

# EMMAUS SOUTH MANCHESTER LTD

England & Wales · Charity number 1185563

## Details

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**Other names** EMMAUS SOUTH MANCHESTER

**Status** Registered

**Legal form** Charitable company

**Company number** [11181301](#)

**Registered** 2019-09-30

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

## Contact

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**Address** St Andrews Church Hall  
Brownley Road  
Wythenshawe  
Manchester  
M22 0DW

**Phone** 01204398056

**Email** [info@emmaussouthmanchester.org.uk](mailto:info@emmaussouthmanchester.org.uk)

**Website** [www.emmaus.org.uk](http://www.emmaus.org.uk)

## Activities

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**Objects:** THE CHARITY'S OBJECTS ("THE OBJECTS") ARE SPECIFICALLY RESTRICTED TO THE ALLEVIATION AND RELIEF OF POVERTY, HARDSHIP AND DISTRESS ARISING THEREFROM, IN CONFORMANCE WITH THE PRINCIPLES OF THE EMMAUS MOVEMENT AS PUBLISHED FROM TIME TO TIME BY EMMAUS UK, TO THOSE IN NEED WITHOUT DISTINCTION BY: 1.1 THE PROVISION OF ACCOMMODATION, OR ASSISTANCE IN SUCH PROVISION, FOR HOMELESS PEOPLE IN THE [ ] AREA AND SUCH OTHER PLACES AS MAY SEEM APPROPRIATE FROM TIME TO TIME (THE BENEFICIARIES). 1.2 THE REHABILITATION OF THE BENEFICIARIES AS APPROPRIATE AND THE PROVISION OF EDUCATION, TRAINING (INCLUDING, WITHOUT LIMITATION, EMPLOYMENT TRAINING) AND WORK OPPORTUNITIES AND SATISFACTION FOR THE BENEFICIARIES WITH THE PURPOSE OF DEVELOPING THEIR SKILLS TO ENABLE THEM TO GAIN EMPLOYMENT IN THE FUTURE AND THEREBY DEVELOP A SENSE OF SELF WORTH AND DIGNITY THROUGH HAVING A SELF-SUPPORTING LIFE. 1.3 THE SUPPORT OF THE WORK OF OTHER EMMAUS COMMUNITIES AND EMMAUS GROUPS OR OTHER AGENCIES IN THE RELIEF OF POVERTY AND HOMELESSNESS WHETHER IN THE UNITED KINGDOM OR ELSEWHERE IN THE WORLD AND IN PARTICULAR (WITHOUT LIMITATION) BY THE EXCHANGE OF RESOURCES, INFORMATION AND EXPERTISE WITH OTHER EMMAUS MOVEMENT PROJECTS WORLDWIDE. 1.4 THE FULFILLING OF SUCH OTHER PURPOSES AS MAY FROM TIME TO TIME BE RECOGNISED BY ENGLISH LAW AS BEING CHARITABLE AND WHICH THE CHARITY SHALL FROM TIME TO TIME DETERMINE.

**Activities:** PROVISION OF ACCOMMODATION AND WORK TO PREVIOUSLY HOMELESS PEOPLE.SOCIAL FURNITURE SCHEMERECYCLING FACILITIES

## Classification

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- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Disability, The Prevention Or Relief Of Poverty
- **Who:** People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

## Geography

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- Throughout England And Wales

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-06-30	£193,340	£133,850	-	-
2024-06-30	£198,619	£150,599	-	-
2023-06-30	£161,417	£120,496	-	-
2022-06-30	£94,588	£76,283	-	-
2021-06-30	£31,699	£34,074	-	-

## Trustees

Name	Role	Appointed
<b>Robert Ian Lloyd Jones</b>	Chair	2022-01-18
Dr Susan Margaret Hyde		2022-01-18
Frances Kate Hirst		2020-02-19
Jenny Cook		2025-08-19
Samantha Days		2022-01-18
Simon Cilfford Locke		2020-02-19
Tony Michael Stephenson		2020-02-19

**EMMAUS SOUTH MANCHESTER LTD**

England & Wales - Charity number 1185563

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# Accounts

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**EMMAUS SOUTH MANCHESTER LTD**

**FINANCIAL STATEMENTS FOR THE YEAR ENDED  
30 JUNE 2025**

Registered Charity No. 1185563  
Company Registration No. 11181301

# EMMAUS SOUTH MANCHESTER LTD

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## EMMAUS SOUTH MANCHESTER LTD

### **Report of the trustees for the year ended 30<sup>th</sup> June 2025**

The trustees present their annual directors' report and financial statements of the charity for the year ended 30<sup>th</sup> June 2025 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the 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).

### **Objectives and activities**

The purposes of the charity are the alleviation and relief of poverty, hardship, and distress to those in need without distinction.

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Charity's aims and objectives, in planning future activities, and setting the policies for the year.

The charity furthers its charitable purposes for the public benefit through its aim of providing accommodation for the homeless and to provide education and training for the beneficiaries of the charity as appropriate and relevant to their respective needs. It also supports and works in partnership with other agencies in the relief of poverty and homelessness.

### **A review of our achievements and performance**

During the year, we continued to further consolidate and build on the previously laid groundwork towards our long-term objective to establish a self-sustaining community home in South Manchester for previously homeless people as well as to establish a hub for wider Solidarity activities for those who are socially excluded and in need living in the local community.

This was achieved by further consolidating the income generated in our retail enterprise despite a slowdown in trading conditions during the second half of the financial year. Our retail outlet at St Andrew's Methodist Church in Wythenshawe continues to be our operational hub and will provide the financial basis to support our future community home. The appointment of a retail supervisor increased the staff team to four and allowed the streamlining of retail support processes behind the scenes, reorganizing rooms to be more productive with a faster turnaround to increase sales. Having an additional staff member also meant we could increase our opening days to five. Any surplus our retail operation generates allows us to increase the reserves for our community building fund. During the year we again held a highly successful Christmas Fair event which proved very popular locally.

We have continued to build our presence in the local area through networking by: giving talks and attending local community events; increasing contacts with local councilors, local housing associations, Manchester City Council and GMCA as well as other homelessness charities.

During the year we registered for Gift Aid and implementation has proceeded smoothly. We also became an official furniture provider to Wythenshawe Community Housing Group.

## EMMAUS SOUTH MANCHESTER LTD

We continued to develop our partnership with the Methodist Church as we work to establish our community home for previously homeless people and support the Church's work in the local community.

We continued our Solidarity work in the local area over the course of the year including Christmas donations to those in need, an Easter egg collection for a local hunger busting club, helped domestic violence victims, street homeless and donations to a baby support group as well as providing fabrics to five different charities.

We are active supporters of Emmaus UK having participated in the Emmaus Brand Review committee, the Emmaus North West Partnership and have applied for affiliation to Emmaus International.

### **Financial review**

During the course of the year steady progress has been made to further develop and grow retail income from the social enterprise. We have continued to seek funding where appropriate to support this growth. Our financial reserves are strong.

### **Investment powers and policy**

Aside from retaining a prudent amount in reserves each year, most of the charity's funds are to be spent in the short term so there are few funds for any longer-term investment.

### **Reserves policy and going concern**

The balance held in reserves at 30<sup>th</sup> June 2025 was £165,353 of which £164,624 are free reserves, after allowing for funds tied up in fixed assets.

The trustees aim to establish a reserves policy based on covering three months running costs for the organisation.

### **Risk management**

There is a risk assessment policy in place.

The Directors have conducted a review of the risks facing the organisation. This is part of the review of the Service Business Plan. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Procedures are in place to ensure compliance with health and safety of staff, volunteers, and visitors.

### **Plans for Future Periods**

We will continue to build our partnership with St Andrews and to grow our social enterprise to maximise retail income growth to support our long-term aim of establishing an Emmaus community home in South Manchester. We will explore all options to find a suitable site for our community home and continue to source appropriate funding to support the project. We will also grow our partnerships locally within the local community and develop links with other organisations to develop our Solidarity aims to help those suffering homelessness, social deprivation, and poverty locally.

## EMMAUS SOUTH MANCHESTER LTD

### **Structure, governance, and management**

Emmaus South Manchester Ltd is a company limited by guarantee, number 11181301, governed by its Memorandum and Articles of Association dated 1<sup>st</sup> February 2018. It is registered as a charity with the Charity Commission, number 1185563.

### **Appointment of trustees**

As set out in the Articles of Association, trustees are elected annually by the members of the charitable company attending the Annual General meeting and serve for a period of one year with one third re-elected annually. Trustees are recruited through publicising the work of Emmaus South Manchester through the charity's website, social media, print media and local networking.

### **Trustee induction and training**

Most trustees are already familiar with the work of the charity as a result of longstanding connection with the organisation. Additionally, new trustees meet with existing trustees and are encouraged to visit at least one of the existing Greater Manchester communities and are given background information about the work of Emmaus and how it operates. Minutes of previous meetings are supplied, and they are encouraged to attend meetings and activities to familiarise themselves with the work of the charity and the context within which it operates.

Our national federal office, Emmaus UK, provides regular trustee training opportunities and updates which are supported by those from the Charity Commission. In addition, peer group meetings amongst members of the Emmaus communities and groups are attended by trustees to enable learning. Staff and trustees are encouraged to attend the EUK National Assembly and meetings of the Emmaus North West Partnership.

### **Organisation**

The Organisation has a Board of Directors.

There must be a minimum of five directors. There is no maximum number.

The Board of Directors is responsible for the strategic direction of the organisation.

A scheme of delegation is in place and day to day responsibility for the provision of services rests with the senior management team.

### **Related parties and co-operation with other organisations**

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager with any service providers must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party.

### **Reference and administrative information**

Company and Charity Name: Emmaus South Manchester Ltd

Charity Number: 1185563

Company Registration Number: 11181301

## EMMAUS SOUTH MANCHESTER LTD

### Directors and trustees

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year end were as follows:

### Key management personnel: Trustees and Directors

Ian Lloyd Jones	Chair	
Frances Hirst	Vice Chair	
Simon Locke		
Tony Stephenson		
Susan Hyde		
Samantha Days		
Benedikt Weber		(appointed July 2024)
Stephanie Cameron		(appointed November 2024)
Emma Sidlow	Treasurer	(resigned December 2024)
Victoria Pryer		(resigned January 2025)
Reginald Lawson-Tims	Company Secretary	(resigned June 2025)
Jenny Cook		(appointed August 2025)

### Senior managers

Gavin Bryson – Operations Supervisor

### Registered Office

St Andrews Church  
Brownley Road  
Manchester  
M22 0DW

### Independent Examiners

Hilton Jones t/a Community Accountancy Service  
Hollinwood Business Centre  
Albert Street  
Oldham  
OL8 3QL

### Bankers

The Co-operative Bank plc  
Balloon Street  
Manchester

Soldo Financial Services  
119 Marylebone Road  
London

**EMMAUS SOUTH MANCHESTER LTD**

The Charity Bank Limited  
Fosse House  
182 High Street  
Tonbridge  
TN9 1BE

**Professional Advisors**

Emmaus UK provides some professional advice services.

**Trustees' responsibilities in relation to the financial statements**

The charity trustees (who are also the directors of Emmaus South Manchester Ltd for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting principles and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is appropriate to presume that the charity will not continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to 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 taking reasonable steps for the prevention and detection of fraud and other irregularities.

By order of the board of trustees

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Ian Lloyd-Jones  
Chair

Date:

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 JUNE 2025**  
**(INCLUDING INCOME AND EXPENDITURE ACCOUNT)**

	Further Details	Unrestricted Funds		Restricted Funds		Total Funds	Total Funds
		£	£	£	£	Year Ended 30 June 2025	Year Ended 30 June 2024
<b>Income from:</b>							
Donations and legacies	(3)	12,379	-	-	-	12,379	11,969
Charitable Activities	(4)	-	19,929	19,929	-	19,929	17,250
Other Trading Activities	(5)	159,970	-	159,970	-	159,970	169,400
Investment Income		1,062	-	1,062	-	1,062	-
<b>Total</b>		<b>173,411</b>	<b>19,929</b>	<b>193,340</b>	<b>193,340</b>	<b>193,340</b>	<b>198,619</b>
<b>Expenditure on:</b>							
Raising Funds	(6)	13,405	-	13,405	-	13,405	16,150
Charitable Activities	(6)	120,445	26,680	147,125	26,680	147,125	134,449
<b>Total</b>		<b>133,850</b>	<b>26,680</b>	<b>160,530</b>	<b>26,680</b>	<b>160,530</b>	<b>150,599</b>
<b>Net income/(expenditure)</b>		<b>39,561</b>	<b>(6,751)</b>	<b>32,810</b>	<b>(6,751)</b>	<b>32,810</b>	<b>48,020</b>
Transfers between funds	(17)	-	-	-	-	-	-
<b>Net movement in funds</b>		<b>39,561</b>	<b>(6,751)</b>	<b>32,810</b>	<b>(6,751)</b>	<b>32,810</b>	<b>48,020</b>
<b>Reconciliation of funds</b>							
Total funds brought forward	(17)	125,792	12,866	138,658	12,866	138,658	90,638
<b>Total funds carried forward</b>	(17)	<b>165,353</b>	<b>6,115</b>	<b>171,468</b>	<b>6,115</b>	<b>171,468</b>	<b>138,658</b>

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 10 to 17 form part of these accounts.

**BALANCE SHEET AS AT 30 JUNE 2025**

Company Registration Number: 11181301

	Notes	2025 £	2024 £
<b>Fixed assets:</b>			
Tangible assets	(11)	6,844	15,893
Total fixed assets		<u>6,844</u>	<u>15,893</u>
<b>Current assets:</b>			
Stocks	(12)	1,428	1,000
Debtors	(13)	14,771	3,535
Cash at Bank & in Hand		161,048	124,991
Total current assets		<u>177,247</u>	<u>129,526</u>
<b>Liabilities:</b>			
Creditors: Amounts falling due within one year	(14)	12,623	6,761
Net current assets or liabilities		<u>164,624</u>	<u>122,765</u>
Total assets less current liabilities		171,468	138,658
Creditors: Amounts falling due after more than one year	(16)	-	-
Provisions for liabilities		-	-
<b>Total net assets or liabilities</b>		<u><u>171,468</u></u>	<u><u>138,658</u></u>
<b>The funds of the charity:</b>			
Restricted income funds	(17)	6,115	12,866
Unrestricted income funds	(17)	165,353	125,792
<b>Total charity funds</b>		<u><u>171,468</u></u>	<u><u>138,658</u></u>

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

For the period in question the company was entitled to the exemption conferred by section 477 of the Companies Act 2006, and that no notice has been deposited under section 476 in relation to its accounts for the financial year; and the directors acknowledge their responsibilities for:  
- complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the trustees on



Chair

Ian Lloyd Jones

The notes on pages 10 to 17 form part of these accounts.

03 Feb 2026

## Statement of Cash Flows for the year ending 30 June 2025

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

	Year Ended 30 June 2025	Year Ended 30 June 2024
	£	£
Net movement in funds	32,810	48,020
Add back depreciation	9,049	9,049
Decrease/(increase) in stocks	(428)	(1,000)
Decrease/(increase) in debtors	(11,236)	(836)
Increase/(decrease) in creditors	5,862	(2,803)
<b>Net cash used in operating activities</b>	<u>36,057</u>	<u>52,430</u>
<b>Cash flows from investment activities:</b>		
Interest	-	-
Purchase of fixed assets	-	-
<b>Net cash provided by investing activities</b>	<u>-</u>	<u>-</u>
Increase/(decrease) in cash and cash equivalents during the year	36,057	52,430
Cash and cash equivalents brought forward	124,991	72,561
<b>Cash and cash equivalents carried forward</b>	<u><u>161,048</u></u>	<u><u>124,991</u></u>

## Notes to the accounts for the year ended 30th June 2025

**1. Accounting policies****(a) Basis of preparation and assessment of going concern**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), effective 1st January 2019, and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

**(b) Reconciliation with previous Generally Accepted Accounting Practice**

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102, a restatement of comparative items was needed. No restatements were required.

**(c) Funds structure**

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There are 6 restricted funds.

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Further details of each fund are disclosed in note 17.

**(d) Income recognition**

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.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

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. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

**(e) Expenditure Recognition**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (g) below.

**(f) Irrecoverable VAT**

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

**(g) Allocation of support and governance costs**

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees together with an apportionment of overhead and support costs.

Governance costs and support costs relating to charitable activities have been apportioned based on type of expense. The allocation of support and governance costs is analysed in note 8.

**(h) Costs of raising funds**

The costs of raising funds consists of purchases and postage for online sales.

**(i) Charitable Activities**

Costs of charitable activities include governance costs and an apportionment of support costs as shown in note 7.

**(j) Tangible fixed assets and depreciation**

All assets costing more than £500 are capitalised and valued at historical cost.

**(k) Realised gains and losses**

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their varying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

**(l) Pensions**

The charity administers contributions to an auto-enrolment pension scheme. The charity has no obligations beyond paying the deductions to the pension provider.

**(n) Debtors**

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

**(m) Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**2. Related party transactions and trustees' expenses and remuneration**

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2024: £nil). Expenses paid to the trustees in the year totalled £nil (2024: £nil).

**3. Donations and Legacies**

	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended 30 June 2025	Year Ended 30 June 2025	Year Ended 30 June 2025	Year Ended 30 June 2024
	£	£	£	£
Donations	3,957	-	3,957	11,469
Gift Aid	8,422	-	8,422	-
Donation in Kind - Bunzl	-	-	-	500
	<u>12,379</u>	<u>-</u>	<u>12,379</u>	<u>11,969</u>

Previous reporting period

	Unrestricted	Restricted	Total Funds
	Year Ended 30 June 2024	Year Ended 30 June 2024	Year Ended 30 June 2024
	£	£	£
Donations	11,469	-	11,469
Donation in Kind - Bunzl	500	-	500
	<u>11,969</u>	<u>-</u>	<u>11,969</u>

**4. Income from charitable activities**

	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended 30 June 2025	Year Ended 30 June 2025	Year Ended 30 June 2025	Year Ended 30 June 2024
	£	£	£	£
Restricted Grants:				
Albert Hunt Trust	-	8,000	8,000	-
Emmaus UK	-	11,929	11,929	17,250
	-	19,929	19,929	17,250

## Previous reporting period

	Unrestricted	Restricted	Total Funds
	Year Ended 30 June 2024	Year Ended 30 June 2024	Year Ended 30 June 2024
	£	£	£
Restricted Grants:			
Emmaus UK	-	17,250	17,250
	-	17,250	17,250

**5. Income from other trading activities**

	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended 30 June 2025	Year Ended 30 June 2025	Year Ended 30 June 2025	Year Ended 30 June 2024
	£	£	£	£
Retail Sales	159,970	-	159,970	164,926
Café Takings	-	-	-	4,474
	159,970	-	159,970	169,400

## Previous reporting period

	Unrestricted	Restricted	Total Funds
	Year Ended 30 June 2024	Year Ended 30 June 2024	Year Ended 30 June 2024
	£	£	£
Retail Sales	164,926	-	164,926
Café Takings	4,474	-	4,474
	169,400	-	169,400

## 6. Expenditure

	Community Activities £	Year Ended 30 June 2025 £	Year Ended 30 June 2024 £
<b>Expenditure on raising funds:</b>			
Café Expenditure	-	-	3,624
Advertising	410	410	1,335
Purchases	12,995	12,995	11,191
	<u>13,405</u>	<u>13,405</u>	<u>16,150</u>
<b>Expenditure on charitable activities:</b>			
Employment Costs	88,752	88,752	74,564
Training	122	122	522
Bank, Credit Card & PayPal Charges	1,836	1,836	1,631
Building Improvements	-	-	362
Computer & Internet Costs	2,004	2,004	1,011
Subscriptions	644	644	709
Vehicle Expenses	7,683	7,683	5,253
Volunteer Expenses	21	21	278
Minor Equipment	-	-	1,288
Repairs & Maintenance	420	420	234
Rent	30,659	30,659	31,307
Solidarity Payments	500	500	1,555
Insurance	1,217	1,217	1,153
Telephone	1,232	1,232	1,226
Travel Expenses	932	932	1,236
Work Clothes	186	186	717
Governance and Support Costs	1,372	1,372	1,636
Printing, Stationery & Postage	496	496	718
Depreciation	9,049	9,049	9,049
	<u>147,125</u>	<u>147,125</u>	<u>134,449</u>
<b>Total Expenditure</b>	<u>160,530</u>	<u>160,530</u>	<u>150,599</u>
Restricted funds		26,680	24,865
Unrestricted funds		133,850	125,734
		<u>160,530</u>	<u>150,599</u>

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

As per note 6.

**8. Allocation of governance and support costs**

The breakdown of support costs and how these were allocated between governance and other support costs is shown below:

	General Support	Governance	Total 2025	Basis of apportionment
Accountancy Fees	-	798	798	type of expense
Book-keeping	300	-	300	type of expense
Payroll Bureau Fees	274	-	274	type of expense
	<u>574</u>	<u>798</u>	<u>1,372</u>	

Previous reporting period

	General Support	Governance	Total 2024	Basis of apportionment
Accountancy Fees	-	805	805	type of expense
Book-keeping	339	-	339	type of expense
Professional Fees	230	-	230	type of expense
Payroll Bureau Fees	262	-	262	type of expense
	<u>831</u>	<u>805</u>	<u>1,636</u>	

**9. Analysis of staff costs**

	Year Ended 30 June 2025	Year Ended 30 June 2024
	£	£
Wages and Salaries	85,200	72,175
Holiday Pay Accrual Adjustments	-	-
Redundancy	-	-
Social Security Costs	1,849	872
Pension Costs	1,703	1,517
	<u>88,752</u>	<u>74,564</u>
Charitable activities	88,752	74,564
Support costs	-	-
	<u>88,752</u>	<u>74,564</u>

The average number of employees during the year was 3 (previous year: 3).

The charity considers its key management personnel comprises the senior manager and the trustees. The total costs of the key management personnel were £31,099 (previous year: £33,492).

No employee has benefits in excess of £60,000 (previous year: none).

**10. Independent Examiner Fees**

	Year Ended 30 June 2025	Year Ended 30 June 2024
	£	£
Independent examination fees	798	805
	<u>798</u>	<u>805</u>

**11. Tangible Fixed Assets**

	Equipment	Motor Vehicles	Total
Cost	£	£	£
At 1 July 2024	13,091	23,108	36,199
Additions	-	-	-
At 30 June 2025	<u>13,091</u>	<u>23,108</u>	<u>36,199</u>
<b>Depreciation</b>			
At 1 July 2024	8,752	11,554	20,306
Charge for Year	3,272	5,777	9,049
At 30 June 2025	<u>12,024</u>	<u>17,331</u>	<u>29,355</u>
<b>NET BOOK VALUE</b>			
At 30 June 2025	<u>1,067</u>	<u>5,777</u>	<u>6,844</u>
At 30 June 2024	<u>4,339</u>	<u>11,554</u>	<u>15,893</u>

**12. Stocks**

	2025	2024
	£	£
Beds	1,428	1,000
	<u>1,428</u>	<u>1,000</u>

**13. Analysis of debtors**

	2025	2024
	£	£
Debtors	11,929	1,031
Prepayments	2,842	2,504
	<u>14,771</u>	<u>3,535</u>

Debtors and prepayments relate to unrestricted funds £14,771 (2024: £3,535).

**14. Creditors: amounts falling due within one year**

	2025	2024
	£	£
Creditors	2,804	3,229
Short-term compensated absences (holiday pay)	-	-
Other creditors and accruals	5,798	847
Taxation and social security	4,021	2,685
Deferred income	-	-
	<u>12,623</u>	<u>6,761</u>

**15. Deferred income**

Deferred income comprises grants invoiced in advance for the next financial year

Balance as at 1 July 2024	-
Amount released to income earned from charitable activities	-
Amount deferred in year	-
Balance at 30 June 2025	<u>-</u>

**16. Creditors: amounts falling due after more than one year**

	2025	2024
	£	£
Provisions for liabilities	-	-
	<u>-</u>	<u>-</u>

## 17. Analysis of charitable funds

## Analysis of movements in unrestricted funds

	Balance at 1 July 2024	Incoming Resources	Resources Expended	Transfers	Balance at 30 June 2025
	£	£	£	£	£
General Fund	125,792	173,411	(133,850)	-	165,353
	<u>125,792</u>	<u>173,411</u>	<u>(133,850)</u>	<u>-</u>	<u>165,353</u>

## Previous reporting period

	Balance at 1 July 2023	Incoming Resources	Resources Expended	Transfers	Balance at 30 June 2024
	£	£	£	£	£
General Fund	70,157	181,369	(125,734)	-	125,792
	<u>70,157</u>	<u>181,369</u>	<u>(125,734)</u>	<u>-</u>	<u>125,792</u>

Name of unrestricted fund:  
General Fund

Description, nature and purpose of the fund  
The "free reserves"

## Analysis of movements in restricted funds

	Balance at 1 July 2024	Incoming Resources	Resources Expended	Transfers	Balance at 30 June 2025
	£	£	£	£	£
Emmaus UK	636	11,929	(12,565)	-	-
Albert Hunt Trust	-	8,000	(8,000)	-	-
Duchy of Lancaster	3,000	-	(1,500)	-	1,500
Emmaus Mossley	980	-	(490)	-	490
The Clothworkers Foundation	7,500	-	(3,750)	-	3,750
The Skelton Charity	750	-	(375)	-	375
	<u>12,866</u>	<u>19,929</u>	<u>(26,680)</u>	<u>-</u>	<u>6,115</u>

## Previous reporting period

	Balance at 1 July 2023	Incoming Resources	Resources Expended	Transfers	Balance at 30 June 2024
	£	£	£	£	£
Emmaus UK	636	17,250	(17,250)	-	636
Duchy of Lancaster	4,500	-	(1,500)	-	3,000
Emmaus Mossley	1,470	-	(490)	-	980
The Clothworkers Foundation	11,250	-	(3,750)	-	7,500
The Skelton Charity	1,125	-	(375)	-	750
Manchester City Council Cost of Living Crisis	1,500	-	(1,500)	-	-
	<u>20,481</u>	<u>17,250</u>	<u>(24,865)</u>	<u>-</u>	<u>12,866</u>

Name of restricted fund:

Emmaus UK  
Albert Hunt Trust  
Duchy of Lancaster  
  
Emmaus Mossley  
  
The Clothworkers Foundation  
  
The Skelton Charity

Description, nature and purpose of the fund

for salary costs.  
to cover the salary of a retail assistant  
contribution to purchase of replacement vehicle. The balance on this fund represents future depreciation.  
to support development of ESM project. The balance on this fund represents future depreciation.  
for the purchase of a vehicle. The balance on this fund represents future depreciation.  
to purchase second storage container for donations. The balance on this fund represents future depreciation.

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

	Unrestricted funds	Designated funds	Restricted funds	Total 2025
	£	£	£	£
Tangible fixed assets	729	-	6,115	6,844
Cash at bank and in hand	161,048	-	-	161,048
Other net current assets/(liabilities)	3,576	-	-	3,576
Creditors of more than one year	-	-	-	-
<b>Total</b>	<b>165,353</b>	<b>-</b>	<b>6,115</b>	<b>171,468</b>

## Previous reporting period

	Unrestricted funds	Designated funds	Restricted funds	Total 2024
	£	£	£	£
Tangible fixed assets	3,663	-	12,230	15,893
Cash at bank and in hand	124,355	-	636	124,991
Other net current assets/(liabilities)	(2,226)	-	-	(2,226)
Creditors of more than one year	-	-	-	-
<b>Total</b>	<b>125,792</b>	<b>-</b>	<b>12,866</b>	<b>138,658</b>

**19. Financial Instruments**

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



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**EMMAUS SOUTH MANCHESTER LTD**

England & Wales - Charity number 1185563

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# Accounts

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**EMMAUS SOUTH MANCHESTER LTD**

**FINANCIAL STATEMENTS FOR THE YEAR ENDED  
30 JUNE 2024.**

Registered Charity No. 1185563  
Company Registration No. 11181301

# EMMAUS SOUTH MANCHESTER LTD

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## EMMAUS SOUTH MANCHESTER LTD

### **Report of the trustees for the year ended 30<sup>th</sup> June 2024**

The trustees present their annual directors' report and financial statements of the charity for the year ended 30<sup>th</sup> June 2024 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the 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).

### **Objectives and activities**

The purposes of the charity are the alleviation and relief of poverty, hardship, and distress to those in need without distinction.

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Charity's aims and objectives, in planning future activities, and setting the policies for the year.

The charity furthers its charitable purposes for the public benefit through its aim of providing accommodation for the homeless and to provide education and training for the beneficiaries of the charity as appropriate and relevant to their respective needs. It also supports and works in partnership with other agencies in the relief of poverty and homelessness.

### **A review of our achievements and performance**

During the year, our main achievement was in further consolidating and building on the previously laid groundwork towards our long-term objective to establish a self-sustaining community home in South Manchester for previously homeless people as well as to establish a hub for wider Solidarity activities for those who are socially excluded and in need living in the local community.

This was achieved by consolidating and further growing the income generated in our retail enterprise based in our operational hub at St Andrew's Methodist Church in Wythenshawe which will provide the financial basis to support our future community home. The appointment of a second driver/retail assistant increased the staff team to three and allowed a substantial growth in both customers and sales. As part of this growth the sale of new beds was introduced, the retail area was revamped to increase the shop floor space and we received the donation of an additional storage container from Bunzl. This retail success generated an annual surplus which has allowed us to increase the reserves for our community building fund.

In August we celebrated the second anniversary of our retail outlet. Alongside its popularity and as word has spread we have continued to build our presence in the local area through networking by giving talks and attending local community events. We have also increased contacts with local councillors, Manchester City Council and GMCA as well as other homelessness charities. During the year we attended our first outside event with a stall at Wilmslow Show in the summer and held two highly successful Christmas events at St Andrews which proved very popular locally.

## EMMAUS SOUTH MANCHESTER LTD

We continued to develop our partnership with the Methodist Church as we work to establish our community home for previously homeless people and have also undertaken a Business Plan Review to support our strategic planning.

We continued our Solidarity work in the local area over the course of the year including Christmas donations to those in need, Easter eggs to teenage children in hospital, free books for children on World Book Day and fundraising for the Uprising of Kindness appeal. Volunteers also made upcycled fabric tote bags for donation to Emmaus North East's retail and upcycled textile gifts for a royal visit by the Queen to Emmaus Bristol.

### **Financial review**

During the course of the year continued, steady progress has been made to further develop and grow retail income from the social enterprise. We have continued to seek funding where appropriate to support this growth.

### **Investment powers and policy**

Aside from retaining a prudent amount in reserves each year, most of the charity's funds are to be spent in the short term so there are few funds for any longer-term investment.

### **Reserves policy and going concern**

The balance held in reserves at 30<sup>th</sup> June 2024 was £125,792 of which £122,129 are free reserves, after allowing for funds tied up in fixed assets.

The trustees aim to establish a reserves policy based on covering three months running costs for the organisation.

### **Risk management**

There is a risk assessment policy in place.

The Directors have conducted a review of the risks facing the organisation. This is part of the review of the Service Business Plan. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Procedures are in place to ensure compliance with health and safety of staff, volunteers, and visitors.

### **Plans for Future Periods**

We will continue to build our partnership with St Andrews and to grow our social enterprise to maximise retail income growth to support our long-term aim of establishing an Emmaus community home in South Manchester. We will explore all options to find a suitable site for our community home and continue to source appropriate funding to support the project. We will also grow our partnerships locally within the local community and develop links with other organisations to develop our Solidarity aims to help those suffering homelessness, social deprivation, and poverty locally.

### **Structure, governance, and management**

Emmaus South Manchester Ltd is a company limited by guarantee, number 11181301, governed by its Memorandum and Articles of Association dated 1<sup>st</sup> February 2018. It is registered as a charity with the Charity Commission, number 1185563.

## EMMAUS SOUTH MANCHESTER LTD

### **Appointment of trustees**

As set out in the Articles of Association trustees are elected annually by the members of the charitable company attending the Annual General meeting and serve for a period of one year with one third re-elected annually. Trustees are recruited through publicising the work of Emmaus South Manchester through the charity's website, social media, print media and local networking.

### **Trustee induction and training**

Most trustees are already familiar with the work of the charity as a result of longstanding connection with the organisation. Additionally, new trustees meet with existing trustees and are encouraged to visit at least one of the existing Greater Manchester communities and are given background information about the work of Emmaus and how it operates. Minutes of previous meetings are supplied, and they are encouraged to attend meetings and activities to familiarise themselves with the work of the charity and the context within which it operates.

Our national federal office, Emmaus UK, provides regular trustee training opportunities and updates which are supported by those from the Charity Commission. In addition, peer group meetings amongst members of the Emmaus communities and groups are attended by trustees to enable learning. Staff and trustees are encouraged to attend the EUK National Assembly and meetings of the Emmaus North West Partnership.

### **Organisation**

The Organisation has a Board of Directors.

There must be a minimum of five directors. There is no maximum number.

The Board of Directors is responsible for the strategic direction of the organisation.

A scheme of delegation is in place and day to day responsibility for the provision of services rest with the senior management team.

### **Related parties and co-operation with other organisations**

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager with any service providers must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party.

### **Reference and administrative information**

Company and Charity Name: Emmaus South Manchester Ltd

Charity Number: 1185563

Company Registration Number: 11181301

### **Directors and trustees**

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year end were as follows:

**EMMAUS SOUTH MANCHESTER LTD****Key management personnel: Trustees and Directors**

Frances Hirst	Chair	
Reginald Lawson-Tims	Company Secretary	
Simon Locke		
Emma Sidlow	Treasurer	
Tony Stephenson		
Susan Hyde		
Ian Lloyd Jones	Vice Chair	
Samantha Days		
Victoria Pryer		
Benedikt Weber		(appointed July 2024)

**Senior managers**

Gavin Bryson – Operations Supervisor

**Registered Office**

St Andrews Church  
Brownley Road  
Manchester  
M22 0DW

**Independent Examiners**

Community Accountancy Service Limited  
The Grange  
Pilgrim Drive  
Beswick  
Manchester  
M11 3TQ

**Bankers**

The Co-operative Bank plc  
Balloon Street  
Manchester

Soldo Financial Services  
119 Marylebone Road  
London

**Professional Advisors**

Emmaus UK provides some professional advice services.

**EMMAUS SOUTH MANCHESTER LTD****Trustees' responsibilities in relation to the financial statements**

The charity trustees (who are also the directors of Emmaus South Manchester Ltd for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting principles and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is appropriate to presume that the charity will not continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to 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 taking reasonable steps for the prevention and detection of fraud and other irregularities.

By order of the board of trustees

-----

Frances Hirst  
Chair

Date: 10<sup>th</sup> December 2024

## **Independent examiner's report to the trustees of EMMAUS SOUTH MANCHESTER LTD**

I report on the accounts of the company for the year ended 30<sup>th</sup> June 2024, which are set out on pages 7 to 17.

### **Respective responsibilities of trustees and examiner**

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity is required by company law to prepare accrued accounts and I am qualified to undertake the examination by being a qualified member of The Association of Chartered Certified Accountants.

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 2011 Act ;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

### **Basis of independent examiner's report**

My examination was carried out in accordance with the 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 you as 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 matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
  - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006, ; and
  - with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

*A.W. King*

AM King FCCA

Community Accountancy Service Ltd

The Grange, Pilgrim Drive, Beswick, Manchester, M11 3TQ

Date: 10<sup>th</sup> December 2024

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 JUNE 2024**  
**(INCLUDING INCOME AND EXPENDITURE ACCOUNT)**

		<b>Total Funds</b>		<b>Total Funds</b>	
		<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Year Ended 30 June 2024</b>	<b>Year Ended 30 June 2023</b>
	<b>Further Details</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Income from:</b>					
Donations and legacies	(3)	11,969	-	11,969	3,713
Charitable Activities	(4)	-	17,250	17,250	53,959
Other Trading Activities	(5)	169,400	-	169,400	103,745
<b>Total</b>		<u>181,369</u>	<u>17,250</u>	<u>198,619</u>	<u>161,417</u>
<b>Expenditure on:</b>					
Raising Funds	(6)	16,150	-	16,150	5,847
Charitable Activities	(6)	109,584	24,865	134,449	114,649
Other	(6)	-	-	-	-
<b>Total</b>		<u>125,734</u>	<u>24,865</u>	<u>150,599</u>	<u>120,496</u>
<b>Net income/(expenditure)</b>		55,635	(7,615)	48,020	40,921
Transfers between funds	(17)	-	-	-	-
<b>Net movement in funds</b>		55,635	(7,615)	48,020	40,921
<b>Reconciliation of funds</b>					
Total funds brought forward	(17)	70,157	20,481	90,638	49,717
<b>Total funds carried forward</b>	(17)	<u>125,792</u>	<u>12,866</u>	<u>138,658</u>	<u>90,638</u>

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 10 to 17 form part of these accounts.

**BALANCE SHEET AS AT 30 JUNE 2024**

Company Registration Number: 11181301

	Notes	2024 £	2023 £
<b>Fixed assets:</b>			
Tangible assets	(11)	15,893	24,942
Total fixed assets		<u>15,893</u>	<u>24,942</u>
<b>Current assets:</b>			
Stocks	(12)	1,000	-
Debtors	(13)	3,535	2,699
Cash at Bank & in Hand		124,991	72,561
Total current assets		<u>129,526</u>	<u>75,260</u>
<b>Liabilities:</b>			
Creditors: Amounts falling due within one year	(15)	6,761	9,564
Net current assets or liabilities		<u>122,765</u>	<u>65,696</u>
Total assets less current liabilities		138,658	90,638
Creditors: Amounts falling due after more than one year	(16)	-	-
Provisions for liabilities		-	-
<b>Total net assets or liabilities</b>		<u><u>138,658</u></u>	<u><u>90,638</u></u>
<b>The funds of the charity:</b>			
Restricted income funds	(17)	12,866	20,481
Unrestricted income funds	(17)	125,792	70,157
<b>Total charity funds</b>		<u><u>138,658</u></u>	<u><u>90,638</u></u>

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

For the period in question the company was entitled to the exemption conferred by section 477 of the Companies Act 2006, and that no notice has been deposited under section 476 in relation to its accounts for the financial year; and the directors acknowledge their responsibilities for:

- complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the trustees on 10th December 2024

Chair

Frances Hirst

The notes on pages 10 to 17 form part of these accounts.

## Statement of Cash Flows for the year ending 30 June 2024

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

	Year Ended 30 June 2024	Year Ended 30 June 2023
	£	£
Net movement in funds	48,020	40,921
Add back depreciation	9,049	9,050
Decrease/(increase) in stocks	(1,000)	-
Decrease/(increase) in debtors	(836)	(2,363)
Increase/(decrease) in creditors	(2,803)	2,400
<b>Net cash used in operating activities</b>	<u>52,430</u>	<u>50,008</u>
<b>Cash flows from investment activities:</b>		
Interest	-	-
Purchase of fixed assets	-	(27,371)
<b>Net cash provided by investing activities</b>	<u>-</u>	<u>(27,371)</u>
Increase/(decrease) in cash and cash equivalents during the year	52,430	22,637
Cash and cash equivalents brought forward	72,561	49,924
<b>Cash and cash equivalents carried forward</b>	<u><u>124,991</u></u>	<u><u>72,561</u></u>

**Notes to the accounts****1. Accounting policies****(a) Basis of preparation and assessment of going concern**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), effective 1st January 2019, and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

**(b) Reconciliation with previous Generally Accepted Accounting Practice**

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102, a restatement of comparative items was needed. No restatements were required.

**(c) Funds structure**

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There are 6 restricted funds.

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Further details of each fund are disclosed in note 17.

**(d) Income recognition**

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.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

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. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

**(e) Expenditure Recognition**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (g) below.

**(f) Irrecoverable VAT**

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

**(g) Allocation of support and governance costs**

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees together with an apportionment of overhead and support costs.

Governance costs and support costs relating to charitable activities have been apportioned based on type of expense. The allocation of support and governance costs is analysed in note 8.

**(h) Costs of raising funds**

The costs of raising funds consists of purchases and postage for online sales.

**(i) Charitable Activities**

Costs of charitable activities include governance costs and an apportionment of support costs as shown in note 7.

**(j) Tangible fixed assets and depreciation**

All assets costing more than £500 are capitalised and valued at historical cost.

**(k) Realised gains and losses**

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their varying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

**(l) Pensions**

The charity administers contributions to an auto-enrolment pension scheme. The charity has no obligations beyond paying the deductions to the pension provider.

**(l) Debtors**

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

**(m) Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**2. Related party transactions and trustees' expenses and remuneration**

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2023: £nil). Expenses paid to the trustees in the year totalled £nil (2023: £nil).

**3. Donations and Legacies**

	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended 30	Year Ended	Year Ended	Year Ended
	June 2024	30 June 2024	30 June 2024	30 June 2023
	£	£	£	£
Donations	11,469	-	11,469	3,713
Donation in Kind - Bunzl	500	-	500	-
	<u>11,969</u>	<u>-</u>	<u>11,969</u>	<u>3,713</u>

Previous reporting period

	Unrestricted	Restricted	Total Funds
	Year Ended 30	Year Ended	Year Ended
	June 2023	30 June 2023	30 June 2023
	£	£	£
Donations	3,713	-	3,713
	<u>3,713</u>	<u>-</u>	<u>3,713</u>

## 4. Income from charitable activities

	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended 30	Year Ended	Year Ended	Year Ended
	June 2024	30 June 2024	30 June 2024	30 June 2023
	£	£	£	£
Restricted Grants:				
Duchy of Lancaster	-	-	-	6,000
Emmaus Mossley	-	-	-	1,959
Emmaus UK	-	17,250	17,250	25,250
The Clothworkers Foundation	-	-	-	15,000
The Skelton Charity	-	-	-	1,500
Manchester City Council Cost of Living Crisis	-	-	-	4,250
	-	17,250	17,250	53,959

Previous reporting period

	Unrestricted	Restricted	Total Funds
	Year Ended 30	Year Ended	Year Ended
	June 2023	30 June 2023	30 June 2023
	£	£	£
Restricted Grants:			
Duchy of Lancaster	-	6,000	6,000
Emmaus Mossley	-	1,959	1,959
Emmaus UK	-	25,250	25,250
The Clothworkers Foundation	-	15,000	15,000
The Skelton Charity	-	1,500	1,500
Manchester City Council Cost of Living Crisis	-	4,250	4,250
	-	53,959	53,959

## 5. Income from other trading activities

	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended 30	Year Ended	Year Ended	Year Ended
	June 2024	30 June 2024	30 June 2024	30 June 2023
	£	£	£	£
Retail Sales	164,926	-	164,926	97,693
Café Takings	4,474	-	4,474	6,052
	169,400	-	169,400	103,745

Previous reporting period

	Unrestricted	Restricted	Total Funds
	Year Ended 30	Year Ended	Year Ended
	June 2023	30 June 2023	30 June 2023
	£	£	£
Retail Sales	97,693	-	97,693
Café Takings	6,052	-	6,052
	103,745	-	103,745

## 6. Expenditure

	Community Activities	Year Ended 30 June 2024	Year Ended 30 June 2023
	£	£	£
<b>Expenditure on raising funds:</b>			
Café Expenditure	3,624	3,624	2,013
Advertising	1,335	1,335	1,485
Purchases	11,191	11,191	2,349
	<u>16,150</u>	<u>16,150</u>	<u>5,847</u>
<b>Expenditure on charitable activities:</b>			
Employment Costs	74,564	74,564	52,520
Training	522	522	368
Bank, Credit Card & PayPal Charges	1,631	1,631	1,571
Building Improvements	362	362	1,280
Computer & Internet Costs	1,011	1,011	1,383
Subscriptions	709	709	958
Vehicle Expenses	5,253	5,253	10,938
Volunteer Expenses	278	278	89
Minor Equipment	1,288	1,288	1,341
Repairs & Maintenance	234	234	120
Rent	31,307	31,307	26,827
Solidarity Payments	1,555	1,555	3,150
Insurance	1,153	1,153	918
Telephone	1,226	1,226	1,112
Travel Expenses	1,236	1,236	224
Work Clothes	717	717	228
Governance and Support Costs	1,636	1,636	1,402
Printing, Stationery & Postage	718	718	1,170
Depreciation	9,049	9,049	9,050
	<u>134,449</u>	<u>134,449</u>	<u>114,649</u>
<b>Other expenditure:</b>			
Miscellaneous	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
	<u>150,599</u>	<u>150,599</u>	<u>120,496</u>
Restricted funds		24,865	41,178
Unrestricted funds		<u>125,734</u>	<u>79,318</u>
		<u>150,599</u>	<u>120,496</u>

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

As per note 6.

**8. Allocation of governance and support costs**

The breakdown of support costs and how these were allocated between governance and other support costs is shown below:

	General Support	Governance	Total 2024	Basis of apportionment
Accountancy Fees	-	805	805	type of expense
Book-keeping	339	-	339	type of expense
Professional Fees	230	-	230	type of expense
Payroll Bureau Fees	262	-	262	type of expense
	<u>831</u>	<u>805</u>	<u>1,636</u>	

Previous reporting period

	General Support	Governance	Total 2023	Basis of apportionment
Accountancy Fees	-	880	880	type of expense
Book-keeping	175	-	175	type of expense
Payroll Bureau Fees	347	-	347	type of expense
	<u>522</u>	<u>880</u>	<u>1,402</u>	

**9. Analysis of staff costs**

	Year Ended 30 June 2024	Year Ended 30 June 2023
	£	£
Wages and Salaries	72,175	51,616
Holiday Pay Accrual Adjustments	-	-
Redundancy	-	-
Social Security Costs	872	-
Pension Costs	1,517	904
	<u>74,564</u>	<u>52,520</u>
Charitable activities	74,564	52,520
Support costs	-	-
	<u>74,564</u>	<u>52,520</u>

The average number of employees during the year was 3 (previous year: 2).

The charity considers its key management personnel comprises the senior manager and the trustees. The total costs of the key management personnel were £33,492 (previous year: £8,221).

No employee has benefits in excess of £60,000 (previous year: none).

**10. Independent Examiner Fees**

	Year Ended 30 June 2024	Year Ended 30 June 2023
	£	£
Independent examination fees	805	880
	<u>805</u>	<u>880</u>

**11. Tangible Fixed Assets**

	Equipment	Motor Vehicles	Total
Cost	£	£	£
At 1 July 2023	13,091	23,108	36,199
Additions	-	-	-
At 30 June 2024	<u>13,091</u>	<u>23,108</u>	<u>36,199</u>
<b>Depreciation</b>			
At 1 July 2023	5,480	5,777	11,257
Charge for Year	3,272	5,777	9,049
At 30 June 2024	<u>8,752</u>	<u>11,554</u>	<u>20,306</u>
<b>NET BOOK VALUE</b>			
At 30 June 2024	<u>4,339</u>	<u>11,554</u>	<u>15,893</u>
At 30 June 2023	<u>7,611</u>	<u>17,331</u>	<u>24,942</u>

**12. Stocks**

	2024	2023
	£	£
Beds	1,000	-
	<u>1,000</u>	<u>-</u>

**13. Analysis of debtors**

	2024	2023
	£	£
Debtors	1,031	422
Prepayments	2,504	2,277
	<u>3,535</u>	<u>2,699</u>

Debtors and prepayments relate to unrestricted funds £3,535 (2023: £2,699).

**14. Creditors: amounts falling due within one year**

	2024	2023
	£	£
Creditors	3,229	6,561
Short-term compensated absences (holiday pay)	-	-
Other creditors and accruals	847	750
Taxation and social security	2,685	2,253
Deferred income	-	-
	<u>6,761</u>	<u>9,564</u>

**15. Deferred income**

Deferred income comprises grants invoiced in advance for the next financial year

Balance as at 1 July 2023	-
Amount released to income earned from charitable activities	-
Amount deferred in year	-
Balance at 30 June 2024	<u>-</u>

**16. Creditors: amounts falling due after more than one year**

	2024	2023
	£	£
Provisions for liabilities	-	-
	<u>-</u>	<u>-</u>

## 17. Analysis of charitable funds

## Analysis of movements in unrestricted funds

	Balance at 1 July 2023	Incoming Resources	Resources Expended	Transfers	Balance at 30 June 2024
	£	£	£	£	£
General Fund	70,157	181,369	(125,734)	-	125,792
	70,157	181,369	(125,734)	-	125,792

Previous reporting period

	Balance at 1 July 2022	Incoming Resources	Resources Expended	Transfers	Balance at 30 June 2023
	£	£	£	£	£
General Fund	42,017	107,458	(79,318)	-	70,157
	42,017	107,458	(79,318)	-	70,157

## Name of unrestricted fund:

General Fund

## Description, nature and purpose of the fund

The "free reserves"

## Analysis of movements in restricted funds

	Balance at 1 July 2023	Incoming Resources	Resources Expended	Transfers	Balance at 30 June 2024
	£	£	£	£	£
Emmaus UK	636	17,250	(17,250)	-	636
Duchy of Lancaster	4,500	-	(1,500)	-	3,000
Emmaus Mossley	1,470	-	(490)	-	980
The Clothworkers Foundation	11,250	-	(3,750)	-	7,500
The Skelton Charity	1,125	-	(375)	-	750
Manchester City Council Cost of Living Crisis	1,500	-	(1,500)	-	-
	20,481	17,250	(24,865)	-	12,866

Previous reporting period

	Balance at 1 July 2022	Incoming Resources	Resources Expended	Transfers	Balance at 30 June 2023
	£	£	£	£	£
Emmaus UK	700	25,250	(25,314)	-	636
Albert Hunt	7,000	-	(7,000)	-	-
Duchy of Lancaster	-	6,000	(1,500)	-	4,500
Emmaus Mossley	-	1,959	(489)	-	1,470
The Clothworkers Foundation	-	15,000	(3,750)	-	11,250
The Skelton Charity	-	1,500	(375)	-	1,125
Manchester City Council Cost of Living Crisis	-	4,250	(2,750)	-	1,500
	7,700	53,959	(41,178)	-	20,481

## Name of restricted fund:

Emmaus UK

Duchy of Lancaster

Emmaus Mossley

The Clothworkers Foundation

The Skelton Charity

Manchester City Council Cost of Living Crisis

## Description, nature and purpose of the fund

for salary costs.

contribution to purchase of replacement vehicle. The balance on this fund represents future depreciation.

to support development of ESM project. The balance on this fund represents future depreciation.

for the purchase of a vehicle. The balance on this fund represents future depreciation.

to purchase second storage container for donations. The balance on this fund represents future depreciation.

to distribute funds to alleviate local need.

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

	Unrestricted funds	Designated funds	Restricted funds	Total 2024
	£	£	£	£
Tangible fixed assets	3,663	-	12,230	15,893
Cash at bank and in hand	124,355	-	636	124,991
Other net current assets/(liabilities)	(2,226)	-	-	(2,226)
Creditors of more than one year	-	-	-	-
<b>Total</b>	<b>125,792</b>	<b>-</b>	<b>12,866</b>	<b>138,658</b>

## Previous reporting period

	Unrestricted funds	Designated funds	Restricted funds	Total 2023
	£	£	£	£
Tangible fixed assets	6,597	-	18,345	24,942
Cash at bank and in hand	70,425	-	2,136	72,561
Other net current assets/(liabilities)	(6,865)	-	-	(6,865)
Creditors of more than one year	-	-	-	-
<b>Total</b>	<b>70,157</b>	<b>-</b>	<b>20,481</b>	<b>90,638</b>

**19. Financial Instruments**

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

**EMMAUS SOUTH MANCHESTER LTD**

England & Wales - Charity number 1185563

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# Accounts

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**EMMAUS SOUTH MANCHESTER LTD**

**FINANCIAL STATEMENTS FOR THE YEAR ENDED  
30 JUNE 2023**

Registered Charity No. 1185563  
Company Registration No. 11181301

# EMMAUS SOUTH MANCHESTER LTD

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**EMMAUS SOUTH MANCHESTER LTD****Report of the trustees for the year ended 30<sup>th</sup> June 2023**

The trustees present their annual directors' report and financial statements of the charity for the year ended 30<sup>th</sup> June 2023 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the 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).

**Objectives and activities**

The purposes of the charity are the alleviation and relief of poverty, hardship, and distress to those in need without distinction.

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Charity's aims and objectives, in planning future activities, and setting the policies for the year.

The charity furthers its charitable purposes for the public benefit through its aim of providing accommodation for the homeless and to provide education and training for the beneficiaries of the charity as appropriate and relevant to their respective needs. It also supports and works in partnership with other agencies in the relief of poverty and homelessness.

**A review of our achievements and performance**

During the year, our main achievement was in consolidating and building on the previously laid groundwork towards our long-term objective to establish a self-sustaining community home in South Manchester for previously homeless people as well as to establish a hub for wider Solidarity activities for those who are socially excluded and in need living in the local community.

This was achieved by growing the income generated in our retail enterprise based in our operational hub at St Andrew's Methodist Church in Wythenshawe as part of our developing partnership with the church. Funding support for the appointment of a second driver/retail assistant allowed increased collections/deliveries to support sales growth during the year and refurbishment work on the pre-existing stage area together with installation of steps, balustrades and shop fittings extended the sales area by 17% further. This new clothing area proved popular and increased further sales growth. An additional storage container increased capacity and stock turnover so that during the year we have seen a substantial increase in both customers and sales.

The year was not without its challenges as our ageing van continued to suffer successive breakdowns and funding was successfully applied for to replace it.

As the popularity of the social enterprise has grown, we have been able to increase local networking with leafletting, talks and promotions. We have also increased contacts with Manchester City Council and GMCA as well as other homelessness charities.

## EMMAUS SOUTH MANCHESTER LTD

We also supported a large-scale Charity Supermkt pop-up event at Salford Quays together with other Greater Manchester Emmaus communities which attracted media coverage and generated additional income.

Volunteers in our textiles workshop and furniture upcycling workshop received professional training in upholstery and furniture restoration techniques which have enhanced their expertise. New sewing machines were bought for the textiles volunteers and Little Greene.

Paints are now generously donating good-quality paints for furniture upcycling following a visit to our site by their founder.

We continue our Solidarity work in the local area where we can and have been pleased to assist Manchester City Council in their work to alleviate the effects of the Cost-of-Living Crisis locally.

### **Financial review**

During the course of the year continued, steady progress has been made to further develop and grow retail income from the social enterprise. We have continued to seek funding where appropriate to support this growth.

### **Investment powers and policy**

Aside from retaining a prudent amount in reserves each year, most of the charity's funds are to be spent in the short term so there are few funds for any longer-term investment.

### **Reserves policy and going concern**

The balance held in reserves at 30<sup>th</sup> June 2023 was £70,157 of which £63,560 are free reserves, after allowing for funds tied up in fixed assets.

The trustees aim to establish a reserves policy based on covering three months running costs for the organisation.

### **Risk management**

There is a risk assessment policy in place.

The Directors have conducted a review of the risks facing the organisation. This is part of the review of the Service Business Plan. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Procedures are in place to ensure compliance with health and safety of staff, volunteers, and visitors.

### **Plans for Future Periods**

We will continue to build our partnership with St Andrews and to grow our social enterprise to maximise retail income growth to support our long-term aim of establishing an Emmaus community home in South Manchester. We will explore all options to find a suitable site for our community home and continue to source appropriate funding to support the project. We will also grow our partnerships locally within the local community and develop links with other organisations to develop our Solidarity aims to help those suffering homelessness, social deprivation, and poverty locally.

**EMMAUS SOUTH MANCHESTER LTD****Structure, governance, and management**

Emmaus South Manchester Ltd is a company limited by guarantee, number 11181301, governed by its Memorandum and Articles of Association dated 1<sup>st</sup> February 2018. It is registered as a charity with the Charity Commission, number 1185563.

**Appointment of trustees**

As set out in the Articles of Association trustees are elected annually by the members of the charitable company attending the Annual General meeting and serve for a period of one year with one third re-elected annually. Trustees are recruited through publicising the work of Emmaus South Manchester through the charity's website, social media, print media and local networking.

**Trustee induction and training**

Most trustees are already familiar with the work of the charity as a result of longstanding connection with the organisation. Additionally, new trustees meet with existing trustees and are encouraged to visit at least one of the existing Greater Manchester communities and are given background information about the work of Emmaus and how it operates. Minutes of previous meetings are supplied, and they are encouraged to attend meetings and activities to familiarise themselves with the work of the charity and the context within which it operates.

Our national federal office, Emmaus UK, provides regular trustee training opportunities and updates which are supported by those from the Charity Commission. In addition, peer group meetings amongst members of the Emmaus communities and groups are attended by trustees to enable learning. Staff and trustees are encouraged to attend the EUK National Assembly and meetings of the Emmaus North West Partnership.

**Organisation**

The Organisation has a Board of Directors.

There must be a minimum of five directors. There is no maximum number.

The Board of Directors is responsible for the strategic direction of the organisation.

A scheme of delegation is in place and day to day responsibility for the provision of services rest with the senior management team.

**Related parties and co-operation with other organisations**

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager with any service providers must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party.

**Reference and administrative information**

Company and Charity Name: Emmaus South Manchester Ltd

Charity Number: 1185563

Company Registration Number: 11181301

**EMMAUS SOUTH MANCHESTER LTD****Directors and trustees**

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year end were as follows:

**Key management personnel: Trustees and Directors**

Geoffrey Hall		(resigned October 2022)
Frances Hirst	Chair	
Reginald Lawson-Tims		
Simon Locke		
Emma Sidlow	Treasurer	
Tony Stephenson		
Caroline Booth	(trustee only)	(resigned January 2023)
Susan Hyde		
Ian Lloyd Jones	Vice Chair	
Samantha Days		
Victoria Pryer		(appointed April 2023)

**Senior managers**

Mark Booth – Start-Up Project Leader (until December 2022)  
Gavin Bryson – Operations Supervisor (from January 2023)

**Registered Office**

St Andrews Church  
Brownley Road  
Manchester  
M22 0DW

**Independent Examiners**

Community Accountancy Service Limited  
The Grange  
Pilgrim Drive  
Beswick  
Manchester  
M11 3TQ

**Bankers**

The Co-operative Bank plc  
Balloon Street  
Manchester

Soldo Financial Services  
119 Marylebone Road  
London

**EMMAUS SOUTH MANCHESTER LTD**

PayPal  
Whittaker House  
2 Whittaker Avenue  
Richmond  
London

**Professional Advisors**

Emmaus UK provides some professional advice services.

**Trustees' responsibilities in relation to the financial statements**

The charity trustees (who are also the directors of Emmaus South Manchester Ltd for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting principles and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is appropriate to presume that the charity will not continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to 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 taking reasonable steps for the prevention and detection of fraud and other irregularities.

By order of the board of trustees

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Frances Hirst  
Chair

Date: 11<sup>th</sup> January 2024

**Independent examiner's report to the trustees of EMMAUS SOUTH MANCHESTER LTD**

I report on the accounts of the company for the year ended 30<sup>th</sup> June 2023, which are set out on pages 7 to 17.

**Respective responsibilities of trustees and examiner**

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity is required by company law to prepare accrued accounts and I am qualified to undertake the examination by being a qualified member of The Association of Chartered Certified Accountants.

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 2011 Act ;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

**Basis of independent examiner's report**

My examination was carried out in accordance with the 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 you as 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 matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006, ; and
  - with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

A.M. King

AM King FCCA  
Community Accountancy Service Ltd  
The Grange, Pilgrim Drive, Beswick, Manchester, M11 3TQ

Date: 11<sup>th</sup> January 2024

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 JUNE 2023**  
**(INCLUDING INCOME AND EXPENDITURE ACCOUNT)**

		Unrestricted Funds	Restricted Funds	Total Funds Year Ended 30 June 2023	Total Funds Year Ended 30 June 2022
	Further Details	£	£	£	£
<b>Income from:</b>					
Donations and legacies	(3)	3,713	-	3,713	9,368
Charitable Activities	(4)	-	53,959	53,959	41,000
Other Trading Activities	(5)	103,745	-	103,745	44,220
<b>Total</b>		<b>107,458</b>	<b>53,959</b>	<b>161,417</b>	<b>94,588</b>
<b>Expenditure on:</b>					
Raising Funds	(6)	5,847	-	5,847	2,390
Charitable Activities	(6)	73,471	41,178	114,649	73,491
Other	(6)	-	-	-	402
<b>Total</b>		<b>79,318</b>	<b>41,178</b>	<b>120,496</b>	<b>76,283</b>
<b>Net income/(expenditure)</b>		<b>28,140</b>	<b>12,781</b>	<b>40,921</b>	<b>18,305</b>
Transfers between funds	(17)	-	-	-	-
<b>Net movement in funds</b>		<b>28,140</b>	<b>12,781</b>	<b>40,921</b>	<b>18,305</b>
<b>Reconciliation of funds</b>					
Total funds brought forward	(17)	42,017	7,700	49,717	31,412
<b>Total funds carried forward</b>	(17)	<b>70,157</b>	<b>20,481</b>	<b>90,638</b>	<b>49,717</b>

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 10 to 17 form part of these accounts.

**BALANCE SHEET AS AT 30 JUNE 2023**

Company Registration Number: 11181301

	Notes	2023 £	2022 £
<b>Fixed assets:</b>			
Tangible assets	(11)	24,942	6,621
Total fixed assets		<u>24,942</u>	<u>6,621</u>
<b>Current assets:</b>			
Stocks	(12)	-	-
Debtors	(13)	2,699	336
Cash at Bank & in Hand		72,561	49,924
Total current assets		<u>75,260</u>	<u>50,260</u>
<b>Liabilities:</b>			
Creditors: Amounts falling due within one year	(15)	9,564	7,164
Net current assets or liabilities		<u>65,696</u>	<u>43,096</u>
Total assets less current liabilities		90,638	49,717
Creditors: Amounts falling due after more than one year	(16)	-	-
Provisions for liabilities		-	-
<b>Total net assets or liabilities</b>		<u><u>90,638</u></u>	<u><u>49,717</u></u>
<b>The funds of the charity:</b>			
Restricted income funds	(17)	20,481	7,700
Unrestricted income funds	(17)	70,157	42,017
<b>Total charity funds</b>		<u><u>90,638</u></u>	<u><u>49,717</u></u>

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

For the period in question the company was entitled to the exemption conferred by section 477 of the Companies Act 2006, and that no notice has been deposited under section 476 in relation to its accounts for the financial year; and the directors acknowledge their responsibilities for:

- complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the trustees on 11th January 2024

Chair

Frances Hirst

The notes on pages 10 to 17 form part of these accounts.

## Statement of Cash Flows for the year ending 30 June 2023

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

	Year Ended 30 June 2023	Year Ended 30 June 2022
	£	£
Net movement in funds	40,921	18,305
Add back depreciation	9,050	2,207
Decrease/(increase) in stocks	-	-
Decrease/(increase) in debtors	(2,363)	1,699
Increase/(decrease) in creditors	2,400	3,474
<b>Net cash used in operating activities</b>	<b>50,008</b>	<b>25,685</b>
<b>Cash flows from investment activities:</b>		
Interest	-	-
Purchase of fixed assets	(27,371)	(8,828)
<b>Net cash provided by investing activities</b>	<b>(27,371)</b>	<b>(8,828)</b>
Increase/(decrease) in cash and cash equivalents during the year	22,637	16,857
Cash and cash equivalents brought forward	49,924	33,067
<b>Cash and cash equivalents carried forward</b>	<b>72,561</b>	<b>49,924</b>

**Notes to the accounts****1. Accounting policies****(a) Basis of preparation and assessment of going concern**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), effective 1st January 2019, and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

**(b) Reconciliation with previous Generally Accepted Accounting Practice**

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102, a restatement of comparative items was needed. No restatements were required.

**(c) Funds structure**

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There are 7 restricted funds.

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Further details of each fund are disclosed in note 17.

**(d) Income recognition**

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.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

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. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

**(e) Expenditure Recognition**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (g) below.

**(f) Irrecoverable VAT**

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

**(g) Allocation of support and governance costs**

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees together with an apportionment of overhead and support costs.

Governance costs and support costs relating to charitable activities have been apportioned based on type of expense. The allocation of support and governance costs is analysed in note 8.

**(h) Costs of raising funds**

The costs of raising funds consists of purchases and postage for online sales.

**(i) Charitable Activities**

Costs of charitable activities include governance costs and an apportionment of support costs as shown in note 7.

**(j) Tangible fixed assets and depreciation**

All assets costing more than £500 are capitalised and valued at historical cost.

**(k) Realised gains and losses**

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their varying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

**(l) Pensions**

The charity administers contributions to an auto-enrolment pension scheme. The charity has no obligations beyond paying the deductions to the pension provider.

**(l) Debtors**

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

**(m) Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**2. Related party transactions and trustees' expenses and remuneration**

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2022: £nil). Expenses paid to the trustees in the year totalled £nil (2022: £nil).

**3. Donations and Legacies**

	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended 30 June 2023	Year Ended 30 June 2023	Year Ended 30 June 2023	Year Ended 30 June 2022
	£	£	£	£
Donations	3,713	-	3,713	9,368
	<u>3,713</u>	<u>-</u>	<u>3,713</u>	<u>9,368</u>
Previous reporting period				
	Unrestricted	Restricted	Total Funds	
	Year Ended 30 June 2022	Year Ended 30 June 2022	Year Ended 30 June 2022	
	£	£	£	
Donations	9,368	-	9,368	
	<u>9,368</u>	<u>-</u>	<u>9,368</u>	

## 4. Income from charitable activities

	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended 30 June 2023	Year Ended 30 June 2023	Year Ended 30 June 2023	Year Ended 30 June 2022
	£	£	£	£
Restricted Grants:				
Beatrice Laing Trust	-	-	-	6,000
Albert Hunt	-	-	-	7,000
Duchy of Lancaster	-	6,000	6,000	-
Emmaus Mossley	-	1,959	1,959	-
Emmaus UK	-	25,250	25,250	28,000
The Clothworkers Foundation	-	15,000	15,000	-
The Skelton Charity	-	1,500	1,500	-
Manchester City Council Cost of Living Crisis	-	4,250	4,250	-
	-	53,959	53,959	41,000

Previous reporting period

	Unrestricted	Restricted	Total Funds
	Year Ended 30 June 2022	Year Ended 30 June 2022	Year Ended 30 June 2022
	£	£	£
Restricted Grants:			
Beatrice Laing Trust	-	6,000	6,000
Albert Hunt	-	7,000	7,000
Emmaus UK	-	28,000	28,000
	-	41,000	41,000

## 5. Income from other trading activities

	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended 30 June 2023	Year Ended 30 June 2023	Year Ended 30 June 2023	Year Ended 30 June 2022
	£	£	£	£
Retail Sales	97,693	-	97,693	42,803
Café Takings	6,052	-	6,052	1,417
	103,745	-	103,745	44,220

Previous reporting period

	Unrestricted	Restricted	Total Funds
	Year Ended 30 June 2022	Year Ended 30 June 2022	Year Ended 30 June 2022
	£	£	£
Retail Sales	42,803	-	42,803
Café Takings	1,417	-	1,417
	44,220	-	44,220

## 6. Expenditure

	Community Activities	Year Ended 30 June 2023	Year Ended 30 June 2022
	£	£	£
<b>Expenditure on raising funds:</b>			
Online Postage		-	-
Café Expenditure	2,013	2,013	1,071
Advertising	1,485	1,485	1,236
Purchases	2,349	2,349	83
	<u>5,847</u>	<u>5,847</u>	<u>2,390</u>
<b>Expenditure on charitable activities:</b>			
Employment Costs	52,520	52,520	41,158
Training	368	368	330
Bank, Credit Card & PayPal Charges	1,571	1,571	494
Building Improvements	1,280	1,280	1,137
Emmaus UK Assembly Costs	-	-	185
Computer & Internet Costs	1,383	1,383	521
Subscriptions	958	958	453
Vehicle Expenses	10,938	10,938	6,174
Volunteer Expenses	89	89	18
Medical & Hygiene costs	-	-	134
Minor Equipment	1,341	1,341	1,613
Repairs & Maintenance	120	120	822
Rent	26,827	26,827	14,314
Solidarity Payments	3,150	3,150	-
Insurance	918	918	708
Telephone	1,112	1,112	901
Travel Expenses	224	224	161
Work Clothes	228	228	24
Governance and Support Costs	1,402	1,402	1,805
Printing, Stationery & Postage	1,170	1,170	332
Depreciation	9,050	9,050	2,207
	<u>114,649</u>	<u>114,649</u>	<u>73,491</u>
<b>Other expenditure:</b>			
Miscellaneous	-	-	402
	<u>-</u>	<u>-</u>	<u>402</u>
	<u>120,496</u>	<u>120,496</u>	<u>76,283</u>
Restricted funds		41,178	37,723
Unrestricted funds		79,318	38,560
		<u>120,496</u>	<u>76,283</u>

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

As per note 6.

**8. Allocation of governance and support costs**

The breakdown of support costs and how these were allocated between governance and other support costs is shown below:

	General Support	Governance	Total 2023	Basis of apportionment
Accountancy Fees	-	880	880	type of expense
Book-keeping	175	-	175	type of expense
Payroll Bureau Fees	347	-	347	type of expense
	<u>522</u>	<u>880</u>	<u>1,402</u>	

Previous reporting period

	General Support	Governance	Total 2022	Basis of apportionment
Accountancy Fees	-	1,253	1,253	type of expense
Book-keeping	300	-	300	type of expense
Payroll Bureau Fees	252	-	252	type of expense
	<u>552</u>	<u>1,253</u>	<u>1,805</u>	

**9. Analysis of staff costs**

	Year Ended 30 June 2023	Year Ended 30 June 2022
	£	£
Wages and Salaries	51,616	41,744
Holiday Pay Accrual Adjustments	-	(1,471)
Redundancy	-	-
Social Security Costs	-	-
Pension Costs	904	885
	<u>52,520</u>	<u>41,158</u>
Charitable activities	52,520	41,158
Support costs	-	-
	<u>52,520</u>	<u>41,158</u>

The average number of employees during the year was 2 (previous year: 2).

The charity considers its key management personnel comprises the senior manager and the trustees. The total costs of the key management personnel were £8,221 (previous year: £30,713).

No employee has benefits in excess of £60,000 (previous year: none).

**10. Independent Examiner Fees**

	Year Ended 30 June 2023	Year Ended 30 June 2022
	£	£
Independent examination fees	880	1,253
Independent examination fees 2020	-	510
	<u>880</u>	<u>1,763</u>

**11. Tangible Fixed Assets**

	Equipment	Motor Vehicles	Total
Cost	£	£	£
At 1 July 2022	8,828	-	8,828
Additions	4,263	23,108	27,371
At 30 June 2023	<u>13,091</u>	<u>23,108</u>	<u>36,199</u>
<b>Depreciation</b>			
At 1 July 2022	2,207	-	2,207
Charge for Year	3,273	5,777	9,050
At 30 June 2023	<u>5,480</u>	<u>5,777</u>	<u>11,257</u>
<b>NET BOOK VALUE</b>			
At 30 June 2023	<u>7,611</u>	<u>17,331</u>	<u>24,942</u>
At 30 June 2022	<u>6,621</u>	<u>-</u>	<u>6,621</u>

**12. Stocks**

The charity does not hold stocks of any items.

**13. Analysis of debtors**

	2023	2022
	£	£
Debtors	422	-
Prepayments	2,277	336
	<u>2,699</u>	<u>336</u>

Debtors and prepayments relate to unrestricted funds £2,699 (2022: £336).

**14. Creditors: amounts falling due within one year**

	2023	2022
	£	£
Creditors	6,561	4,599
Short-term compensated absences (holiday pay)	-	-
Other creditors and accruals	750	1,069
Taxation and social security	2,253	1,496
Deferred income	-	-
	<u>9,564</u>	<u>7,164</u>

**15. Deferred income**

Deferred income comprises grants invoiced in advance for the next financial year

Balance as at 1 July 2022	-
Amount released to income earned from charitable activities	-
Amount deferred in year	-
Balance at 30 June 2023	<u>-</u>

**16. Creditors: amounts falling due after more than one year**

	2023	2022
	£	£
Provisions for liabilities	-	-
	<u>-</u>	<u>-</u>

## 17. Analysis of charitable funds

## Analysis of movements in unrestricted funds

	Balance at 1 July 2022	Incoming Resources	Resources Expended	Transfers	Balance at 30 June 2023
	£	£	£	£	£
General Fund	42,017	107,458	(79,318)	-	70,157
	42,017	107,458	(79,318)	-	70,157

## Previous reporting period

	Balance at 1 July 2021	Incoming Resources	Resources Expended	Transfers	Balance at 30 June 2022
	£	£	£	£	£
General Fund	26,989	53,588	(38,560)	-	42,017
	26,989	53,588	(38,560)	-	42,017

## Name of unrestricted fund:

General Fund

## Description, nature and purpose of the fund

The "free reserves"

## Analysis of movements in restricted funds

	Balance at 1 July 2022	Incoming Resources	Resources Expended	Transfers	Balance at 30 June 2023
	£	£	£	£	£
Emmaus UK	700	25,250	(25,314)	-	636
Albert Hunt	7,000	-	(7,000)	-	-
Duchy of Lancaster	-	6,000	(1,500)	-	4,500
Emmaus Mossley	-	1,959	(489)	-	1,470
The Clothworkers Foundation	-	15,000	(3,750)	-	11,250
The Skelton Charity	-	1,500	(375)	-	1,125
Manchester City Council Cost of Living Crisis	-	4,250	(2,750)	-	1,500
	7,700	53,959	(41,178)	-	20,481

## Previous reporting period

	Balance at 1 July 2021	Incoming Resources	Resources Expended	Transfers	Balance at 30 June 2022
	£	£	£	£	£
Emmaus UK	3,413	28,000	(30,713)	-	700
Beatrice Laing Trust	-	6,000	(6,000)	-	-
Albert Hunt	-	7,000	-	-	7,000
Manchester Airport	1,010	-	(1,010)	-	-
	4,423	41,000	(37,723)	-	7,700

## Name of restricted fund:

Emmaus UK

## Description, nature and purpose of the fund

for salary costs.

Albert Hunt

to develop upcycling workshops.

Duchy of Lancaster

contribution to purchase of replacement vehicle. The balance on this fund represents future depreciation.

Emmaus Mossley

to support development of ESM project. The balance on this fund represents future depreciation.

The Clothworkers Foundation

for the purchase of a vehicle. The balance on this fund represents future depreciation.

The Skelton Charity

to purchase second storage container for donations. The balance on this fund represents future depreciation.

Manchester City Council Cost of Living Crisis

to distribute funds to alleviate local need.

## 18. Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total 2023
	£	£	£	£
Tangible fixed assets	6,597	-	18,345	24,942
Cash at bank and in hand	70,425	-	2,136	72,561
Other net current assets/(liabilities)	(6,865)	-	-	(6,865)
Creditors of more than one year	-	-	-	-
<b>Total</b>	<b>70,157</b>	<b>-</b>	<b>20,481</b>	<b>90,638</b>

Previous reporting period

	Unrestricted funds	Designated funds	Restricted funds	Total 2022
	£	£	£	£
Tangible fixed assets	6,621	-	-	6,621
Cash at bank and in hand	42,224	-	7,700	49,924
Other net current assets/(liabilities)	(6,828)	-	-	(6,828)
Creditors of more than one year	-	-	-	-
<b>Total</b>	<b>42,017</b>	<b>-</b>	<b>7,700</b>	<b>49,717</b>

## 19. Financial Instruments

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

**EMMAUS SOUTH MANCHESTER LTD**

England & Wales - Charity number 1185563

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# Accounts

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**EMMAUS SOUTH MANCHESTER LTD**

**FINANCIAL STATEMENTS FOR THE YEAR ENDED  
30 JUNE 2022**

Registered Charity No. 1185563  
Company Registration No. 11181301

# EMMAUS SOUTH MANCHESTER LTD

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**EMMAUS SOUTH MANCHESTER LTD****Report of the trustees for the year ended 30<sup>th</sup> June 2022**

The trustees present their annual directors' report and financial statements of the charity for the year ended 30<sup>th</sup> June 2022 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the 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).

**Objectives and activities**

The purposes of the charity are the alleviation and relief of poverty, hardship and distress to those in need without distinction.

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Charity's aims and objectives, in planning future activities, and setting the policies for the year.

The charity furthers its charitable purposes for the public benefit through its aim of providing accommodation for the homeless and to provide education and training for the beneficiaries of the charity as appropriate and relevant to their respective needs. It also supports and works in partnership with other agencies in the relief of poverty and homelessness.

**A review of our achievements and performance**

During the year our main achievements were in consolidating previously laid groundwork towards our long-term objective to establish a self-sustaining community home in South Manchester for previously homeless people as well as to establish a hub for wider Solidarity activities for those who are socially excluded and in need living in the local community.

This was achieved with the support of a second year's funding which was obtained for the salary of a Local Project Leader who expanded the charity's operational base at St Andrew's Methodist Church in Wythenshawe as part of a developing partnership with the church.

The main focus of the financial year was to establish a social enterprise with the long-term aim of contributing financially to a self-sustaining community home. To this end the church hall was repainted and fitted out for retail and a charity Emporium which opened at the beginning of August 2021 together with a small café for local customers. To support and grow this new development container storage was acquired and a driver/retail assistant was appointed which successfully helped grow retail revenue over the course of the following year.

The volunteer base which had previously been largely home-based through the pandemic was expanded and centred on the Emporium supporting retail as well as developing a small range of upcycled and recycled textiles and items of furniture.

## EMMAUS SOUTH MANCHESTER LTD

PR & Communications support was provided half a day a week by Emmaus UK and dialogues and meetings with other local groups and organisations continued to strengthen local links.

The trustee group was strengthened with the addition of three more local trustees bringing additional knowledge of the local area together with new skills to the development of the project.

### **Financial review**

During the course of the year steady progress has been made to develop and grow retail income from the social enterprise. We continue to seek funding where appropriate.

### **Investment powers and policy**

Aside from retaining a prudent amount in reserves each year, most of the charity's funds are to be spent in the short term so there are few funds for any longer-term investment.

### **Reserves policy and going concern**

The balance held in reserves at 30<sup>th</sup> June 2022 was £42,017 of which £35,396 are free reserves, after allowing for funds tied up in fixed assets.

The trustees aim to establish a reserves policy based on covering three months running costs for the organisation.

### **Risk management**

There is a risk assessment policy in place.

The Directors have conducted a review of the risks facing the organisation. This is part of the review of the Service Business Plan. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Procedures are in place to ensure compliance with health and safety of staff, volunteers and visitors.

### **Plans for Future Periods**

Future plans are to build our partnership with St Andrews and to continue growing our social enterprise to generate income to support our long-term aim of establishing an Emmaus community in South Manchester. We will continue to explore appropriate sources of funding to support the project. We will also grow our local partnerships and develop our Solidarity aims to help those suffering homelessness, social deprivation and poverty locally.

### **Structure, governance and management**

Emmaus South Manchester Ltd is a company limited by guarantee, number 11181301, governed by its Memorandum and Articles of Association dated 1<sup>st</sup> February 2018. It is registered as a charity with the Charity Commission, number 1185563.

### **Appointment of trustees**

As set out in the Articles of Association trustees are elected annually by the members of the charitable company attending the Annual General meeting and serve for a period of one year with one third re-elected annually. Trustees are recruited through publicising the work of

## EMMAUS SOUTH MANCHESTER LTD

Emmaus South Manchester through the charity's website, social media, print media and local networking.

### **Trustee induction and training**

Most trustees are already familiar with the work of the charity as a result of longstanding connection with the organisation. Additionally, new trustees meet with existing trustees and are encouraged to visit at least one of the existing Greater Manchester communities and are given background information about the work of Emmaus and how it operates. Minutes of previous meetings are supplied and they are encouraged to attend meetings and activities to familiarise themselves with the work of the charity and the context within which it operates.

Our national federal office, Emmaus UK, provides regular trustee training opportunities and updates which are supported by those from the Charity Commission. In addition, peer group meetings amongst members of the Emmaus communities and groups are attended by trustees to enable learning. Staff and trustees are encouraged to attend the EUK National Assembly and meetings of the Emmaus North West Partnership.

### **Organisation**

The Organisation has a Board of Directors.

There must be a minimum of five directors. There is no maximum number.

The Board of Directors is responsible for the strategic direction of the organisation.

A scheme of delegation is in place and day to day responsibility for the provision of services rest with the senior management team.

### **Related parties and co-operation with other organisations**

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager with any service providers must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party.

### **Reference and administrative information**

Company and Charity Name: Emmaus South Manchester Ltd

Charity Number: 1185563

Company Registration Number: 11181301

### **Directors and trustees**

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year end were as follows:

#### **Key management personnel: Trustees and Directors**

Geoffrey Hall

Frances Hirst

Reginald Lawson-Tims

Simon Locke

**EMMAUS SOUTH MANCHESTER LTD**

Emma Sidlow  
Tony Stephenson  
Caroline Booth (trustee only)  
Susan Hyde (appointed February 2022)  
Ian Lloyd Jones (appointed February 2022)  
Samantha Days (appointed February 2022)

**Senior managers**

Mark Booth – Start-Up Project Leader

**Registered Office**

St Andrews Church  
Brownley Road  
Manchester  
M22 0DW

**Independent Examiners**

Community Accountancy Service Limited  
The Grange  
Pilgrim Drive  
Beswick  
Manchester  
M11 3TQ

**Bankers**

The Co-operative Bank plc  
Balloon Street  
Manchester

Soldo Financial Services  
119 Marylebone Road  
London

PayPal  
Whittaker House  
2 Whittaker Avenue  
Richmond  
London

**Professional Advisors**

Emmaus UK provides some professional advice services.

**EMMAUS SOUTH MANCHESTER LTD****Trustees' responsibilities in relation to the financial statements**

The charity trustees (who are also the directors of Emmaus South Manchester Ltd for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting principles and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is appropriate to presume that the charity will not continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to 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 taking reasonable steps for the prevention and detection of fraud and other irregularities.

By order of the board of trustees

----- *FK Hirst* -----

Frances Hirst  
Chair

Date: 17<sup>th</sup> January 2023

**Independent examiner's report to the trustees of EMMAUS SOUTH MANCHESTER LTD**

I report on the accounts of the company for the year ended 30<sup>th</sup> June 2022, which are set out on pages 7 to 17.

**Respective responsibilities of trustees and examiner**

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity is required by company law to prepare accrued accounts and I am qualified to undertake the examination by being a qualified member of The Association of Chartered Certified Accountants.

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 2011 Act ;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

**Basis of independent examiner's report**

My examination was carried out in accordance with the 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 you as 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 matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006, ; and
  - with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

*A. M. King*

AM King FCCA  
Community Accountancy Service Ltd  
The Grange, Pilgrim Drive, Beswick, Manchester, M11 3TQ

Date: 17<sup>th</sup> January 2023

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 JUNE 2022**  
**(INCLUDING INCOME AND EXPENDITURE ACCOUNT)**

		Unrestricted Funds	Restricted Funds	Total Funds Year Ended 30 June 2022	Total Funds Year Ended 30 June 2021
	Further Details	£	£	£	£
<b>Income from:</b>					
Donations and legacies	(3)	9,368	-	9,368	7,649
Charitable Activities	(4)	-	41,000	41,000	47,010
Other Trading Activities	(5)	44,220	-	44,220	3,550
<b>Total</b>		<u>53,588</u>	<u>41,000</u>	<u>94,588</u>	<u>58,209</u>
<b>Expenditure on:</b>					
Raising Funds	(6)	2,390	-	2,390	1,042
Charitable Activities	(6)	35,768	37,723	73,491	34,074
Other	(6)	402	-	402	-
<b>Total</b>		<u>38,560</u>	<u>37,723</u>	<u>76,283</u>	<u>35,116</u>
<b>Net income/(expenditure)</b>		15,028	3,277	18,305	23,093
Transfers between funds	(17)	-	-	-	-
<b>Net movement in funds</b>		<u>15,028</u>	<u>3,277</u>	<u>18,305</u>	<u>23,093</u>
<b>Reconciliation of funds</b>					
Total funds brought forward	(17)	26,989	4,423	31,412	8,319
<b>Total funds carried forward</b>	(17)	<u>42,017</u>	<u>7,700</u>	<u>49,717</u>	<u>31,412</u>

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 10 to 17 form part of these accounts.

**BALANCE SHEET AS AT 30 JUNE 2022**

Company Registration Number: 11181301

	Notes	2022 £	2021 £
<b>Fixed assets:</b>			
Tangible assets	(11)	6,621	-
Total fixed assets		<u>6,621</u>	<u>-</u>
<b>Current assets:</b>			
Stocks	(12)	-	-
Debtors	(13)	336	2,035
Cash at Bank & in Hand		49,924	33,067
Total current assets		<u>50,260</u>	<u>35,102</u>
<b>Liabilities:</b>			
Creditors: Amounts falling due within one year	(15)	7,164	3,690
Net current assets or liabilities		<u>43,096</u>	<u>31,412</u>
Total assets less current liabilities		49,717	31,412
Creditors: Amounts falling due after more than one year	(16)	-	-
Provisions for liabilities		-	-
<b>Total net assets or liabilities</b>		<u><u>49,717</u></u>	<u><u>31,412</u></u>
<b>The funds of the charity:</b>			
Restricted income funds	(17)	7,700	4,423
Unrestricted income funds	(17)	42,017	26,989
<b>Total charity funds</b>		<u><u>49,717</u></u>	<u><u>31,412</u></u>

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

For the period in question the company was entitled to the exemption conferred by section 477 of the Companies Act 2006, and that no notice has been deposited under section 476 in relation to its accounts for the financial year; and the directors acknowledge their responsibilities for:

- complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the trustees on 17th January 2023

Chair

Frances Hirst

The notes on pages 10 to 17 form part of these accounts.

## Statement of Cash Flows for the year ending 30 June 2022

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

	Year Ended 30 June 2022	Year Ended 30 June 2021
	£	£
Net movement in funds	18,305	23,093
Add back depreciation	2,207	-
Decrease/(increase) in stocks	-	-
Decrease/(increase) in debtors	1,699	(2,035)
Increase/(decrease) in creditors	3,474	3,450
<b>Net cash used in operating activities</b>	<u>25,685</u>	<u>24,508</u>
<b>Cash flows from investment activities:</b>		
Interest	-	-
Purchase of fixed assets	(8,828)	-
<b>Net cash provided by investing activities</b>	<u>(8,828)</u>	<u>-</u>
Increase/(decrease) in cash and cash equivalents during the year	16,857	24,508
Cash and cash equivalents brought forward	33,067	8,559
<b>Cash and cash equivalents carried forward</b>	<u><u>49,924</u></u>	<u><u>33,067</u></u>

## Notes to the accounts

**1. Accounting policies****(a) Basis of preparation and assessment of going concern**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), effective 1st January 2019, and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

**(b) Reconciliation with previous Generally Accepted Accounting Practice**

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102, a restatement of comparative items was needed. No restatements were required.

**(c) Funds structure**

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There are 4 restricted funds.

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Further details of each fund are disclosed in note 17.

**(d) Income recognition**

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.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

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. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

**(e) Expenditure Recognition**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (g) below.

**(f) Irrecoverable VAT**

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

**(g) Allocation of support and governance costs**

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees together with an apportionment of overhead and support costs.

Governance costs and support costs relating to charitable activities have been apportioned based on type of expense. The allocation of support and governance costs is analysed in note 8.

**(h) Costs of raising funds**

The costs of raising funds consists of purchases and postage for online sales.

**(i) Charitable Activities**

Costs of charitable activities include governance costs and an apportionment of support costs as shown in note 7.

**(j) Tangible fixed assets and depreciation**

All assets costing more than £500 are capitalised and valued at historical cost.

**(k) Realised gains and losses**

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their varying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

**(l) Pensions**

The charity administers contributions to an auto-enrolment pension scheme. The charity has no obligations beyond paying the deductions to the pension provider.

**(m) Debtors**

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

**(n) Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**2. Related party transactions and trustees' expenses and remuneration**

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2021: £nil). Expenses paid to the trustees in the year totalled £nil (2021: £nil).

**3. Donations and Legacies**

	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended 30 June 2022	Year Ended 30 June 2022	Year Ended 30 June 2022	Year Ended 30 June 2021
	£	£	£	£
Donations	9,368	-	9,368	7,649
	<u>9,368</u>	<u>-</u>	<u>9,368</u>	<u>7,649</u>

**Previous reporting period**

	Unrestricted	Restricted	Total Funds
	Year Ended 30 June 2021	Year Ended 30 June 2021	Year Ended 30 June 2021
	£	£	£
Donations	7,649	-	7,649
	<u>7,649</u>	<u>-</u>	<u>7,649</u>

## 4. Income from charitable activities

	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended 30	Year Ended	Year Ended	Year Ended
	June 2022	30 June 2022	30 June 2022	30 June 2021
	£	£	£	£
Unrestricted grants:				
Emmaus UK	-	-	-	5,000
Peter Kershaw Trust	-	-	-	3,000
East Lancs	-	-	-	12,500
Restricted Grants:				
Beatrice Laing Trust	-	6,000	6,000	-
Albert Hunt	-	7,000	7,000	-
Emmaus UK	-	28,000	28,000	25,500
Manchester Airport	-	-	-	1,010
	-	41,000	41,000	47,010

Previous reporting period

	Unrestricted	Restricted	Total Funds
	Year Ended 30	Year Ended	Year Ended
	June 2021	30 June 2021	30 June 2021
	£	£	£
Unrestricted grants:			
Emmaus UK	5,000	-	5,000
Peter Kershaw Trust	3,000	-	3,000
East Lancs	12,500	-	12,500
Restricted Grants:			
Emmaus UK	-	25,500	25,500
Manchester Airport	-	1,010	1,010
	20,500	26,510	47,010

## 5. Income from other trading activities

	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended 30	Year Ended	Year Ended	Year Ended
	June 2022	30 June 2022	30 June 2022	30 June 2021
	£	£	£	£
Retail Sales	42,803	-	42,803	3,550
Café Takings	1,417	-	1,417	-
	44,220	-	44,220	3,550

Previous reporting period

	Unrestricted	Restricted	Total Funds
	Year Ended 30	Year Ended	Year Ended
	June 2021	30 June 2021	30 June 2021
	£	£	£
Retail Sales	3,550	-	3,550
	3,550	-	3,550

## 6. Expenditure

	Community Activities £	Year Ended 30 June 2022 £	Year Ended 30 June 2021 £
<b>Expenditure on raising funds:</b>			
Online Postage	-	-	34
Café Expenditure	1,071	1,071	-
Advertising	1,236	1,236	-
Purchases	83	83	1,008
	<u>2,390</u>	<u>2,390</u>	<u>1,042</u>
<b>Expenditure on charitable activities:</b>			
Employment Costs	41,158	41,158	23,558
Training	330	330	210
Bank, Credit Card & PayPal Charges	494	494	23
Building Improvements	1,137	1,137	1,954
Emmaus UK Assembly Costs	185	185	-
Computer & Internet Costs	521	521	111
Subscriptions	453	453	630
Vehicle Expenses	6,174	6,174	2,274
Volunteer Expenses	18	18	-
Medical & Hygiene costs	134	134	-
Minor Equipment	1,613	1,613	410
Repairs & Maintenance	822	822	140
Rent	14,314	14,314	2,800
Solidarity Payments	-	-	480
Insurance	708	708	341
Telephone	901	901	103
Travel Expenses	161	161	-
Work Clothes	24	24	-
Governance and Support Costs	1,805	1,805	956
Printing, Stationery & Postage	332	332	84
Depreciation	2,207	2,207	-
	<u>73,491</u>	<u>73,491</u>	<u>34,074</u>
<b>Other expenditure:</b>			
Miscellaneous	402	402	-
	<u>402</u>	<u>402</u>	<u>-</u>
	<u>76,283</u>	<u>76,283</u>	<u>35,116</u>
Restricted funds		37,723	22,087
Unrestricted funds		38,560	13,029
		<u>76,283</u>	<u>35,116</u>

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

As per note 6.

**8. Allocation of governance and support costs**

The breakdown of support costs and how these were allocated between governance and other support costs is shown below:

	General Support	Governance	Total 2022	Basis of apportionment
Accountancy Fees	-	1,253	1,253	type of expense
Book-keeping	300	-	300	type of expense
Payroll Bureau Fees	252	-	252	type of expense
	<u>552</u>	<u>1,253</u>	<u>1,805</u>	

Previous reporting period

	General Support	Governance	Total 2021	Basis of apportionment
Accountancy Fees	-	600	600	type of expense
Payroll Bureau Fees	356	-	356	type of expense
	<u>356</u>	<u>600</u>	<u>956</u>	

**9. Analysis of staff costs**

	Year Ended 30 June 2022	Year Ended 30 June 2021
	£	£
Wages and Salaries	41,744	21,731
Holiday Pay Accrual Adjustments	(1,471)	1,471
Redundancy	-	-
Social Security Costs	-	-
Pension Costs	885	356
	<u>41,158</u>	<u>23,558</u>
Charitable activities	41,158	23,558
Support costs	-	-
	<u>41,158</u>	<u>23,558</u>

The average number of employees during the year was 2 (previous year: 1).

The charity considers its key management personnel comprises staff and the trustees. The total costs of the key management personnel were £30,713 (previous year: £22,087).

No employee has benefits in excess of £60,000 (previous year: none).

**10. Independent Examiner Fees**

	Year Ended 30 June 2022	Year Ended 30 June 2021
	£	£
Independent examination fees 2022	743	600
Independent examination fees 2020	510	-
	<u>1,253</u>	<u>600</u>

**11. Tangible Fixed Assets**

	Equipment £	Computers £	Total £
<b>Cost</b>			
At 1 July 2021	-	-	-
Additions	8,828	-	8,828
At 30 June 2022	<u>8,828</u>	<u>-</u>	<u>8,828</u>
<b>Depreciation</b>			
At 1 July 2021	-	-	-
Charge for Year	2,207	-	2,207
At 30 June 2022	<u>2,207</u>	<u>-</u>	<u>2,207</u>
<b>NET BOOK VALUE</b>			
At 30 June 2022	<u>6,621</u>	<u>-</u>	<u>6,621</u>
At 30 June 2021	<u>-</u>	<u>-</u>	<u>-</u>

The charity has been donated a vehicle. The costs of running the vehicle are included in the expenditure of the charity.

**12. Stocks**

The charity does not hold stocks of any items.

**13. Analysis of debtors**

	2022 £	2021 £
Debtors	-	389
Prepayments	336	1,646
	<u>336</u>	<u>2,035</u>

Debtors and prepayments relates to unrestricted funds £336 (2021: £2,035).

**14. Creditors: amounts falling due within one year**

	2022 £	2021 £
Creditors	4,599	1,582
Short-term compensated absences (holiday pay)	-	1,471
Other creditors and accruals	1,069	637
Taxation and social security	1,496	-
Deferred income	-	-
	<u>7,164</u>	<u>3,690</u>

**15. Deferred income**

Deferred income comprises grants invoiced in advance for the next financial year

Balance as at 1 July 2021	-
Amount released to income earned from charitable activities	-
Amount deferred in year	-
Balance at 30 June 2022	<u>-</u>

**16. Creditors: amounts falling due after more than one year**

	2022 £	2021 £
Provisions for liabilities	-	-
	<u>-</u>	<u>-</u>

## 17. Analysis of charitable funds

## Analysis of movements in unrestricted funds

	Balance at 1 July 2021	Incoming Resources	Resources Expended	Transfers	Balance at 30 June 2022
	£	£	£	£	£
General Fund	26,989	53,588	(38,560)	-	42,017
	26,989	53,588	(38,560)	-	42,017

## Previous reporting period

	Balance at 1 July 2020	Incoming Resources	Resources Expended	Transfers	Balance at 30 June 2021
	£	£	£	£	£
General Fund	8,319	31,699	(13,029)	-	26,989
	8,319	31,699	(13,029)	-	26,989

Name of unrestricted fund:  
General Fund

Description, nature and purpose of the fund  
The "free reserves"

## Analysis of movements in restricted funds

	Balance at 1 July 2021	Incoming Resources	Resources Expended	Transfers	Balance at 30 June 2022
	£	£	£	£	£
Emmaus UK	3,413	28,000	(30,713)	-	700
Beatrice Laing Trust	-	6,000	(6,000)	-	-
Albert Hunt	-	7,000	-	-	7,000
Manchester Airport	1,010	-	(1,010)	-	-
	4,423	41,000	(37,723)	-	7,700

## Previous reporting period

	Balance at 1 July 2020	Incoming Resources	Resources Expended	Transfers	Balance at 30 June 2021
	£	£	£	£	£
Emmaus UK	-	25,500	(22,087)	-	3,413
Manchester Airport	-	1,010	-	-	1,010
	-	26,510	(22,087)	-	4,423

Name of restricted fund:  
Emmaus UK  
Beatrice Laing Trust  
Albert Hunt  
Manchester Airport

Description, nature and purpose of the fund  
for project manager's salary  
for van driver's salary  
to develop upcycling workshops  
for tools

## 18. Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total 2022
	£	£	£	£
Tangible fixed assets	6,621	-	-	6,621
Cash at bank and in hand	42,224	-	7,700	49,924
Other net current assets/(liabilities)	(6,828)	-	-	(6,828)
Creditors of more than one year	-	-	-	-
<b>Total</b>	<b>42,017</b>	<b>-</b>	<b>7,700</b>	<b>49,717</b>

## Previous reporting period

	Unrestricted funds	Designated funds	Restricted funds	Total 2021
	£	£	£	£
Tangible fixed assets	-	-	-	-
Cash at bank and in hand	28,644	-	4,423	33,067
Other net current assets/(liabilities)	(1,655)	-	-	(1,655)
Creditors of more than one year	-	-	-	-
<b>Total</b>	<b>26,989</b>	<b>-</b>	<b>4,423</b>	<b>31,412</b>

## 19. Financial Instruments

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

**EMMAUS SOUTH MANCHESTER LTD**

England & Wales - Charity number 1185563

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# Accounts

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**EMMAUS SOUTH MANCHESTER LTD**

**FINANCIAL STATEMENTS FOR THE YEAR ENDED  
30 JUNE 2021**

Registered Charity No. 1185563  
Company Registration No. 11181301

# EMMAUS SOUTH MANCHESTER LTD

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**Report of the trustees for the year ended 30<sup>th</sup> June 2021**

The trustees present their annual directors' report and financial statements of the charity for the year ended 30<sup>th</sup> June 2021 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the 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).

**Objectives and activities**

The purposes of the charity are the alleviation and relief of poverty, hardship and distress to those in need without distinction.

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Charity's aims and objectives, in planning future activities, and setting the policies for the year.

The charity furthers its charitable purposes for the public benefit through its aim of providing accommodation for the homeless and to provide education and training for the beneficiaries of the charity as appropriate and relevant to their respective needs. It also supports and works in partnership with other agencies in the relief of poverty and homelessness.

**A review of our achievements and performance**

The main achievements during the year were in building on previously laid groundwork towards our long-term objective to establish a self-sustaining community home in South Manchester for previously homeless people as well as to establish a hub for wider Solidarity activities for those who are socially excluded and in need living in the local community.

This was achieved with the support of one year's funding which was obtained for the salary of a Local Project Leader who was appointed to develop the establishment of Emmaus South Manchester and to establish a trial social enterprise based on the previous acquisition of ReNu, a furniture upcycling project.

An operational base was established at St Andrew's Methodist Church with office, workshop and storage space as part of a developing partnership. Local Solidarity opportunities with St Mark's URC Church were further explored and support given to local charities at Christmas.

PR & Communications support was provided half a day a week by Emmaus UK and dialogues and meetings with other local groups and organisations continued to strengthen local links.

Despite the limitations of Covid restrictions craft kit projects were researched and developed that could be made by a home-working volunteer base was developed. This proved both popular and successful providing sales income and support for the charity's development of textile recycling and workshops in the future.

Various options were explored for suitable premises for a retail outlet in the local vicinity to start generating funds to support the growth of the charity and discussions with St Andrews began after they agreed in principle that the church hall space could be used for the charity's retail.

Following the appointment of a new chair of trustees two more local trustees joined bringing business and finance skills to the trustee group. Trustee meetings continued to be held online regularly during Covid restrictions to support the project.

### **Financial review**

Despite the difficult financial climate due to the Covid pandemic successful funding bids were made to support the development of Emmaus South Manchester.

### **Investment powers and policy**

Aside from retaining a prudent amount in reserves each year, most of the charity's funds are to be spent in the short term so there are few funds for any longer-term investment.

### **Reserves policy and going concern**

The balance held in reserves at 30<sup>th</sup> June 2021 was £26,989 of which all are free reserves, after allowing for funds tied up in fixed assets.

The trustees aim to establish a reserves policy based on covering three months running costs for the organisation.

### **Risk management**

There is a risk assessment policy in place.

The Directors have conducted a review of the risks facing the organisation. This is part of the review of the Service Business Plan. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Procedures are in place to ensure compliance with health and safety of staff, volunteers and visitors.

### **Plans for Future Periods**

Future plans are to build our partnership with St Andrews and grow our social enterprise to generate income to support our long-term aim of establishing an Emmaus community in South Manchester. Funding will be sought to support the continuing role of Project Leader in this aim. Additional trustees with the appropriate skills will be sought locally to further strengthen the board of trustees. We will also grow our local partnerships and develop our Solidarity aims to help the homeless population at Manchester Airport as well as those suffering homelessness, social deprivation and poverty locally.

### **Structure, governance and management**

Emmaus South Manchester Ltd is a company limited by guarantee, number 11181301, governed by its Memorandum and Articles of Association dated 1<sup>st</sup> February 2018. It is registered as a charity with the Charity Commission, number 1185563.

**Appointment of trustees**

As set out in the Articles of Association trustees are elected annually by the members of the charitable company attending the Annual General meeting and serve for a period of one year with one third re-elected annually. Trustees are recruited through publicising the work of Emmaus South Manchester through the charity's website, social media, print media and local networking.

**Trustee induction and training**

Most trustees are already familiar with the work of the charity as a result of longstanding connection with the organisation. Additionally, new trustees meet with existing trustees and are encouraged to visit at least one of the existing Greater Manchester communities and are given background information about the work of Emmaus and how it operates. Minutes of previous meetings are supplied and they are encouraged to attend meetings and activities to familiarise themselves with the work of the charity and the context within which it operates.

Our national federal office, Emmaus UK, provides regular trustee training opportunities and updates which are supported by those from the Charity Commission. In addition, peer group meetings amongst members of the Emmaus communities and groups are attended by trustees to enable learning.

**Organisation**

The Organisation has a Board of Directors.

There must be a minimum of five directors. There is no maximum number.

The Board of Directors is responsible for the strategic direction of the organisation.

A scheme of delegation is in place and day to day responsibility for the provision of services rest with the senior management team.

**Related parties and co-operation with other organisations**

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager with any service providers must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party.

**Reference and administrative information**

Company and Charity Name: Emmaus South Manchester Ltd

Charity Number: 1185563

Company Registration Number: 11181301

**Directors and trustees**

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year end were as follows:

**EMMAUS SOUTH MANCHESTER LTD****Key management personnel: Trustees and Directors**

Geoffrey Hall (appointed October 2020)  
Frances Hirst  
Reginald Lawson-Tims  
Simon Locke  
Emma Sidlow (appointed October 2020)  
Tony Stephenson  
Roger Speare (resigned August 2020)  
Caroline Booth

**Senior managers**

Mark Booth – Start-Up Project Leader (appointed October 2020)

**Registered Office**

St Andrews Church  
Brownley Road  
Manchester  
M22 0DW

**Independent Examiners**

Community Accountancy Service Limited  
The Grange  
Pilgrim Drive  
Beswick  
Manchester  
M11 3TQ

**Bankers**

The Co-operative Bank plc  
Balloon Street  
Manchester

Soldo Financial Services  
119 Marylebone Road  
London

PayPal  
Whittaker House  
2 Whittaker Avenue  
Richmond  
London

**Professional Advisors**

Emmaus UK provides some professional advice services.

**EMMAUS SOUTH MANCHESTER LTD****Trustees responsibilities in relation to the financial statements**

The charity trustees (who are also the directors of Emmaus South Manchester Ltd for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting principles and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is appropriate to presume that the charity will not continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to 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 taking reasonable steps for the prevention and detection of fraud and other irregularities.

By order of the board of trustees

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Frances Hirst  
Chair

Date: 24<sup>th</sup> November 2021

## **Independent examiner's report to the trustees of EMMAUS SOUTH MANCHESTER LTD**

I report on the accounts of the company for the year ended 30<sup>th</sup> June 2021, which are set out on pages 7 to 16.

### **Respective responsibilities of trustees and examiner**

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity is required by company law to prepare accrued accounts and I am qualified to undertake the examination by being a qualified member of The Association of Chartered Certified Accountants.

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 2011 Act ;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

### **Basis of independent examiner's report**

My examination was carried out in accordance with the 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 you as 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 matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
  - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006, ; and
  - with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

*A. King*

AM King FCCA

Community Accountancy Service Ltd

The Grange, Pilgrim Drive, Beswick, Manchester, M11 3TQ

Date: 24<sup>th</sup> November 2021

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 JUNE 2021**  
**(INCLUDING INCOME AND EXPENDITURE ACCOUNT)**

		Unrestricted Funds	Restricted Funds	Total Funds Year Ended 30 June 2021	Total Funds Year Ended 30 June 2020
	Further Details	£	£	£	£
<b>Income from:</b>					
Donations and legacies	(3)	7,649	-	7,649	2,560
Charitable Activities	(4)	20,500	26,510	47,010	6,000
Other Trading Activities	(5)	3,550	-	3,550	-
<b>Total</b>		<u>31,699</u>	<u>26,510</u>	<u>58,209</u>	<u>8,560</u>
<b>Expenditure on:</b>					
Raising Funds	(6)	1,042	-	1,042	-
Charitable Activities	(6)	11,987	22,087	34,074	241
Other	(6)	-	-	-	-
<b>Total</b>		<u>13,029</u>	<u>22,087</u>	<u>35,116</u>	<u>241</u>
<b>Net income/(expenditure)</b>		18,670	4,423	23,093	8,319
Transfers between funds	(17)	-	-	-	-
<b>Net movement in funds</b>		18,670	4,423	23,093	8,319
<b>Reconciliation of funds</b>					
Total funds brought forward	(17)	8,319	-	8,319	-
<b>Total funds carried forward</b>	(17)	<u><u>26,989</u></u>	<u><u>4,423</u></u>	<u><u>31,412</u></u>	<u><u>8,319</u></u>

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 10 to 16 form part of these accounts.

BALANCE SHEET AS AT 30 JUNE 2021

Company Registration Number: 11181301

	Notes	2021 £	2020 £
<b>Fixed assets:</b>			
Tangible assets	(11)	-	-
Total fixed assets		-	-
<b>Current assets:</b>			
Stocks	(12)	-	-
Debtors	(13)	2,035	-
Cash at Bank & in Hand		33,067	8,559
Total current assets		35,102	8,559
<b>Liabilities:</b>			
Creditors: Amounts falling due within one year	(15)	3,690	240
Net current assets or liabilities		31,412	8,319
Total assets less current liabilities		31,412	8,319
Creditors: Amounts falling due after more than one year	(16)	-	-
Provisions for liabilities		-	-
<b>Total net assets or liabilities</b>		<b>31,412</b>	<b>8,319</b>
<b>The funds of the charity:</b>			
Restricted income funds	(17)	4,423	-
Unrestricted income funds	(17)	26,989	8,319
<b>Total charity funds</b>		<b>31,412</b>	<b>8,319</b>

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

For the period in question the company was entitled to the exemption conferred by section 477 of the Companies Act 2006, and that no notice has been deposited under section 476 in relation to its accounts for the financial year; and the directors acknowledge their responsibilities for:

- complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the trustees on 24th November 2021

Chair

Frances Hirst

The notes on pages 10 to 16 form part of these accounts.

## Statement of Cash Flows for the year ending 30 June 2021

	Year Ended 30 June 2021	Year Ended 30 June 2020
	£	£
Net cash used in operating activities	24,508	8,559
Cash flows from investment activities:		
Interest	-	-
Purchase of fixed assets	-	-
Net cash provided by investing activities	-	-
Increase/(decrease) in cash and cash equivalents during the year	24,508	8,559
Cash and cash equivalents brought forward	8,559	-
Cash and cash equivalents carried forward	33,067	8,559

## Notes to the accounts

### 1. Accounting policies

#### (a) Basis of preparation and assessment of going concern

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

#### (b) Reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102, a restatement of comparative items was needed. No restatements were required.

#### (c) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There are 2 restricted funds.

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Further details of each fund are disclosed in note 17.

#### (d) Income recognition

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.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

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. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

#### (e) Expenditure Recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (g) below.

#### (f) Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

#### (g) Allocation of support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees together with an apportionment of overhead and support costs.

Governance costs and support costs relating to charitable activities have been apportioned based on type of expense. The allocation of support and governance costs is analysed in note 8.

#### (h) Costs of raising funds

The costs of raising funds consists of purchases and postage for online sales.

**(i) Charitable Activities**

Costs of charitable activities include governance costs and an apportionment of support costs as shown in note 7.

**(j) Tangible fixed assets and depreciation**

All assets costing more than £500 are capitalised and valued at historical cost.

**(k) Realised gains and losses**

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their varying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

**(l) Pensions**

The charity administers contributions to an auto-enrolment pension scheme. The charity has no obligations beyond paying the deductions to the pension provider.

**(l) Debtors**

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

**(m) Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**2. Related party transactions and trustees' expenses and remuneration**

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2020: £nil). Expenses paid to the trustees in the year totalled £nil (2020: £nil).

**3. Donations and Legacies**

	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended 30 June 2021	Year Ended 30 June 2021	Year Ended 30 June 2021	Year Ended 30 June 2020
	£	£	£	£
Donations	7,649	-	7,649	2,560
	<u>7,649</u>	<u>-</u>	<u>7,649</u>	<u>2,560</u>
Previous reporting period	<u>2,560</u>	<u>-</u>	<u>2,560</u>	

**4. Income from charitable activities**

	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended 30 June 2021	Year Ended 30 June 2021	Year Ended 30 June 2021	Year Ended 30 June 2020
	£	£	£	£
Unrestricted grants:				
Manchester Guardian Society	-	-	-	5,000
Emmaus UK	5,000	-	5,000	-
Peter Kershaw Trust	3,000	-	3,000	-
East Lancs	12,500	-	12,500	-
Duchy of Lancaster	-	-	-	1,000
Restricted Grants:				
Emmaus UK	-	25,500	25,500	-
Manchester Airport	-	1,010	1,010	-
	<u>20,500</u>	<u>26,510</u>	<u>47,010</u>	<u>6,000</u>
Previous reporting period	<u>6,000</u>	<u>-</u>	<u>6,000</u>	

**5. Income from other trading activities**

	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended 30 June 2021	Year Ended 30 June 2021	Year Ended 30 June 2021	Year Ended 30 June 2020
	£	£	£	£
Retail Sales	3,550	-	3,550	-
	<u>3,550</u>	<u>-</u>	<u>3,550</u>	<u>-</u>
Previous reporting period	-	-	-	-

**6. Expenditure**

	Youth and Community Activities	Year Ended 30 June 2021	Year Ended 30 June 2020
	£	£	£
<b>Expenditure on raising funds:</b>			
Online Postage	34	34	-
Purchases	1,008	1,008	-
	<u>1,042</u>	<u>1,042</u>	<u>-</u>
<b>Expenditure on charitable activities:</b>			
Employment Costs	23,558	23,558	-
Training	210	210	-
Bank & PayPal Charges	23	23	1
Building Improvements	1,954	1,954	-
Computer & Internet Costs	111	111	-
Subscriptions	630	630	-
Vehicle Expenses	2,274	2,274	-
Minor Equipment	410	410	-
Repairs & Maintenance	140	140	-
Rent	2,800	2,800	-
Solidarity Payments	480	480	-
Insurance	341	341	-
Telephone	103	103	-
Governance and Support Costs	956	956	240
Printing, Stationery & Postage	84	84	-
Depreciation	-	-	-
	<u>34,074</u>	<u>34,074</u>	<u>241</u>
<b>Other expenditure:</b>			
Miscellaneous	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
	<u>35,116</u>	<u>35,116</u>	<u>241</u>
Restricted funds		22,087	-
Unrestricted funds		13,029	241
		<u>35,116</u>	<u>241</u>

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

As per note 6.

**8. Allocation of governance and support costs**

The breakdown of support costs and how these were allocated between governance and other support costs is shown below:

	General Support	Governance	Total	Basis of apportionment
Accountancy Fees	-	600	600	type of expense
Payroll Bureau Fees	356	-	356	type of expense
	<u>356</u>	<u>600</u>	<u>956</u>	

**9. Analysis of staff costs**

	Year Ended 30 June 2021	Year Ended 30 June 2020
	£	£
Wages and Salaries	23,202	-
Redundancy	-	-
Social Security Costs	-	-
Pension Costs	356	-
	<u>23,558</u>	<u>-</u>
Charitable activities	23,558	-
Support costs	-	-
	<u>23,558</u>	<u>-</u>

The average number of employees during the year was 1 (previous year: nil).

The charity considers its key management personnel comprises the trustees. The total costs of the key management personnel were £22,087 (previous year: £nil).

No employee has benefits in excess of £60,000 (previous year: none).

**10. Independent Examiner Fees**

	Year Ended 30 June 2021	Year Ended 30 June 2020
	£	£
Independent examination fees	600	240
	<u>600</u>	<u>240</u>

**11. Tangible Fixed Assets**

	Equipment	Computers	Total
	£	£	£
<b>Cost</b>			
At 1 July 2020	-	-	-
Additions	-	-	-
At 30 June 2021	-	-	-
<b>Depreciation</b>			
At 1 July 2020	-	-	-
Charge for Year	-	-	-
At 30 June 2021	-	-	-
<b>NET BOOK VALUE</b>			
At 30 June 2021	-	-	-
At 30 June 2020	-	-	-

The charity has been donated a vehicle. The costs of running the vehicle are included in the expenditure of the charity.

**12. Stocks**

The charity does not hold stocks of any items.

**13. Analysis of debtors**

	2021	2020
	£	£
Debtors	389	-
Prepayments	1,646	-
	<u>2,035</u>	<u>-</u>

Debtors and prepayments relates to unrestricted funds £nil (2020: £nil).

**14. Creditors: amounts falling due within one year**

	2021	2020
	£	£
Creditors	1,582	-
Short-term compensated absences (holiday pay)	1,471	-
Other creditors and accruals	637	240
Deferred income	-	-
	<u>3,690</u>	<u>240</u>

**15. Deferred income**

Deferred income comprises grants invoiced in advance for the next financial year

Balance as at 1 July 2020	-
Amount released to income earned from charitable activities	-
Amount deferred in year	-
Balance at 30 June 2021	<u>-</u>

**16. Creditors: amounts falling due after more than one year**

	2021	2020
	£	£
Provisions for liabilities	-	-
	<u>-</u>	<u>-</u>

## 17. Analysis of charitable funds

## Analysis of movements in unrestricted funds

	Balance at 1 July 2020	Incoming Resources	Resources Expended	Transfers	Balance at 30 June 2021
	£	£	£	£	£
General Fund	8,319	31,699	(13,029)	-	26,989
	8,319	31,699	(13,029)	-	26,989

## Previous reporting period

	Balance at 1 July 2019	Incoming Resources	Resources Expended	Transfers	Balance at 30 June 2020
	£	£	£	£	£
General Fund	-	8,560	(241)	-	8,319
	-	8,560	(241)	-	8,319

## Name of unrestricted fund:

General Fund

## Description, nature and purpose of the fund

The "free reserves"

## Analysis of movements in restricted funds

	Balance at 1 July 2020	Incoming Resources	Resources Expended	Transfers	Balance at 30 June 2021
	£	£	£	£	£
Emmaus UK	-	25,500	(22,087)	-	3,413
Manchester Airport	-	1,010	-	-	1,010
	-	26,510	(22,087)	-	4,423

## Name of restricted fund:

Emmaus UK

Manchester Airport

## Description, nature and purpose of the fund

for project manager's salary

for tools

## 18. Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total 2021
	£	£	£	£
Tangible fixed assets	-	-	-	-
Cash at bank and in hand	28,644	-	4,423	33,067
Other net current assets/(liabilities)	(1,655)	-	-	(1,655)
Creditors of more than one year	-	-	-	-
<b>Total</b>	<b>26,989</b>	<b>-</b>	<b>4,423</b>	<b>31,412</b>

## Previous reporting period

	Unrestricted funds	Designated funds	Restricted funds	Total 2020
	£	£	£	£
Tangible fixed assets	-	-	-	-
Cash at bank and in hand	8,559	-	-	8,559
Other net current assets/(liabilities)	(240)	-	-	(240)
Creditors of more than one year	-	-	-	-
<b>Total</b>	<b>8,319</b>	<b>-</b>	<b>-</b>	<b>8,319</b>

## 19. Financial Instruments

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

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

	Year Ended 30 June 2021	Year Ended 30 June 2020
	£	£
Net movement in funds	23,093	8,319
Add back depreciation	-	-
Decrease/(increase) in stocks	-	-
Decrease/(increase) in debtors	(2,035)	-
Increase/(decrease) in creditors	3,450	240
<b>Net cash used in operating activities</b>	<b>24,508</b>	<b>8,559</b>