exempt from tax on its charitable activities.

FUND ACCOUNTING

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

HIRE PURCHASE AND LEASING COMMITMENTS

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Notes to the Financial Statements - continued
for the Year Ended 31st March 2023

2. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Income	<u>355,551</u>	<u>333,012</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2023 nor for the year ended 31st March 2022.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 31st March 2023 nor for the year ended 31st March 2022.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Other trading activities	<u>333,012</u>
EXPENDITURE ON	
Raising funds	139,200
Other	<u>276,166</u>
Total	<u>415,366</u>
NET INCOME/(EXPENDITURE)	(82,354)
RECONCILIATION OF FUNDS	
Total funds brought forward	(64,232)
TOTAL FUNDS CARRIED FORWARD	<u>(146,586)</u>

Notes to the Financial Statements - continued
for the Year Ended 31st March 2023

5. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1st April 2022 and 31st March 2023	5,905	1,718	7,623
DEPRECIATION			
At 1st April 2022	3,487	1,032	4,519
Charge for year	484	344	828
At 31st March 2023	3,971	1,376	5,347
NET BOOK VALUE			
At 31st March 2023	1,934	342	2,276
At 31st March 2022	2,418	686	3,104

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Other debtors	493,101	118,254

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Taxation and social security	37,837	10,530
Other creditors	640,561	218,009
	678,398	228,539

8. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2023 £	2022 £
Bank loans (see note 9)	32,387	42,500

9. LOANS

An analysis of the maturity of loans is given below:

	2023 £	2022 £
Amounts falling between one and two years:		
Bank loans - 1-2 years	32,387	42,500

Notes to the Financial Statements - continued
for the Year Ended 31st March 2023

10. MOVEMENT IN FUNDS

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	(146,586)	(66,701)	(213,287)
TOTAL FUNDS	<u>(146,586)</u>	<u>(66,701)</u>	<u>(213,287)</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	355,551	(422,252)	(66,701)
TOTAL FUNDS	<u>355,551</u>	<u>(422,252)</u>	<u>(66,701)</u>

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	(64,232)	(82,354)	(146,586)
TOTAL FUNDS	<u>(64,232)</u>	<u>(82,354)</u>	<u>(146,586)</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	333,012	(415,366)	(82,354)
TOTAL FUNDS	<u>333,012</u>	<u>(415,366)</u>	<u>(82,354)</u>

Notes to the Financial Statements - continued
for the Year Ended 31st March 2023

10. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.21 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	(64,232)	(149,055)	(213,287)
TOTAL FUNDS	<u>(64,232)</u>	<u>(149,055)</u>	<u>(213,287)</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	688,563	(837,618)	(149,055)
TOTAL FUNDS	<u>688,563</u>	<u>(837,618)</u>	<u>(149,055)</u>

11. RELATED PARTY DISCLOSURES

The following transactions were made between this charity and other companies in which a trustee has a participating interest.

Amount owed to Acorn Care Providers Limited £233,156 (2022 - £135,856)

Amount owed to Top Drawer Properties Limited £173,937 (2022 - £1,731)

Amount owed to Cherry Orchards Care Limited £145,850 (2022 - £72,500)

Detailed Statement of Financial Activities
for the Year Ended 31st March 2023

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Other trading activities		
Income	355,551	333,012
Total incoming resources	355,551	333,012
EXPENDITURE		
Other trading activities		
Other operating leases	139,100	139,200
Other		
Repairs and renewals	57,858	142,921
Training	-	8,000
Professional fees	930	4,657
Bank loan interest	863	870
Interest payable	2,510	-
	62,161	156,448
Support costs		
Management		
Wages	141,206	57,616
Rates and water	1,307	5,278
Insurance	7,647	1,142
Light and heat	39,562	23,407
Telephone	4,511	4,857
Postage and stationery	17	35
Sundries	-	829
Travelling	14,074	15,601
Computer costs	120	2,417
	208,444	111,182
Finance		
Bank charges	882	873
Other		
Subscriptions	5,112	795
Fixtures and fittings	484	605
Computer equipment	344	344
	5,940	1,744
Governance costs		
Accountancy	5,725	5,919

This page does not form part of the statutory financial statements

Emerge

Detailed Statement of Financial Activities
for the Year Ended 31st March 2023

	2023 £	2022 £
Total resources expended	422,252	415,366
Net expenditure	(66,701)	(82,354)

This page does not form part of the statutory financial statements

EMERGE

England & Wales - Charity number 1121927

Accounts

EMERGE ANNUAL REPORT 2022

Hello everyone,

Emerge being a non-commissioned service, continues to punch well above its weight, doing what it does best, providing first-class support to those who desperately need it. Supporting Men and Women in our community who want to turn their lives around, into something more meaningful and productive. As with all the other services here in Bristol, Covid was a very difficult time, and the initial pandemic, and the following fallout is thankfully waning and unlike last year, it is now having very little impact on Emerge.

Being non-commissioned, means having limited resources, that must be prioritised for our residents. And inevitably, that can result in the plight of the families and loved ones we support here in Emerge often being overlooked. Their pain and experience of addiction can be just as overwhelming as those we directly support. We often hear from a family member, following an admission, it will have been 'the first good night's sleep' they may have had for many months. Believing that the dreaded phone call or knock on the door was destined for them, which we know is devastatingly all too common for those with a family member in the grip of any addiction.

Their relief is self-evident, as is their gratitude when a loved one arrives into Emerge. The relationships and families being rebuilt here, bare testimony to the support and guidance Emerge continues to deliver to those we accommodate. Thankfully, in Bristol, we do have agencies providing specific support for those family members who desperately need it.

*For more info on all related addiction services and for family members, please visit: [Bristol.gov.uk](https://bristol.gov.uk) and search the relevant issues.

Regarding our short to mid-term future, as with previous years, there will be the inevitable challenges and uncertainties, but as ever it will be our resourcefulness as much as our resources that will see us through. We witness first hand, on a daily basis just what a difference Emerge makes to those we support and from the feedback we receive from family members and referrers, and the wider support community, Emerge has clearly had a positive impact on supported housing as a whole.

As always, no Trustee Annual Report is complete without a big thank you to all of our volunteers, staff, and Trustees, for their continued support, without which the delivery of these vital services would be impossible. And not forgetting the trust from all of our referrers, enabling us to remain committed to improving the lives and outcomes of our residents, their families and the ultimately, wider community.

Gerry Phillips
Chair. On behalf of the board

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31st March 2022
for
Emerge

OCG Accountants Ltd
Biz Hub Tees Valley
Belasis Hall Technology Park
Coxwold Way
Billingham
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TS23 4EA

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for the Year Ended 31st March 2022

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Report of the Trustees
for the Year Ended 31st March 2022

The trustees present their report with the financial statements of the charity for the year ended 31st March 2022. The trustees have adopted the provisions of 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 charity's objectives are the relief of poverty hardship and distress and the relief of sickness among persons suffering the effects of substance abuse or dependency.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1121927

Principal address

37 Grove Avenue
Coombe Dingle
Bristol
BS9 2RP

Trustees

G Phillips (deceased 9.6.23)
C L Lias

Independent Examiner

Christopher Bailey
OCG Accountants Ltd
Biz Hub Tees Valley
Belasis Hall Technology Park
Coxwold Way
Billingham
Co. Durham
TS23 4EA

Approved by order of the board of trustees on and signed on its behalf by:

.....
Trustee

Independent Examiner's Report to the Trustees of
Emerge

Independent examiner's report to the trustees of Emerge

I report to the charity trustees on my examination of the accounts of Emerge (the Trust) for the year ended 31st March 2022.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

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

I have completed my examination. I confirm that no material 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (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.

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.

Christopher Bailey

OCG Accountants Ltd
Biz Hub Tees Valley
Belasis Hall Technology Park
Coxwold Way
Billingham
Co. Durham
TS23 4EA

Date:

Emerge

Statement of Financial Activities
for the Year Ended 31st March 2022

		2022 Unrestricted fund £	2021 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Other trading activities	2	333,012	236,988
EXPENDITURE ON			
Raising funds		139,200	269,030
Other		276,166	55,099
Total		415,366	324,129
NET INCOME/(EXPENDITURE)		(82,354)	(87,141)
RECONCILIATION OF FUNDS			
Total funds brought forward		(64,232)	22,909
TOTAL FUNDS CARRIED FORWARD		(146,586)	(64,232)

The notes form part of these financial statements

Emerge

Balance Sheet
31st March 2022

		2022 Unrestricted fund £	2021 Total funds £
	Notes		
FIXED ASSETS			
Tangible assets	5	3,104	4,053
CURRENT ASSETS			
Debtors	6	118,254	29,354
Cash at bank		3,095	37,739
		121,349	67,093
CREDITORS			
Amounts falling due within one year	7	(228,539)	(85,378)
NET CURRENT ASSETS/(LIABILITIES)		(107,190)	(18,285)
TOTAL ASSETS LESS CURRENT LIABILITIES		(104,086)	(14,232)
CREDITORS			
Amounts falling due after more than one year	8	(42,500)	(50,000)
NET ASSETS/(LIABILITIES)		(146,586)	(64,232)
FUNDS	10		
Unrestricted funds		(146,586)	(64,232)
TOTAL FUNDS		(146,586)	(64,232)

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:

.....
Trustee

The notes form part of these financial statements

Notes to the Financial Statements
for the Year Ended 31st March 2022

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statements of the charity, which is a public benefit entity under FRS 102, 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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

INCOME

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

EXPENDITURE

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

TANGIBLE FIXED ASSETS

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

TAXATION

The charity is exempt from tax on its charitable activities.

FUND ACCOUNTING

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

HIRE PURCHASE AND LEASING COMMITMENTS

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Notes to the Financial Statements - continued
for the Year Ended 31st March 2022

2. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Income	<u>333,012</u>	<u>236,988</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2022 nor for the year ended 31st March 2021.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 31st March 2022 nor for the year ended 31st March 2021.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Other trading activities	<u>236,988</u>
EXPENDITURE ON	
Raising funds	269,030
Other	<u>55,099</u>
Total	<u>324,129</u>
NET INCOME/(EXPENDITURE)	(87,141)
RECONCILIATION OF FUNDS	
Total funds brought forward	22,909
TOTAL FUNDS CARRIED FORWARD	<u><u>(64,232)</u></u>

Notes to the Financial Statements - continued
for the Year Ended 31st March 2022

5. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1st April 2021 and 31st March 2022	5,905	1,718	7,623
DEPRECIATION			
At 1st April 2021	2,882	688	3,570
Charge for year	605	344	949
At 31st March 2022	3,487	1,032	4,519
NET BOOK VALUE			
At 31st March 2022	2,418	686	3,104
At 31st March 2021	3,023	1,030	4,053

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Other debtors	118,254	29,354

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Taxation and social security	10,530	-
Other creditors	218,009	85,378
	228,539	85,378

8. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2022 £	2021 £
Bank loans (see note 9)	42,500	50,000

9. LOANS

An analysis of the maturity of loans is given below:

	2022 £	2021 £
Amounts falling between one and two years:		
Bank loans - 1-2 years	42,500	50,000

Notes to the Financial Statements - continued
for the Year Ended 31st March 2022

10. MOVEMENT IN FUNDS

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	(64,232)	(82,354)	(146,586)
TOTAL FUNDS	<u>(64,232)</u>	<u>(82,354)</u>	<u>(146,586)</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	333,012	(415,366)	(82,354)
TOTAL FUNDS	<u>333,012</u>	<u>(415,366)</u>	<u>(82,354)</u>

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	22,909	(87,141)	(64,232)
TOTAL FUNDS	<u>22,909</u>	<u>(87,141)</u>	<u>(64,232)</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	236,988	(324,129)	(87,141)
TOTAL FUNDS	<u>236,988</u>	<u>(324,129)</u>	<u>(87,141)</u>

Notes to the Financial Statements - continued
for the Year Ended 31st March 2022

10. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.20 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	22,909	(169,495)	(146,586)
TOTAL FUNDS	<u>22,909</u>	<u>(169,495)</u>	<u>(146,586)</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	570,000	(739,495)	(169,495)
TOTAL FUNDS	<u>570,000</u>	<u>(739,495)</u>	<u>(169,495)</u>

11. RELATED PARTY DISCLOSURES

The following transactions were made between this charity and other companies in which a trustee has a participating interest.

Amount owed to Acorn Care Providers Limited £135,856 (2021 - £64,356)

Amount owed to Top Drawer Properties Limited £1,731 (2021 - £7,331)

Amount owed to Cherry Orchards Care Limited £72,500 (2021 - £11,000)

Detailed Statement of Financial Activities
for the Year Ended 31st March 2022

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Other trading activities		
Income	333,012	236,988
Total incoming resources	333,012	236,988
EXPENDITURE		
Other trading activities		
Other operating leases	139,200	155,300
Other		
Repairs and renewals	142,921	54,820
Training	8,000	250
Professional fees	4,657	29
Bank loan interest	870	-
	156,448	55,099
Support costs		
Management		
Wages	57,616	46,124
Rates and water	5,278	8,582
Insurance	1,142	-
Light and heat	23,407	20,236
Telephone	4,857	3,768
Postage and stationery	35	275
Sundries	829	1,791
Travelling	15,601	16,363
Computer costs	2,417	2,607
	111,182	99,746
Finance		
Bank charges	873	505
Other		
Subscriptions	795	2,823
Fixtures and fittings	605	756
Computer equipment	344	344
	1,744	3,923
Governance costs		
Accountancy	5,919	9,556
Total resources expended	415,366	324,129
Net expenditure	(82,354)	(87,141)

This page does not form part of the statutory financial statements

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31st March 2022
for
Emerge

OCG Accountants Ltd
Biz Hub Tees Valley
Belasis Hall Technology Park
Coxwold Way
Billingham
Co. Durham
TS23 4EA

Contents of the Financial Statements
for the Year Ended 31st March 2022

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Notes to the Financial Statements	5 to 9
Detailed Statement of Financial Activities	10

Report of the Trustees
for the Year Ended 31st March 2022

The trustees present their report with the financial statements of the charity for the year ended 31st March 2022. The trustees have adopted the provisions of 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 charity's objectives are the relief of poverty hardship and distress and the relief of sickness among persons suffering the effects of substance abuse or dependency.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1121927

Principal address

37 Grove Avenue
Coombe Dingle
Bristol
BS9 2RP

Trustees

G Phillips (deceased 9.6.23)
C L Lias

Independent Examiner

Christopher Bailey
OCG Accountants Ltd
Biz Hub Tees Valley
Belasis Hall Technology Park
Coxwold Way
Billingham
Co. Durham
TS23 4EA

Approved by order of the board of trustees on and signed on its behalf by:

.....
Trustee

Independent Examiner's Report to the Trustees of
Emerge

Independent examiner's report to the trustees of Emerge

I report to the charity trustees on my examination of the accounts of Emerge (the Trust) for the year ended 31st March 2022.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

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

I have completed my examination. I confirm that no material 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (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.

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.

Christopher Bailey

OCG Accountants Ltd
Biz Hub Tees Valley
Belasis Hall Technology Park
Coxwold Way
Billingham
Co. Durham
TS23 4EA

Date:

Emerge

Statement of Financial Activities
for the Year Ended 31st March 2022

		2022 Unrestricted fund £	2021 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Other trading activities	2	333,012	236,988
EXPENDITURE ON			
Raising funds		139,200	269,030
Other		276,166	55,099
Total		415,366	324,129
NET INCOME/(EXPENDITURE)		(82,354)	(87,141)
RECONCILIATION OF FUNDS			
Total funds brought forward		(64,232)	22,909
TOTAL FUNDS CARRIED FORWARD		(146,586)	(64,232)

The notes form part of these financial statements

Emerge

Balance Sheet
31st March 2022

		2022 Unrestricted fund £	2021 Total funds £
	Notes		
FIXED ASSETS			
Tangible assets	5	3,104	4,053
CURRENT ASSETS			
Debtors	6	118,254	29,354
Cash at bank		3,095	37,739
		121,349	67,093
CREDITORS			
Amounts falling due within one year	7	(228,539)	(85,378)
NET CURRENT ASSETS/(LIABILITIES)		(107,190)	(18,285)
TOTAL ASSETS LESS CURRENT LIABILITIES		(104,086)	(14,232)
CREDITORS			
Amounts falling due after more than one year	8	(42,500)	(50,000)
NET ASSETS/(LIABILITIES)		(146,586)	(64,232)
FUNDS	10		
Unrestricted funds		(146,586)	(64,232)
TOTAL FUNDS		(146,586)	(64,232)

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:

.....
Trustee

The notes form part of these financial statements

Notes to the Financial Statements
for the Year Ended 31st March 2022

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statements of the charity, which is a public benefit entity under FRS 102, 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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

INCOME

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

EXPENDITURE

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

TANGIBLE FIXED ASSETS

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

TAXATION

The charity is exempt from tax on its charitable activities.

FUND ACCOUNTING

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

HIRE PURCHASE AND LEASING COMMITMENTS

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Notes to the Financial Statements - continued
for the Year Ended 31st March 2022

2. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Income	<u>333,012</u>	<u>236,988</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2022 nor for the year ended 31st March 2021.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 31st March 2022 nor for the year ended 31st March 2021.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Other trading activities	<u>236,988</u>
EXPENDITURE ON	
Raising funds	269,030
Other	<u>55,099</u>
Total	<u>324,129</u>
NET INCOME/(EXPENDITURE)	(87,141)
RECONCILIATION OF FUNDS	
Total funds brought forward	22,909
TOTAL FUNDS CARRIED FORWARD	<u><u>(64,232)</u></u>

Notes to the Financial Statements - continued
for the Year Ended 31st March 2022

5. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1st April 2021 and 31st March 2022	5,905	1,718	7,623
DEPRECIATION			
At 1st April 2021	2,882	688	3,570
Charge for year	605	344	949
At 31st March 2022	3,487	1,032	4,519
NET BOOK VALUE			
At 31st March 2022	2,418	686	3,104
At 31st March 2021	3,023	1,030	4,053

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Other debtors	118,254	29,354

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Taxation and social security	10,530	-
Other creditors	218,009	85,378
	228,539	85,378

8. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2022 £	2021 £
Bank loans (see note 9)	42,500	50,000

9. LOANS

An analysis of the maturity of loans is given below:

	2022 £	2021 £
Amounts falling between one and two years:		
Bank loans - 1-2 years	42,500	50,000

Notes to the Financial Statements - continued
for the Year Ended 31st March 2022

10. MOVEMENT IN FUNDS

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	(64,232)	(82,354)	(146,586)
TOTAL FUNDS	<u>(64,232)</u>	<u>(82,354)</u>	<u>(146,586)</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	333,012	(415,366)	(82,354)
TOTAL FUNDS	<u>333,012</u>	<u>(415,366)</u>	<u>(82,354)</u>

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	22,909	(87,141)	(64,232)
TOTAL FUNDS	<u>22,909</u>	<u>(87,141)</u>	<u>(64,232)</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	236,988	(324,129)	(87,141)
TOTAL FUNDS	<u>236,988</u>	<u>(324,129)</u>	<u>(87,141)</u>

Notes to the Financial Statements - continued
for the Year Ended 31st March 2022

10. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.20 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	22,909	(169,495)	(146,586)
TOTAL FUNDS	<u>22,909</u>	<u>(169,495)</u>	<u>(146,586)</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	570,000	(739,495)	(169,495)
TOTAL FUNDS	<u>570,000</u>	<u>(739,495)</u>	<u>(169,495)</u>

11. RELATED PARTY DISCLOSURES

The following transactions were made between this charity and other companies in which a trustee has a participating interest.

Amount owed to Acorn Care Providers Limited £135,856 (2021 - £64,356)

Amount owed to Top Drawer Properties Limited £1,731 (2021 - £7,331)

Amount owed to Cherry Orchards Care Limited £72,500 (2021 - £11,000)

Detailed Statement of Financial Activities
for the Year Ended 31st March 2022

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Other trading activities		
Income	333,012	236,988
Total incoming resources	333,012	236,988
EXPENDITURE		
Other trading activities		
Other operating leases	139,200	155,300
Other		
Repairs and renewals	142,921	54,820
Training	8,000	250
Professional fees	4,657	29
Bank loan interest	870	-
	156,448	55,099
Support costs		
Management		
Wages	57,616	46,124
Rates and water	5,278	8,582
Insurance	1,142	-
Light and heat	23,407	20,236
Telephone	4,857	3,768
Postage and stationery	35	275
Sundries	829	1,791
Travelling	15,601	16,363
Computer costs	2,417	2,607
	111,182	99,746
Finance		
Bank charges	873	505
Other		
Subscriptions	795	2,823
Fixtures and fittings	605	756
Computer equipment	344	344
	1,744	3,923
Governance costs		
Accountancy	5,919	9,556
Total resources expended	415,366	324,129
Net expenditure	(82,354)	(87,141)

This page does not form part of the statutory financial statements

EMERGE

England & Wales - Charity number 1121927

Accounts

EMEGE ANNUAL REPORT 2021

Hello everyone,

With the staff having steadied Emerge through some seriously choppy waters, with the countless trials and tribulations Covid brought on us. Overseeing and implementing new working practices, new programs, new ways of delivering support, etc. The Covid pandemic, has been one of the most testing times for Emerge since we began. We will therefore have our Covid response plan firmly at the ready, should another wave appear.

Our 1:1 support sessions and weekly house groups continue to run, although, we did see a slight rise in voids late last year and also earlier this year. In large part we believe due to the Covid's aftermath. Where our clients' external support structures were closed with some only returning to normal earlier this year. Particularly missed were the 12-step groups that our clients attend regularly and which is a great source of both support and fellowship.

Looking ahead, our priority remains to build on our foundations, proudly continuing to play a key role in addressing several of Bristol's challenges by accommodating and supporting those that require our services. The next few years will be challenging, with inflation continuing to creep up and the cost-of-living crisis firmly embedded. One of our financial challenges this year, will certainly be soaring energy prices, which have always been a significant expenditure on our annual income, so there remains enormous concern with what our future expenditure will look like.

Ultimately, though, we'll ensure that Emerge will overcome the many challenges that lay ahead, whilst continuing to serve the community and assist the main Rehab referrals from the West-Country that rely on us for safe, stable housing for their clients that have completed their programs, as well as providing much needed accommodation and support for those individuals here in Bristol, that often arrive malnourished, in poor health, mentally and physically. Street homeless, with little or no possessions, and no contact with family.

All of which we aim to reverse and remedy. Emerge houses can often be the first safe, stable environment these individuals may have had in several years. Affording them the opportunities to rebuild their lives and to put back in place that which was previously taken or given away. Rebuilding their lives, in order to become productive members of society. Our clients will remain at the centre of all that we aim to do.

As always, no Trustee Annual Report is complete without a big thank you to all of our volunteers, staff, and Trustees, for their continued support, without which the delivery of these vital services would be impossible. And not forgetting the trust from all of our referrers, enabling us to remain

committed to improving the lives and outcomes of our residents, their families and ultimately the wider community.

Gerry Phillips

Chair. On behalf of the board

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31st March 2021
for
Emerge

OCG Accountants Ltd
Biz Hub Tees Valley
Belasis Hall Technology Park
Coxwold Way
Billingham
Co. Durham
TS23 4EA

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for the Year Ended 31st March 2021

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Report of the Trustees
for the Year Ended 31st March 2021

The trustees present their report with the financial statements of the charity for the year ended 31st March 2021. The trustees have adopted the provisions of 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 charity's objectives are the relief of poverty hardship and distress and the relief of sickness among persons suffering the effects of substance abuse or dependency.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1121927

Principal address

37 Grove Avenue
Coombe Dingle
Bristol
BS9 2RP

Trustees

G Phillips (deceased 9.6.23)
C L Lias

Independent Examiner

Christopher Bailey
OCG Accountants Ltd
Biz Hub Tees Valley
Belasis Hall Technology Park
Coxwold Way
Billingham
Co. Durham
TS23 4EA

Approved by order of the board of trustees on and signed on its behalf by:

.....
Trustee

Independent Examiner's Report to the Trustees of
Emerge

Independent examiner's report to the trustees of Emerge

I report to the charity trustees on my examination of the accounts of Emerge (the Trust) for the year ended 31st March 2021.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (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.

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.

Christopher Bailey

OCG Accountants Ltd
Biz Hub Tees Valley
Belasis Hall Technology Park
Coxwold Way
Billingham
Co. Durham
TS23 4EA

Date:

Emerge

Statement of Financial Activities
for the Year Ended 31st March 2021

		2021 Unrestricted fund £	2020 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Other trading activities	2	236,988	349,306
EXPENDITURE ON			
Raising funds		269,030	303,749
Other		55,099	67,604
Total		324,129	371,353
NET INCOME/(EXPENDITURE)		(87,141)	(22,047)
RECONCILIATION OF FUNDS			
Total funds brought forward		22,909	44,956
TOTAL FUNDS CARRIED FORWARD		(64,232)	22,909

The notes form part of these financial statements

Emerge

Balance Sheet
31st March 2021

		2021 Unrestricted fund £	2020 Total funds £
	Notes		
FIXED ASSETS			
Tangible assets	5	4,053	5,153
CURRENT ASSETS			
Debtors	6	29,354	34,704
Cash at bank		37,739	11,887
		<u>67,093</u>	<u>46,591</u>
CREDITORS			
Amounts falling due within one year	7	(85,378)	(28,835)
		<u>(18,285)</u>	<u>17,756</u>
NET CURRENT ASSETS/(LIABILITIES)			
		(14,232)	22,909
CREDITORS			
Amounts falling due after more than one year	8	(50,000)	-
		<u>(64,232)</u>	<u>22,909</u>
NET ASSETS/(LIABILITIES)			
		<u>(64,232)</u>	<u>22,909</u>
FUNDS	10		
Unrestricted funds		(64,232)	22,909
TOTAL FUNDS		<u>(64,232)</u>	<u>22,909</u>

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:

.....
Trustee

The notes form part of these financial statements

Notes to the Financial Statements
for the Year Ended 31st March 2021

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statements of the charity, which is a public benefit entity under FRS 102, 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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

INCOME

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

EXPENDITURE

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

TANGIBLE FIXED ASSETS

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

TAXATION

The charity is exempt from tax on its charitable activities.

FUND ACCOUNTING

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

HIRE PURCHASE AND LEASING COMMITMENTS

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Notes to the Financial Statements - continued
for the Year Ended 31st March 2021

2. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Income	<u>236,988</u>	<u>349,306</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2021 nor for the year ended 31st March 2020.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 31st March 2021 nor for the year ended 31st March 2020.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Other trading activities	<u>349,306</u>
EXPENDITURE ON	
Raising funds	303,749
Other	<u>67,604</u>
Total	<u>371,353</u>
NET INCOME/(EXPENDITURE)	(22,047)
RECONCILIATION OF FUNDS	
Total funds brought forward	44,956
TOTAL FUNDS CARRIED FORWARD	<u><u>22,909</u></u>

Notes to the Financial Statements - continued
for the Year Ended 31st March 2021

5. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1st April 2020 and 31st March 2021	5,905	1,718	7,623
DEPRECIATION			
At 1st April 2020	2,126	344	2,470
Charge for year	756	344	1,100
At 31st March 2021	2,882	688	3,570
NET BOOK VALUE			
At 31st March 2021	3,023	1,030	4,053
At 31st March 2020	3,779	1,374	5,153

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Other debtors	29,354	34,704

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Other creditors	85,378	28,835

8. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2021 £	2020 £
Bank loans (see note 9)	50,000	-

9. LOANS

An analysis of the maturity of loans is given below:

	2021 £	2020 £
Amounts falling between one and two years:		
Bank loans - 1-2 years	50,000	-

Notes to the Financial Statements - continued
for the Year Ended 31st March 2021

10. MOVEMENT IN FUNDS

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	22,909	(87,141)	(64,232)
TOTAL FUNDS	<u>22,909</u>	<u>(87,141)</u>	<u>(64,232)</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	236,988	(324,129)	(87,141)
TOTAL FUNDS	<u>236,988</u>	<u>(324,129)</u>	<u>(87,141)</u>

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
Unrestricted funds			
General fund	44,956	(22,047)	22,909
TOTAL FUNDS	<u>44,956</u>	<u>(22,047)</u>	<u>22,909</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	349,306	(371,353)	(22,047)
TOTAL FUNDS	<u>349,306</u>	<u>(371,353)</u>	<u>(22,047)</u>

Notes to the Financial Statements - continued
for the Year Ended 31st March 2021

10. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.19 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	44,956	(109,188)	(64,232)
TOTAL FUNDS	<u>44,956</u>	<u>(109,188)</u>	<u>(64,232)</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	586,294	(695,482)	(109,188)
TOTAL FUNDS	<u>586,294</u>	<u>(695,482)</u>	<u>(109,188)</u>

11. RELATED PARTY DISCLOSURES

The following transactions were made between this charity and other companies in which a trustee has a participating interest.

Loan received from Acorn Care Providers Limited £64,356 (2020 - Nil)

Loan received from Top Drawer Properties Limited £7,331 (2020 - Nil)

Loan received from Cherry Orchards Care Limited £11,000 (2020 - Nil)

Detailed Statement of Financial Activities
for the Year Ended 31st March 2021

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Other trading activities		
Income	236,988	349,306
Total incoming resources	236,988	349,306
EXPENDITURE		
Other trading activities		
Other operating leases	155,300	171,379
Other		
Repairs and renewals	54,820	60,981
Training	250	-
Professional fees	29	750
	55,099	61,731
Support costs		
Management		
Wages	46,124	74,698
Rates and water	8,582	8,447
Insurance	-	3,190
Light and heat	20,236	19,065
Telephone	3,768	3,127
Postage and stationery	275	155
Sundries	1,791	2,776
Travelling	16,363	16,777
Computer costs	2,607	810
	99,746	129,045
Finance		
Bank charges	505	537
Other		
Subscriptions	2,823	1,499
Fixtures and fittings	756	945
Computer equipment	344	344
	3,923	2,788
Governance costs		
Accountancy	9,556	5,873
Total resources expended	324,129	371,353
Net expenditure	(87,141)	(22,047)

This page does not form part of the statutory financial statements

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31st March 2021
for
Emerge

OCG Accountants Ltd
Biz Hub Tees Valley
Belasis Hall Technology Park
Coxwold Way
Billingham
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TS23 4EA

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for the Year Ended 31st March 2021

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Report of the Trustees
for the Year Ended 31st March 2021

The trustees present their report with the financial statements of the charity for the year ended 31st March 2021. The trustees have adopted the provisions of 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 charity's objectives are the relief of poverty hardship and distress and the relief of sickness among persons suffering the effects of substance abuse or dependency.

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Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1121927

Principal address

37 Grove Avenue
Coombe Dingle
Bristol
BS9 2RP

Trustees

G Phillips (deceased 9.6.23)
C L Lias

Independent Examiner

Christopher Bailey
OCG Accountants Ltd
Biz Hub Tees Valley
Belasis Hall Technology Park
Coxwold Way
Billingham
Co. Durham
TS23 4EA

Approved by order of the board of trustees on and signed on its behalf by:

.....
Trustee

Independent Examiner's Report to the Trustees of
Emerge

Independent examiner's report to the trustees of Emerge

I report to the charity trustees on my examination of the accounts of Emerge (the Trust) for the year ended 31st March 2021.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (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.

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.

Christopher Bailey

OCG Accountants Ltd
Biz Hub Tees Valley
Belasis Hall Technology Park
Coxwold Way
Billingham
Co. Durham
TS23 4EA

Date:

Emerge

Statement of Financial Activities
for the Year Ended 31st March 2021

		2021 Unrestricted fund £	2020 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Other trading activities	2	236,988	349,306
EXPENDITURE ON			
Raising funds		269,030	303,749
Other		55,099	67,604
Total		324,129	371,353
NET INCOME/(EXPENDITURE)		(87,141)	(22,047)
RECONCILIATION OF FUNDS			
Total funds brought forward		22,909	44,956
TOTAL FUNDS CARRIED FORWARD		(64,232)	22,909

The notes form part of these financial statements

Emerge

Balance Sheet
31st March 2021

		2021 Unrestricted fund £	2020 Total funds £
	Notes		
FIXED ASSETS			
Tangible assets	5	4,053	5,153
CURRENT ASSETS			
Debtors	6	29,354	34,704
Cash at bank		37,739	11,887
		<u>67,093</u>	<u>46,591</u>
CREDITORS			
Amounts falling due within one year	7	(85,378)	(28,835)
		<u>(18,285)</u>	<u>17,756</u>
NET CURRENT ASSETS/(LIABILITIES)			
		(14,232)	22,909
CREDITORS			
Amounts falling due after more than one year	8	(50,000)	-
		<u>(64,232)</u>	<u>22,909</u>
NET ASSETS/(LIABILITIES)			
		<u>(64,232)</u>	<u>22,909</u>
FUNDS	10		
Unrestricted funds		(64,232)	22,909
TOTAL FUNDS		<u>(64,232)</u>	<u>22,909</u>

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:

.....
Trustee

The notes form part of these financial statements

Notes to the Financial Statements
for the Year Ended 31st March 2021

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statements of the charity, which is a public benefit entity under FRS 102, 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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

INCOME

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

EXPENDITURE

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

TANGIBLE FIXED ASSETS

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

TAXATION

The charity is exempt from tax on its charitable activities.

FUND ACCOUNTING

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

HIRE PURCHASE AND LEASING COMMITMENTS

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Notes to the Financial Statements - continued
for the Year Ended 31st March 2021

2. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Income	<u>236,988</u>	<u>349,306</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2021 nor for the year ended 31st March 2020.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 31st March 2021 nor for the year ended 31st March 2020.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Other trading activities	<u>349,306</u>
EXPENDITURE ON	
Raising funds	303,749
Other	<u>67,604</u>
Total	<u>371,353</u>
NET INCOME/(EXPENDITURE)	(22,047)
RECONCILIATION OF FUNDS	
Total funds brought forward	44,956
TOTAL FUNDS CARRIED FORWARD	<u><u>22,909</u></u>

Notes to the Financial Statements - continued
for the Year Ended 31st March 2021

5. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1st April 2020 and 31st March 2021	5,905	1,718	7,623
DEPRECIATION			
At 1st April 2020	2,126	344	2,470
Charge for year	756	344	1,100
At 31st March 2021	2,882	688	3,570
NET BOOK VALUE			
At 31st March 2021	3,023	1,030	4,053
At 31st March 2020	3,779	1,374	5,153

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Other debtors	29,354	34,704

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Other creditors	85,378	28,835

8. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2021 £	2020 £
Bank loans (see note 9)	50,000	-

9. LOANS

An analysis of the maturity of loans is given below:

	2021 £	2020 £
Amounts falling between one and two years:		
Bank loans - 1-2 years	50,000	-

Notes to the Financial Statements - continued
for the Year Ended 31st March 2021

10. MOVEMENT IN FUNDS

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	22,909	(87,141)	(64,232)
TOTAL FUNDS	<u>22,909</u>	<u>(87,141)</u>	<u>(64,232)</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	236,988	(324,129)	(87,141)
TOTAL FUNDS	<u>236,988</u>	<u>(324,129)</u>	<u>(87,141)</u>

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
Unrestricted funds			
General fund	44,956	(22,047)	22,909
TOTAL FUNDS	<u>44,956</u>	<u>(22,047)</u>	<u>22,909</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	349,306	(371,353)	(22,047)
TOTAL FUNDS	<u>349,306</u>	<u>(371,353)</u>	<u>(22,047)</u>

Notes to the Financial Statements - continued
for the Year Ended 31st March 2021

10. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.19 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	44,956	(109,188)	(64,232)
TOTAL FUNDS	<u>44,956</u>	<u>(109,188)</u>	<u>(64,232)</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	586,294	(695,482)	(109,188)
TOTAL FUNDS	<u>586,294</u>	<u>(695,482)</u>	<u>(109,188)</u>

11. RELATED PARTY DISCLOSURES

The following transactions were made between this charity and other companies in which a trustee has a participating interest.

Loan received from Acorn Care Providers Limited £64,356 (2020 - Nil)

Loan received from Top Drawer Properties Limited £7,331 (2020 - Nil)

Loan received from Cherry Orchards Care Limited £11,000 (2020 - Nil)

Detailed Statement of Financial Activities
for the Year Ended 31st March 2021

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Other trading activities		
Income	236,988	349,306
Total incoming resources	236,988	349,306
EXPENDITURE		
Other trading activities		
Other operating leases	155,300	171,379
Other		
Repairs and renewals	54,820	60,981
Training	250	-
Professional fees	29	750
	55,099	61,731
Support costs		
Management		
Wages	46,124	74,698
Rates and water	8,582	8,447
Insurance	-	3,190
Light and heat	20,236	19,065
Telephone	3,768	3,127
Postage and stationery	275	155
Sundries	1,791	2,776
Travelling	16,363	16,777
Computer costs	2,607	810
	99,746	129,045
Finance		
Bank charges	505	537
Other		
Subscriptions	2,823	1,499
Fixtures and fittings	756	945
Computer equipment	344	344
	3,923	2,788
Governance costs		
Accountancy	9,556	5,873
Total resources expended	324,129	371,353
Net expenditure	(87,141)	(22,047)

This page does not form part of the statutory financial statements