

# EMERGE HUB CIO

England & Wales · Charity number 1194864

## Details

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Other names	EMERGE HUB CIC
Status	Registered
Legal form	CIO
Registered	2021-06-21
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	2A Albion Street Grimsby DN32 7DY
Phone	07720600494
Email	<a href="mailto:admin@emergehub.uk">admin@emergehub.uk</a>
Website	<a href="http://www.emergehub.uk">www.emergehub.uk</a>

## Activities

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**Objects:** THE RELIEF OF WOMEN WHO ARE, MAY BECOME OR HAVE ENGAGED IN PROSTITUTION AND WHO ARE IN NEED BY REASON OF AGE, ILL HEALTH, DISABILITY, FINANCIAL HARDSHIP OR OTHER DISADVANTAGE OR SOCIAL CIRCUMSTANCES, IN PARTICULAR BUT NOT EXCLUSIVELY BY PROVIDING COUNSELLING AND SUPPORT, PASTORAL AND PRACTICAL CARE AND EDUCATING THE PUBLIC IN THE ISSUES SURROUNDING PROSTITUTION.

**Activities:** To promote social inclusion for the public benefit by preventing people, in Greater Lincolnshire who are, may become, or have been engaged in the sex industry from becoming socially excluded; relieving the needs of such people who are socially excluded and assisting them and supporting them to make positive lifestyle changes.

## Classification

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- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, The Prevention Or Relief Of Poverty
- **Who:** Other Defined Groups

## Geography

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- Lincolnshire
- North East Lincolnshire
- North Lincolnshire

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-01-31	£152,519	£167,826	-	-
2024-01-31	£161,170	£133,281	-	-
2023-01-31	£106,701	£106,995	-	-
2022-01-31	£89,114	£88,834	-	-

## Trustees

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Name	Role	Appointed
Rev Kay Sandra Jones	Chair	2019-05-28
CHRISTINE JACKSON		2022-09-30
Hannah Bethan Miles		2020-08-11
Kate Taylor		2020-08-19
Rev Rhona Knight		2023-01-27
SISTER BRIGETTA Hannah McGowan-Rooney		2022-07-22

**EMERGE HUB CIO**

England & Wales - Charity number 1194864

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# Accounts

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EMERGE HUB CIO

Charity registration number 1194864

LEGAL AND ADMINISTRATIVE INFORMATION

Name

EMERGE HUB CIO  
1194864  
1194864

EMERGE HUB CIO

Charity number

ANNUAL REPORT

Principal address

AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JANUARY 2025

Registered office

1194864  
1194864  
1194864  
1194864

# EMERGE HUB CIO

## LEGAL AND ADMINISTRATIVE INFORMATION

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**Trustees**

K Taylor  
Reverend K S Jones  
B H Miles  
Sister B H McGowan-Rooney  
C Jackson

**Charity number**

1194864

**Principal address**

2a Albion Street  
Grimsby  
DN32 7DY

**Independent examiner**

Fawley Judge & Easton  
Chartered Certified Accountants  
1 Parliament Street  
Hull  
East Yorkshire  
HU1 2AS

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# EMERGE HUB CIO

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# EMERGE HUB CIO

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 JANUARY 2025

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The trustees present their annual report and financial statements for the year ended 31 January 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

#### Objectives and activities

The charity's objects are the relief of women who are, may become or have engaged in prostitution and who are in need by reason of age, ill health, disability, financial hardship or other disadvantage or social circumstances, in particular but not exclusively by providing counselling and support, pastoral and practical care and educating the public in the issues surrounding prostitution.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Our work has been consistently underpinned by a triplicate model of:

- Practical support
- Therapeutic intervention
- Building community

Our activities all incorporated this triplicate model, including:

#### Outreach:

To support women through night outreach on the streets and contacts through parlours. We have worked collaboratively with the local Sexual health team, Women's Aid, YMCA, Substance misuse teams and the Police. We aim to provide a safe presence, condoms, personal alarms, and goody bags with information about The Hub and other relevant services.

#### Hub:

To welcome women and their family members regularly into the Hub from the connections made during Outreach. It has been open four afternoons per week with an external sign giving contact details for emergencies.

#### Hub facilities:

- Therapy room. Two therapists worked with the women individually and as groups.
- Office. For administration work and to keep documentation private.
- Lounge area. A selection of games, puzzles and reading material available (all with therapeutic value and content)
- Craft/Dinning area. A selection of different activities available to the women, all with therapeutic value. An area for group meals.
- Kitchen. A fully functional kitchen available to the women to learn cooking skills and to make group meals.
- Shower room. A fully functioning shower facility for women to access when they are homeless.
- Washing room. A fully functioning washroom with machine and drying facilities.
- Storeroom. Shelf lined room for storage of outreach products, toiletries, clothing, donated items, household items and small items of furniture.
- Dressing room. Rails with donated clothing for a change of clothes and shoes.
- Yard. An outside garden yard area with benches and plants for therapeutic purposes and smoking area.

## **EMERGE HUB CIO**

### **TRUSTEES' REPORT (CONTINUED)**

**FOR THE YEAR ENDED 31 JANUARY 2025**

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#### **Phone/Media support:**

Each team member supports the women during out of hours opening times of the Hub.

A private Facebook page (monitored) includes the women and the volunteers/staff to enable increased access to our services, to supply relevant information about events and health and safety issues and to encourage the building of a support network.

#### **Outside support:**

To accompany and provide intensive support for women to include transport to doctor's appointments, job centre appointments, court appearances, sexual health clinics, hospital appointments, prescription collections, job interviews, food banks, walking therapy.

To work with organisations to support the rehousing of women. To provide a start-up grant to supply furniture and white goods. To support with budgeting, cleaning, and managing a home.

To source and provide other training to include self-defence, box fit, and hiking. To support women at job interviews, medical appointments, court appearances, food banks, re-housing, and emergency housing.

One day per week we have the use of an allotment which we will use to assist women to learn how to grow their own food from seed to table whilst building healthy relationships and memories which are not drug or sex-work related.

#### **Collaborative working:**

Local police (regular meetings to discuss safety and information sharing)

Local GP with a team of substance misuse prescribers

Women's Aid – two-way referrals

Substance support agencies - two-way referrals and information sharing. We work collaboratively by providing outreach support (appointments), counselling and as a training facility for their staff.

Stirling sexual health - Hub Sexual health checks – two-way referrals. The local sexual health clinic visit the hub monthly to perform sexual health tests for the women as well as supplying condoms for outreach.

Local Authority housing and homelessness team - 2 way referrals

Job Centre - referrals and introduction sessions within their offices

Probation - connection to beneficiaries within the day centre as well as providing RAR for beneficiaries on probation

YMCA – Housing – two-way referrals

Salvation Army – Housing – two-way referrals

North Bank Forum: have provided impact and evaluation training and support with the business plan and the conversion to charity status in June 2021

Garden project – We have an allotment at a local farm to grow vegetables and work with the beneficiaries using horticulture therapy

Local knowledge has been researched against National sex work data held by Beyond the Streets and Ugly mugs scheme - umbrella organisations for organisations working with street sex workers

Local fitness centre - movement and music for therapeutic purposes

Equine Centre - monthly therapeutic hacks

Chiroprapist - monthly visits to the day centre to provide much needed care

Local churches - Allow us to use a bungalow for the day centre as well as supporting us with fundraising goods (toiletries etc.)

Comeback – Local organisation that supports recovering addicts.

Wizer – Local organisation supporting ex-offenders and gang culture

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# EMERGE HUB CIO

## TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2025

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### Benefits for the individual:

The therapeutic basis of the model used by Emerge Hub is believed to be the foundation of ongoing potential change with street sex workers. The therapeutic approach has helped the women in their own personal development with increased self-esteem, self-worth, self-confidence, all leading to an increased ability to transform their lives and rethink their options in mainstream society. They regularly take turns to volunteer with us which improves their opportunities through learning a range of skills. Several are in permanent employment and others are currently doing a counselling level 2 training course. Several others are training in different areas, including self-defence, box fit, basic english and maths skills, financial management, home management, gardening and growing your own food.

### Impact on the community:

- Reduction in shame and stigma leading to increase in self-worth and ability to pursue opportunities without self-sabotaging. Increased self-worth of community member increases community self-worth in general.
- Reduction in local based offending
- Rehabilitation of offenders
- Safer streets for the community and greater safety for street sex workers
- Building relationships with those in 'hidden prostitution' - brothels, online active sex workers through targeted outreach
- Supporting women out of coercively controlling relationships that promote criminality they are engaged in e.g., substance addiction- reducing substance misuse.
- Support into secure more stable accommodation for homeless women- reducing street visible homelessness.
- Greater family cohesion and rebuilding of family connections to reduce isolation, for sex-workers and their families.
- Delivering choice of other career paths and training to increase employment
- Opportunities for volunteering for social good
- Employment and volunteering opportunities for former street sex workers- with other local agencies. Thus, networking and fulfilling needs of wider community-based service provision.
- Capacity building in the local community - a higher number of actively volunteering citizens trained in basic counselling and trauma recovery techniques.

### How stakeholders have been consulted

Our main stakeholders are the women who engage with the therapeutic program and regularly visit the Hub

- Steering group. Made up of therapist, project manager, director, and stakeholders.
- Meetings. We have regular team meetings where the stakeholder's input is discussed
- Volunteers regularly have conversations with stakeholders about impact and improving the service
- The stakeholders are encouraged to fill in impact forms and offer any improvement suggestions

### Contribution made by volunteers

Our volunteers are from a wide section of the community bringing different skills and talents and personality types. Including, social worker, vicar, those with lived experience, academics, probation worker, financial knowledge etc.

It is with thanks that our volunteers give so much of their time, both when they are in the day centre and when responding to phone calls.

Our volunteers and staff are important to us, we ensure they have regular monthly supervision and spend one weekend per year together on a team building retreat.

# EMERGE HUB CIO

## TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2025

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### Achievements and performance

#### Outreach:

We have supported 46 different women through night outreach on the streets and contacts through parlours. We have worked collaboratively with the local sexual health team, Womens Aid, YMCA, Salvation Army, substance misuse teams and the police. We have provided a safe presence, condoms, personal alarms, and goody bags with information about The Hub and other relevant services.

We have welcomed 60 women and their family members regularly into the hub from the connections made during Outreach. We have been open 4 afternoons per week with an external sign giving contact details for emergencies. 44 of the women have engaged with individual counselling sessions and 30 of them engaged in family therapy. We provided in house training for personal development, counselling level 2, mindfulness, parenting skills, home management, budgeting, cooking and other life skills for 20 women.

#### Hub:

We have welcomed 44 women and their family members regularly into the Hub from the connections made during Outreach. It has been open four afternoons per week with an external sign giving contact details for emergencies. 30 of the women have engaged with individual counselling sessions and 20 of them engaged in family therapy. We provided in house training for personal development, counselling level 2, mindfulness, parenting skills, home management, budgeting, cooking, and other life skills for 30 women.

#### Outside support:

We accompanied and provided intensive support for 27 women to include transport to doctor's appointments, job centre appointments, court appearances, sexual health clinics, hospital appointments, prescription collections, job interviews, food banks, walking therapy.

We worked with organisations to support rehousing of 18 women. We provided a start-up grant to supply furniture and white goods. We visited regularly to support with budgeting, cleaning and managing a home.

We have sourced and provided other training and days out to include food hygiene, box fit and hiking for 13 women. We have collaboratively supported 52 women at job interviews, medical appointments, court appearances, food banks, re-housing and emergency housing.

One day per week we have the use of an allotment which we have taken 6 women to and who have learned to grow their own food from seed to table whilst building healthy relationships and memories which are not drug or sex-work related.

#### Financial review

The financial statements are set out elsewhere in this report.

During the year under review the Company has a deficit of expenditure over income of £15,307 leaving the company with net surplus of £11,894.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

#### Structure, governance and management

The charity is a charitable incorporated organisation.

# EMERGE HUB CIO

## TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2025

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The trustees who served during the year and up to the date of signature of the financial statements were:

K Taylor

Reverend K S Jones

B H Miles

Sister B H McGowan-Rooney

C Jackson

**Trustee selection method:** Recommendation by project manager and approved by the CIO Board Trustees – through vote

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

**Chair of trustees:**

Accountable to charity board

**Trustees:**

Accountable to chair of trustees

**Project manager/Lead therapist:**

Accountable to trustees

**Support therapist:**

Accountable to Project manager

**Outreach support/Finance admin/Support admin:**

Accountable to Project manager

**Volunteers:**

Accountable to Project manager/Support therapist

The trustees' report was approved by the Board of Trustees.



Reverend K S Jones

Trustee

5 March 2025

## EMERGE HUB CIO

### INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF EMERGE HUB CIO

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I report to the trustees on my examination of the financial statements of Emerge HUB CIO (the charity) for the year ended 31 January 2025.

#### **Responsibilities and basis of report**

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **Independent examiner's statement**

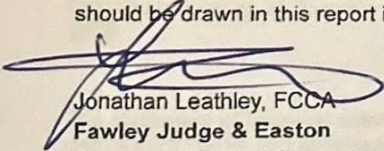
Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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



Jonathan Leathley, FCCA  
Fawley Judge & Easton  
Chartered Certified Accountants  
1 Parliament Street  
Hull  
East Yorkshire  
HU1 2AS

Dated: 5 March 2025

## EMERGE HUB CIO

### STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 JANUARY 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>Income from:</b>							
Donations and legacies	3	3,843	148,676	152,519	10,000	151,170	161,170
<b>Total income</b>		<u>3,843</u>	<u>148,676</u>	<u>152,519</u>	<u>10,000</u>	<u>151,170</u>	<u>161,170</u>
<b>Expenditure on:</b>							
Charitable activities	4	19,150	148,676	167,826	-	133,281	133,281
<b>Total expenditure</b>		<u>19,150</u>	<u>148,676</u>	<u>167,826</u>	<u>-</u>	<u>133,281</u>	<u>133,281</u>
<b>Net income/(expenditure)</b>		<u>(15,307)</u>	<u>-</u>	<u>(15,307)</u>	<u>10,000</u>	<u>17,889</u>	<u>27,889</u>
Transfers between funds		-	-	-	17,201	(17,201)	-
<b>Net movement in funds</b>	6	<u>(15,307)</u>	<u>-</u>	<u>(15,307)</u>	<u>27,201</u>	<u>688</u>	<u>27,889</u>
<b>Reconciliation of funds:</b>							
Fund balances at 1 February 2024		27,201	-	27,201	-	(688)	(688)
<b>Fund balances at 31 January 2025</b>		<u>11,894</u>	<u>-</u>	<u>11,894</u>	<u>27,201</u>	<u>-</u>	<u>27,201</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

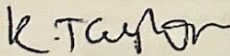
# EMERGE HUB CIO

## BALANCE SHEET

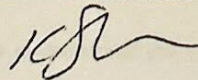
AS AT 31 JANUARY 2025

	Notes	2025		2024	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	10		8		38
<b>Current assets</b>					
Debtors	11	4,844		12,844	
Cash at bank and in hand		60,943		67,519	
		65,787		80,363	
<b>Creditors: amounts falling due within one year</b>	12	(53,901)		(53,200)	
<b>Net current assets</b>			11,886		27,163
<b>Total assets less current liabilities</b>			11,894		27,201
<b>Net assets excluding pension liability</b>			11,894		27,201
			=====		=====
<b>The funds of the charity</b>					
Unrestricted funds			11,894		27,201
			11,894		27,201
			=====		=====

The financial statements were approved by the trustees on 5 March 2025



K Taylor  
Trustee



Reverend K S Jones  
Trustee

# EMERGE HUB CIO

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JANUARY 2025

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### 1 Accounting policies

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

## EMERGE HUB CIO

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2025

#### 1 Accounting policies (Continued)

##### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

##### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	25% on a straight line basis
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

##### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

##### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

##### 1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### *Basic financial assets*

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

# EMERGE HUB CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JANUARY 2025

### 1 Accounting policies

(Continued)

#### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

### 1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	3,843	148,676	152,519	10,000	151,170	161,170

# EMERGE HUB CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JANUARY 2025

### 4 Expenditure on charitable activities

	Core activities 2025 £	Core activities 2024 £
<b>Direct costs</b>	117,790	100,232
Staff costs	30	204
Depreciation and impairment	497	306
Outreach	930	1,373
Craft therapy	3,126	1,599
Life coaching	-	174
Clothing	2,461	3,341
Emergency housing start-up	1,445	904
Emergency housing costs	3,030	12
Training for ladies	1,439	548
Emergency supplies	379	875
Emergency housing clothing/ID changes	130	40
Emergency housing covid bikes & phones	9,233	2,825
Staff training	120	685
Other charitable expenditure	<u>140,610</u>	<u>113,118</u>
<b>Share of support and governance costs (see note 5)</b>		
Support	-	16,975
Governance	<u>27,216</u>	<u>3,188</u>
	<u>167,826</u>	<u>133,281</u>
<b>Analysis by fund</b>		
Unrestricted funds	19,150	-
Restricted funds	<u>148,676</u>	<u>133,281</u>
	<u>167,826</u>	<u>133,281</u>

# EMERGE HUB CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JANUARY 2025

### 5 Support costs allocated to activities

	2025	2024
	£	£
Hub Rent	5,113	3,720
Hub Running Costs	6,996	5,400
Power, light & heat	2,356	2,128
Repairs & renewals	6,921	166
Motor & travel costs	1,464	2,454
Office costs	1,105	1,655
	150	-
Insurance	627	532
Bank charges	85	73
Sundry	1,579	847
Governance costs	820	3,188
	<u>27,216</u>	<u>20,163</u>
<b>Analysed between:</b>		
Core activities	<u>27,216</u>	<u>20,163</u>

### 6 Net movement in funds

	2025	2024
	£	£
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	<u>30</u>	<u>204</u>

### 7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

### 8 Employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
	<u>-</u>	<u>5</u>
<b>Employment costs</b>	<b>2025</b>	<b>2024</b>
	£	£
Wages and salaries	<u>117,790</u>	<u>100,232</u>

There were no employees whose annual remuneration was more than £60,000.

# EMERGE HUB CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2025

### 8 Employees

(Continued)

#### Remuneration of key management personnel

The remuneration of key management personnel was as follows:

### 9 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

### 10 Tangible fixed assets

Fixtures and fittings  
£

#### Cost

At 1 February 2024

873

At 31 January 2025

873

#### Depreciation and impairment

At 1 February 2024

835

Depreciation charged in the year

30

At 31 January 2025

865

#### Carrying amount

At 31 January 2025

8

At 31 January 2024

38

### 11 Debtors

2025  
£

2024  
£

#### Amounts falling due within one year:

Trade debtors

-

8,000

Other debtors

4,844

4,844

4,844

12,844

### 12 Creditors: amounts falling due within one year

2025  
£

2024  
£

Trade creditors

2,148

214

Other creditors

51,093

52,326

Accruals and deferred income

660

660

53,901

53,200

## EMERGE HUB CIO

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2025

#### 13 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 February 2024	Incoming resources	Resources expended	Transfers	At 31 January 2025
	£	£	£	£	£
General funds	27,201	3,843	(19,150)	-	11,894

Previous year:	At 1 February 2023	Incoming resources	Resources expended	Transfers	At 31 January 2024
	£	£	£	£	£
General funds	-	10,000	-	17,201	27,201

#### 14 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

**EMERGE HUB CIO**

England & Wales - Charity number 1194864

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# Accounts

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Charity registration number 1194864

**EMERGE HUB CIO  
ANNUAL REPORT  
AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 JANUARY 2024**

# EMERGE HUB CIO

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	K Taylor Reverend K S Jones B H Miles Sister B H McGowan-Rooney C Jackson
<b>Charity number</b>	1194864
<b>Principal address</b>	17 Hainton Avenue Grimsby United Kingdom DN32 9AS
<b>Independent examiner</b>	Fawley Judge & Easton Chartered Certified Accountants 1 Parliament Street Hull East Yorkshire HU1 2AS

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# EMERGE HUB CIO

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Trustees' report	1 - 5
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Statement of financial activities	7
Balance sheet	8
Notes to the financial statements	9 - 15

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# EMERGE HUB CIO

## TRUSTEES' REPORT

### *FOR THE YEAR ENDED 31 JANUARY 2024*

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The trustees present their annual report and financial statements for the year ended 31 January 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

#### **Objectives and activities**

The charity's objects are the relief of women who are, may become or have engaged in prostitution and who are in need by reason of age, ill health, disability, financial hardship or other disadvantage or social circumstances, in particular but not exclusively by providing counselling and support, pastoral and practical care and educating the public in the issues surrounding prostitution.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Our work has been consistently underpinned by a triplicate model of:

- Practical support
- Therapeutic intervention
- Building community

Our activities all incorporated this triplicate model, including:

#### **Outreach:**

To support women through night outreach on the streets and contacts through parlours. We have worked collaboratively with the local Sexual health team, Women's Aid, YMCA, Substance misuse teams and the Police. We aim to provide a safe presence, condoms, personal alarms, and goody bags with information about The Hub and other relevant services.

#### **Hub:**

To welcome women and their family members regularly into the Hub from the connections made during Outreach. It has been open four afternoons per week with an external sign giving contact details for emergencies.

Hub facilities:

- Therapy room. Two therapists worked with the women individually and as groups.
- Office. For administration work and to keep documentation private.
- Lounge area. A selection of games, puzzles and reading material available (all with therapeutic value and content)
- Craft/Dinning area. A selection of different activities available to the women, all with therapeutic value. An area for group meals.
- Kitchen. A fully functional kitchen available to the women to learn cooking skills and to make group meals.
- Shower room. A fully functioning shower facility for women to access when they are homeless.
- Washing room. A fully functioning washroom with machine and drying facilities.
- Storeroom. Shelf lined room for storage of outreach products, toiletries, clothing, donated items, household items and small items of furniture.
- Dressing room. Rails with donated clothing for a change of clothes and shoes.
- Yard. An outside garden yard area with benches and plants for therapeutic purposes and smoking area.

# EMERGE HUB CIO

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 JANUARY 2024

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#### **Phone/Media support:**

Each team member supports the women during out of hours opening times of the Hub. A private Facebook page (monitored) includes the women and the volunteers/staff to enable increased access to our services, to supply relevant information about events and health and safety issues and to encourage the building of a support network.

#### **Outside support:**

To accompany and provide intensive support for women to include transport to doctor's appointments, job centre appointments, court appearances, sexual health clinics, hospital appointments, prescription collections, job interviews, food banks, walking therapy.

To work with organisations to support the rehousing of women. To provide a start-up grant to supply furniture and white goods. To support with budgeting, cleaning, and managing a home.

To source and provide other training to include self-defence, box fit, and hiking. To support women at job interviews, medical appointments, court appearances, food banks, re-housing, and emergency housing.

One day per week we have the use of an allotment which we will use to assist women to learn how to grow their own food from seed to table whilst building healthy relationships and memories which are not drug or sex-work related.

#### **Collaborative working:**

Sexual health team. Provided us with condoms for the safety of the women.

Substance misuse team. We have worked with prescribers to support women on a drug substitute program.

Women's Aid. We have worked with key workers to support 2 women.

Local Police. We have worked together to support the safety of the women.

Ugly Mugs. Shared information about perpetrators in the area to support the safety of the women.

HMP Newhall. We have maintained contact throughout the pandemic and supported 3 women.

YMCA. We have worked with key workers to provide support for several women.

# **EMERGE HUB CIO**

## **TRUSTEES' REPORT (CONTINUED)**

**FOR THE YEAR ENDED 31 JANUARY 2024**

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### **Benefits for the individual:**

The therapeutic basis of the model used by Emerge Hub is believed to be the foundation of ongoing potential change with street sex workers. The therapeutic approach has helped the women in their own personal development with increased self-esteem, self-worth, self-confidence, all leading to an increased ability to transform their lives and rethink their options in mainstream society. They regularly take turns to volunteer with us which improves their opportunities through learning a range of skills. Several are in permanent employment and others are currently doing a counselling level 2 training course. Several others are training in different areas, including self-defence, box fit, basic english and maths skills, financial management, home management, gardening and growing your own food.

### **Impact on the community:**

- Reduction in shame and stigma leading to increase in self-worth and ability to pursue opportunities without self-sabotaging. Increased self-worth of community member increases community self-worth in general.
- Reduction in local based offending
- Rehabilitation of offenders
- Safer streets for the community and greater safety for street sex workers
- Building relationships with those in 'hidden prostitution' - brothels, online active sex workers through targeted outreach
- Supporting women out of coercively controlling relationships that promote criminality they are engaged in e.g., substance addiction- reducing substance misuse.
- Support into secure more stable accommodation for homeless women- reducing street visible homelessness.
- Greater family cohesion and rebuilding of family connections to reduce isolation, for sex-workers and their families.
- Delivering choice of other career paths and training to increase employment
- Opportunities for volunteering for social good
- Employment and volunteering opportunities for former street sex workers- with other local agencies. Thus, networking and fulfilling needs of wider community-based service provision.
- Capacity building in the local community - a higher number of actively volunteering citizens trained in basic counselling and trauma recovery techniques.

### **How stakeholders have been consulted**

Our main stakeholders are the women who engage with the therapeutic program and regularly visit the Hub

- Steering group. Made up of therapist, project manager, director, and stakeholders.
- Meetings. We have regular team meetings where the stakeholder's input is discussed
- Volunteers regularly have conversations with stakeholders about impact and improving the service
- The stakeholders are encouraged to fill in impact forms and offer any improvement suggestions

### **Contribution made by volunteers**

Our volunteers are from a wide section of the community bringing different skills and talents and personality types. Including, social worker, vicar, those with lived experience, academics, probation worker, financial knowledge etc.

It is with thanks that our volunteers give so much of their time, both when they are in the day centre and when responding to phone calls.

Our volunteers and staff are important to us, we ensure they have regular monthly supervision and spend one weekend per year together on a team building retreat.

# EMERGE HUB CIO

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 JANUARY 2024**

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### **Achievements and performance**

#### **Outreach:**

We have supported 66 different women through night outreach on the streets and contacts through parlours. We have worked collaboratively with the local Sexual health team, Women's Aid, YMCA, Substance misuse teams and the Police. We have provided a safe presence, condoms, personal alarms, and goody bags with information about The Hub and other relevant services.

#### **Hub:**

We have welcomed 44 women and their family members regularly into the Hub from the connections made during Outreach. It has been open four afternoons per week with an external sign giving contact details for emergencies. 30 of the women have engaged with individual counselling sessions and 20 of them engaged in family therapy. We provided in house training for personal development, counselling level 2, mindfulness, parenting skills, home management, budgeting, cooking, and other life skills for 30 women.

#### **Outside support:**

We accompanied and provided intensive support for 27 women to include transport to doctor's appointments, job centre appointments, court appearances, sexual health clinics, hospital appointments, prescription collections, job interviews, food banks, walking therapy.

We worked with organisations to support the rehousing of 17 women. We provided a start-up grant to supply furniture and white goods. We visited regularly to support with budgeting, cleaning, and managing a home.

We also sourced and provided other training to include self-defence, box fit, and hiking for 9. We have supported women at job interviews, medical appointments, court appearances, food banks, re-housing, and emergency housing.

One day per week we have the use of an allotment which we have taken 6 women to and who have learned to grow their own food from seed to table whilst building healthy relationships and memories which are not drug or sex-work related.

### **Financial review**

The financial statements are set out elsewhere in this report.

During the year under review the Company has a deficit of expenditure over income of £290 leaving the company with net deficit of £393.

#### **Deficit on the General Fund**

The Trustees are endeavouring to put in place revenue streams which will enable this deficit to be reduced in the future.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

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

The charity is a charitable incorporated organisation.

**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 JANUARY 2024**

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The trustees who served during the year and up to the date of signature of the financial statements were:

K Taylor  
Reverend K S Jones  
B H Miles  
Sister B H McGowan-Rooney  
C Jackson

**Trustee selection method:** Recommendation by project manager and approved by the CIO Board Trustees – through vote

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

**Chair of trustees:**  
Accountable to charity board

**Trustees:**  
Accountable to chair of trustees

**Project manager/Lead therapist:**  
Accountable to trustees

**Support therapist:**  
Accountable to Project manager

**Outreach support/Finance admin/Support admin:**  
Accountable to Project manager

**Volunteers:**  
Accountable to Project manager/Support therapist

The trustees' report was approved by the Board of Trustees.

  
.....  
Reverend K S Jones  
**Trustee**

Date: 24-5-24.....

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# EMERGE HUB CIO

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF EMERGE HUB CIO

---

I report to the trustees on my examination of the financial statements of Emerge HUB CIO (the charity) for the year ended 31 January 2024.

### **Responsibilities and basis of report**

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

### **Independent examiner's statement**


Your attention is drawn to the fact that the charity has prepared financial statements in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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



Jonathan Leathley, FCCA  
**Fawley Judge & Easton**  
Chartered Certified Accountants  
1 Parliament Street  
Hull  
East Yorkshire  
HU1 2AS

Dated: 24 May 2024

## EMERGE HUB CIO

### STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 JANUARY 2024

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		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Restricted funds 2023 £
	Notes				
<b>Income from:</b>					
Donations and legacies	3	10,000	151,170	161,170	106,702
<b>Total income</b>		10,000	151,170	161,170	106,702
<b>Expenditure on:</b>					
Charitable activities	4	-	133,281	133,281	106,997
<b>Total expenditure</b>		-	133,281	133,281	106,997
<b>Net income/(expenditure)</b>		10,000	17,889	27,889	(295)
Transfers between funds		17,201	(17,201)	-	-
<b>Net movement in funds</b>	6	27,201	688	27,889	(295)
<b>Reconciliation of funds:</b>					
Fund balances at 1 February 2023		-	(688)	(688)	(393)
<b>Fund balances at 31 January 2024</b>		27,201	-	27,201	(688)

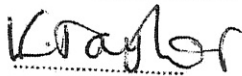
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The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.


**BALANCE SHEET**  
**AS AT 31 JANUARY 2024**

	Notes	2024		2023	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	9		38		242
<b>Current assets</b>					
Debtors	10	12,844		9,962	
Cash at bank and in hand		67,519		26,347	
		80,363		36,309	
<b>Creditors: amounts falling due within one year</b>	11	(53,200)		(37,239)	
Net current assets/(liabilities)			27,163		(930)
<b>Total assets less current liabilities</b>			27,201		(688)
<b>Income funds</b>					
Restricted funds					
Unrestricted funds			27,201		(688)
			27,201		(688)

The financial statements were approved by the Trustees on 24/05/24



K Taylor  
Trustee

  
 Reverend K S Jones  
Trustee

# EMERGE HUB CIO

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JANUARY 2024

---

### 1 Accounting policies

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# EMERGE HUB CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 JANUARY 2024

---

#### 1 Accounting policies

(Continued)

##### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

##### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	25% on a straight line basis
-----------------------	------------------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

##### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

##### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

##### 1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

# EMERGE HUB CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JANUARY 2024

### 1 Accounting policies

(Continued)

#### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	10,000	151,170	161,170	-	106,702	106,702

# EMERGE HUB CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JANUARY 2024

---

### 4 Expenditure on charitable activities

	Heading #ac982 2024 £	Heading #ac982 2023 £
<b>Direct costs</b>		
Staff costs	100,232	75,996
Depreciation and impairment	204	204
Outreach	306	-
Craft therapy	1,373	840
Life coaching	1,599	1,426
Clothing	174	437
Prison visit costs	-	70
Emergency housing start-up	3,341	2,193
Emergency housing costs	904	1,581
Training for ladies	12	741
Emergency supplies	548	1,515
Emergency housing clothing/ID changes	875	546
Emergency housing covid bikes & phones	40	188
Staff training	2,825	948
Other charitable expenditure	685	480
	<hr/>	<hr/>
	113,118	87,165
<b>Share of support and governance costs (see note 5)</b>		
Support	16,975	19,052
Governance	3,188	780
	<hr/>	<hr/>
	133,281	106,997
	<hr/>	<hr/>
<b>Analysis by fund</b>		
Restricted funds	133,281	106,997
	<hr/>	<hr/>

## EMERGE HUB CIO

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JANUARY 2024

---

<b>5 Support costs allocated to activities</b>	<b>2024</b>	<b>2023</b>
	£	£
	3,720	3,720
	5,400	5,843
	2,128	2,487
	166	1,640
	2,454	1,959
	1,655	2,247
	532	468
	73	7
	847	681
Governance costs	3,188	780
	<u>20,163</u>	<u>19,832</u>
<b>Analysed between:</b>		
Heading #ac982	<u>20,163</u>	<u>19,832</u>
<b>6 Net movement in funds</b>	<b>2024</b>	<b>2023</b>
	£	£
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	<u>204</u>	<u>204</u>
<b>7 Trustees</b>		
None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.		
<b>8 Employees</b>		
The average monthly number of employees during the year was:		
	<b>2024</b>	<b>2023</b>
	Number	Number
	<u>5</u>	<u>5</u>
<b>Employment costs</b>	<b>2024</b>	<b>2023</b>
	£	£
Wages and salaries	<u>100,232</u>	<u>75,996</u>
There were no employees whose annual remuneration was more than £60,000.		
<b>Remuneration of key management personnel</b>		
The remuneration of key management personnel was as follows:		

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# EMERGE HUB CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JANUARY 2024

---

### 9 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

### 10 Tangible fixed assets

	Fixtures and fittings £
<b>Cost</b>	
At 1 February 2023	873
At 31 January 2024	<u>873</u>
<b>Depreciation and impairment</b>	
At 1 February 2023	631
Depreciation charged in the year	204
At 31 January 2024	<u>835</u>
<b>Carrying amount</b>	
At 31 January 2024	<u>38</u>
At 31 January 2023	<u>242</u>

### 11 Debtors

	2024 £	2023 £
<b>Amounts falling due within one year:</b>		
Trade debtors	8,000	5,118
Other debtors	4,844	4,844
	<u>12,844</u>	<u>9,962</u>

### 12 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	214	114
Other creditors	52,326	36,465
Accruals and deferred income	660	660
	<u>53,200</u>	<u>37,239</u>

# EMERGE HUB CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JANUARY 2024

### 13 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 February 2023 £	Incoming resources £	Transfers £	At 31 January 2024 £
General funds	-	10,000	17,201	27,201

### 14 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>At 31 January 2024:</b>			
Tangible assets	38	-	38
Current assets/(liabilities)	27,163	-	27,163
	<u>27,201</u>	<u>-</u>	<u>27,201</u>
	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
<b>At 31 January 2023:</b>			
Tangible assets	242	-	242
Current assets/(liabilities)	(930)	-	(930)
	<u>(688)</u>	<u>-</u>	<u>(688)</u>
<b>Per balance sheet</b>	-	(688)	(688)
<b>Balance to allocate</b>	688	(688)	-

### 15 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

**EMERGE HUB CIO**

England & Wales - Charity number 1194864

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# Accounts

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Charity registration number 1194864

**EMERGE HUB CIO**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 JANUARY 2023**

# EMERGE HUB CIO

## LEGAL AND ADMINISTRATIVE INFORMATION

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**Trustees**

K Taylor  
Reverend K S Jones  
B H Miles  
J N Lynn  
Sister B H McGowan-Rooney (Appointed 20 July 2022)  
C Jackson (Appointed 22 September 2022)

**Charity number**

1194864

**Principal address**

17 Hainton Avenue  
Grimsby  
United Kingdom  
DN32 9AS

**Independent examiner**

Fawley Judge & Easton  
Chartered Certified Accountants  
1 Parliament Street  
Hull  
East Yorkshire  
HU1 2AS

# EMERGE HUB CIO

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Statement of financial activities	7
Balance sheet	8
Notes to the financial statements	9 - 14

# EMERGE HUB CIO

## TRUSTEES' REPORT

### **FOR THE YEAR ENDED 31 JANUARY 2023**

---

The trustees present their annual report and financial statements for the year ended 31 January 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

#### **Objectives and activities**

The charity's objects are the relief of women who are, may become or have engaged in prostitution and who are in need by reason of age, ill health, disability, financial hardship or other disadvantage or social circumstances, in particular but not exclusively by providing counselling and support, pastoral and practical care and educating the public in the issues surrounding prostitution.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Our work has been consistently underpinned by a triplicate model of:

- Practical support
- Therapeutic intervention
- Building community

Our activities all incorporated this triplicate model, including:

#### **Outreach:**

To support women through night outreach on the streets and contacts through parlours. We have worked collaboratively with the local Sexual health team, Women's Aid, YMCA, Substance misuse teams and the Police. We aim to provide a safe presence, condoms, personal alarms, and goody bags with information about The Hub and other relevant services.

#### **Hub:**

To welcome women and their family members regularly into the Hub from the connections made during Outreach. It has been open four afternoons per week with an external sign giving contact details for emergencies.

Hub facilities:

- Therapy room. Two therapists worked with the women individually and as groups.
- Office. For administration work and to keep documentation private.
- Lounge area. A selection of games, puzzles and reading material available (all with therapeutic value and content)
- Craft/Dinning area. A selection of different activities available to the women, all with therapeutic value. An area for group meals.
- Kitchen. A fully functional kitchen available to the women to learn cooking skills and to make group meals.
- Shower room. A fully functioning shower facility for women to access when they are homeless.
- Washing room. A fully functioning washroom with machine and drying facilities.
- Storeroom. Shelf lined room for storage of outreach products, toiletries, clothing, donated items, household items and small items of furniture.
- Dressing room. Rails with donated clothing for a change of clothes and shoes.
- Yard. An outside garden yard area with benches and plants for therapeutic purposes and smoking area.

# EMERGE HUB CIO

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 JANUARY 2023

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#### **Phone/Media support:**

Each team member supports the women during out of hours opening times of the Hub. A private Facebook page (monitored) includes the women and the volunteers/staff to enable increased access to our services, to supply relevant information about events and health and safety issues and to encourage the building of a support network.

#### **Outside support:**

To accompany and provide intensive support for women to include transport to doctor's appointments, job centre appointments, court appearances, sexual health clinics, hospital appointments, prescription collections, job interviews, food banks, walking therapy.

To work with organisations to support the rehousing of women. To provide a start-up grant to supply furniture and white goods. To support with budgeting, cleaning, and managing a home.

To source and provide other training to include self-defence, box fit, and hiking. To support women at job interviews, medical appointments, court appearances, food banks, re-housing, and emergency housing.

One day per week we have the use of an allotment which we will use to assist women to learn how to grow their own food from seed to table whilst building healthy relationships and memories which are not drug or sex-work related.

#### **Collaborative working:**

Sexual health team. Provided us with condoms for the safety of the women.

Substance misuse team. We have worked with prescribers to support women on a drug substitute program.

Women's Aid. We have worked with key workers to support 2 women.

Local Police. We have worked together to support the safety of the women.

Ugly Mugs. Shared information about perpetrators in the area to support the safety of the women.

HMP Newhall. We have maintained contact throughout the pandemic and supported 3 women.

YMCA. We have worked with key workers to provide support for several women.

# EMERGE HUB CIO

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 JANUARY 2023

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#### **Benefits for the individual:**

The therapeutic basis of the model used by Emerge Hub is believed to be the foundation of ongoing potential change with street sex workers. The therapeutic approach has helped the women in their own personal development with increased self-esteem, self-worth, self-confidence, all leading to an increased ability to transform their lives and rethink their options in mainstream society. They regularly take turns to volunteer with us which improves their opportunities through learning a range of skills. Several are in permanent employment and others are currently doing a counselling level 2 training course. Several others are training in different areas, including self-defence, box fit, basic english and maths skills, financial management, home management, gardening and growing your own food.

#### **Impact on the community:**

- Reduction in shame and stigma leading to increase in self-worth and ability to pursue opportunities without self-sabotaging. Increased self-worth of community member increases community self-worth in general.
- Reduction in local based offending
- Rehabilitation of offenders
- Safer streets for the community and greater safety for street sex workers
- Building relationships with those in 'hidden prostitution' - brothels, online active sex workers through targeted outreach
- Supporting women out of coercively controlling relationships that promote criminality they are engaged in e.g., substance addiction- reducing substance misuse.
- Support into secure more stable accommodation for homeless women- reducing street visible homelessness.
- Greater family cohesion and rebuilding of family connections to reduce isolation, for sex-workers and their families.
- Delivering choice of other career paths and training to increase employment
- Opportunities for volunteering for social good
- Employment and volunteering opportunities for former street sex workers- with other local agencies. Thus, networking and fulfilling needs of wider community-based service provision.
- Capacity building in the local community - a higher number of actively volunteering citizens trained in basic counselling and trauma recovery techniques.

#### **How stakeholders have been consulted**

Our main stakeholders are the women who engage with the therapeutic program and regularly visit the Hub

- Steering group. Made up of therapist, project manager, director, and stakeholders.
- Meetings. We have regular team meetings where the stakeholder's input is discussed
- Volunteers regularly have conversations with stakeholders about impact and improving the service
- The stakeholders are encouraged to fill in impact forms and offer any improvement suggestions

#### **Contribution made by volunteers**

Our volunteers are from a wide section of the community bringing different skills and talents and personality types. Including, social worker, vicar, those with lived experience, academics, probation worker, financial knowledge etc.

It is with thanks that our volunteers give so much of their time, both when they are in the day centre and when responding to phone calls.

Our volunteers and staff are important to us, we ensure they have regular monthly supervision and spend one weekend per year together on a team building retreat.

# EMERGE HUB CIO

## TRUSTEES' REPORT (CONTINUED)

*FOR THE YEAR ENDED 31 JANUARY 2023*

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### **Achievements and performance**

#### **Outreach:**

We have supported 66 different women through night outreach on the streets and contacts through parlours. We have worked collaboratively with the local Sexual health team, Women's Aid, YMCA, Substance misuse teams and the Police. We have provided a safe presence, condoms, personal alarms, and goody bags with information about The Hub and other relevant services.

#### **Hub:**

We have welcomed 44 women and their family members regularly into the Hub from the connections made during Outreach. It has been open four afternoons per week with an external sign giving contact details for emergencies. 30 of the women have engaged with individual counselling sessions and 20 of them engaged in family therapy. We provided in house training for personal development, counselling level 2, mindfulness, parenting skills, home management, budgeting, cooking, and other life skills for 30 women.

#### **Outside support:**

We accompanied and provided intensive support for 27 women to include transport to doctor's appointments, job centre appointments, court appearances, sexual health clinics, hospital appointments, prescription collections, job interviews, food banks, walking therapy.

We worked with organisations to support the rehousing of 17 women. We provided a start-up grant to supply furniture and white goods. We visited regularly to support with budgeting, cleaning, and managing a home.

We also sourced and provided other training to include self-defence, box fit, and hiking for 9. We have supported women at job interviews, medical appointments, court appearances, food banks, re-housing, and emergency housing.

One day per week we have the use of an allotment which we have taken 6 women to and who have learned to grow their own food from seed to table whilst building healthy relationships and memories which are not drug or sex-work related.

### **Financial review**

The financial statements are set out elsewhere in this report.

During the year under review the Company has a deficit of expenditure over income of £290 leaving the company with net deficit of £393.

#### **Deficit on the General Fund**

The Trustees are endeavouring to put in place revenue streams which will enable this deficit to be reduced in the future.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

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

The charity is a charitable incorporated organisation.

## EMERGE HUB CIO

### TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2023

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The trustees who served during the year and up to the date of signature of the financial statements were:

K Taylor

Reverend K S Jones

B H Miles

J N Lynn

Sister B H McGowan-Rooney

(Appointed 20 July 2022)

C Jackson

(Appointed 22 September 2022)

**Trustee selection method:** Recommendation by project manager and approved by the CIO Board Trustees – through vote

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

**Chair of trustees:**

Accountable to charity board

**Trustees:**

Accountable to chair of trustees

**Project manager/Lead therapist:**

Accountable to trustees

**Support therapist:**

Accountable to Project manager

**Outreach support/Finance admin/Support admin:**

Accountable to Project manager

**Volunteers:**

Accountable to Project manager/Support therapist

The trustees' report was approved by the Board of Trustees.



Reverend K S Jones

Trustee

Date: 27-4-2023

# EMERGE HUB CIO

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF EMERGE HUB CIO

---

I report to the trustees on my examination of the financial statements of Emerge HUB CIO (the charity) for the year ended 31 January 2023.

### **Responsibilities and basis of report**

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

### **Independent examiner's statement**

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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



Jonathan Leathley, FCCA  
**Fawley Judge & Easton**  
Chartered Certified Accountants  
1 Parliament Street  
Hull  
East Yorkshire  
HU1 2AS

Dated: 27 April 2023

# EMERGE HUB CIO

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 JANUARY 2023**

---

		Unrestricted funds	Unrestricted funds
		2023	2022
	Notes	£	£
<b><u>Income from:</u></b>			
Donations and legacies	3	106,701	89,114
		<hr/>	<hr/>
<b><u>Expenditure on:</u></b>			
Charitable activities	4	106,995	88,834
		<hr/>	<hr/>
<b>Net (expenditure)/income for the year/ Net movement in funds</b>		(294)	280
Fund balances at 1 February 2022		(393)	(673)
		<hr/>	<hr/>
<b>Fund balances at 31 January 2023</b>		<u>(687)</u>	<u>(393)</u>


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

All income and expenditure derive from continuing activities.

**EMERGE HUB CIO****BALANCE SHEET****AS AT 31 JANUARY 2023**

	Notes	2023		2022	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	8		242		446
<b>Current assets</b>					
Debtors	9	9,962		-	
Cash at bank and in hand		26,348		52,437	
		36,310		52,437	
<b>Creditors: amounts falling due within one year</b>	10	(37,239)		(53,276)	
Net current liabilities			(929)		(839)
<b>Total assets less current liabilities</b>			(687)		(393)
<b>Income funds</b>					
Unrestricted funds			(687)		(393)
			(687)		(393)

The financial statements were approved by the Trustees on .....


K Taylor  
Trustee

Reverend K S Jones  
Trustee

# EMERGE HUB CIO

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 JANUARY 2023

---

#### 1 Accounting policies

##### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

##### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

##### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

##### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# EMERGE HUB CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 JANUARY 2023

---

#### 1 Accounting policies

(Continued)

##### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

##### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	25% on a straight line basis
-----------------------	------------------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

##### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

##### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

##### 1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

# EMERGE HUB CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 JANUARY 2023

#### 1 Accounting policies

(Continued)

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

#### 3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Donations and gifts	106,901	89,923
General grants	(200)	(809)
	<u>106,701</u>	<u>89,114</u>

# EMERGE HUB CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2023

### 4 Charitable activities

	Charitable Expenditure 2023 £	Charitable Expenditure 2022 £
Staff costs	75,996	52,110
Depreciation and impairment	204	218
Craft therapy	840	1,612
Life coaching	1,426	2,267
Client training	-	1,500
Clothing	437	1,800
Prison visit costs	70	-
Emergency housing start-up	2,191	3,017
Emergency housing costs	1,581	1,579
Training for ladies	741	1,578
Emergency supplies	1,515	1,917
Emergency housing clothing/ID changes	546	1,399
Emergency housing covid bikes & phones	188	357
Staff recruitment	-	295
Staff training	948	984
Other charitable expenditure	480	84
	<u>87,163</u>	<u>70,717</u>
Share of support costs (see note 5)	19,052	17,442
Share of governance costs (see note 5)	780	675
	<u>106,995</u>	<u>88,834</u>

# EMERGE HUB CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2023

5 Support costs	Support costs	Governance costs	2023	Support costs	Governance costs	2022
	£	£	£	£	£	£
Hub rent	3,720	-	3,720	3,720	-	3,720
Hub running costs	5,843	-	5,843	4,535	-	4,535
Power, light & heat	2,487	-	2,487	2,487	-	2,487
Repairs & renewals	1,640	-	1,640	3,530	-	3,530
Motor & travel costs	1,959	-	1,959	801	-	801
Office costs	2,247	-	2,247	1,876	-	1,876
Insurance	468	-	468	354	-	354
Bank charges	7	-	7	5	-	5
Sundry costs	681	-	681	134	-	134
Accountancy	-	780	780	-	675	675
	<u>19,052</u>	<u>780</u>	<u>19,832</u>	<u>17,442</u>	<u>675</u>	<u>18,117</u>
Analysed between						
Charitable activities	<u>19,052</u>	<u>780</u>	<u>19,832</u>	<u>17,442</u>	<u>675</u>	<u>18,117</u>

### 6 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

### 7 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
	5	5
	<u>5</u>	<u>5</u>
<b>Employment costs</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Wages and salaries	75,996	52,110
	<u>75,996</u>	<u>52,110</u>

There were no employees whose annual remuneration was more than £60,000.

# EMERGE HUB CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2023

<b>8 Tangible fixed assets</b>		<b>Fixtures and fittings</b>	
		<b>£</b>	
<b>Cost</b>			
At 1 February 2022			873
At 31 January 2023			<u>873</u>
<b>Depreciation and impairment</b>			
At 1 February 2022			427
Depreciation charged in the year			204
At 31 January 2023			<u>631</u>
<b>Carrying amount</b>			
At 31 January 2023			<u>242</u>
At 31 January 2022			<u><u>446</u></u>
<b>9 Debtors</b>		<b>2023</b>	<b>2022</b>
		<b>£</b>	<b>£</b>
<b>Amounts falling due within one year:</b>			
Trade debtors		5,118	-
Other debtors		4,844	-
		<u>9,962</u>	<u>-</u>
<b>10 Creditors: amounts falling due within one year</b>		<b>2023</b>	<b>2022</b>
		<b>£</b>	<b>£</b>
Trade creditors		114	296
Other creditors		36,465	52,320
Accruals and deferred income		660	660
		<u>37,239</u>	<u>53,276</u>
<b>11 Related party transactions</b>			

There were no disclosable related party transactions during the year (2022 - none).

**EMERGE HUB CIO**

England & Wales - Charity number 1194864

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# Accounts

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Charity Registration No. 1194864

**EMERGE HUB CIO**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 JANUARY 2022**

**Fawley Judge & Easton**  
**Chartered Certified Accountants**  
**1 Parliament Street**  
**Hull**  
**East Yorkshire**  
**HU1 2AS**

# EMERGE HUB CIO

## LEGAL AND ADMINISTRATIVE INFORMATION

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**Trustees**

K Taylor  
Reverend K S Jones  
B H Miles  
J N Lynn

**Charity number**

1194864

**Principal address**

17 Halnton Avenue  
Grimsby  
United Kingdom  
DN32 9AS

**Independent examiner**

Fawley Judge & Easton  
Chartered Certified Accountants  
1 Parliament Street  
Hull  
East Yorkshire  
HU1 2AS

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# EMERGE HUB CIO

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Balance sheet	8
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# EMERGE HUB CIO

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 JANUARY 2022

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The trustees present their annual report and financial statements for the year ended 31 January 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

#### Objectives and activities

The charity's objects are the relief of women who are, may become or have engaged in prostitution and who are in need by reason of age, ill health, disability, financial hardship or other disadvantage or social circumstances, in particular but not exclusively by providing counselling and support, pastoral and practical care and educating the public in the issues surrounding prostitution.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Our work has been consistently underpinned by a triplicate model of:

- Practical support
- Therapeutic intervention
- Building community

Our activities all incorporated this triplicate model, including:

#### Outreach:

To support women through night outreach on the streets and contacts through parlours. We have worked collaboratively with the local Sexual health team, Women's Aid, YMCA, Substance misuse teams and the Police. We aim to provide a safe presence, condoms, personal alarms, and goody bags with information about The Hub and other relevant services.

#### Hub:

To welcome women and their family members regularly into the Hub from the connections made during Outreach. It has been open four afternoons per week with an external sign giving contact details for emergencies.

#### Hub facilities:

- Therapy room. Two therapists worked with the women individually and as groups.
- Office. For administration work and to keep documentation private.
- Lounge area. A selection of games, puzzles and reading material available (all with therapeutic value and content)
- Craft/Dinning area. A selection of different activities available to the women, all with therapeutic value. An area for group meals.
- Kitchen. A fully functional kitchen available to the women to learn cooking skills and to make group meals.
- Shower room. A fully functioning shower facility for women to access when they are homeless.
- Washing room. A fully functioning washroom with machine and drying facilities.
- Storeroom. Shelf lined room for storage of outreach products, toiletries, clothing, donated items, household items and small items of furniture.
- Dressing room. Rails with donated clothing for a change of clothes and shoes.
- Yard. An outside garden yard area with benches and plants for therapeutic purposes and smoking area.

# EMERGE HUB CIO

## TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2022

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### Phone/Media support:

Each team member supports the women during out of hours opening times of the Hub. A private Facebook page (monitored) includes the women and the volunteers/staff to enable increased access to our services, to supply relevant information about events and health and safety issues and to encourage the building of a support network.

### Outside support:

To accompany and provide intensive support for women to include transport to doctor's appointments, job centre appointments, court appearances, sexual health clinics, hospital appointments, prescription collections, job interviews, food banks, walking therapy.

To work with organisations to support the rehousing of women. To provide a start-up grant to supply furniture and white goods. To support with budgeting, cleaning, and managing a home. To source and provide other training to include self-defence, box fit, and hiking. To support women at job interviews, medical appointments, court appearances, food banks, re-housing, and emergency housing.

One day per week we have the use of an allotment which we will use to assist women to learn how to grow their own food from seed to table whilst building healthy relationships and memories which are not drug or sex-work related.

### Collaborative working:

Sexual health team. Provided us with condoms for the safety of the women.

Substance misuse team. We have worked with prescribers to support women on a drug substitute program.

Women's Aid. We have worked with key workers to support 2 women.

Local Police. We have worked together to support the safety of the women.

Ugly Mugs. Shared information about perpetrators in the area to support the safety of the women.

HMP Newhall. We have maintained contact throughout the pandemic and supported 3 women.

YMCA. We have worked with key workers to provide support for several women.

# **EMERGE HUB CIO**

## **TRUSTEES' REPORT (CONTINUED)**

### **FOR THE YEAR ENDED 31 JANUARY 2022**

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#### **Benefits for the individual:**

The therapeutic basis of the model used by Emerge Hub is believed to be the foundation of ongoing potential change with street sex workers. The therapeutic approach has helped the women in their own personal development with increased self-esteem, self-worth, self-confidence, all leading to an increased ability to transform their lives and rethink their options in mainstream society. They regularly take turns to volunteer with us which improves their opportunities through learning a range of skills. Several are in permanent employment and others are currently doing a counselling level 2 training course. Several others are training in different areas, including self-defence, box fit, basic english and maths skills, financial management, home management, gardening and growing your own food.

#### **Impact on the community:**

- Reduction in shame and stigma leading to increase in self-worth and ability to pursue opportunities without self-sabotaging. Increased self-worth of community member increases community self-worth in general.
- Reduction in local based offending
- Rehabilitation of offenders
- Safer streets for the community and greater safety for street sex workers
- Building relationships with those in 'hidden prostitution' - brothels, online active sex workers through targeted outreach
- Supporting women out of coercively controlling relationships that promote criminality they are engaged in e.g., substance addiction- reducing substance misuse.
- Support into secure more stable accommodation for homeless women- reducing street visible homelessness.
- Greater family cohesion and rebuilding of family connections to reduce isolation, for sex-workers and their families.
- Delivering choice of other career paths and training to increase employment
- Opportunities for volunteering for social good
- Employment and volunteering opportunities for former street sex workers- with other local agencies. Thus, networking and fulfilling needs of wider community-based service provision.
- Capacity building in the local community - a higher number of actively volunteering citizens trained in basic counselling and trauma recovery techniques.

#### **How stakeholders have been consulted**

Our main stakeholders are the women who engage with the therapeutic program and regularly visit the Hub

- Steering group. Made up of therapist, project manager, director, and stakeholders.
- Meetings. We have regular team meetings where the stakeholder's input is discussed
- Volunteers regularly have conversations with stakeholders about impact and improving the service
- The stakeholders are encouraged to fill in impact forms and offer any improvement suggestions

#### **Contribution made by volunteers**

Our volunteers are from a wide section of the community bringing different skills and talents and personality types. Including, social worker, vicar, those with lived experience, academics, probation worker, financial knowledge etc.

It is with thanks that our volunteers give so much of their time, both when they are in the day centre and when responding to phone calls.

Our volunteers and staff are important to us, we ensure they have regular monthly supervision and spend one weekend per year together on a team building retreat.

# **EMERGE HUB CIO**

## **TRUSTEES' REPORT (CONTINUED)**

### **FOR THE YEAR ENDED 31 JANUARY 2022**

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#### **Achievements and performance**

##### **Outreach:**

We have supported 66 different women through night outreach on the streets and contacts through parlours. We have worked collaboratively with the local Sexual health team, Women's Aid, YMCA, Substance misuse teams and the Police. We have provided a safe presence, condoms, personal alarms, and goody bags with information about The Hub and other relevant services.

##### **Hub:**

We have welcomed 44 women and their family members regularly into the Hub from the connections made during Outreach. It has been open four afternoons per week with an external sign giving contact details for emergencies. 30 of the women have engaged with individual counselling sessions and 20 of them engaged in family therapy. We provided in house training for personal development, counselling level 2, mindfulness, parenting skills, home management, budgeting, cooking, and other life skills for 30 women.

##### **Outside support:**

We accompanied and provided intensive support for 27 women to include transport to doctor's appointments, job centre appointments, court appearances, sexual health clinics, hospital appointments, prescription collections, job interviews, food banks, walking therapy.

We worked with organisations to support the rehousing of 17 women. We provided a start-up grant to supply furniture and white goods. We visited regularly to support with budgeting, cleaning, and managing a home.

We also sourced and provided other training to include self-defence, box fit, and hiking for 9. We have supported women at job interviews, medical appointments, court appearances, food banks, re-housing, and emergency housing.

One day per week we have the use of an allotment which we have taken 6 women to and who have learned to grow their own food from seed to table whilst building healthy relationships and memories which are not drug or sex-work related.

#### **Financial review**

The financial statements are set out elsewhere in this report.

During the year under review the Company has a deficit of expenditure over income of £290 leaving the company with net deficit of £393.

##### **Deficit on the General Fund**

The Trustees are endeavouring to put in place revenue streams which will enable this deficit to be reduced in the future.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

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

The charity is a charitable incorporated organisation.

# EMERGE HUB CIO

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 JANUARY 2022**

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The trustees who served during the year and up to the date of signature of the financial statements were:

K Taylor  
Reverend K S Jones  
B H Miles  
J N Lynn

**Trustee selection method:** Recommendation by project manager and approved by the CIO Board Trustees – through vote

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

**Chair of trustees:**

Accountable to charity board

**Trustees:**

Accountable to chair of trustees

**Project manager/Lead therapist:**

Accountable to trustees

**Support therapist:**

Accountable to Project manager

**Outreach support/Finance admin/Support admin:**

Accountable to Project manager

**Volunteers:**

Accountable to Project manager/Support therapist

The trustees' report was approved by the Board of Trustees.

Reverend K S Jones  
Trustee



2 March 2022

# EMERGE HUB CIO

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF EMERGE HUB CIO

---

I report to the trustees on my examination of the financial statements of Emerge HUB CIO (the charity) for the year ended 31 January 2022.

### **Responsibilities and basis of report**

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

### **Independent examiner's statement**

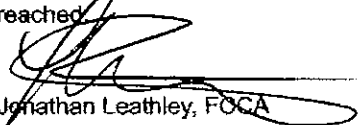
Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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



Jonathan Leathley, FCA  
**Fawley Judge & Easton**  
Chartered Certified Accountants  
1 Parliament Street  
Hull  
East Yorkshire  
HU1 2AS

Dated: 2 March 2022

# EMERGE HUB CIO

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 JANUARY 2022

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		Unrestricted funds	Unrestricted funds
	Notes	2022	2021
		£	£
<b>Income from:</b>			
Donations and legacies	3	89,114	59,800
		<hr/>	<hr/>
<b>Expenditure on:</b>			
Charitable activities	4	88,834	62,363
		<hr/>	<hr/>
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		280	(2,563)
Fund balances at 1 February 2021		(673)	1,890
		<hr/>	<hr/>
<b>Fund balances at 31 January 2022</b>		<u>(393)</u>	<u>(673)</u>

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

All income and expenditure derive from continuing activities.

# EMERGE HUB CIO

## BALANCE SHEET

AS AT 31 JANUARY 2022

	Notes	2022 £	£	2021 £	£
<b>Fixed assets</b>					
Tangible assets	8		446		437
<b>Current assets</b>					
Cash at bank and In hand		52,437		53,539	
<b>Creditors: amounts falling due within one year</b>	9	<u>(53,276)</u>		<u>(54,649)</u>	
Net current liabilities			(839)		(1,110)
<b>Total assets less current liabilities</b>			<u>(393)</u>		<u>(673)</u>
<b>Income funds</b>					
Unrestricted funds			(393)		(673)
			<u>(393)</u>		<u>(673)</u>

The financial statements were approved by the Trustees on 2 March 2022

K Taylor  
Trustee



Reverend K S Jones  
Trustee



# EMERGE HUB CIO

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JANUARY 2022

---

### 1 Accounting policies

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# EMERGE HUB CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JANUARY 2022

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### 1 Accounting policies (Continued)

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	25% on a straight line basis
-----------------------	------------------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

# EMERGE HUB CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JANUARY 2022

### 1 Accounting policies

(Continued)

#### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

### 1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Donations and gifts	89,923	1,427
General grants	(809)	58,373
	<u>89,114</u>	<u>59,800</u>

# EMERGE HUB CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JANUARY 2022

### 4 Charitable activities

	Charitable Expenditure Heading 1 2022 £	Charitable Expenditure Heading 1 2021 £
Staff costs	52,110	21,245
Depreciation and impairment	218	148
Outreach	-	1,120
Craft therapy	1,612	1,419
Evaluation	-	137
Life coaching	2,267	2,354
Client training	1,500	-
Clothing	1,800	-
Prison visit costs	-	20
Emergency housing start-up	3,017	2,887
Emergency housing costs	1,579	2,284
Training for ladies	1,578	1,371
Emergency supplies	1,917	1,170
Emergency housing clothing/ID changes	1,399	915
Emergency housing covid bikes & phones	357	800
Staff recruitment	295	-
Staff training	984	1,571
Other charitable expenditure	84	977
	<hr/>	<hr/>
	70,717	38,416
Share of support costs (see note 5)	17,442	23,287
Share of governance costs (see note 5)	675	660
	<hr/>	<hr/>
	88,834	62,363
	<hr/>	<hr/>

# EMERGE HUB CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JANUARY 2022

### 5 Support costs

	Support costs	Governance costs	2022	Support costs	Governance costs	2021
	£	£	£	£	£	£
Hub rent	3,720	-	3,720	2,570	-	2,570
Hub running costs	4,535	-	4,535	4,307	-	4,307
Power, light & heat	2,487	-	2,487	904	-	904
Repairs & renewals	3,530	-	3,530	8,649	-	8,649
Motor & travel costs	801	-	801	-	-	-
Office costs	1,876	-	1,876	4,989	-	4,989
Insurance	354	-	354	356	-	356
Bank charges	5	-	5	-	-	-
Sundry costs	134	-	134	1,512	-	1,512
Accountancy	-	675	675	-	660	660
	<u>17,442</u>	<u>675</u>	<u>18,117</u>	<u>23,287</u>	<u>660</u>	<u>23,947</u>
Analysed between						
Charitable activities	<u>17,442</u>	<u>675</u>	<u>18,117</u>	<u>23,287</u>	<u>660</u>	<u>23,947</u>

### 6 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

### 7 Employees

The average monthly number of employees during the year was:

	2022	2021
	Number	Number
	5	1
	<u>5</u>	<u>1</u>
<b>Employment costs</b>	<b>2022</b>	<b>2021</b>
	£	£
Wages and salaries	52,110	21,245
	<u>52,110</u>	<u>21,245</u>

There were no employees whose annual remuneration was more than £60,000.

# EMERGE HUB CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JANUARY 2022

8	Tangible fixed assets	Fixtures and fittings	
		£	
	<b>Cost</b>		
	At 1 February 2021		646
	Additions		227
	At 31 January 2022		<u>873</u>
	<b>Depreciation and impairment</b>		
	At 1 February 2021		209
	Depreciation charged in the year		218
	At 31 January 2022		<u>427</u>
	<b>Carrying amount</b>		
	At 31 January 2022		<u>446</u>
	At 31 January 2021		<u>437</u>
9	<b>Creditors: amounts falling due within one year</b>		
		<b>2022</b>	<b>2021</b>
		£	£
	Trade creditors	296	-
	Other creditors	52,320	53,989
	Accruals and deferred income	660	660
		<u>53,276</u>	<u>54,649</u>

### 10 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).