

EMMAUS NORTH EAST
(A company limited by guarantee)

REPORT AND FINANCIAL STATEMENTS
For the year ended 30 June 2022

Charity Number 1131408
Company Number 06820441

EMMAUS NORTH EAST

(A company limited by guarantee)

TRUSTEES ANNUAL REPORT

For the year ended 30 June 2022

The Trustees, who are also the directors of the Charity for the purposes of the Companies Act, submit their report and financial statements of Emmaus North East (ENE; the Charity) for the year ended 30 June 2022. The financial statements comply with the Charities Act 2011, the companies Act 2006, the Memorandum and Articles of Association and the requirements of Accounting and Reporting by Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the financial reporting standard applicable to the United Kingdom (FRS102).

Policies and Objectives

In setting the Charity's objectives, plans and activities, the Trustees have given due consideration to guidance published by the Charity Commission relating to public benefit and to its supplementary public benefit guidance.

The **medium - long-term objectives** for the Charity are:

1. To ensure that the social enterprises are self-sufficient, whereby the income generated from their activities cover all their operating expenses
2. To agree an income strategy to allow growth and sustainability
3. To increase the size of its community facilities and Companion numbers, either by development of a further residence or the acquisition of "*move on*" flats for companions who are transitioning between residing in the community and independent living in their own accommodation
4. To improve the opportunities for Companions to "move on" from ENE and gain worthwhile employment in the outside world, extending their work experience and training opportunities available to them
5. To have ENE recognised as a major charity in the North East of England, influencing positive change for those who have suffered or are suffering from homelessness.

The Charity's **short-term objectives** are to:

1. expand its retail operations, introducing a new Superstore and expanding On-Line sales
2. Develop a profitable social enterprise workshop where furniture and other wood-based items are manufactured or upcycled and sold in the retail outlets and online
3. Find and develop other social enterprise income streams and additional projects
4. Improve the training and development pathways ENE offers to its Companions.
5. Develop the brand image and awareness of ENE in North East England and beyond
6. Develop the experience and skills of the staff team with an aim of introducing some new specialist roles

Once its objectives are achieved, the Charity will be in a strong position to support and fully contribute to the ethos and values of the Emmaus movement.

About Emmaus

Emmaus is a homelessness charity with a difference. Emmaus does not just give people a bed for the night; it offers 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. Being on your own can be soul destroying, leaving you feeling worthless. 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 often re-establish relationships with loved ones.

The overall Emmaus Movement (including Emmaus International).

The Emmaus movement and its 425 member organisations in Europe, Africa, Asia, and the Americas continue to engage at a local level with people who have experienced social exclusion to access their fundamental rights and, through their collective action, demonstrate there are credible alternatives to injustice.

Emmaus in the UK.

The first UK Emmaus Community was established in 1992. Today 29 Emmaus communities are operational, with others in the course of development.

An Emmaus UK Community offers homeless people a chance to regain their self-respect through living and working in a supportive environment which combines residential accommodation with self-supporting social enterprises. These enterprises, mainly retail, are based largely on the collection and sale of donated goods as well as refurbishment and recycling of various goods and scrap materials in line with the principles of a circular, low waste economy.

Additionally, Emmaus Communities work with a “solidarity concept” whereby they help sister Communities by donating goods for sale in their retail outlets and financial support if needed.

Each Emmaus Community in the UK whilst being an independent legal entity commits to follow the values and ethos of the Emmaus movement as a whole.

Emmaus UK (EUK).

Emmaus UK is the federal body for Emmaus in the UK. Each member of Emmaus UK - either a community or group - is an independent charity, governed by a local board of trustees.

The Federation also offers fundraising and publicity support and provides grants and loans to enable further development of existing Emmaus communities and groups, and the expansion of Emmaus in the UK.

Emmaus North East (ENE).

Established thirteen years ago, ENE is a legally independent charity based in South Tyneside in North East England. It focuses upon providing support to homeless people and works within the Emmaus movement's ethos and values. ENE is a member of the EUK Federation and Emmaus International movement.

EMMAUS NORTH EAST

(A company limited by guarantee)

TRUSTEES ANNUAL REPORT

For the year ended 30 June 2022

ENE aims to combat homelessness. It provides people with a home, work and encourages solidarity with others in a similar position. It gives Companions a choice and a chance. It welcomes people from all backgrounds and all causes of homelessness. ENE is supported by a wide range of funders and partners who provide both financial and in-kind support. This funding both supports the community and helps the ENE social enterprises grow and thrive.

ENE's vision is *"to help create a North East England where homelessness and hopelessness have been abolished"*.

ENE's mission is *"to enable homeless people in the North East rebuild their lives through social enterprises which also involve and enrich the local community"*.

The core values of the charity are:

Value and **respect** every person, opposing injustice.

Be **transparent** and **honest** in all our dealings.

Demonstrate **solidarity** and support for those in need.

Create an environment of **empowerment**.

Share and exchange resources, skills and learning.

Support and foster **interdependence** and **independence**.

Work to love and give.

ENE's operations are centred around its community residences at 253, 255 and 257 Stanhope Road, South Shields. Since the last Trustees Annual Report for the year ending 30th June 2021, the capacity of the community has expanded and we are now able to offer accommodation to 21 Companions in comparison to 15 in 2021. This has been celebrated as a main success, not only internally but in relation to public safety.

The Charity provides safe accommodation, meaningful work and peer and pastoral support to its Companions. This way of working means Companions are able to recover their confidence and self-respect and make a fresh start to rebuild their lives. ENE tries to ensure all Companions are able to move onto independent living and employment when they are ready, but there is no time limit for this and Companions are welcome to stay in the community for as long as they like and need.

ENE focuses upon its Companions and seeks to ensure they have a consistent core offer outlining the mutual expectations of both ENE and themselves. All Companions are enabled and encouraged to participate fully in ENE and its activities.

There are three critical features of ENE that make it different to some of the other support offered to homeless people:

ENE provides a home – Companions have a room to call their own and a place to call home alongside other people who understand their situation. The house has clear rules, meaning it provides a safe and secure environment for everyone; Safeguarding is of highest priority.

ENE gives people focus, meaning and structure – Companions work a 40-hour week at ENE. This provides them with structure and a focus for each day and productive activity to engage with.

ENE judges people on today's actions not yesterday's – Companions have the opportunity to change and are given the chance to change. Emmaus North East will not work for everyone, but everyone is given a chance.

EMMAUS NORTH EAST

(A company limited by guarantee)

TRUSTEES ANNUAL REPORT

For the year ended 30 June 2022

Emmaus North East has three strands of delivery:

- *Home – providing up to 21 Companions with community living at its South Shields residences.*
- *Work – all Companions work in the Charity's businesses and social enterprises. The Social Enterprises provide Companions with a structure and routine.*
- *Solidarity – ensuring all work provides opportunities for Companions to feel part of groups and to feel like they are part of something bigger.*

In terms of its social enterprises, ENE operates three (3) retail outlets in various areas of the North East (Low Fell, South Shields and Hebburn), a fully equipped workshop in South Shields where furniture is upcycled and restored and various items made from wood are designed and produced. We also have a house clearing service and an on-line retail business. Further plans are in place for 2023 to develop Lucie's Laundry and warm space; and a community garden.

Emmaus North East (ENE) - Review of achievements and performance in 2021 / 2022.

Brief Overview

- *The community residence at 257 Stanhope Road has been near to full capacity this financial year.*
- *The two new properties at 253 and 255 Stanhope Road have been refurbished and have almost been fully occupied since.*
- *ENE has recruited another 2 former Companions into full time paid roles. This now means that the staff team has 4 former Companions. This is something the Board and staff are really proud of and demonstrates a high level of success in tailored support offered to those who have suffered from homelessness.*
- *ENE's financial position remained satisfactory despite the challenges presented post COVID.*
- *Although the community residence has had several outbreaks of COVID, the situations have been well managed and all companions are well*
- *We have managed to attract new funders who are supporting ENE and our work*
- *Registered 100% of Companions with a GP*
- *Supported over 100 Companions*
- *98% of Companions have a bank account and a form of ID*
- *A Companion has received a Commendation from Northumbria police for an act of bravery, demonstrating ENE's commitment to the community*
- *Progressed 7 former Companions into employment and 10 into move on accommodation*

Annual Report

During the period under review the Charity has succeeded in further consolidating and developing its Community in the North East and building its social enterprises. The refurbishment of the two new properties has allowed us to extend the Companion numbers to 21 which is a great achievement and demonstrates ENE's commitment to supporting those suffering from homelessness. This was a main part of the 5-year plan which we are proud of, although the ambition is to continue to grow those numbers.

The support provided by EUK is appreciated and demonstrates the benefit of being part of this federation. We continue to work in partnership with EUK and other Emmaus's, sharing best practice and committing to various national strategic groups.

In 2020 and 2021, the pandemic continued to impact significantly on the charity with various periods of lockdown and closure of the community and social enterprises. The support given by the UK government helped the position and we are grateful to the funders who have recognised the importance of our work and the help required for those who are homeless and vulnerable as a result.

We are now in a post lockdown period which has set a new set of issues to overcome with the 'cost of living' crisis and a greater need than ever to support those suffering from poverty and deprivation. This includes the increased costs for the charity in maintaining the community accommodation and utilities.

The primary beneficiaries of the work of ENE are its Companions who live in the community and work in the enterprises ENE operates. ENE, however, also supports a much broader range of people. These include volunteers, who help the running of the shops and workshop, and the wider community, who are supported through other activities.

Demand for the services and opportunities provided by the ENE offer remains strong. The Charity also recognises that growing its community means commensurately growing the range of businesses on offer to provide a sustainable income stream and to offer a range of opportunities for Companions.

A further key progress point has been the Charity's ability to offer Companions progression into paid roles in its organisation. Presently ENE employs five (5) ex-companions in full time roles.

Homelessness can happen to anyone, and the variety of reasons for which people find themselves homeless are wide and varied. This inevitably means the outcomes people experience will also vary. Outcomes for the Companions are of highest priority and that is why we have developed a new Performance Management Framework with a set of high level and supporting Key Performance Indicators. Here is some of the feedback we have received:

"Since moving into Emmaus North East, I have discovered myself. My confidence has really grown and I've done things I never thought I could do. Never in a million years did I think I could work in a shop, never mind run one."

Erin, who is originally from Leeds found herself homeless after losing her job and falling behind on the rent. Her story is one of resilience and determination and she's now in a paid position training to be a support worker at Emmaus North East.

EMMAUS NORTH EAST

(A company limited by guarantee)

TRUSTEES ANNUAL REPORT

For the year ended 30 June 2022

"I became homeless after losing my job and getting in arrears with rent payments. I sofa-surfed for a while and then went to live with my brother. It didn't work out as we began to argue so I found myself needing a place to stay again. Living at Emmaus doesn't feel like a hostel, it feels like a community, and everyone is so lovely and welcoming and that's always a bonus. It's easy to fit in and get on with it."

"We had the team from Emmaus to clear my dad's house last week. They were prompt, polite and extremely efficient. They worked through the house methodically, moving everything with care. I wouldn't hesitate to recommend them. Many thanks to Lewis and team for an excellent job. "

"Swift, economic removal of unwanted stuff that helps a charity. What's not to like! "

Emmaus North East often provides opportunities to people that other organisations are reluctant to work with. This includes people who have a wide variety of issues and needs. But the complexity of people looking for places is increasing and there is a need to be realistic about the support that Emmaus North East can offer. Another issue recognised by partners and staff is the number of Companions presenting with more complex mental health issues, some may be connected to the pandemic and the delays within the medical system to address these. This is the reason why numerous and timely pathways of support are being developed and will form part of our future plans.

Everyone who lands at an Emmaus is on a journey. The reality for people struggling with addiction, mental illness or childhood trauma is this is rarely a straightforward journey. At ENE we support people who are determined to change but will often experience setbacks along the way. Not every person we support has a happy ending and not everyone succeeds on their first, second or third encounter with an Emmaus. But our ethos is to only judge in the present time and to give people periods of their life where they can experience meaning, purpose and hope.

The impact of ENE and the support offered is measured using an outcome model. On arrival within the community, Companions will agree an individual support plan and will have regular sessions of support, the timing of each based on their needs. They are registered immediately with a GP and referred to appropriate support where this cannot be provided 'in house'. The Companions progress and wellbeing is assessed in many areas, self-esteem, confidence, employability, mental health, financial management and readiness to move on. Progress is assessed carefully and the results of these assessments used to guide future improvements and changes to the pathway of care and support.

Progressions are a key part of ENE and for many the progression involves securing their own tenancy. ENE does not have a time limit on how long someone can stay, and the turnover of Companions depends on many factors. The Charity works with a wide range of partners to promote its activities and to reach the people who will benefit most from its work.

Volunteers and Companions also come to us from a wide variety of sources including their own recognition that it is time for a change.

ENE is pleased to report that its partnerships further developed over the year and these partnerships became a key part of the work the Charity's operation.

The Charity has a wide range of partners who contribute to different elements of ENE.

EMMAUS NORTH EAST

(A company limited by guarantee)

TRUSTEES ANNUAL REPORT

For the year ended 30 June 2022

Referral Partners

Our referral partners work with us regarding referring people to become Companions or volunteers in the Charity. Our partners in this area include;

- DWP for referrals on work placements through the local job centres as the Charity is able to offer volunteer placements in its workshop and other enterprises. This allows both the recruitment of a large pool of volunteers to support our enterprises and helps people back into work;
- The Probation service. ENE works closely with the Probation Service providers in the local area. They are an increasingly valuable source of referrals for volunteers for our shops and other enterprises. The Charity has had considerable success retaining volunteers who have been referred through the probation service;
- Prisons – ENE works closely with HMP Northumberland to advertise the opportunity for both Companions and volunteers as people are approaching the end of their sentences;
- South Tyneside Homes;
- Humankind;
- Shelter;
- Blissability;
- Police;
- Oasis;
- SSAFA (Soldiers' Sailors' & Airmen's Family Association); and
- Crisis

Fund Providers

The Charity was also supported by many companies who gave grants to ENE during the year and, also many private individuals. Major fund providers during the year were;

Lloyds Bank Foundation for England and Wales;

CRASH;

The Edward Gostling Foundation;

Community Foundation;

The Rank Foundation;

The Ridley Family Trust;

The Catherine Cookson Charitable Trust;

Bernard Sunley Foundation; and

Screwfix Foundation

In terms of marketing and communication ENE has an active Twitter account where the Charity posts about its work and thank the many generous donations we receive from the

EMMAUS NORTH EAST

(A company limited by guarantee)

TRUSTEES ANNUAL REPORT

For the year ended 30 June 2022

wider community. ENE's Facebook page allows the showcasing some of the products we create in the workshop. The ENE website provides a focus for all of the Charity's work and key announcements. This year the Charity saw a significant increase in usage of these social media tools along with significant interest in the Charity from local and regional papers. A new Communications and Marketing Strategy has since been developed for 2023/2025 with the aim on increasing awareness of ENE and public confidence in it.

In 2021/2022 the Charity's retail activities remained stable with retail sales at £163K which compares to £157K from the previous year. The ambition within 2023 is to open our first ENE Superstore selling many pre-loved items. This has the potential to significantly increase income and change the future landscape for ENE.

Fundraising from external donors is and will remain an integral part of the Charity's activities going forward. For this financial year, £130K was raised in grants and donations and an income strategy has been agreed for 2023 with a target for additional income being at least £189K.

Chairs Statement – John Machin

The last 12 months or so have been the most challenging for ENE since it opened its Stanhope Road residence in 2017. The pandemic and its aftermath combined with exceptional organisational challenges due to senior staff retiring on health grounds or leaving ENE to pursue new opportunities, put immense stresses and strains on the Charity.

As I write this at the end of 2022, I am pleased to report that the difficult days of the past seem behind us, and ENE is again well positioned to continue its growth and development in 2023. This means we will be able to give even better support and care to the people who need our services.

We came through the challenging last 12 months due to the extraordinary efforts of our remaining staff, trustees and volunteers combined with the strong support and understanding of our Companions, who fully contributed to ensuring ENE overcame all the issues it was facing. Tribute must also be paid to Emmaus UK whose support through advice and resources was also critical and allowed ENE to operate efficiently and safely during the most challenging of times. Finally, I must also thank all our funders and those people and organisations who donated either cash, services, or goods to Emmaus North East – without you, it would not be possible to operate our Charity and help the people that we do.

ENE now has a new organisation in place, with further additions to come. The Charity is led by its excellent new CEO (Ruth Parker) who joined us in July 2022. Ruth's efforts over the last six months have been extraordinary and we all look forward to a positive future as Ruth continues her drive to develop ENE in all areas of its operations.

The highlight of the past year was the increase in the capacity of our Stanhope Road residence. We are now able to house, help and support 20 Companions – up from its previous limit of 15 Companions.

ENE has redefined its strategy for the future and is starting to implement its vision and mission through many operational initiatives. Gaining financial security is foremost amongst our strategic objectives along with improving the outcomes and experiences of the

Companions we support. Improving our organisation and way of working through being more efficient and raising our profile in the North East are also key objectives.

The year ahead will continue to be challenging, but I am convinced that ENE will rise to the challenges and work hard to ensure that we continue to help the people most in need of our support.

John Machin
Chair of Board of Trustees
Emmaus North East

CEO's Statement – Ruth Parker

Chief Executive Officer

I am delighted to have joined Emmaus NE in July 2022 as the charity's new CEO. This is also the year that the charity celebrates its 10th anniversary of operating a social enterprise and so much has been achieved within this period. This started with our first retail shop in Low Fell, then the opening of our first community home at Stanhope Road in South Shields, the launch of our carpentry workshop and additional retail outlets in Hebburn and South Shields and a further building block was the purchase of two further properties in 2020. Although the charity was impacted by the pandemic, we remain in a strong position to move forward with an ambition for growth in the post pandemic period.

We will continue to create a North East England where homeless people are supported by us to rebuild their lives through training and our social enterprises, making sure that we are an integral part of the local community. Companion wellbeing and confidence will remain at the heart of what we do and we will strive to continue to help more and more people.

None of this would have been achieved without the support of the Board of Trustees who continue to scrutinise our work, the staff and Companions for their hard work and determination and to the volunteers and donors for giving up their free time and money to help us support more and more formerly homeless people. We really value our customers for continuing to visit and use our social enterprises. The appreciation is also extended to the Emmaus UK Federation for their continued partnership work.

I am looking forward to 2023 where we will continue to make our vision a reality.

With best wishes
Ruth

RUTH PARKER
CEO

EMMAUS NORTH EAST

(A company limited by guarantee)

TRUSTEES ANNUAL REPORT

For the year ended 30 June 2022

Public benefit statement

The Trustees have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission for England and Wales in exercising their powers or duties.

The objectives of the Charity are the alleviation of homelessness and relief of poverty, hardship and the distress these cause to those in need. Our aims for achieving this are:

- working with Companions to realise their aspirations and potential
- developing and sustaining our social enterprise to provide work for Companions and an income stream for the Charity.
- demonstrating organisational sustainability
- demonstrating operational sustainability.

REFERENCE AND ADMINISTRATIVE DETAILS

Trustees:

Peter Churchill (resigned 17 February 2022)

John Machin (Chair)

Donald Pinchbeck (resigned 19 May 2022)

Julian Wenman (resigned 31 May 2022)

Gemma Trainor

Siamak Kaikavoosi (resigned 26 November 2021).

Jessica Cook

Debbie Harrison

Shelley Armstrong

Jake Hanmore (appointed 24 August 2021).

Jonathan Rook (Treasurer) (appointed 5 October 2021)

Key Personnel:

CEO

Ruth Parker (appointed July 2022)

Acting General Manager

Andrew Wisbach (resigned May 2022)

Finance Manager

Sandy Lambrou

Company Secretary

Northern Impact Legal Ltd (pro bono)

EMMAUS NORTH EAST
(A company limited by guarantee)

TRUSTEES ANNUAL REPORT
For the year ended 30 June 2022

Company Registered Number
6820441

Charity Registered Number:
1131408

Registered Office:

Lee Siding
Long Framlington
Morpeth NE65 8JG

Independent Examiners:

Jim Dodds
33 The Glebe
Stannington
Northumberland
NE61 6HW

Bankers:

HSBC Bank plc

110, Grey Street
Newcastle upon Tyne,
NE1 6JG

Emmaus North East (ENE) is a member of the Emmaus Federation in the UK (EUK) and a full member of Emmaus Europe and Emmaus International. ENE is also a full member of the EUK North West partnership; a group of Communities based in North West England who share best practice with each other.

Structure, governance, and management

The Charity is a limited liability company being limited by guarantee and not having a share capital. It was registered in England and Wales under the Companies Act 2006 on 6 February 2009 and its governing documents are its Memorandum and Articles of Association. The Charity was registered as a Charity with the Charity Commission for England and Wales on 27 August 2009.

The Charity is a member of the Emmaus Federation in the UK and a full member of Emmaus International and Emmaus Europe.

The Charity is also a member of the North West Partnership of Emmaus Communities. This organisation, centred on Emmaus communities in the North of England, meets regularly to discuss common issues and share best practice.

Emmaus UK organises and operates two important groups in which the Charity participates. The first group is the “*Chairs Peer Group*”. Here, all Chairs of Emmaus communities in the UK can get together in the presence of senior Emmaus UK personnel to discuss issues

EMMAUS NORTH EAST

(A company limited by guarantee)

TRUSTEES ANNUAL REPORT

For the year ended 30 June 2022

relating to Emmaus in the UK in general and their own community. The second group is the “*Executive Leads Peer Group*”. Here, all chief executives of Emmaus communities in the UK can get together in the presence of senior Emmaus UK personnel to discuss issues relating to Emmaus in the UK in general and their own community.

The direction and governance of the Charity is the responsibility of its Board of Trustees who are elected and co-opted under the terms of the Articles of Association. Trustees who served during the period under review are shown on page 1.

The Charity is committed to ensuring a proper balance between paying our staff fairly, so that we attract and retain the best people for the job, and careful management of our Charity funds.

The Board presently operates one additional committee which is a Finance Committee, there are plans to develop other lead groups attached to the new Strategic Plan for 2023/2025.

Recruitment 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 requirement function.

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 ENE. It is intended to introduce annual appraisals of Trustees to measure their collective and individual performance and suitable training is offered in line with the NCVO Code of Governance.

The main Board meets each calendar month although this is changing to bi-monthly from February 2023. The Board has agreed a ‘Forward Look’ for the next 12 months, ensuring that there are standing agenda items with specific mention to Safeguarding and Health and Safety with additional areas regarding policy reviews and governance.

A plan is in place to carry out a Board effectiveness review, reviewing the skills and expertise of Board members.

Financial review

Brief Overview.

Income from charitable activities in the period of £110K (£336K, 2020/2021) was due to generous grants from several institutions, the details of which are shown in the financial statement attached.

EMMAUS NORTH EAST

(A company limited by guarantee)

TRUSTEES ANNUAL REPORT

For the year ended 30 June 2022

The Charity's social enterprises (shops in Low Fell, Hebburn and South Shields), the workshop in South Shields and other activities such as house clearances and On-Line retail achieved combined sales for the year of £163K – an increase of £6K on the sales achieved in 2020/ 2021. Whilst it was pleasing to see an increase, this was mainly due to fewer lockdowns and shop closures. The figure achieved was well below the expected level based on normal trading.

Housing Benefit received in the year was £170K compared to £146K in 2020/2021. This increase was driven by higher Companion numbers residing in the Stanhope Road residence during the year and a new housing benefit settlement agreed with South Tyneside Council.

Overall, for the year, the Charity incurred a deficit of £73K compared to 2020/2021 when a surplus of £109K was recorded. Of this 2021/2022 deficit £48K came from restricted funds and £25K from unrestricted funds.

Carried forward reserves of £913K (£985K, 2020/2021) is represented by £47K of restricted funds (£95K, 2020/2021) and a balance of £865K (£890K, 2020/2021) in unrestricted funds, most of which is in relation to the property owned by the Charity.

It is the Trustees' policy to try to hold a minimum of three months' expenditure in reserve.

Capital Expenditure for the year was £81K, of which £50K was funded by grants and £31K was funded from the Charity's own resources. Capital Expenditure in 2020/2021 was £197K.

Fixed costs for the year were £535K a decrease of £18K (3%) over the previous year. Trustees are fully aware of the increasing cost base of the Charity. Expenditure is tightly controlled and monitored. However, the Trustees view the Charity as being in a growth phase where significant investments are required – with the natural outcome of increased fixed costs. It is anticipated fixed costs should stabilise within the next 12 - 18 months.

Reserves policy

The Reserves Policy has been reviewed by the Trustees. The objective of having an operational reserve equivalent to 3 month's operational costs still stands. This means the aim is to have £140K in reserves, (currently 66K) although it will take some time to reach this level on a consistent basis. Reserves will be built up using income achieved from the Charity's trading operations.

Investment policy

The Charity has the power under the Memorandum and Articles of Association to make any investment which the Trustees see fit. Given the level of funds generated to date and the early stage of the Charity's project to establish an Emmaus Community, it is considered appropriate to keep funds in a form that is immediately accessible.

Risk management

The Board of Trustees regularly review the risks the Charity may face and is satisfied that systems are in place to mitigate exposure. However, the Trustees recognise that as the project progresses further factors may arise and will undertake further reviews from time to time. A Strategic Risk Register is in place which is reviewed by the CEO on a monthly basis and presented to the Board, the aim of which is to ensure mitigating action is taken to reduce risks to their lowest possible level. This is further supported by an Operational Risk Register reviewed on a monthly basis.

Principal risks and uncertainties

Short term, the principal risk facing the Charity centres around income. Should our retail outlets fail to develop and grow and should our fund-raising fall below expectation then this will put pressure on the finances of ENE.

Regarding retail, Operational and Finance management closely monitor this on a monthly basis and year-to-date sales through our KUDOS EPOS system which can follow sales on a daily basis from each of our outlets.

Fund raising is closely targeted on funds which will support activities required by the Charity.

A Fundraising Strategy is in place for 2023/2025 with the aim of diversifying income streams to ensure growth and sustainability of ENE.

Going concern

The financial statements have been prepared on a going concern basis. In making their assessment the trustees have reviewed and considered relevant information, including their annual budget and future cashflows. The trustees are of the view that the immediate future of the charity for the next 12 months is secure and that on this basis the charity is a going concern.

Plans for the Future

The Charity's primary objective is for the social enterprises to be self-sufficient which will allow scope to ceaselessly work on the Charity's mission with regarding homelessness and giving Companions work, training and a sense of belonging; the opportunity to contribute.

Self-sufficiency will come from expanding the Charity's retail activities and opening a larger Superstore. The Board have also agreed that an income strategy is necessary to support the work of ENE with an aim of offering more to more people, influencing the community around us.

Trustees' responsibilities

Company and Charity law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the Charity and of the incoming reserves and application of reserves, including the income and expenditure of the charitable company for that period. In preparing financial statements the Trustees are required to:

- select suitable accounting policies and apply them consistently,
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on a going concern basis, unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees are responsible for keeping proper accounting records which 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 detection and prevention of fraud and other irregularities.

Independent Examiner


A resolution regarding the reappointment of Jim Dodds as Independent Examiner will be proposed at the Annual General Meeting.

This report was approved by the Trustees on: 14 March 2023

and signed on their behalf by:


John Machin (Apr 14, 2023 13:43 GMT+1)

John Machin PhD
Chair of the Board of Trustees


Jonathan Rook (Apr 14, 2023 13:45 GMT+1)

Jonathan Rook FCA
Trustee

EMMAUS NORTH EAST

(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

For the year ended 30 June 2022

I report on the financial statements of Emmaus North East for the year ended 30 June 2022, which are set out on pages 17 to 30.

Respective responsibilities of Trustees and Examiner

The Charity's Trustees (who are also directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The Charity's Trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a Fellow of the Association of Charity Independent Examiners.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

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

Basis of independent examiner's statement

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

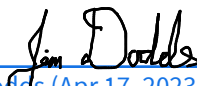
Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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

Jim Dodds FCIE
33 The Glebe
Stannington
Northumberland
NE61 6HW


Jim Dodds (Apr 17, 2023 13:55 GMT+1)

Date: 14 March 2023

EMMAUS NORTH EAST

(A company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES

(INCLUDING SUMMARY INCOME & EXPENDITURE ACCOUNT)

For the year ended 30 June 2022

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Income from:					
Donations and legacies	6	18,955	275	19,230	23,347
Charitable activities					
Grants and contracts	7	7,672	102,170	109,842	336,492
Other trading activities	8	333,622	-	333,622	302,940
Investments	9	8	-	8	22
Total income		360,257	102,445	462,702	662,801
Expenditure on:					
Raising funds		239,412	2,378	241,790	267,093
Charitable activities					
Operation of the charity		195,739	97,777	293,516	286,383
Total expenditure		435,151	100,155	535,306	553,476
Net income/(expenditure)		(74,894)	2,290	(72,604)	109,325
Transfers between funds		50,000	(50,000)	-	-
Net movement of funds		(24,894)	(47,710)	(72,604)	109,325
Reconciliation of funds					
Total funds brought forward		890,105	95,174	985,279	875,954
Total funds carried forward		865,211	47,464	912,675	985,279

The Statement of Financial Activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities

The notes on pages 20 to 30 form an integral part of these accounts.

EMMAUS NORTH EAST

(A company limited by guarantee)

Charity Number 1131408

Company Number 06820441

BALANCE SHEET

As at 30 June 2022

	Notes	£	Total 2022 £	£	Total 2021 £
<u>Fixed assets</u>					
Tangible assets	18		1,001,061		958,109
Total fixed assets			1,001,061		958,109
<u>Current assets</u>					
Debtors	19	48,794		26,332	
Cash at bank and in hand	20	102,745		250,086	
Total current assets		151,539		276,418	
Creditors: amounts falling due within one year	21	(37,758)		(33,361)	
Net current assets			113,781		243,057
Total assets less current liabilities			1,114,842		1,201,166
Creditors: amounts falling due after more than one year	23	(202,167)		(215,887)	
Total net assets or liabilities			912,675		985,279
<u>Funds of the charity</u>					
Unrestricted income funds			865,211		890,105
Restricted income funds			47,464		95,174
Total funds			912,675		985,279

The company was entitled to an exemption from audit under s477 of the Companies Act 2006 relating to small companies.

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

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with the respect to accounting records and the preparation of accounts.


These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

The notes on pages 20 to 30 form an integral part of these accounts.

These financial statements were approved by the Board on: 14 March 2023

and are signed on its behalf by:

Jonathan Rook FCA
Treasurer


Jonathan Rook (Apr 14, 2023 13:45 GMT+1)

EMMAUS NORTH EAST

(A company limited by guarantee)

Charity Number 1131408

Company Number 06820441

STATEMENT OF CASH FLOWS

For the year ended 30 June 2022

	Notes	2022 £	2021 £
<u>Cash flows from operating activities</u>			
Net movement in funds		(72,604)	109,325
Depreciation		38,450	27,383
Investment income		(8)	(22)
Increase in trade receivables		(22,462)	(17,975)
Increase in trade payables		4,397	9,210
<i>Net cash from operating activities</i>		<u>(52,227)</u>	<u>127,921</u>
<u>Cash flow from investing activities</u>			
Purchase of property, plant and equipment		(81,402)	(197,397)
Sale of property, plant and equipment		-	5,700
Interest received		8	22
<i>Net cash used in investing activities</i>		<u>(81,394)</u>	<u>(191,675)</u>
<u>Cash flow from financing activities</u>			
Increase in long term loan		-	-
Repayment of borrowing		(13,720)	(26,773)
<i>Net cash used in financing activities</i>		<u>(13,720)</u>	<u>(26,773)</u>
Decrease in cash and cash equivalents		(147,341)	(90,527)
Cash and cash equivalents at start of year		250,086	340,613
Cash and cash equivalents at end of year		<u>102,745</u>	<u>250,086</u>

EMMAUS NORTH EAST

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 June 2022

1 Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

2 Basis of accounting

2.1 Basis of preparation

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with 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) – Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Emmaus North East meets the definition of a public benefit entity under FRS 102.

2.2 Preparation of the accounts on a going concern basis

The financial statements have been prepared on a going concern basis. In making their assessment the trustees have reviewed and considered relevant information, including their annual budget and future cash flows. In response to the COVID-19 pandemic and its aftermath, the Trustees have revised their forecasts to take into account measures that they can take with the current resources available to mitigate the impact of the current adverse conditions. The Trustees are of the view that the immediate future of the charity for the next 12 months is secure and that on this basis the charity is a going concern.

3 Income

3.1 Recognition of income

Income is recognised when the charity has entitlement to the resources, any performance conditions attached to the item(s) of income have been met, it is more likely than not that the resources will be received and the monetary value can be measured with sufficient reliability.

3.2 Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by FRS102 SORP or FRS102.

3.3 Grants and donations

Income from government and other grants, whether 'capital' grants or 'revenue' grants, 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 received in advance of the provision of a specified service is deferred until the criteria of income recognition are met.

EMMAUS NORTH EAST

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 June 2022

3.4 Donated goods and services

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided that the value of the gift can be measured reliably. Donated services and facilities that are consumed immediately are recognised as income with the equivalent amount recognised as an expense under the appropriate heading in the SoFA.

3.5 Volunteer help

The value of volunteer help received is not included in the accounts but is described in the Trustees' Annual Report.

3.6 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 bank.

3.7 Income from membership subscriptions

Membership subscriptions received in the nature of a gift are recognised in donations and legacies.

Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.

3.8 Investment gains and losses

This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

3.9 Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the Trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

4 Expenditure and liabilities

4.1 Liability recognition

Liabilities are recognised when it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

EMMAUS NORTH EAST

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 June 2022

4.2 Charitable activities

Expenditure on charitable activities includes the costs of children's and family services and other activities undertaken to further the purposes of the charity and their associated support costs.

4.3 Governance and support costs

Support costs have been allocated between governance cost and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

4.4 Irrecoverable VAT

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

4.5 Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

4.6 Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

5 Assets

5.1 Tangible fixed assets for use by the charity

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis, the charity does not currently have any tangible fixed

Freehold property	Straight line over 50 years
Property improvements	Straight line over 6 years
Fixtures and fittings	Straight line over 6 years
Motor vehicles	Reducing balance 25% pa

EMMAUS NORTH EAST

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 June 2022

Analysis of income

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
6 Donations and legacies				
Donations	18,955	275	19,230	23,347
	<u>18,955</u>	<u>275</u>	<u>19,230</u>	<u>23,347</u>
7 Charitable activities				
<u>Income from grants</u>				
B&Q Foundation	-	-	-	5,000
Bernard Sunley Foundation	-	5,000	5,000	-
Community Foundation	-	10,000	10,000	-
CRASH	-	20,000	20,000	-
Emmaus UK	-	-	-	100,000
Freemasons (Emmaus UK)	-	-	-	10,000
Government support Covid-19	-	-	-	43,340
Lloyds Bank Foundation for England & Wales	-	25,000	25,000	33,000
Reaching Communities England	-	-	-	53,000
Screwfix Foundation	-	5,000	5,000	-
The Catherine Cookson Charitable Trust	-	5,000	5,000	-
The Edward Gostling Foundation	-	18,000	18,000	-
The Rank Foundation	-	8,350	8,350	35,195
The Ridley Family Trust	-	5,000	5,000	-
Other small grants less than £2,000	180	820	1,000	6,225
HMRC Job Retention Scheme	1,300	-	1,300	45,905
Other income	6,192	-	6,192	4,827
	<u>7,672</u>	<u>102,170</u>	<u>109,842</u>	<u>336,492</u>
8 Other trading activities				
Charity shop	163,209	-	163,209	157,122
Fundraising	126	-	126	199
Housing benefit	170,287	-	170,287	145,619
	<u>333,622</u>	<u>-</u>	<u>333,622</u>	<u>302,940</u>
9 Income from investments				
Bank interest	8	-	8	22
	<u>8</u>	<u>-</u>	<u>8</u>	<u>22</u>

Income was £462,702 (2021: £662,803) of which £360,257 was unrestricted or designated (2021: £431,255) and £102,445 was restricted (2021: £231,548).

EMMAUS NORTH EAST

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 June 2022

Analysis of expenditure on charitable activities**10 Analysis of expenditure by activities**

	Direct Staff Costs £	Direct Other Costs £	Support Costs £	Total 2022 £	Total 2021 £
Raising funds					
Charity shop	119,842	116,922	432	237,196	267,093
Charitable activities					
Community establishment	83,761	208,370	2,906	295,037	283,443
Governance costs	-	-	2,580	2,580	2,940
Total 2022	<u>203,603</u>	<u>325,292</u>	<u>5,918</u>	<u>534,813</u>	<u>553,476</u>

Expenditure on raising funds was £241,790 (2021: £267,093) of which £239,412 was unrestricted or designated (2021: £267,093) and £2,378 was restricted (2021: £0).

Expenditure on charitable activities was £293,516 (2021: £286,383) of which £195,739 was unrestricted or designated (2021: £116,120) and £97,777 was restricted (2021: £170,263).

Support costs consist of the following:

	2022 £	2021 £
Premises and administration	5,918	2,940
	<u>5,918</u>	<u>2,940</u>

11 Fees for examination of the accounts

	2022 £	2021 £
Independent examiner's fees for reporting on the accounts	1,290	1,600
Other accountancy services paid to the examiner	1,290	2,499
	<u>2,580</u>	<u>4,099</u>

EMMAUS NORTH EAST

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 June 2022

12 Analysis of staff costs and the cost of key management personnel

	2022 £	2021 £
Salaries and wages	182,376	221,171
Social security costs	15,608	17,592
Pension costs (defined contribution pension plan)	5,619	4,250
	203,603	243,013

No employee received remuneration above £60,000 (2021: nil)

The key management personnel of the charity, comprise the Trustees and the CEO. The total employee benefits of the key management personnel of the charity were £37,958 (2021:£44,153).

13 Staff numbers

The average monthly head count was 9 staff (2021: 9 staff) and the average monthly number of full-time equivalent employees during the year were as follows:

	2022 Number	2021 Number
The parts of the charity in which the employee's work		
Community Operations	5.0	5.0
Generation of Funds	3.0	3.0
	8.0	8.0

14 Transactions with Trustees

None of the Trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity.

Trustees' expenses

No Trustee expenses have been incurred in the year.

Transaction(s) with related parties

There have been no related party transactions in the reporting period.

15 Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The employer's pension costs represent contributions payable by the charity to the fund and amount to £5,619 (2021: £4,250). There was £0 outstanding as at 30 June 2022 (2021: £0).

16 Corporation Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objectives.

EMMAUS NORTH EAST

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 June 2022

17 Volunteer time

The Charity places a great value on the contributions that volunteers made to the organisation. Over the course of the year, we benefitted greatly not only from the considerable time, energy and expertise given by the Board of Trustees and the companions but other volunteers as well. Companions work for at least 40 hours each week within the Charity's commercial and social enterprises, mainly retail. The average number of companions with the Charity during the year was 12.

Other volunteers spend time on specific projects and events. Volunteers time was donated by 15 individuals during 2022/23, offering in the region of 4500 hours.

	Motor vehicles	Property improvements	Fixtures fittings and equipment	Freehold Property	Total
	£	£	£	£	£
18 Tangible fixed assets					
Cost					
Balance brought forward	42,149	20,777	54,635	970,918	1,088,479
Additions	-	75,973	5,429	-	81,402
Disposals	-	-	-	-	-
Balance carried forward	42,149	96,750	60,064	970,918	1,169,881
Depreciation					
Basis	RB	SL	SL	SL	
Rate	2%	2%	25%	25%	
Balance brought forward	10,570	20,777	33,535	65,488	130,370
Depreciation charge for year	7,896	3,482	7,654	19,418	38,450
Disposals	-	-	-	-	-
Balance carried forward	18,466	24,259	41,189	84,906	168,820
Net book value					
Brought forward	31,579	-	21,100	905,430	958,109
Carried forward	23,683	72,491	18,875	886,012	1,001,061

19 Debtors and prepayments (receivable within 1 year)

	2022 £	2021 £
Trade debtors	9,623	1,354
Prepayments	24,636	19,292
Other debtors	14,535	5,686
	48,794	26,332

20 Cash at bank and in hand

	2022 £	2021 £
Cash at bank and in hand	102,745	250,086
	102,745	250,086

EMMAUS NORTH EAST

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 June 2022

21 Creditors and accruals (payable within 1 year)

	2022	2021
	£	£
Trade creditors	10,237	3,440
Other creditors	2,372	648
Loan	22,569	16,333
Accruals		
Independent examination of accounts	2,580	2,940
Deferred income		
The Ridley Family Trust	-	5,000
Screwfix Foundation	-	5,000
	37,758	33,361

22 Deferred income

Deferred income comprises of advance payments from grants that relate to future periods

	2022
	£
Balance brought forward	10,000
Amount released to income earned from charitable activities	(10,000)
Amount deferred in year	-
Balance carried forward	-

23 Creditors and accruals (payable after more than 1 year)

	2022	2021
	£	£
Long Term Loan	202,167	215,887
	202,167	215,887

The loan is subject to interest at 4% and is secured on the company's property at Stanhope Road. Included within the loan is an amount of £210,000 repayable by instalments over 25 years commencing 30 June 2018 and an amount of £79,093 repayable by instalments over 5 years commencing January 2019.

	2022	2021
	£	£
Between 2 and 5 years	55,321	65,332
After 5 years	146,846	150,555
	202,167	215,887
Within 1 year	22,569	16,333
	224,736	232,220

EMMAUS NORTH EAST

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 June 2022

24 Operating lease commitments

At 30 June 2022 the charity had annual commitments under non-cancellable operating leases as follows:

Expiry date	2022 £	2021 £
Within one year	14,250	14,250
Between one and five years	57,000	57,000
Greater than five years	-	14,250
	71,250	85,500

25 Events after the end of the reporting period

No events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.

26 Analysis of charitable funds

Analysis of movements in unrestricted funds

	balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Fund balances carried forward £
Unrestricted funds					
General unrestricted fund	890,105	360,257	(435,151)	50,000	865,211
Totals	890,105	360,257	(435,151)	50,000	865,211

Purpose of unrestricted funds

General unrestricted fund The 'free reserves' of the charity.

EMMAUS NORTH EAST

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 June 2022

26 Analysis of charitable funds continued**Analysis of movement in restricted funds**

Restricted funds	balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Fund balances carried forward £
Bernard Sunley Foundation	-	5,000	-	(5,000)	-
Clarion Riverside	2,755	820	(2,178)	-	1,397
Community Foundation	1,440	10,000	(1,440)	(10,000)	-
CRASH	-	20,000	-	(20,000)	-
Emmaus Base	968	-	(968)	-	-
Emmaus CTF	1,447	275	(1,722)	-	-
Good Things Foundation	856	-	(856)	-	-
Lloyds Bank Foundation for England & Wales	-	25,000	(25,000)	-	-
Nationwide Building Society - Community Grant	14,258	-	(14,258)	-	-
Neighbourly Community Fund	400	-	(400)	-	-
Reaching Communities	65,030	-	(36,963)	-	28,067
Screwfix Foundation	-	5,000	-	(5,000)	-
The Catherine Cookson Charitable Trust	-	5,000	-	(5,000)	-
The Edward Gostling Foundation	-	18,000	-	-	18,000
The Rank Foundation	1,759	-	(1,759)	-	-
The Rank Foundation - A Scullion	6,261	8,350	(14,611)	-	-
The Ridley Family Trust	-	5,000	-	(5,000)	-
Totals	95,174	102,445	(100,155)	(50,000)	47,464

Purpose of restricted funds

Restricted funds represent income resources used for a specific purpose within the charity as identified by the donor.

Bernard Sunley Foundation	Refurbishment of two companion flats.
Clarion Riverside	Contribution to operating and running a foodbank.
Community Foundation	Furniture for new residence for companions.
CRASH	Refurbishment of two companion flats.
Emmaus Base	Workshop equipment.
Emmaus CTF	Companion activities.
Good Things Foundation	Companion training courses.
Lloyds Bank Foundation for England & Wales	Contribution towards the Community Managers salary.
Nationwide Building Society - Community Grant	Contribution to salary costs for the Business Enterprise Manager and Community Manager.
Neighbourly Community Fund	Companion training courses.

EMMAUS NORTH EAST

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 June 2022

26 Analysis of charitable funds continued**Purpose of restricted funds** continued

Reaching Communities	Project workers salaries.
Screwfix Foundation	Refurbishment of two companion flats.
The Catherine Cookson Charitable Trust	Refurbishment of two companion flats.
The Edward Gostling Foundation	Revive and Thrive programme costs.
The Rank Foundation	Contribution to salary Costs for the Marketing Officer.
The Rank Foundation - A Scullion	Contribution to salary costs for Companion Development Worker.
The Ridley Family Trust	Refurbishment of two companion flats.

Transfers between funds	Reason for transfer	Amount £
Between restricted funds and restricted assets	Value of fixed assets (property improvements) purchased by restricted funds transferred to unrestricted funds to be depreciated over future years.	50,000

27 Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Tangible fixed assets	1,001,061	-	1,001,061	958,109
Cash at bank and in hand	55,281	47,464	102,745	250,086
Other net current assets/(liabilities)	11,036	-	11,036	(7,029)
Long term assets/(liabilities)	(202,167)	-	(202,167)	(215,887)
	<u>865,211</u>	<u>47,464</u>	<u>912,675</u>	<u>985,279</u>

28 Financial Instruments Note

	2022 £	2021 £
Carrying amount of financial assets		
Measured at amortised cost	7,040	7,040
	<u>7,040</u>	<u>7,040</u>
Carrying amount of financial liabilities		
Measured at amortised cost	214,431	219,327
	<u>221,471</u>	<u>226,367</u>











Emmaus North East year ended 30 June 22 draft accounts full document v3

Final Audit Report

2023-04-17


Created:	2023-04-05
By:	Jim Dodds (Jim.dodds2022@outlook.com)
Status:	Signed
Transaction ID:	CBJCHBCAABAAkWLXLRBXJ_cp9wVmyeYfZpAq0eGYs7ST

"Emmaus North East year ended 30 June 22 draft accounts full document v3" History

-  Document created by Jim Dodds (Jim.dodds2022@outlook.com)
2023-04-05 - 8:38:04 AM GMT
-  Document emailed to john.machin@emmaus-northeast.org.uk for signature
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2023-04-14 - 12:40:45 PM GMT
-  New document URL requested by john.machin@emmaus-northeast.org.uk
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-  Document e-signed by John Machin (john.machin@emmaus-northeast.org.uk)
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-  Document emailed to jonathan.rook@emmaus.org.uk for signature
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-  Email viewed by jonathan.rook@emmaus.org.uk
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-  Signer jonathan.rook@emmaus.org.uk entered name at signing as Jonathan Rook
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-  Document e-signed by Jonathan Rook (jonathan.rook@emmaus.org.uk)
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 Document e-signed by Jim Dodds (Jim.dodds2022@outlook.com)

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 Agreement completed.

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