
EMMAUS SUFFOLK LIMITED
(A company limited by guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2022

EMMAUS SUFFOLK LIMITED
(A company limited by guarantee)

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EMMAUS SUFFOLK LIMITED
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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

Trustees

S K Bigley (resigned 12 December 2021)
H Cadman
B H Chandler (resigned 30 November 2022)
S C Cook (resigned 12 December 2021)
C L Devlin (resigned 24 January 2022)
T L Pinter
A Ruia
J Wakelam (resigned 24 January 2022)
S Raychaudhuri (appointed 24 January 2022)

Company registered number 06686196

Charity registered number 1228051

Registered office 216 Dales Road
Ipswich
Suffolk
IP1 4JY

Chief executive officer Claire Staddon

Accountants Larking Gowen LLP
Chartered Accountants
1 Claydon Business Park
Great Blakenham
Ipswich
IP6 0NL

Bankers HSBC UK
12 Tavern Street
Ipswich
IP1 3AZ

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

EMMAUS SUFFOLK LIMITED
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TRUSTEES' REPORT
FOR THE YEAR ENDED 30 SEPTEMBER 2022

The Trustees present their annual report together with the financial statements of the Charity for the year 1 October 2021 to 30 September 2022. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

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

Chair's Report

Starting this year with further threats of Covid restrictions has been a challenge. However, despite this and with great local support we have opened a whole new site in Ipswich at The Royal Oak. This opportunity has enriched our core work of offering a wider variety of meaningful activity for homeless, socially-isolated and otherwise vulnerable people and enabled us to open a second supported accommodation offer. This year we have had 3 people successfully move on into employment and independent living from our housing.

The range of support to our Companions and Volunteers has evolved in new and different ways in response to the needs we have been working with. We have worked directly with 260 individuals throughout the past year, more than double last year. This work has involved 1920 separate interventions on issues which is over 300 active 1:1 hours of support.

The need for Community Hubs is only growing and our key focus this year has been to increase our sessions and sites in both Ipswich and Felixstowe. Whilst our retail trading arm continued to provide meaningful activities to companions and volunteers on site at all 4 social enterprises and we have been able to grow our house clearance offer to complement this. The Royal Oak community café has nearly completed its first year of trading in a complex fiscal environment. It has yet to break even financially but we as a Board are confident in both its social value and its ability to generate a surplus in the long term. This site has enabled us to broaden our outreach by supporting those at risk of food poverty. We provide a free Kids and Carers lunch club and offer a One Pot Wonder once a week. Our ambition is to grow this offer on an ongoing bases.

The fact that the charity has been able to stabilise in the most difficult operating environment, is due in large part to the hard work, commitment and the innovative approaches taken by our dedicated and hard working team, who have stepped and adapted swiftly to the situation in sensitive ways, going above and beyond in their duty of care.

Whilst income, through our social enterprises has been very limited over the year, a number of grants from a range of organisations including; The Suffolk Community Foundation and the Big Lottery Reaching Community Fund has enabled us to both grow our reach and our offer across the East of Suffolk.

We are deeply grateful to all the local businesses and organisations, which have provided support, enabling us to help more people, broadened our offer and strengthen our financial position. In particular Axter Ltd for being our first Corporate sponsor.

Finally I would like to say thank you all of our companions, customers, the staff team, volunteers, local communities, local business owners and Trustee board members for their work and commitment to Emmaus Suffolk. In the coming year we are aiming to extend and continue to strengthen our offer of support to formally homeless, socially isolated and otherwise vulnerable people within our local community.

Harriet Cadman – Chair of Trustees

EMMAUS SUFFOLK LIMITED
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2022

Objectives and activities

a. Policies and objectives

The objects of the charity as set out in the company's memorandum and articles of association are the alleviation and relief of poverty, hardship and distress, in conformance with the Emmaus movement. The principal activity of the company is the establishment of social enterprises to offer a work framework for meaningful activities to support vulnerable people and the most poor. It continued to receive some donations for this aim during the year.

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

b. Our vision:

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

Our Mission:

Emmaus Suffolk is committed to working as a community, sharing a life where everyone is treated equally, and living in harmony with dignity by helping those less fortunate than ourselves.

Our Strategic Priorities (which are set in line with the Emmaus UK Federation Plan) are to:

1. Help more people by:
 - Working with companions to help them realise their aspirations and full potential
 - Delivering a wide range of activities to address social exclusion
2. Secure sustainability for our community by:
 - Increasing income and retained surplus
 - Ensuring that we have the staff, infrastructure and local support needed to sustain ourselves
 - Building an environmentally focused and active organisation
 - Maintaining our ethical standard
 - Demonstrate organisational sustainability and ethical practice
3. Support the Emmaus Federation by:
 - Demonstrating unity and working together with other Emmaus communities for mutual benefit
 - Promoting who we are, what we do, why and how we do it as part of the wider Emmaus movement

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2022

Objectives and activities (continued)

c. Policies and objectives

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'. The objects of the Charity are the alleviation of homelessness and relief of poverty, hardship and the distress they cause to those in need. Our current Strategic Plan finished in 2021 and with companions and staff we are developing a new Plan for the period 2022 to 2027.

Our overarching aims are to:

Priority Area 1: Beneficiary enrichment:

- Grow our support offer through Hub outreach and volunteering opportunities in the East of Suffolk
- Increase our housing portfolio to offer a range of solutions to vulnerable people
- Own our own properties to increase tenancy options, currently we have accommodation for 7 individuals.

Priority Area 2: Income Generation:

- Continue to scale up our current social enterprises to increase cash surplus
- Develop and deliver a new social enterprise that focuses on offering supported employment for current service users
- Deploy a fundraising strategy to increase free reserves

Priority Area 3: Reputation and Reach

- Build robust working partnerships with other service providers to increase choices for service users and reducing financial risks
- Secure corporate partnerships with ethical, local business through our ESG value
- Emmaus Suffolk receives no statutory or core funding and generates over 50% of its income through its Retail and Community Café social enterprises. For areas of our work that can't generate funds we apply for grants and carry out localised fundraising. Our long-term ambition is to generate 85% of our own income through trading.

This variety offers choice and control to individuals with the purpose of developing their skills to enable them to gain employment in the future and a sense of self-worth and dignity through having a self-supporting life.

Through offering volunteering roles within our social enterprises, we provide business opportunities and experience to give people the chance to rebuild their lives in a supportive enduring environment with related tasks through a work framework.

Over 50% of our workforce has been recruited from our service users. We work in partnership with other local service providers working in the sector; we tend to operate at the "prevention" end of the homelessness spectrum, in that we aim to make interventions to prevent people becoming homeless in the first instance.

Wider Emmaus:

We are an independent local charity and a member of the national Emmaus UK Federation. We work closely with other Emmaus communities, particularly Emmaus Cambridge, whom have helped us with a van load of donated goods for them to sell and by supporting them with house clearances. Our CEO, Claire Staddon, chairs the quarterly Chief Executives meeting for all Emmaus Communities. The staff and companions are encouraged to attend all Emmaus UK peer support groups.

Helping other organisations (solidarity)

- 12 homeless individuals with showers and laundry services from external partner referrals.
- Worked directly with 8 other partner organisations to support individuals with £50 worth of household goods. Including Syrian Refugee families.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2022

Objectives and activities (continued)

- Companions volunteered their time with other organisations, The Hive & Mens Sheds

Achievements and performance

a. Review of activities

Starting this year with further threats of Covid restrictions has been a challenge. However, despite this and with great local support we have opened a whole new site in Ipswich at The Royal Oak. This opportunity has enriched our core work of offering a wider variety of meaningful activity for homeless, socially-isolated and otherwise vulnerable people and enabled us to open a second supported accommodation offer. This year we have had 3 people successfully move on into employment and independent living from our housing.

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PR activity

Our social media presence has increased over the year, we are working closely with the EUK PR service, and we have a member of staff dedicated to PR, promotion and getting our message out. This year has seen an increase in our coverage:

- 14,517 visitors to the website
- 1,398 of these from social media
- 2,656 followers on Facebook at the end of the year
- 1,317 Instagram followers at the end of the year
- Our tweets during this time were seen by 10.8K people
- 40 pieces of print coverage
- Where data is available, media coverage had a reach of 404,140

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2022

Achievements and performance (continued)

We would like to thank all our principle funders for all their support this year:

- Big Lottery Reaching Communities –
- Hopestead
- Funds awarded by Suffolk Foundation
 - o LEP Fund – Work it Out
 - o Mauken Fund/Coop Fund – Cooking Club
- Crane Fund for Widows and Children
- IBC Area Committee – Racecourse Fund – Kids and Carers Lunch Club
- B&Q community Fund – Covered outdoor space at The Royal Oak
- Community Hubs Funded by:
 - o Garfield Western
 - o Ridley Godfrey Foundation
 - o 29th May 1961 Charitable Trust
 - o Headley Trust
- Axter Ltd – Sponsor of our One Pot Wonder.
- East of England Co-op – In kind funding
- Attwells Solicitors – In kind funding
- Dave Chapman Motors – In kind funding
- John Gross Ford – In kind funding

Financial review

a. Going concern

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

b. Reserves policy

The Trustees have carried out their annual review of their reserves policy in the year. As part of this process they have considered both the financial impact of risks facing the Charity as well as reserves required for future planned capital projects, commitments and contingent events.

The Trustees have agreed that the Charity should hold 3 months operating expenses in reserve, and in particular ring fence sufficient funds to meet creditors and obligations to Companions and staff should we be forced to cease operations. The reserves policy is reviewed at each trustee meeting and free reserves target is £132,000. Free reserves at the year end were £131,131.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2022

c. Financial overview

The results of the year are set out in the attached financial statements. Emmaus Suffolk receives no core funding and £194,196 (2022 – 36.90% 2021 – 29.29%) of income is generated through social enterprises, the remainder coming from general donations, grants and fundraising activities.

During the year the charity income from social enterprises grew to £194,196 (2021 £98,645) this increase was due to opening our Community Café and new retail sites focusing on furniture and larger item sales. The 2021 social enterprise figures were particularly low, compared to a usual trading year, with the challenges of Covid and changing restrictions. Income from donations and grants increased to £295,092 (2021 - £220,201). Housing income increased to £36,861 (2021 £19,218). However, with the planned building costs at the Royal Oak site, this has resulted in a net decrease in funds of £26,542 (2021 – net increase £3,568). The Trustees have agreed that the charity should hold 3 months operating expenses in reserve.

£41,901 (2021 - £38,300) has been spent on governance costs, whilst other expenditure has focused on supporting companions, their accommodation and welfare, the business activities including administration, the running of the community cafe, the 4 retail shops and the collection of donated goods, all of which create the important platform for supporting and developing companions' personal skills and self-esteem. Demand for collections continues to be strong. The number of items offered continues to rise and although not all items offered are suitable, which has increased our disposal costs, we work hard to minimise what we send to landfill.

d. Risk management

The Trustees regularly review their policy and procedures to minimise the risks which the Charitable company, its employees, all types of Companions, volunteers and customers might encounter. Where appropriate systems or procedures have been established to mitigate such risks. A risk register is maintained to identify, prioritise and address identified operational and strategic risks.

Structure, governance and management

a. Constitution

Emmaus Suffolk Ltd is a company limited by guarantee governed by its Memorandum and Articles of Association. It is registered as a charity with the Charity Commission.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association. Trustee nominations either come from other Trustees within the Charity and its supporters or via open advertisement and must be approved by existing Trustees, in accordance with the Articles of Association. When specific skills are required, approaches are made to people with relevant expertise who are sympathetic to the ethos of the Charity. If necessary, a Trustee would be co-opted specifically to cover the required function. The current Trustees and those who served during the year are shown on page 1.

c. Organisational structure and decision-making policies

In order to work effectively towards the alleviation of homelessness and relief of poverty and hardship and the distress they cause to those in need, the board of Trustees and the leadership team believe that companions must be at the centre of the organisation, and this is reflected in the structure of the Charity. Full consultations with companions are undertaken on strategic issues and major projects. Feedback and reviews with Companions are delivered by an independent assessor quarterly.

EMMAUS SUFFOLK LIMITED
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2022

Structure, governance and management (continued)

d. Policies adopted for the induction and training of Trustees

Each new Trustee is required to undertake an induction programme which includes briefings on their legal and ethical responsibilities as Trustees, the ethos and values of the Emmaus movement together with the governance, history and operation of Emmaus Cambridge. Annual appraisals of Trustees are undertaken to measure their collective and individual performance and suitable training is offered in line with the NCVO Code of Good Governance.

e. Pay policy for key management personnel

The Board of Trustees, CEO, and the department managers comprise the key management personnel of the charity, in charge of directing and controlling its day-to-day operations. The remuneration of the management staff team is reviewed annually by the Trustees. Salary increases consider both inflation rates and affordability and comparison of salaries within the sector.

None of our Trustees receive remuneration or other benefits from their work with the charity.

f. Related party relationships

Emmaus Suffolk is a member of the Emmaus UK Federation, working alongside other communities and groups.

g. Financial risk management

Trustees have introduced risk management policies and a risk register which aim to manage and mitigate risks that the Charity might face. These are both reviewed regularly. A nominated Leadership Team member oversees health and safety issues throughout the community with nominated personnel having day to day responsibility for ensuring compliance.

Plans for future periods

Early in the new financial year we will be holding a Board Strategy Day with an external facilitator provided by PilotLight. We will be reviewing the current strategic plan which is drawing to an end and developing a new Strategic Plan 2022 - 2027 focus on ensuring the sustainability and financial viability of the community. Our vision and mission remain the same, with an emphasis in the new strategic plan of consolidation and improvement in all areas of the Charity and social enterprise.

Members' liability

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

EMMAUS SUFFOLK LIMITED
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2022

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

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

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

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


.....
H Cadman


.....
T L Rinter

Date: 15th March 2023

EMMAUS SUFFOLK LIMITED
(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 30 SEPTEMBER 2022

Independent examiner's report to the Trustees of Emmaus Suffolk Limited ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 30 September 2022.

Responsibilities and basis of report

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

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

Independent examiner's statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England & Wales (ICAEW), 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 Charity 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.

EMMAUS SUFFOLK LIMITED
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INDEPENDENT EXAMINER'S REPORT (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2022

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

Signed:



Dated: 19 April 2023

Giles Kerkham FCA DChA

Larking Gowen LLP
Chartered Accountants
1 Claydon Business Park
Great Blakenham
Ipswich
IP6 0NL

EMMAUS SUFFOLK LIMITED
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**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

	Note	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from:					
Donations and legacies	3	215,447	79,645	295,092	220,201
Charitable activities	4	-	231,057	231,057	117,863
Investments	5	-	104	104	6
Total income		215,447	310,806	526,253	338,070
Expenditure on:					
Raising funds	6	-	170,690	170,690	101,250
Charitable activities		246,266	135,839	382,105	233,252
Total expenditure		246,266	306,529	552,795	334,502
Net (expenditure)/income		(30,819)	4,277	(26,542)	3,568
Transfers between funds	15	6,061	(6,061)	-	-
Net movement in funds		(24,758)	(1,784)	(26,542)	3,568
Reconciliation of funds:					
Total funds brought forward		77,255	182,451	259,706	256,138
Net movement in funds		(24,758)	(1,784)	(26,542)	3,568
Total funds carried forward		52,497	180,667	233,164	259,706

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 16 to 33 form part of these financial statements.

EMMAUS SUFFOLK LIMITED
(A company limited by guarantee)
REGISTERED NUMBER: 06686196

BALANCE SHEET
AS AT 30 SEPTEMBER 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	11	49,536	17,498
		<u>49,536</u>	<u>17,498</u>
Current assets			
Stocks	12	2,370	1,500
Debtors	13	21,811	20,704
Cash at bank and in hand		211,851	246,485
		<u>236,032</u>	<u>268,689</u>
Creditors: amounts falling due within one year	14	(52,404)	(26,481)
Net current assets		<u>183,628</u>	<u>242,208</u>
Total assets less current liabilities		<u>233,164</u>	<u>259,706</u>
Total net assets		<u><u>233,164</u></u>	<u><u>259,706</u></u>
Charity funds			
Restricted funds	15	52,497	77,255
Unrestricted funds	15	180,667	182,451
Total funds		<u><u>233,164</u></u>	<u><u>259,706</u></u>

EMMAUS SUFFOLK LIMITED
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REGISTERED NUMBER: 06686196

BALANCE SHEET (CONTINUED)
AS AT 30 SEPTEMBER 2022

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

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

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

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

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


.....
H Cadman


.....
T L Pinter

Date: 15th March 2023

The notes on pages 16 to 33 form part of these financial statements.

EMMAUS SUFFOLK LIMITED
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STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 SEPTEMBER 2022

	2022 £	2021 £
Cash flows from operating activities		
Net cash used in operating activities	5,741	8,467
Cash flows from investing activities		
Dividends, interests and rents from investments	104	6
Purchase of tangible fixed assets	(40,479)	(8,040)
Net cash used in investing activities	(40,375)	(8,034)
Cash flows from financing activities		
Net cash provided by financing activities	-	-
Change in cash and cash equivalents in the year	(34,634)	433
Cash and cash equivalents at the beginning of the year	246,485	246,052
Cash and cash equivalents at the end of the year	211,851	246,485

The notes on pages 16 to 33 form part of these financial statements

EMMAUS SUFFOLK LIMITED
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022

1. General information

The company is a company limited by guarantee (company no. 06686196, registered England & Wales). The members of the company are the Trustees named on page 1.

The registered office is 216 Dales Road, Ipswich, Suffolk, IP1 4JY.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The financial statements are presented in Sterling (£) and rounded to the nearest £.

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

2.2 Income

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

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

2.3 Expenditure

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

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

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

EMMAUS SUFFOLK LIMITED
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022

2. Accounting policies (continued)

2.3 Expenditure (continued)

All expenditure is inclusive of irrecoverable VAT.

2.4 Interest receivable

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

2.5 Tangible fixed assets and depreciation

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

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

Depreciation is provided on the following basis:

Plant, machinery and motor vehicles	-	25% reducing balance
Fixtures, fittings and equipment	-	33% reducing balance
Leasehold improvements	-	10% straight line

2.6 Stocks

Stock is donated to the charity and as such it is not practical to provide a realistic estimation of its value.

Stock purchased for resale are valued at the lower of cost and net realisable value.

2.7 Debtors

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

2.8 Cash at bank and in hand

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

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022

2. Accounting policies (continued)

2.9 Liabilities and provisions

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

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

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

2.10 Financial instruments

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

2.11 Pensions

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

2.12 Fund accounting

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

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

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

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

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

3. Income from donations and legacies

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £
Donations	6,800	34,732	41,532
Grants	208,647	44,913	253,560
	<u>215,447</u>	<u>79,645</u>	<u>295,092</u>
	<i>Restricted funds 2021 £</i>	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Donations	-	22,890	22,890
Grants	126,355	53,196	179,551
Government grants	-	17,760	17,760
	<u>126,355</u>	<u>93,846</u>	<u>220,201</u>

4. Income from charitable activities

	Unrestricted funds 2022 £	Total funds 2022 £
Retail charity shop	177,427	177,427
Cafe income	16,769	16,769
Housing benefit received	36,861	36,861
	<u>231,057</u>	<u>231,057</u>

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

4. Income from charitable activities (continued)

	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Retail charity shop	98,645	98,645
Housing benefit received	19,218	19,218
	<u>117,863</u>	<u>117,863</u>

5. Investment income

	Unrestricted funds 2022 £	Total funds 2022 £
Interest receivable	104	104

	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Interest receivable	6	6

6. Expenditure on raising funds

Costs of raising voluntary income

	Unrestricted funds 2022 £	Total funds 2022 £
Advertising, marketing, direct mail and publicity	6,327	6,327

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**NOTES TO THE FINANCIAL STATEMENTS
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6. Expenditure on raising funds (continued)

	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Advertising, marketing, direct mail and publicity	3,387	3,387

Fundraising trading expenses

	Unrestricted funds 2022 £	Total funds 2022 £
Warehouse	195	195
Insurance	4,204	4,204
Subscriptions	2,812	2,812
Companion expenses	15,055	15,055
Wages and salaries	135,394	135,394
Employer NI	5,794	5,794
Pension costs	909	909
	<u>164,363</u>	<u>164,363</u>

	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Warehouse	2,850	2,850
Insurance	4,012	4,012
Subscriptions	798	798
Companion expenses	3,615	3,615
Wages and salaries	84,274	84,274
Pension costs	2,314	2,314
	<u>97,863</u>	<u>97,863</u>

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**NOTES TO THE FINANCIAL STATEMENTS
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7. Analysis of expenditure by activities

	Activities undertaken directly 2022 £	Support costs 2022 £	Total funds 2022 £
Retail charity shop	189,783	25,005	214,788
Cafe	31,450	-	31,450
Head office	41,901	93,966	135,867
	<u>263,134</u>	<u>118,971</u>	<u>382,105</u>

	<i>Activities undertaken directly 2021 £</i>	<i>Support costs 2021 £</i>	<i>Total funds 2021 £</i>
Retail charity shop	108,904	19,236	128,140
Housing benefit received	3,286	-	3,286
Cafe	256	-	256
Head office	38,300	63,270	101,570
	<u>150,746</u>	<u>82,506</u>	<u>233,252</u>

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**NOTES TO THE FINANCIAL STATEMENTS
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7. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Total funds 2022 £	<i>Total funds 2021 £</i>
Staff costs	75,002	56,043
Rent, rates and insurance	58,242	35,602
Direct running costs	6,776	14,015
Motor expenses	4,659	2,151
Property running expenses	19,394	11,085
IT, printing and stationery	15,277	10,522
Repairs and maintenance	12,145	7,719
General expenses	1,290	1,333
Cafe running expenses	19,048	-
House costs	-	3,286
The Royal Oak Building Expenses	41,901	8,990
Therapeutic offers	2,871	-
Stipends	6,529	-
	263,134	150,746

Analysis of support costs

	Total funds 2022 £	<i>Total funds 2021 £</i>
Staff costs	95,328	64,430
Depreciation	8,441	4,210
Staff training	3,384	1,845
Telephone and internet	4,772	2,338
Office expenses	690	45
Accountancy fees	3,309	4,657
Legal and professional fees	3,047	4,981
	118,971	82,506

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022

8. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £2,600 (2021 - £2,400).

9. Staff costs

	2022	<i>2021</i>
	£	£
Wages and salaries	292,115	192,330
Social security costs	15,485	9,713
Contribution to defined contribution pension schemes	4,827	5,018
	<u>312,427</u>	<u>207,061</u>

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

	2022	<i>2021</i>
	No.	No.
Charitable activities	17	11
Governance	1	1
	<u>18</u>	<u>12</u>

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

The remuneration of key management personnel for the year totalled £127,625.

10. Trustees' remuneration and expenses

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

During the year ended 30 September 2022, no Trustee expenses have been incurred (2021 - £NIL).

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**NOTES TO THE FINANCIAL STATEMENTS
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11. Tangible fixed assets

	Plant, machinery and motor vehicles £	Fixtures, fittings and equipment £	Leasehold improvements £	Total £
Cost or valuation				
At 1 October 2021	30,252	1,633	3,493	35,378
Additions	-	6,222	34,257	40,479
At 30 September 2022	30,252	7,855	37,750	75,857
Depreciation				
At 1 October 2021	16,335	847	698	17,880
Charge for the year	3,479	2,313	2,649	8,441
At 30 September 2022	19,814	3,160	3,347	26,321
Net book value				
At 30 September 2022	10,438	4,695	34,403	49,536
At 30 September 2021	13,917	786	2,795	17,498

12. Stocks

	2022 £	2021 £
Cafe stock	870	-
Goods for resale	1,500	1,500
	2,370	1,500

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NOTES TO THE FINANCIAL STATEMENTS
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13. Debtors

	2022 £	2021 £
Due within one year		
Trade debtors	-	174
Other debtors	1,045	5,454
Prepayments and accrued income	15,667	11,287
Tax recoverable	5,099	3,789
	<u>21,811</u>	<u>20,704</u>

14. Creditors: Amounts falling due within one year

	2022 £	2021 £
Trade creditors	33,267	14,048
Other taxation and social security	8,920	4,486
Other creditors	2,096	1,507
Accruals and deferred income	8,121	6,440
	<u>52,404</u>	<u>26,481</u>

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**NOTES TO THE FINANCIAL STATEMENTS
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15. Statement of funds

Statement of funds - current year

	Balance at 1 October 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 30 September 2022 £
Unrestricted funds					
Designated funds					
Community cafe	-	17,000	(17,000)	-	-
General funds					
General Funds	182,451	293,806	(289,529)	(6,061)	180,667
Total Unrestricted funds	182,451	310,806	(306,529)	(6,061)	180,667

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15. Statement of funds (continued)

	Balance at 1 October 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 30 September 2022 £
Restricted funds					
IBC travel fund	1,850	-	(1,875)	25	-
PCC fund	5,770	-	(5,770)	-	-
Warehouse	5,832	-	-	-	5,832
Community cafe	18,279	-	(20,012)	1,733	-
Masonic charitable	32,000	-	(31,538)	-	462
Reaching communities	13,524	86,500	(103,337)	3,313	-
Emmaus UK	-	29,959	(30,860)	901	-
Felixstowe Hub	-	20,325	(20,414)	89	-
Music Hub	-	2,620	(2,618)	-	2
LEP fund	-	19,156	(8,648)	-	10,508
B&Q foundation	-	5,000	(5,000)	-	-
SSE	-	12,087	(2,500)	-	9,587
Kids & Carers	-	5,000	(1,028)	-	3,972
Community fridge	-	3,000	(3,000)	-	-
Cook club	-	5,000	(357)	-	4,643
Garfield Weston	-	15,500	(1,893)	-	13,607
Hopestead	-	10,000	(7,416)	-	2,584
One Pot Wonder (Axter)	-	1,300	-	-	1,300
	77,255	215,447	(246,266)	6,061	52,497
Total of funds	259,706	526,253	(552,795)	-	233,164

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NOTES TO THE FINANCIAL STATEMENTS
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15. Statement of funds (continued)

The purpose of each restricted fund is as follows:

IBC travel fund - To refund volunteers' travel costs to and from sites and providing fresh food for packed lunches.

PCC fund - To increase the variety of activities at both Ipswich and Felixstowe hubs.

Warehouse - To fund rent and business rates for the Warehouse

Community Cafe - To cover core costs of the community cafe project

Masonic Charitable - To fund a specific service with the hub supporting those at risk of homelessness

Reaching Communities - To fund a third hub and a second community house, this is funding for three years

Emmaus UK - Reimbursement of specific costs

Felixstowe Hub - To help fund staffing and activities at the Felixstowe hub

Music Hub - To fund a music club within the Ipswich hub

LEP fund - Funding to employ a support worker for the workshop and to develop the workshop service to a cost neutral service

B&Q Foundation - Monies towards the refurbishment of the garden at Royal Oak

SSE - Assistance towards core costs at Royal Oak

Kids & Carers - To provide a kids and carers lunch club at Royal Oak

Cook Club - To provide a cooking club at the community cafe

Garfield Weston - Funding towards the hubs and co-ordinators

Hopestead - Funding for core costs of the community cafe project

Transfers

The transfers from unrestricted funds to restricted funds is to support projects where the costs are not fully covered by restricted income. .

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

15. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 October 2020 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 30 September 2021 £</i>
Unrestricted funds					
General Funds	127,917	211,715	(156,906)	(275)	182,451
Restricted funds					
IBC travel fund	3,186	-	(1,336)	-	1,850
PCC fund	18,418	-	(12,652)	4	5,770
Warehouse	25,710	-	(19,878)	-	5,832
Community cafe	-	20,000	(1,721)	-	18,279
Masonic charitable	-	32,000	-	-	32,000
Reaching communities	-	45,250	(31,726)	-	13,524
Emmaus UK	-	4,909	(4,909)	-	-
Felixstowe Hub	22,109	-	(22,248)	139	-
Workshop	13,856	-	(13,856)	-	-
Felixstowe big lottery	9,200	-	(9,200)	-	-
Health & Safety	734	-	(752)	18	-
IBC Comm Cash	2,120	-	(2,120)	-	-
Business Advisor	4,000	-	(4,000)	-	-
Homeless link Covid	8,919	-	(8,919)	-	-
Big lottery Covid support	19,969	-	(19,969)	-	-
Craft online	-	7,000	(7,000)	-	-
DCMS Lloyds	-	17,196	(17,310)	114	-
	128,221	126,355	(177,596)	275	77,255
Total of funds	256,138	338,070	(334,502)	-	259,706

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16. Summary of funds

Summary of funds - current year

	Balance at 1 October 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 30 September 2022 £
Designated funds	-	17,000	(17,000)	-	-
General funds	182,451	293,806	(289,529)	(6,061)	180,667
Restricted funds	77,255	215,447	(246,266)	6,061	52,497
	<u>259,706</u>	<u>526,253</u>	<u>(552,795)</u>	<u>-</u>	<u>233,164</u>

Summary of funds - prior year

	Balance at 1 October 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 30 September 2021 £
General funds	127,917	211,715	(156,906)	(275)	182,451
Restricted funds	128,221	126,355	(177,596)	275	77,255
	<u>256,138</u>	<u>338,070</u>	<u>(334,502)</u>	<u>-</u>	<u>259,706</u>

17. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	-	49,536	49,536
Current assets	52,497	183,535	236,032
Creditors due within one year	-	(52,404)	(52,404)
Total	<u>52,497</u>	<u>180,667</u>	<u>233,164</u>

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17. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	<i>Restricted funds 2021 £</i>	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Tangible fixed assets	-	17,498	17,498
Current assets	77,255	191,434	268,689
Creditors due within one year	-	(26,481)	(26,481)
Total	<u>77,255</u>	<u>182,451</u>	<u>259,706</u>

18. Reconciliation of net movement in funds to net cash flow from operating activities

	2022 £	2021 £
Net income/expenditure for the year (as per Statement of Financial Activities)	(26,542)	3,568
Adjustments for:		
Depreciation charges	8,441	4,210
Dividends, interests and rents from investments	(104)	(6)
Decrease/(increase) in stocks	(870)	-
Increase in debtors	(1,107)	(1,822)
Increase in creditors	25,923	2,517
Net cash provided by operating activities	<u>5,741</u>	<u>8,467</u>

19. Analysis of cash and cash equivalents

	2022 £	2021 £
Cash in hand	211,851	246,485
Total cash and cash equivalents	<u>211,851</u>	<u>246,485</u>

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20. Analysis of changes in net debt

	At 1 October 2021 £	Cash flows £	At 30 September 2022 £
Cash at bank and in hand	246,485	(34,634)	211,851
	<u>246,485</u>	<u>(34,634)</u>	<u>211,851</u>

21. Pension commitments

The group operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the group to the fund and amounted to £4,827 (2021 - £5,018). £841 (2021: £1,232) were payable to the fund at the balance sheet date and are included in creditors.

22. Operating lease commitments

At 30 September 2022 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2022 £	2021 £
Not later than 1 year	56,503	39,211
Later than 1 year and not later than 5 years	101,319	58,698
	<u>157,822</u>	<u>97,909</u>

23. Related party transactions

The Charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Charity at 30 September 2022.

