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REGISTERED COMPANY NUMBER: 06347783 (England and Wales)
REGISTERED CHARITY NUMBER: 1126497

Emmaus Hull & East Riding

Unaudited Financial Statements

31st December 2021



SD-0205318-1-6

Emmaus Hull & East Riding

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Emmaus Hull & East Riding

Reference and Administrative Details

for the year ended 31st December 2021

TRUSTEES	Sir C J O'Donnell Chair M Brooks J D G Clarke E Daley (appointed 1.1.2021) H J Spencer (resigned 13.8.2021) C Straker (appointed 24.11.2021) H L Thoresby K Tock T Watkins R A Wood
REGISTERED OFFICE	32 Lockwood Street Hull East Yorkshire HU2 0HJ
REGISTERED COMPANY NUMBER	06347783 (England and Wales)
REGISTERED CHARITY NUMBER	1126497
INDEPENDENT EXAMINER	Smailes Goldie Chartered Accountants Regent's Court Princess Street Hull East Yorkshire HU2 8BA
BANKERS	HSBC 3-4 Jameson Street Hull HU1 3JX

Emmaus Hull & East Riding

Report of the Trustees

for the year ended 31st December 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st December 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).

About Emmaus Hull & East Riding

Emmaus Hull & East Riding (Emmaus) is a homelessness charity with a difference. We do not just give people a bed for the night, we offer a home, meaningful work and a sense of belonging. For many people who have experienced homelessness, losing their self-esteem can be the most damaging part of their experience.

Emmaus is different because it provides a home for as long as someone needs it, in an Emmaus community. This gives Companions, as we call our residents, the opportunity to take stock of their lives, deal with any issues they might have and regain their self-esteem and develop their ambitions for the future.

OBJECTIVES AND ACTIVITIES

Aims and Activities

Emmaus is an independent charity, governed by a local Board of Trustees. It is a member of the Federal Body of Emmaus UK.

Emmaus established a residence on Lockwood Street in Hull, which opened to accept Companions in February 2016. The residence offers a safe home for up to 30 formerly homeless people at any one time. Since its opening the Companions have worked to make the community self-funding principally through the collection and sale of donated goods (furniture, clothes and household goods) and by provision of rough sleeper outreach services for Hull City Council and East Riding of Yorkshire Council.

Emmaus operates from a purpose built warehouse incorporating a sales outlet on the site at Lockwood Street, Hull. This is a key hub in the Emmaus trading operation for the collection of donated goods and the distribution of those goods to its customers or to its retail outlets in Hull, situated in Whitefriargate and Newland Avenue. Emmaus closed its existing shop in Whitefriargate in March 2022 and opened new premises in Whitefriargate on 11th April 2022 with a significant increase in space to expand its retail operations, provide an upcycling facility and also a base for its Outreach operations.

Emmaus has a small dedicated staff to provide support to the Companions and provide structure for the retail and outreach activities. Those staff have been key to helping Companions successfully move on positively into employment and/or independent accommodation. In 2021 83.5% (2020 67%) of Companions who left the community had positive move-ons, an excellent result and a significant improvement on the previous year. Despite the Covid pandemic, the charity achieved a surplus of income over expenditure in 2021, as in the previous year. The Trustees offer their grateful thanks to our staff and the Companions for their excellent achievements.

Our vision is for:

A world in which everyone has a home and a sense of belonging.

Our mission is:

To work together to overcome homelessness and social exclusion while using our voice to achieve social change.

Our values:

- Value and respect every person, opposing injustice
- Be transparent and honest in all our dealings
- Demonstrate solidarity and support to those in need
- Create an environment of empowerment
- Share and exchange resources, skills and learning
- Support and foster inter-dependence and cherish independence

Emmaus Hull & East Riding

Report of the Trustees

for the year ended 31st December 2021

- Work to live and give

OBJECTIVES AND ACTIVITIES

Strategic aims

To provide high quality facilities and nurture a positive, supportive environment to help Companions to successfully return to independent living. To be the most effective organisation in supporting homeless people to improve their situation in Hull and the East Riding, through both partnership initiatives and directly provided services. To maintain financial self-sufficiency by building our social enterprise income (particularly retail) together with non-compromising public funding.

Highlights of 2020 and Covid Pandemic

The year 2021 as was the case for 2020 and forward into 2022 was dominated by the Covid-19 pandemic and the effects on our staff and Companions, and the rough sleepers for whom we provide Outreach services on behalf of both Hull City Council and East Riding of Yorkshire Council. As trustees we want to give the highest praise to our staff for their unstinting efforts to support Companions and rough sleepers, for their resilience in coping with the impact of the pandemic, and for taking every opportunity to generate income in ways that were available to us under the regulations. We did have staff who caught Covid, but have thankfully recovered. Our Companions also deserve our most sincere thanks for deciding collectively to set up a "Community Bubble" to enable the Covid rules to be kept and the Community safe.

Since we generated a positive surplus of income over expenditure in 2021 we were able to pay the instalment amount due on the loan from the Rayne Foundation. Through sterling efforts by our Director, Kelly Finnis, and her staff we were able to maintain our staff posts through charitable funding to help the homeless and recruit more volunteer support. Financially we were able to access government financial support and also received rates rebates. We are grateful for charitable support in many forms from a wide variety of donors and supporters. Although our income was down against our original plan, we generated a positive surplus and increased our cash resources.

Donations and legacies

The wider community in Hull and the East Riding have been very generous in contributing time and money and goods for resale to Emmaus and we are very grateful to all our volunteers and our individual and corporate donors for their generosity. Financial Donations of all kinds totalled £54,385 in the year (2020 £88,847).

The Orchard

The number of Companions resident for different periods of time in 2021 in the Orchard amounted to 73 (2020 80). Our income from donations and legacies and from Trading Activities fund the specialised support staff and activities to help our Companions recover from their experience of homelessness and move on into employment and/or independent accommodation. We also provide training in skills and capabilities beneficial for employment to Companions.

Community support

Our staff, supported by Companions, provide Rough Sleepers Outreach Services, on behalf of both Hull City Council and East Riding of Yorkshire Council. We are very proud of being able to find and help rough sleepers offering 862 interventions in 2021 (2020: 724) in a geographical area stretching from Bridlington through to Hull and to Goole.

Emmaus Hull & East Riding

Report of the Trustees

for the year ended 31st December 2021

STRATEGIC REPORT

Achievement and performance

Trading activities

Our main trading activities include three shops, E-Commerce sales, market stalls and recycling of non-saleable material, together with the associated logistics. Under the direction of our staff members, these activities are largely run by our Companions. In addition to the income generated, this provides valuable on the job training and opportunities for Companions.

Our shops were closed for certain periods during the year due to lockdown. We have invested in additional staff to manage our shops more effectively and we look forward to developing our trading activities further in the coming years.

Financial review

Finance and Reserves

The results for the financial period show a net surplus of income over expenditure of £32,245, compared with £182,765 in the previous year. . This is a positive result given the restrictions due to the Covid pandemic and other salient issues arising during the year.

Reserves policy

Total funds at 31 December 2021 amounted to £826,156 compared with £793,911 at 31 December 2020. The charity has funds carried forward of £826,156, of which £75,345 (2020 £101,595) are unrestricted funds and £750,811(2020 £692,316) are designated funds in relation to The Orchard, Emmaus Trading Activities and Outreach services. The trustees consider these funds to be adequate to continue to maintain it's assets and continue its activities for the foreseeable future.

Future plans

Our organisation is now working effectively again after the pressures of Covid, although we continue to be vigilant and careful with regard to staff, Companion and customer safety. We have invested in a ten-fold expansion in our retail space in the historic retail centre of Hull in Whitefriargate,. This is a significant step forward in the development of our retail sales towards our strategic goal of 50% of income, and will hopefully strengthen the financial position of the Charity into the future.

Our key social ambitions include increasing the number of Companions who are successful in moving on into independent accommodation and/or employment; and to progressively reduce the number of Rough Sleepers in Hull and the East Riding. The Trustees aspire to develop new activities within the new premises in Whitefriargate including a support group for young people starting up new businesses.

We are mindful that although the vaccination programme has reduced the risks of serious illness from Covid-19, that risks to our people and business remain as we move out of lockdown and other preventive measures. We started a mental wellbeing programme for staff in 2020 under the "Time to Change Agenda" to assist us all in this. The first year has shown positive benefits in staff morale. We are also seeking to strengthen our organisation through additional volunteers in all areas.

Emmaus Hull & East Riding

Report of the Trustees

for the year ended 31st December 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The organisation is a charitable company limited by guarantee, incorporated on 12th August 2007. It was registered with the Charity Commissioners with charity number 1126497 on 29th October 2008. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

The company is one of thirty four Emmaus organisations currently operating in England and one of some four hundred worldwide using the same principles and methods of working.

The management of the charity is the responsibility of the Trustees who are elected under the terms of the company's Memorandum and Articles of Association.

Emmaus Hull and East Riding Trustees are responsible for providing direction, strategy and governance to the charity. New trustees have been recruited as founding members retire from the Board. Responsibility for the operational activities of the charity is delegated to the director (non-board member), Mrs Kelly Finnis.

Recruitment and appointment of new trustees

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as trustees. Under the requirements of the Memorandum and Articles of Association, trustees are elected to serve for a period of three years after which they must be re-elected at the next Annual General Meeting.

Due to the nature of homelessness much of the charity's work inevitably focuses upon vulnerable people. The trustees seek to ensure that the needs of this group are appropriately reflected through the diversity of the trustee body. To enhance the potential pool of expertise, the charity will, when appropriate, seek to identify Companions or former Companions who would be willing to become members of the organisation to use their own experience to assist the charity.

Induction and training of new trustees

Emmaus Hull & East Riding follows Emmaus UK's Trustee Requirement and Selection Process which is based on the National Council for Voluntary Organisations (NCVO) good practice guide and also participates in Emmaus UK's Trustee Induction and Training Programme.

Remuneration

The charity has an agreed remuneration policy, governance of which is through the charity's remuneration committee. We are committed to ensuring an appropriate balance between paying staff fairly to support recruitment and retention and careful management of our financial resources. Benchmarking information is used where this is available. This includes comparisons with roles in similar organisations and from information collated from Emmaus UK. Local government, NJC scales, are used as a basis for determining salaries for all posts and an annual review of pay and cost of living adjustments is made by the remuneration committee annually.

Related parties

At a National level Emmaus Hull & East Riding is guided by Emmaus UK which advises members of the Emmaus Federation in the UK.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

A Risk Register is maintained and reviewed twice yearly.

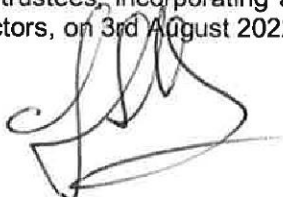
Procedures are in place to ensure compliance with Health and Safety of staff, volunteers, customers and visitors to our premises.

Emmaus Hull & East Riding

Report of the Trustees

for the year ended 31st December 2021

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 3rd August 2022 and signed on the board's behalf by:

A handwritten signature in black ink, appearing to be 'C J O'Donnell', written over a faint, illegible stamp.

Sir C J O'Donnell - Trustee

Independent Examiner's Report to the Trustees of Emmaus Hull & East Riding

Independent examiner's report to the trustees of Emmaus Hull & East Riding ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st December 2021.

Responsibilities and basis of report

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

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

Independent examiner's statement

Since 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 registered member of Institute of Chartered Accountants in England and Wales which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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



Luke Damien Taylor Bsc (Hons) ACA
Institute of Chartered Accountants in England and Wales
Smailes Goldie
Chartered Accountants
Regent's Court
Princess Street
Hull
East Yorkshire
HU2 8BA

3rd August 2022

Emmaus Hull & East Riding

Statement of Financial Activities

(Incorporating an Income and Expenditure Account)

for the year ended 31st December 2021

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	50,408	3,977	54,385	88,847
Charitable activities	5				
The Orchard		-	253,479	253,479	262,972
Community Support		63,014	275,172	338,186	348,979
Other trading activities	3	-	209,126	209,126	182,707
Investment income	4	-	3,914	3,914	2,389
Total		113,422	745,668	859,090	885,894
EXPENDITURE ON					
Raising funds	6	839	8,856	9,695	4,501
Charitable activities	7				
The Orchard		-	295,383	295,383	252,795
Community Support		138,833	211,260	350,093	273,556
Other Trading Activities		-	171,674	171,674	172,277
Total		139,672	687,173	826,845	703,129
NET INCOME/(EXPENDITURE)		(26,250)	58,495	32,245	182,765
RECONCILIATION OF FUNDS					
Total funds brought forward		101,595	692,316	793,911	611,146
TOTAL FUNDS CARRIED FORWARD		75,345	750,811	826,156	793,911

The notes form part of these financial statements

Emmaus Hull & East Riding

Balance Sheet

31st December 2021

	Notes	2021 £	2020 £
FIXED ASSETS			
Tangible assets	14	602,196	608,532
Investments	15	<u>1</u>	<u>1</u>
		602,197	608,533
CURRENT ASSETS			
Debtors	16	48,701	51,636
Cash at bank and in hand		<u>361,725</u>	<u>373,365</u>
		410,426	425,001
CREDITORS			
Amounts falling due within one year	17	<u>(186,467)</u>	<u>(199,623)</u>
NET CURRENT ASSETS		<u>223,959</u>	<u>225,378</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		826,156	833,911
CREDITORS			
Amounts falling due after more than one year	18	-	(40,000)
NET ASSETS		<u>826,156</u>	<u>793,911</u>
FUNDS	21		
Unrestricted funds		75,345	101,595
Restricted funds		<u>750,811</u>	<u>692,316</u>
TOTAL FUNDS		<u>826,156</u>	<u>793,911</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st December 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st December 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

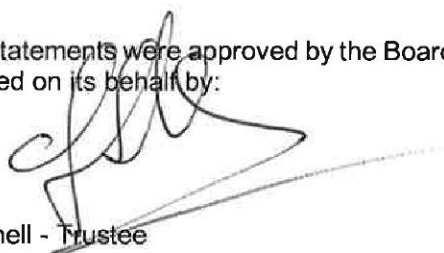
Emmaus Hull & East Riding

Balance Sheet - continued

31st December 2021

- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements were approved by the Board of Trustees and authorised for issue on 3rd August 2022 and were signed on its behalf by:

A handwritten signature in black ink, appearing to be 'C J O'Donnell', written over a horizontal line.

Sir C J O'Donnell - Trustee

Emmaus Hull & East Riding

Cash Flow Statement

for the year ended 31st December 2021

	Notes	2021 £	2020 £
Cash flows from operating activities			
Cash generated from operations	1	34,156	220,748
Interest paid		<u>(4,800)</u>	<u>(1,200)</u>
Net cash provided by operating activities		<u>29,356</u>	<u>219,548</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		<u>(996)</u>	<u>(4,049)</u>
Net cash used in investing activities		<u>(996)</u>	<u>(4,049)</u>
Cash flows from financing activities			
Loan repayments in year		<u>(40,000)</u>	<u>(40,000)</u>
Net cash used in financing activities		<u>(40,000)</u>	<u>(40,000)</u>
		<hr/>	<hr/>
Change in cash and cash equivalents in the reporting period		(11,640)	175,499
Cash and cash equivalents at the beginning of the reporting period		<u>373,365</u>	<u>197,866</u>
Cash and cash equivalents at the end of the reporting period		<u>361,725</u>	<u>373,365</u>

The notes form part of these financial statements

Emmaus Hull & East Riding

Notes to the Cash Flow Statement

for the year ended 31st December 2021

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2021 £	2020 £
Net income for the reporting period (as per the Statement of Financial Activities)	32,245	182,765
Adjustments for:		
Depreciation charges	7,332	7,700
Interest paid	4,800	1,200
Decrease in debtors	2,935	26,424
(Decrease)/increase in creditors	(13,156)	2,659
Net cash provided by operations	<u>34,156</u>	<u>220,748</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.1.21 £	Cash flow £	At 31.12.21 £
Net cash			
Cash at bank and in hand	<u>373,365</u>	<u>(11,640)</u>	<u>361,725</u>
	<u>373,365</u>	<u>(11,640)</u>	<u>361,725</u>
Debt			
Debts falling due within 1 year	(40,000)	-	(40,000)
Debts falling due after 1 year	<u>(40,000)</u>	<u>40,000</u>	<u>-</u>
	<u>(80,000)</u>	<u>40,000</u>	<u>(40,000)</u>
Total	<u>293,365</u>	<u>28,360</u>	<u>321,725</u>

The notes form part of these financial statements

Emmaus Hull & East Riding

Notes to the Financial Statements

for the year ended 31st December 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006.

The financial statements have been prepared under the historical cost convention unless otherwise stated.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated. The charitable company adopted FRS 102 in the current year and there have been no transitional adjustments.

Preparation of consolidated financial statements

The financial statements contain information about Emmaus Hull & East Riding as an individual company and do not contain consolidated financial information as the parent of a group. The charity is exempt under Section 399(2A) of the Companies Act 2006 from the requirements to prepare consolidated financial statements.

Income

All income is recognised once the charitable company has entitlement to the funds after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether capital or revenue, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income from the sale of goods is recognised when significant risks and rewards of ownership of the goods have transferred to the buyer, the amount of income can be measured reliably, it is probable that the economic benefits associated with the transaction will flow to the charity and the costs incurred or to be incurred in respect of the transaction can be measured reliably. This is usually at the point of sale.

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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Allocation and apportionment of costs

Support costs relate to those functions that assist the work of the charity but do not directly undertake charitable activities. These include back office costs, finance, personnel, payroll and governance costs.

Emmaus Hull & East Riding

Notes to the Financial Statements - continued for the year ended 31st December 2021

1. ACCOUNTING POLICIES - continued

Tangible fixed assets

Freehold property is carried at a revalued amount, being its fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Tangible fixed assets, other than freehold property, are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Fixtures and fittings	- 33% reducing balance
Motor vehicles	- 20% on cost
Computer equipment	- 25% reducing balance
Plant and machinery	- 25% on cost

Taxation

The charity is exempt from corporation tax on its income and gains to the extent they are applied to 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.

Pension costs and other post-retirement benefits

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

Debtors and creditors receivable/payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the Statement of Financial Activities.

Loans and borrowings

Loans and borrowings are initially recognised at the transaction price including transaction costs. Subsequently, they are measured at amortised cost using the effective interest rate method, less impairment. If an arrangement constitutes a finance transaction it is measured at present value.

Stock

Where it is impractical to maintain stock records of donated goods, the value of goods is recognised at the point of sale.

Emmaus Hull & East Riding

Notes to the Financial Statements - continued for the year ended 31st December 2021

2. DONATIONS AND LEGACIES

	2021 £	2020 £
Donations	54,385	85,200
Gift aid	-	3,647
	<u>54,385</u>	<u>88,847</u>

3. OTHER TRADING ACTIVITIES

	2021 £	2020 £
Sales and recycling	209,126	179,707
Sponsorships	-	3,000
	<u>209,126</u>	<u>182,707</u>

4. INVESTMENT INCOME

	2021 £	2020 £
Rents received	3,914	2,389

5. INCOME FROM CHARITABLE ACTIVITIES

	The Orchard £	Community Support £	2021 Total activities £	2020 Total activities £
Grants	-	336,686	336,686	370,745
Housing benefit	249,617	-	249,617	240,003
Training	3,862	1,500	5,362	1,203
	<u>253,479</u>	<u>338,186</u>	<u>591,665</u>	<u>611,951</u>

Grants received, included in the above, are as follows:

	2021 £	2020 £
James Reckitt Charity	10,000	3,500
Hull & East Riding Charitable Trust	-	10,000
Leonard Chamberlain Trust	20,000	20,000
Lloyds Foundation	25,000	9,000
Local Authorities	234,358	223,723
Homeless Link	-	50,000
National Lottery	21,429	28,571
Emmaus UK	-	10,000
Arco	1,000	1,000
Hull HARP	18,333	1,667
Government grants	5,566	13,284
KCom Group Ltd	1,000	-
	<u>336,686</u>	<u>370,745</u>

Emmaus Hull & East Riding

Notes to the Financial Statements - continued for the year ended 31st December 2021

6. RAISING FUNDS

Raising donations and legacies

	2021	2020
	£	£
Fundraising costs	<u>9,695</u>	<u>4,501</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 8) £	Support costs (see note 9) £	Totals £
The Orchard	295,383	-	295,383
Community Support	332,526	17,567	350,093
Other Trading Activities	<u>166,740</u>	<u>4,934</u>	<u>171,674</u>
	<u>794,649</u>	<u>22,501</u>	<u>817,150</u>

8. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2021	2020
	£	£
Staff costs	408,406	324,946
Trustees' expenses	1,453	2,927
Rent, rates and water	153,178	149,087
Insurance	6,326	3,879
Light and heat	42,681	35,003
Telephone	11,180	11,742
Postage and stationery	4,683	4,668
Repairs & renewals	25,387	31,047
Sundries	12,997	8,538
Companion costs	58,020	52,282
Health and Safety	474	2,189
Subscriptions	13,927	12,125
Cleaning and waste disposal	21,565	15,141
Training	6,321	2,833
Motor expenses	20,719	13,156
Depreciation	<u>7,332</u>	<u>7,700</u>
	<u>794,649</u>	<u>677,263</u>

Emmaus Hull & East Riding

Notes to the Financial Statements - continued

for the year ended 31st December 2021

9. SUPPORT COSTS

	Finance £	Governance costs £	Totals £
Community Support	4,830	12,737	17,567
Other Trading Activities	<u>2,717</u>	<u>2,217</u>	<u>4,934</u>
	<u>7,547</u>	<u>14,954</u>	<u>22,501</u>

10. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2021 £	2020 £
Depreciation - owned assets	7,332	7,700
Independent examiner fees	3,866	4,582
Independent examiner fees for other accounting services	<u>5,726</u>	<u>4,874</u>

11. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

	2021 £	2020 £
Trustees' expenses	<u>1,453</u>	<u>2,927</u>

12. STAFF COSTS

	2021 £	2020 £
Wages and salaries	371,608	297,498
Social security costs	29,294	21,284
Other pension costs	<u>7,504</u>	<u>6,164</u>
	<u>408,406</u>	<u>324,946</u>

The average monthly number of employees during the year was as follows:

	2021	2020
Management	2	2
Admin and Support	<u>20</u>	<u>14</u>
	<u>22</u>	<u>16</u>

No employees received in excess of £60,000.

The total amount of employee benefits received by key management personnel for the year ended 31st December 2021, for their services to the charity was £82,633 (2020 £81,949)

Emmaus Hull & East Riding

Notes to the Financial Statements - continued for the year ended 31st December 2021

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	87,736	1,111	88,847
Charitable activities			
The Orchard	-	262,972	262,972
Community Support	49,852	299,127	348,979
Other trading activities	-	182,707	182,707
Investment income	-	2,389	2,389
Total	137,588	748,306	885,894
EXPENDITURE ON			
Raising funds	264	4,237	4,501
Charitable activities			
The Orchard	-	252,795	252,795
Community Support	116,476	157,080	273,556
Other Trading Activities	-	172,277	172,277
Total	116,740	586,389	703,129
NET INCOME	20,848	161,917	182,765
RECONCILIATION OF FUNDS			
Total funds brought forward	80,746	530,400	611,146
TOTAL FUNDS CARRIED FORWARD	<u>101,594</u>	<u>692,317</u>	<u>793,911</u>

Emmaus Hull & East Riding

Notes to the Financial Statements - continued for the year ended 31st December 2021

14. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Fixtures and fittings £
COST			
At 1st January 2021	580,000	3,765	35,557
Additions	-	-	996
At 31st December 2021	580,000	3,765	36,553
DEPRECIATION			
At 1st January 2021	-	1,357	28,380
Charge for year	-	941	2,044
At 31st December 2021	-	2,298	30,424
NET BOOK VALUE			
At 31st December 2021	580,000	1,467	6,129
At 31st December 2020	580,000	2,408	7,177
	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1st January 2021	20,025	30,140	669,487
Additions	-	-	996
At 31st December 2021	20,025	30,140	670,483
DEPRECIATION			
At 1st January 2021	17,689	13,529	60,955
Charge for year	1,001	3,346	7,332
At 31st December 2021	18,690	16,875	68,287
NET BOOK VALUE			
At 31st December 2021	1,335	13,265	602,196
At 31st December 2020	2,336	16,611	608,532

During the year ended 30th June 2017, the freehold property was valued at £580,000 by Scotts Property LLP.

The property was valued on the basis of Market Value on the assumption of vacant possession.

If the assets had not been revalued, the aggregate cost would be £500,000.

Emmaus Hull & East Riding

Notes to the Financial Statements - continued for the year ended 31st December 2021

15. FIXED ASSET INVESTMENTS

	Shares in group undertaking £
MARKET VALUE	
At 1st January 2021 and 31st December 2021	<u>1</u>
NET BOOK VALUE	
At 31st December 2021	<u>1</u>
At 31st December 2020	<u>1</u>

There were no investment assets outside the UK.

The charitable company's investment at the balance sheet date is in the one issued share of Emmaus Hull Trading Limited. This company is a wholly owned subsidiary company incorporated on 21 May 2015.

The company has aggregate share capital and reserves at the period end of £11,228 (2020 £11,228) and its profit for the period ended 31st December 2021 was £Nil (2020 £600).

16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Other debtors	100	1,327
VAT	4,237	5,166
Prepayments and accrued income	<u>44,364</u>	<u>45,143</u>
	<u>48,701</u>	<u>51,636</u>

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Other loans (see note 19)	40,000	40,000
Trade creditors	625	-
Amounts owed to group undertakings	11,228	8,436
Social security and other taxes	8,933	3,309
Other creditors	8,084	3,765
Accruals and deferred income	<u>117,597</u>	<u>144,113</u>
	<u>186,467</u>	<u>199,623</u>

Emmaus Hull & East Riding

Notes to the Financial Statements - continued

for the year ended 31st December 2021

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

	2021 £	2020 £
Other loans (see note 19)	-	40,000

The above loan is a Rayne Foundation loan administered by Emmaus UK and was drawn down during the year ended 30 June 2016. One remaining payment of £40,000 is due by 31st July 2022. The interest rate on the loan is 4%. The loan was repaid in full before the due date of 31st July 2022.

19. LOANS

An analysis of the maturity of loans is given below:

	2021 £	2020 £
Amounts falling due within one year on demand:		
Other loans	40,000	40,000
Amounts falling between one and two years:		
Other loans - 1-2 years	-	40,000

20. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
Fixed assets	9,420	592,776	602,196	608,532
Investments	1	-	1	1
Current assets	148,737	261,689	410,426	425,001
Current liabilities	(82,813)	(103,654)	(186,467)	(199,623)
Long term liabilities	-	-	-	(40,000)
	<u>75,345</u>	<u>750,811</u>	<u>826,156</u>	<u>793,911</u>

21. MOVEMENT IN FUNDS

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	101,595	(26,250)	75,345
Restricted funds			
The Orchard	(200,227)	(37,566)	(237,793)
Emmaus Trading Activities	717,941	76,499	794,440
Community Support	174,602	19,562	194,164
	<u>692,316</u>	<u>58,495</u>	<u>750,811</u>
TOTAL FUNDS	<u>793,911</u>	<u>32,245</u>	<u>826,156</u>

Emmaus Hull & East Riding

Notes to the Financial Statements - continued for the year ended 31st December 2021

21. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	113,422	(139,672)	(26,250)
Restricted funds			
The Orchard	258,913	(296,479)	(37,566)
Emmaus Trading Activities	259,821	(183,322)	76,499
Community Support	226,934	(207,372)	19,562
	<u>745,668</u>	<u>(687,173)</u>	<u>58,495</u>
TOTAL FUNDS	<u>859,090</u>	<u>(826,845)</u>	<u>32,245</u>

Comparatives for movement in funds

	At 1.1.20 £	Net movement in funds £	At 31.12.20 £
Unrestricted funds			
General fund	80,746	20,849	101,595
Restricted funds			
The Orchard	(215,570)	15,343	(200,227)
Emmaus Trading Activities	634,734	83,207	717,941
Community Support	111,236	63,366	174,602
	<u>530,400</u>	<u>161,916</u>	<u>692,316</u>
TOTAL FUNDS	<u>611,146</u>	<u>182,765</u>	<u>793,911</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	137,588	(116,739)	20,849
Restricted funds			
The Orchard	268,378	(253,035)	15,343
Emmaus Trading Activities	259,219	(176,012)	83,207
Community Support	220,709	(157,343)	63,366
	<u>748,306</u>	<u>(586,390)</u>	<u>161,916</u>
TOTAL FUNDS	<u>885,894</u>	<u>(703,129)</u>	<u>182,765</u>

Emmaus Hull & East Riding

Notes to the Financial Statements - continued

for the year ended 31st December 2021

21. MOVEMENT IN FUNDS - continued

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

	At 1.1.20 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	80,746	(5,401)	75,345
Restricted funds			
The Orchard	(215,570)	(22,223)	(237,793)
Emmaus Trading Activities	634,734	159,706	794,440
Community Support	<u>111,236</u>	<u>82,928</u>	<u>194,164</u>
	<u>530,400</u>	<u>220,411</u>	<u>750,811</u>
TOTAL FUNDS	<u>611,146</u>	<u>215,010</u>	<u>826,156</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	251,010	(256,411)	(5,401)
Restricted funds			
The Orchard	527,291	(549,514)	(22,223)
Emmaus Trading Activities	519,040	(359,334)	159,706
Community Support	<u>447,643</u>	<u>(364,715)</u>	<u>82,928</u>
	<u>1,493,974</u>	<u>(1,273,563)</u>	<u>220,411</u>
TOTAL FUNDS	<u>1,744,984</u>	<u>(1,529,974)</u>	<u>215,010</u>

Unrestricted Funds

The General fund is not designated for any particular purpose.

Restricted Funds

The Orchard fund relates to capital and revenue investments in the community facility.

The Emmaus Trading Activities fund relates to capital and revenue activities undertaken to generate funds.

The Building and Refurbishment project relates to maintenance and refurbishment of empty homes.

The Community Support fund relates to the income and expenditure for the provision of rough sleeping and street support services

Emmaus Hull & East Riding

Notes to the Financial Statements - continued **for the year ended 31st December 2021**

22. EMPLOYEE BENEFIT OBLIGATIONS

The charity operates a defined contribution pension scheme. The charge to the profit and loss account for the year in respect of contributions payable to this scheme amounted to £7,504 (2020 £6,164). The outstanding contributions at 31st December 2021 were £3,034 (2020 £2,405).

23. CONTINGENT LIABILITIES

Total financial commitments, guarantees and contingencies which are not included in the balance sheet amount to £100,000 (2020 £100,000), for the repayment of a property grant.

24. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st December 2021.

