

Company Registration Number 03805699

Emmaus Colchester

(A Registered Charity and Company Limited by Guarantee)

Financial Statements

Year ended 30 June 2021

Charity Number 1077805

SCRUTTON BLAND LLP

Chartered Accountants

820 The Crescent

Colchester Business Park

Colchester

Essex

CO4 9YQ

Emmaus Colchester
(A Registered Charity and Company Limited by Guarantee)

Financial Statements

Year ended 30 June 2021

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Members of the Board and Professional Advisers

Registered Charity name	Emmaus Colchester
Charity number	1077805
Company registration number	03805699
Principal and Registered office	175 Magdalen Street Colchester Essex CO1 2JX
Trustees	Robert Sugden Charles Ince (resigned 16 August 2021) James McElhinney ACA Andrew Craig Francis Perera Laura Petford (resigned 28 July 2021) Victoria Fuller Jamie Riddell Thomas Empson (appointed 6 September 2021) Noel Khine (1 June 2020 to 27 Jan 2021) William Manning (20 July 2020 to 6 June 2021)
Chief Executive Officer	Denise King
Independent Examiner	Tim O'Connor of Scrutton Bland LLP 820 The Crescent Colchester Business Park Colchester CO4 9YQ
Bankers	National Westminster Bank PLC 25 High Street Colchester CO1 1DG CAF Bank Limited 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ
Solicitors	Trowers & Hamblins 3 Burnhill Row London EC1Y 8YZ

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Trustees' Annual Report
Year ended 30 June 2021

The Trustees present their report and the unaudited financial statements for the year ended 30 June 2021. This report is also a Directors' report required by Section 417 of the Companies Act as all Trustees are Directors.

The financial statements have been prepared in accordance with the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102) (Effective 1 January 2019) - (Charities SORP (FRS102)) and the Charities Act 2011

Charitable Aims and Principal Activities

The aims of the charitable company are the alleviation and relief of poverty and hardship for those in need without distinction. The principal activities in the period were the recycling of donated household goods for the benefit of homeless people in the area.

Reference and administrative details

Reference and administrative details are shown in the schedule of members of the board and professional advisers on page 1 of the financial statements.

The trustees

The trustees who served the company during the period were as follows:

Robert Sugden
Charles Ince (resigned 16 August 2021)
James McElhinney ACA
Andrew Craig
Francis Perera
Laura Petford (resigned 28 July 2021)
Victoria Fuller
Jamie Riddell
Thomas Empson (appointed 6 September 2021)
Noel Khine (1 June 2020 to 27 Jan 2021)
William Manning (20 July 2020 to 6 June 2021)

Structure, governance and management

Constitution

The Charitable Company, incorporated as a company limited by guarantee is directed by a Board of Trustees and governed by its Memorandum and Articles of Association.

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Method of appointment or election of Trustees

The Charitable Company is directed by a Board of Trustees who are elected and co-opted under the terms of the Memorandum and Articles of Association. Trustee nominations must be approved by existing Trustees. Trustees give their time voluntarily and received no benefits from the Charity. Any expenses reclaimed from the Charity are set out in note 10 to the accounts. None of the trustees has any beneficial interest in the Charitable Company.

Induction and training of trustees

Each new Trustee is briefed about the Community, their legal and ethical responsibilities and an induction programme is in place which includes visiting other Communities. Periodic appraisals are undertaken of Trustee's skills and experience and suitable training is offered.

Organisational structure and decision making

The Board of Trustees meets 8 times per year and is responsible for the strategic direction and policy of the Charitable Company.

Day to day responsibility for the operation of the Charity are delegated to the Chief Executive Officer who is responsible for ensuring that the Charitable Company delivers the activities specified and that key performance indicators are met. The CEO is also responsible for ensuring that the team continues to develop their skills and working practices in line with good practice.

A fundamental principle of the Emmaus ethos is that the Companions are central to the existence of the organisation. Emmaus Colchester continually seeks to promote this in the organisational structure and decision making. A Community meeting takes place each week to discuss and agree decisions which affect the community as a whole. In addition we actively encourage Companions to take responsibility for each other and some undertake operational tasks in the capacity of the Responsible Companion.

Risk management

The Trustees regularly review their policy and procedures to minimise the risks which the Charitable Company, its employees, Companions, volunteers and customers might encounter. Where appropriate systems or procedures have been established to mitigate such risks.

Internal control risks are minimised by the implementation of procedures for authorisation of financial transactions. The Community is committed to effective health and safety risk management. Risk assessments and specific procedures are completed, reviewed and maintained. New activities and potential risks are also assessed. Staff, Companions and volunteers participate in a health and safety induction, with additional training offered when desirable or necessary.

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Who benefits from our work?

Emmaus Colchester started the year with accommodation available for approximately 23 Companions, expanding to 27 within the financial year. Our current funding structure relies on Housing Benefit and on revenue generated from our business activities as the main sources of income. We rely on grants and donations as the main sources of income for capital expenditure and to cover any revenue deficit. Emmaus Colchester claims basic Housing Benefit on behalf of the Companions which is paid directly into the Community's account. Potential Companions can either refer themselves or can be referred by a third party (probation officer, support worker for example) with their permission. Emmaus Colchester actively develops relationships with other services, charities, and churches locally and nationally to generate referrals, and encourages Companions and other homeless people to contact us by word of mouth. Applicants must be unemployed and homeless or otherwise vulnerably housed. Emmaus Colchester's success depends on creating and maintaining a welcoming, supportive, and stable community and therefore before anyone is accepted detailed assessments of need and risk are undertaken. Emmaus Colchester will take applicants who present complex needs provided the community as a whole is able to support them. The charity has complied with the duty in section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the charity commission.

Review of activities and achievements: July 2020 to June 2021

The results of the year's operations are set out in the attached financial statements.

Trading income stayed very similar to the previous year due in the main to the closure of shops during the Covid 19 pandemic, £302,659 an increase of £15. Rental income receipts from Housing Benefit were also down by £25,321 to £161,720 a 13.53% decrease from 2019/20.

Income from grants and donations was £208,409 (a decrease of 44.5% from 2019/20).

After providing for charitable services, the Charity had a surplus of £87,009 compared to a surplus of £255,982 in the previous year.

The Trustees noted the difficult trading conditions associated with High Street outlets generally that has affected Emmaus Colchester as well. It is also noted that the Covid 19 Pandemic led to shop closures and grant applications outside our normal practice.

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Major grants and donations during the year were

1. £5,000 grant from Fowler Smith and Jones Trust for the furnishing of our new accommodation
2. £24,963 from the National Lottery to support core work
3. £20,000 from the Freemason's Covid-19 Community Fund to fund a support worker
4. £19,158 From the PostCode Neighbourhood Trust to fund a Driver Salary
5. £19,400 additional legacy from the estate of Mrs Abbott
6. £78,749 Covid grants from Colchester Borough Council

During the year we:

- Provided support, employment and housing to formerly homeless people.
- Completed the redevelopment of one of our premises to incorporate additional accommodation for Companions.
- Actively focused on recruiting Companions with low risks and relatively low support needs. Adopting a zero tolerance policy on drug use (with the option of drugs tests) improving the appropriateness of referrals and reducing the risk of placements breaking down.
- Extended the range of agencies making referrals to us and provided clearer eligibility criteria. Regular email updates and telephone conversations with referring agencies ensure that they keep us in mind. If we cannot assist with a referral we try to signpost them to another Emmaus Community that can. Feedback is provided on occasions that we cannot help, explaining why this is.

Community

During the year we took in 46 new Companions and 37 left. The average length of stay was 48 weeks and the stability of living in the Community resulted in many positive outcomes. Of those who left, 9 found work, 7 rejoined their family/partner, 6 moved into private accommodation, 3 moved to another Emmaus Community, several chose not to disclose where they were moving on to.

Our community staff has developed close relationships with local services, which are the main source of referrals. We select candidates who are prepared to live and volunteer in a community environment and comply with our rules concerning drugs and alcohol. We are working closely with Joint Referral Panel that has fortnightly meetings with all housing providers in Colchester to meet the needs of the applicants and to increase the incoming referrals to join our community.

We would like to thank all the Companions, staff and volunteers for their support and contribution to the stability of the Community and to another successful year's trading.

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Companion Support

All our Companions continue to receive one-to-one support sessions, carried out by the Community Manager and support staff.

We continue to provide courses in Food Hygiene, First-aid, Health & Safety, Manual Handling and PAT testing for Companions and staff. Companions are also encouraged to attend evening/weekend training courses provided by the local Community College to learn or improve their skills. Online courses are being promoted on a regular basis for the companions to work on during their free time to enable them to improve their skills and enhance their CV's. We continue to promote training programmes to our companions.

The Emmaus UK Companion Training Fund continues to be a valuable resource to fund training opportunities for our companions. During the year, it has funded, CBT Specialist driving courses, driving lessons, contributed to the purchase of laptops to enable companions to search for work and connect with their friends and family, and contributed to the purchase of bicycles for companions.

Companions have continued to be trained in the process of restoring/upcycling furniture in the shabby chic style.

Companions are given time off to find work and attend job interviews. In cases where they find work, Companions agree a person-centered move on support plan which includes assistance in finding accommodation, budgeting etc. Once a companion starts working outside the community, they can stay living here for up to 3 months and are being asked to pay a subsidised rent and food fee. Companions continue to be supported whilst they are on the move on scheme, our policy being to encourage Companions to move out of the Community once they have re-gained their confidence and found an external job, without pressurizing the more vulnerable who may want to stay in the Community for an extended period. Furthermore, we continue to support ex-Companions where appropriate.

Companions receive two weeks holiday and two long weekends a year and are encouraged to leave the community, visit friends and family or explore other Emmaus Communities.

Health and Welfare

Unfortunately, due to the Covid 19 pandemic, we have not been able to organize as many social events as we usually would but hope to make up for this next year.

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Solidarity with others in need

We continue to provide support for people & families in crisis and in need of basic furniture. We work with other support agencies to which those most in need can appeal and supply those in need with beds, table and chairs and other essential items which are delivered free. Over the year we provided around £1,200 worth of free furniture to 8 people/families. Whilst the average value of donated items per person is £120, this has to be taken in the context that we sell very low priced items. We also found that many peoples' need is much greater and it is not unusual for the donation to be in excess of £150.

We were unable to carry out our usual Operation Christmas project this year which supports local families in donating gifts to children whose families use the local food bank. We did however donate lots of gifts to another local group who were organizing a similar scheme. We continue to stay in touch with Lexden Springs School pupils who have learning disabilities. Although activities with the school were suspended during the pandemic, we are planning to resume work with Lexden Springs in the new school year. We continue to collect and donate tools to the charity Workaid, a charity that collect refurbish and ship used tools to communities in need to help them to earn a living.

Emmaus UK and Emmaus International

As a member of the national organisation, we continue to benefit from advice and assistance on a number of matters including, marketing, recruitment and HR. We are grateful to the Emmaus UK staff for their readily available assistance.

We continue to play a role in the development and growth of Emmaus in the UK by welcoming visitors and potential funders from other Emmaus Communities and Groups, including Emmaus International. We also actively participate in the Emmaus UK debates on the future direction of the Emmaus Federation and enjoyed being part of the formation of the 5-year strategic plan and now its implementation.

Social Enterprise

The primary objective of Emmaus Colchester is to provide a home and work for previously homeless people. The sale of donated household goods, furniture, electrical appliances and clothes provides a substantial part of the community's income with the balance made up from support from donors and Companions run these trading activities in conjunction with staff and volunteers.

The work undertaken by Companions in the retail of second-hand goods is central to the Community's ethos of giving the Companions' dignity and self-respect. Many Companions regain control of their lives and some move on to paid employment. For some, living and working in the Community gives their lives stability and reduces the risk of returning to illegal drugs and alcohol.

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We operate from a retail warehouse, a High Street shop and New Life Shop and Cafe.

Our Supporters

We express our grateful thanks for the generous financial support of our corporate and charitable supporters, both for their past and future commitments, to the many individual donors of furniture and household goods who keep the social enterprise supplied and to the volunteers who have donated many hours of their time.

Reserves Policy

Trustees must ensure that the charity's funds are used appropriately, prudently, lawfully and in accordance with the charity's purposes for the public benefit. The general principle of trust law is that funds received as income should be spent within a reasonable period of receipt. Trustees are justified in exercising their power to hold income reserves in the charity's best interest.

Our policy is to hold an expense reserve to cover 3 months expenditure, a sinking fund to cover repairs and renewals on the Community House building and an investment reserve to fund capital investment in the community and expansion of the business.

At the end of the financial year our reserves stood at:

	30.6.2021	30.6.2020
Community House Capital Fund	831,008	838,735
Community house Sinking Fund	-	74,928
General Funds	636,532	392,104
Total Unrestricted Income Funds (per note 16)	1,467,540	1,305,767
	=====	=====

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Trustees' Annual Report
Year ended 30 June 2021

Responsibilities of the trustees

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees must prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure of the charitable company for that period.

In preparing these financial statements, the trustees are required to:

1. select suitable accounting policies and then apply them consistently;
2. observe the methods and principles in the Charities SORP;
3. make judgments and estimates that are reasonable and prudent;
4. state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
5. prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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

Independent examiner

Tim O'Connor of Scrutton Bland LLP Chartered Accountants was reappointed as Independent Examiner of the charitable company.

Accounting exemptions

In preparing this report the directors have taken advantage of small companies exemptions provided by section 415 of the Companies Act 2006.

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Signed on behalf of the trustees

James McElhinney
Trustee

Registered office:
175 Magdalen Street
Colchester
Essex
CO1 2JX

Date:

31/5/21
James McElhinney
4 November 2021

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Independent Examiner's Report to the Members of Emmaus Colchester
Year ended 30 June 2021

I report to the trustees (who are also Directors for the purpose of company law) on my examination of the financial statements of Emmaus Colchester ('the charitable company') for the year ended 30 June 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and related notes.

This report is made solely to the charitable company's trustees, as a body, in accordance with Section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charitable company's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charitable company and the trustees as a body, for my work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the trustees of a charitable company you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the financial statements of the charitable company are not required to be audited under Part 16 of the Act and are eligible for independent examination, I report in respect of my examination of the charitable company's financial statements carried out under section 145 of the Charities Act 2011 ('the 2011 Act') and 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.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

Independent examiner's statement

Since the charitable company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

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

- accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or
- the financial statements do not accord with those records; or

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Independent Examiner's Report to the Members of Emmaus Colchester
Year ended 30 June 2021

- the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

Tim Cloner

TIM O'CONNOR FCCA ACA DChA of Scrutton Bland LLP
820 The Crescent
Colchester Business Park
Colchester
Essex CO4 9YQ

Date: 11/11/21

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Statement of Financial Activities (Including Income and Expenditure Account)
Year ended 30 June 2021

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Income:					
Donations and grants receivable	3	136,881	71,528	208,409	375,684
Investments	4	94	-	94	276
Charitable activities	5	464,379	-	464,379	489,685
Other income	6	2,005	-	2,005	120
Total incoming resources		<u>603,359</u>	<u>71,528</u>	<u>674,887</u>	<u>865,765</u>
Expenditure:					
Raising funds	7	(7,734)	-	(7,734)	(6,298)
Charitable activities	8	(433,852)	(146,292)	(580,144)	(603,485)
Total expenditure		<u>(441,586)</u>	<u>(146,292)</u>	<u>(587,878)</u>	<u>(609,783)</u>
Net income/(expenditure)	9	<u>161,773</u>	<u>(74,764)</u>	<u>87,009</u>	<u>255,982</u>
Reconciliation of funds:					
Total funds brought forward at 1 July 2019		<u>1,305,767</u>	<u>184,624</u>	<u>1,490,391</u>	<u>1,234,409</u>
Total funds carried forward at 30 June 2020		<u>1,467,540</u>	<u>109,860</u>	<u>1,577,400</u>	<u>1,490,391</u>

All activities relate to continuing operations.

The statement of financial activities includes all gains and losses recognised in the above two financial years.

The notes on pages 17 to 29 form part of these financial statements.

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Balance Sheet
As at 30 June 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	11	1,599,344	1,433,093
Current assets			
Debtors	12	39,748	189,148
Cash at bank and in hand		405,051	249,446
		<u>444,799</u>	<u>438,594</u>
Creditors: Amounts falling due within one year	13	<u>(60,030)</u>	<u>(163,345)</u>
Net current assets		<u>384,769</u>	<u>275,249</u>
Total assets less current liabilities		<u>1,984,113</u>	<u>1,708,342</u>
Creditors: Amounts falling due after one year	14	<u>(406,713)</u>	<u>(217,951)</u>
Net assets		<u><u>1,577,400</u></u>	<u><u>1,490,391</u></u>
Funds			
Restricted income funds	15	109,860	184,624
Unrestricted income funds:			
Designated funds	16	831,008	913,663
General funds	16	636,532	392,104
Total funds		<u><u>1,577,400</u></u>	<u><u>1,490,391</u></u>

The notes on pages 17 to 29 form part of these financial statements.

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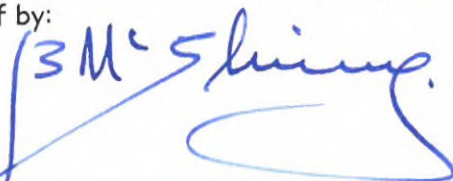
Balance Sheet
As at 30 June 2021

The directors consider that the charitable company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act.

Advantage is taken in the preparation of the financial statements of the special provisions contained in Part 15 of the Companies Act 2006, relating to small companies. In the directors opinion the company is entitled to those exemptions as a small company.

These financial statements were approved by the Board of Trustees on 4/11/21 and are signed on their behalf by:

J McElhinney
Trustee



Company Registration Number: 03805699

The notes on pages 17 to 29 form part of these financial statements.

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Statement of Cash flows
Year ended 30 June 2021

	2021	2020
	£	£
Cash flows from operating activities		
Net movement on funds	87,009	255,982
Depreciation	21,959	17,533
Interest received	(94)	(276)
Interest charge	15,213	9,219
Decrease/(increase) in debtors	149,400	(136,784)
(Decrease)/increase in creditors	(109,661)	38,263
Profit on disposal of fixed assets	-	(6,580)
Cash generated from operating activities	163,826	177,357
Interest received	94	276
Net cash generated from operating activities	163,920	177,633
Cash flows from investing activities		
Purchase of tangible fixed assets	(188,210)	(111,777)
Sale of tangible fixed assets	-	6,581
Net cash used in investing activities	(188,210)	(105,196)
Cash flows from financing activities		
Loan repayments	(23,892)	(15,813)
New loans	219,000	31,000
Interest paid	(15,213)	(9,219)
Net cash generated from financing activities	179,895	5,968
Increase in cash and cash equivalents in the year	155,605	78,405
Cash and cash equivalents brought forward	249,446	171,041
Cash and cash equivalents carried forward	405,051	249,446

The notes on pages 17 to 29 form part of these financial statements.

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Notes to the Financial Statements
Year ended 30 June 2021

General information

Emmaus Colchester is a private company limited by guarantee without share capital, incorporated in England and Wales, registration number 03805699. The address of the registered office is Emmaus Colchester, 175 Magdalen Street, Colchester, Essex, CO1 2JX.

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year.

1. Accounting policies

Basis of accounting

The financial statements have been prepared in accordance with the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019) - (Charities SORP (FRS102)) and the Charities Act 2011.

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

The financial statements include all transactions, assets and liabilities for which the charitable company is responsible in law.

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

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

The financial statements are prepared in pounds sterling and rounded to the nearest £1.

Fund accounting

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

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

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

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Notes to the Financial Statements
Year ended 30 June 2021

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

Income

Income is recognised when the charitable company has entitlement to funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be reliably measured.

Gifts in kind donated for distribution are not recognised in the financial statements. Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the charitable company where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

Intangible income, which comprises donated services, is included in income at a valuation which is an estimate of the financial cost borne by the donor where such a cost is quantifiable and measurable. No income is recognised where there is no financial cost borne by a third party.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charitable company; this is normally upon notification of the interest paid or payable by the bank.

Expenditure

All expenditure is accounted for on an accruals basis and is recognised when there is a legal or constructive obligation to pay. Expenditure has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of resources. Overheads have been allocated on the basis of staff costs - inputs.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the charitable company and include project management carried out at Headquarters. Governance costs are those incurred in connection with administration of the charitable company and compliance with constitutional and statutory requirements.

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Notes to the Financial Statements
Year ended 30 June 2021

Fixed assets

Tangible fixed assets costing more than £500 are capitalised, including any incidental acquisition expenses. All fixed assets are initially recorded at cost.

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

IT Equipment	-	20% straight line
Fixtures and Fittings	-	25% straight line
Motor Vehicles	-	25% straight line
Leasehold Property	-	0.833% straight line
Freehold Property	-	2% straight line

No depreciation is provided on the original purchase of freehold land and freehold buildings. This treatment is in the opinion of the trustees, necessary in order to give a true and fair view of the position of the charitable company. The charitable company's policy is to maintain the property in a continual state of sound repair and accordingly the Trustees are of the opinion that the life of the property is so long and residual value so high that any depreciation would be insignificant. Subsequent property works which are specific to the nature of the charity are depreciated over 50 years.

Stock

The Trustees consider it impractical to measure the fair value of goods donated for resale, and the value of donated goods is therefore recognised when the goods are sold.

Debtors

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

Cash and cash equivalents

Cash and cash equivalents include cash and short term highly liquid investments with a maturity of three months or less from the date of acquisition or the opening of the deposit or similar account.

Creditors and provisions

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

Emmaus Colchester
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Notes to the Financial Statements
Year ended 30 June 2021

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets or financial liabilities. The charitable company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Taxation

Emmaus Colchester is a charity within the meaning of the Charities Acts 2011 and as such is a charity within the meaning of Part 11, Corporation Tax Act 2010. Accordingly, it is potentially exempt from taxation in respect of income or gains received within categories covered by Part 11, Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied exclusively to its charitable purposes.

Pension's costs

Emmaus Colchester operates a defined contribution pension scheme to which certain employees of the charitable company contribute. The assets of the scheme are held separately from those of the charitable company. The annual contributions payable are charged to the profit and loss account.

Operating lease agreements

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease.

2. Significant judgements and estimates

Preparation of the financial statements requires management to make judgements, estimates and assumptions about the carrying value of assets and liabilities that are not readily apparent from other sources. The estimates and assumptions are based on experiences and other factors that are considered to be relevant. Actual results may differ from these estimates. There were no key assumptions or areas of estimation uncertainty that the Trustees believe have a significant risk of causing a material adjustment to the carrying amount of assets or liabilities within the next financial year.

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Notes to the Financial Statements
Year ended 30 June 2021

3. Donations and grants receivable

	Unrestricted Funds £	Restricted Funds	Total Funds 2021 £
Donations	45,989	-	45,989
Grants receivable	90,892	46,565	137,457
The National Lottery Community Fund	-	24,963	24,963
	<u>136,881</u>	<u>71,528</u>	<u>208,409</u>

Donations and grants receivable 2020

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Donations	63,705	-	63,705
Grants receivable	109,560	102,567	212,127
The National Lottery Community Fund	-	99,852	99,852
	<u>173,265</u>	<u>202,419</u>	<u>375,684</u>

4. Investment income

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Bank interest receivable	94	94	276	276

5. Income from charitable activities

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Housing benefit received	161,720	161,720	187,041	187,041
Shops and warehouse sales	254,030	254,030	277,807	277,807
House clearance and cleaning income	48,629	48,629	24,837	24,837
	<u>464,379</u>	<u>464,379</u>	<u>489,685</u>	<u>489,685</u>

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Notes to the Financial Statements
Year ended 30 June 2021

6. Other income

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Other income	2,005	2,005	120	120
	<u>2,005</u>	<u>2,005</u>	<u>120</u>	<u>120</u>

7. Expenditure on raising funds

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Shabby Chic costs and credit card charges	4,466	4,466	3,328	3,328
Printing, postage and stationery	3,268	3,268	2,970	2,970
	<u>7,734</u>	<u>7,734</u>	<u>6,298</u>	<u>6,298</u>

8. Expenditure on charitable activities

	Activities Undertaken directly £	Support Costs £	Total Funds 2021 £
Shop and warehouse costs	207,622	141,576	349,198
Community house and Annexes costs	137,313	93,633	230,946
Total activities undertaken directly	<u>344,935</u>	<u>235,209</u>	<u>580,144</u>

Expenditure on charitable activities
2020

	Activities Undertaken directly £	Support Costs £	Total Funds 2020 £
Shop and warehouse costs	240,916	125,876	366,792
Community house and Annexes costs	155,464	81,229	236,693
Total activities undertaken directly	<u>396,380</u>	<u>207,105</u>	<u>603,485</u>

Basis of allocation of support costs

Support costs are allocated to each activity on the basis of expenditure incurred directly in undertaking that activity.

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Notes to the Financial Statements
Year ended 30 June 2021

9. Net income for the year

This is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation of owned fixed assets	21,959	17,533
Operating lease rentals	72,007	108,260
Accountancy fees	4,545	3,360
Interest payable in respect of bank loans	15,213	9,219
Profit on disposal of fixed assets	-	(6,580)
	-	(6,580)

10. Staff costs and emoluments

Total staff costs were as follows:

	2021	2020
	£	£
Wages and salaries	224,545	192,813
Social Security costs	15,186	13,137
Pension costs	4,378	4,176
	244,109	210,126

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

	2021	2020
	No	No
Number of administrative staff	1	1
Charitable activities	9	9
	10	10

No employee received remuneration of more than £60,000 during the year (2020 : £Nil).

No Trustee received any remuneration or benefits in kind. During the year £Nil was reimbursed to trustees for out of pocket expenses (2020 : £68).

The charitable company considers its key management personnel comprises the Trustees only. The aggregate remuneration of key management personnel was £Nil (2020 : £Nil).

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Notes to the Financial Statements
Year ended 30 June 2021

11. Tangible fixed assets

	Community and Warehouse Fixtures and Fittings £	IT Equipment £	Motor Vehicles £	Leasehold Property £	Freehold Property £	Total £
Cost						
At 1 July 2020	19,594	24,413	59,628	927,556	567,957	1,599,148
Addition	14,996	-	-	-	173,214	188,210
At 30 June 2021	<u>34,590</u>	<u>24,413</u>	<u>59,628</u>	<u>927,556</u>	<u>741,171</u>	<u>1,787,358</u>
Depreciation						
At 1 July 2020	19,368	24,413	33,453	88,821	-	166,055
Charge for the year	2,361	-	9,558	7,727	2,313	21,959
At 30 June 2021	<u>21,729</u>	<u>24,413</u>	<u>43,011</u>	<u>96,548</u>	<u>2,313</u>	<u>188,014</u>
Net book value						
At 30 June 2021	<u>12,861</u>	<u>-</u>	<u>16,617</u>	<u>831,008</u>	<u>738,858</u>	<u>1,599,344</u>
At 30 June 2020	<u>226</u>	<u>-</u>	<u>26,175</u>	<u>838,735</u>	<u>567,957</u>	<u>1,433,093</u>

A mortgage to secure the charitable company's investment in the Community building is held over leasehold land on 175 Magdalen Street, Colchester in the name of Paddington Churches Housing Association Limited.

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Notes to the Financial Statements
Year ended 30 June 2021

12. Debtors

	2021	2020
	£	£
Other debtors	9,379	15,534
Prepayments and accrued income	30,369	173,614
	39,748	189,148
	39,748	189,148

13. Creditors: Amounts falling due within one year

	2021	2020
	£	£
Mortgage	12,837	11,738
Bank loans	6,360	1,113
Trade creditors	599	101,746
Other creditors	40,234	48,748
	60,030	163,345
	60,030	163,345

The mortgage and bank loan are secured by a legal charge over the freehold property.

14. Creditors: Amounts falling due after more than one year

	2021	2020
	£	£
Mortgage	169,620	188,341
Bank loan	237,093	29,610
	406,713	217,951
	406,713	217,951

The mortgage and bank loan are secured by a legal charge over the freehold property.

Included within creditors falling due after more than one year is an amount of £322,303 (2020 : £160,168) respect of a bank borrowings which falls due for repayment after more than five years from the balance sheet date.

The mortgage incurs interest of 3.85% (2020 : 4.25%) at a rate of 3.75% above the Bank of England base rate. The year of maturity currently forecasted is 2033.

The bank loan incurs interest of 3.77%. The year of maturity currently forecasted is 2045.

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Notes to the Financial Statements
Year ended 30 June 2021

15. Restricted funds

	Balance at 1 Jul 2020 £	Incoming Resources £	Outgoing Resources £	Transfers £	Balance at 30 Jun 2021 £
Emmaus UK CTF	861	2,407	(3,207)	-	61
Essex Community Foundation Income	5,000	-	(5,000)	-	-
E UK AF19-2 Grant (Building project 99 HS)	100,000	-	-	-	100,000
The National Lottery Community Fund	78,763	24,963	(103,726)	-	-
Postcode Lottery for Drivers salary	-	19,158	(9,577)	-	9,581
Freemason Grant Income	-	20,000	(20,000)	-	-
FSJ Grant for 99 HS Furniture	-	5,000	(4,782)	-	218
Restricted Fund	184,624	71,528	(146,292)	-	109,860
Restricted funds 2020					
	Balance at 1 Jul 2019 £	Incoming Resources £	Outgoing Resources £	Transfers £	Balance at 30 Jun 2020 £
Emmaus UK CTF	1,031	2,567	(2,737)	-	861
Essex Community Foundation Income	5,000	-	-	-	5,000
E UK AF19-2 Grant (Building project 99 HS)	-	100,000	-	-	100,000
The National Lottery Community Fund	-	99,852	(21,089)	-	78,763
Restricted Fund	6,031	202,419	(23,826)	-	184,624

Emmaus UK CTF - For Companion personal development.

Essex Community Foundation Income - To fund staff salaries.

E UK AF19-2 Grant (Building project 99 HS) - Contribution to the creation of additional companion rooms.

The National Lottery Community Fund - To support core work.

PostCode Lottery - From the PostCode Neighbourhood Trust to fund a driver salary.

Freemasons Grant Income - From the Freemason's Covid-19 Community Fund to fund a support worker.

FSJ Grant for 99 HS Furniture - Grant from Fowler Smith and Jones Trust for the furnishing of our new accommodation.

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Notes to the Financial Statements
Year ended 30 June 2021

16. Unrestricted income funds

	Balance at 1 Jul 2020 £	Incoming Resources £	Outgoing Resources £	Transfers £	Balance at 30 Jun 2021 £
Designated Funds					
Community House Capital Fund	838,735	-	-	(7,727)	831,008
Maintenance Sinking Fund	74,928	-	-	(74,928)	-
General Funds	392,104	603,359	(441,586)	82,655	636,532
	<u>1,305,767</u>	<u>603,359</u>	<u>(441,586)</u>	<u>-</u>	<u>1,467,540</u>

Unrestricted income funds 2020

	Balance at 1 Jul 2019 £	Incoming resources £	Outgoing resources £	Transfers £	Balance at 30 Jun 2020 £
Designated Funds					
Community House Capital Fund	846,458	-	-	(7,723)	838,735
Maintenance Sinking Fund	67,221	7,707	-	-	74,928
General Funds	314,699	655,639	(585,957)	7,723	392,104
	<u>1,228,378</u>	<u>663,346</u>	<u>(585,957)</u>	<u>-</u>	<u>1,305,767</u>

The designated funds represent the net book value of the Community House leasehold property, totalling £831,008 (2020: £838,735) and a reserve for future maintenance costs, totalling £Nil (2020: £74,928).

17. Analysis of net assets between funds

	Tangible Fixed Assets £	Current Assets £	Current Liabilities £	Long Term Liabilities £	Total £
Restricted income funds	-	109,860	-	-	109,860
Unrestricted income funds	1,599,344	334,939	(60,030)	(406,713)	1,467,540
	<u>1,599,344</u>	<u>444,799</u>	<u>(60,030)</u>	<u>(406,713)</u>	<u>1,577,400</u>

Emmaus Colchester
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Notes to the Financial Statements
Year ended 30 June 2021

Analysis of net assets between funds 2020

	Tangible Fixed Assets £	Current Assets £	Current Liabilities £	Long Term Liabilities £	Total £
Restricted income funds	-	184,624	-	-	184,624
Unrestricted income funds	1,433,093	253,970	(163,345)	(217,951)	1,305,767
	<u>1,433,093</u>	<u>438,594</u>	<u>(163,345)</u>	<u>(217,951)</u>	<u>1,490,391</u>

18. Related party transactions

The related parties of Emmaus Colchester are the Trustees of the charitable company. The charitable company is controlled by the Trustees.

There were no related party transactions identified which should be disclosed under Financial Reporting Standard 102.

19. Company limited by guarantee

The charitable company is a company limited by guarantee. The members of the company are the Trustees named on page one. In the event of the charitable company being wound up, the liability in respect of the guarantee is limited to £1 per member of the charitable company.

There is no ultimate controlling party.

20. Operating lease commitments

At 30 June 2021 the charitable company had the following future minimum lease payments under non-cancellable operating leases as set out below:

	2021 £	2020 £
Payment due:		
Within one year	40,046	43,591
Between two to five years	30,250	63,250
	<u>70,296</u>	<u>106,841</u>

Emmaus Colchester
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Notes to the Financial Statements
Year ended 30 June 2021

21. Reconciliation of net debt

	Balance at 1 Jul 2020	Cash movements	New loans	Balance at 30 Jun 2021
	£	£	£	£
Borrowings				
Mortgages	(200,079)	17,622	-	(182,457)
Bank Loans	(30,723)	6,270	(219,000)	(243,453)
Cash at bank and in hand	249,446	155,605	-	405,051
Net debt	<u>18,644</u>	<u>179,497</u>	<u>(219,000)</u>	<u>(20,859)</u>

Reconciliation of net debt 2020

	Balance at 1 Jul 2019	Cash movements	New loans	Balance at 30 Jun 2020
	£	£	£	£
Borrowings				
Mortgages	(208,374)	8,295	-	(200,079)
Bank Loans	(7,241)	7,518	(31,000)	(30,723)
Cash at bank and in hand	171,041	78,405	-	249,446
Net debt	<u>(44,574)</u>	<u>94,218</u>	<u>(31,000)</u>	<u>18,644</u>

Emmaus Colchester
(A Registered Charity and Company Limited by Guarantee)

Year ended 30 June 2021

**Detailed Analysis of Costs
For the Trustees' Information**

Emmaus Colchester
(A Registered Charity and Company Limited by Guarantee)

Detailed Analysis of Costs
Year ended 30 June 2021

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Warehouse staff costs	2,099	98,397	100,496	97,943
Warehouse rent	23,200	-	23,200	23,280
Warehouse rates and water	333	-	333	510
Warehouse daily expenses	59	-	59	960
Warehouse insurance	780	-	780	780
Warehouse light and heat	1,724	-	1,724	6,061
Warehouse equipment and maintenance	715	-	715	1,082
Total Warehouse expenditure	28,910	98,397	127,307	130,616
Community staff salaries	63,642	25,000	88,642	80,887
Community staff training and recruitment	439	-	439	(37)
Community House equipment and maintenance	5,685	-	5,685	8,500
Community House heat and light (including wood chip supplies)	17,301	-	17,301	18,652
Community House rates and licenses	9,890	-	9,890	9,687
Community House daily expenses	3,104	3,207	6,311	7,005
Community House fittings depreciation	7,727	-	7,727	7,727
Total Community House expenditure	107,788	28,207	135,995	132,421
Emporium shop rent	4,333	-	4,333	27,301
Emporium shop rates	333	-	333	114
Emporium shop insurance	251	-	251	1,063
Emporium shop heat and light	364	-	364	2,053
Emporium shop fitting and other expenses	1,036	-	1,036	297
Total Emporium Shop expenditure	6,317	-	6,317	30,828
Carried forward	143,015	126,604	269,619	293,865

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Detailed Analysis of Costs
Year ended 30 June 2021

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Brought forward	143,015	126,604	269,619	293,865
Home shop mortgage interest	7,204	-	7,204	9,219
Home shop development interest	7,819	-	7,819	-
Home shop rates	391	-	391	139
Home shop light and heat	(36)	-	(36)	2,400
Home shop fitting and other expenses	4,320	4,782	9,102	8,785
Home shop depreciation	2,313	-	2,313	-
Total home shop expenditure	22,011	4,782	26,793	20,543
Works rent	7,303	-	7,703	7,778
Works rates and water	250	-	250	256
Works equipment and maintenance	241	-	241	546
Works light and heat	3,076	-	3,076	6,259
Works fitting and other expenses	1,436	-	1,436	1,922
Total works expenditure	12,306	-	12,306	16,761
Annex 1 rent	-	-	-	2,010
Annex 1 rates and licences	-	-	-	40
Annex 1 light and heat	-	-	-	(91)
Total Annex 1 expenditure	-	-	-	1,959
Annex 2 light and heat	-	-	-	(28)
Total Annex 2 expenditure	-	-	-	(28)
Annex 3 rent	-	-	-	1,089
Annex 3 rates and licences	-	-	-	170
Annex 3 light and heat	-	-	-	50
Annex 3 maintenance	-	-	-	169
Total Annex 3 expenditure	-	-	-	1,478
Carried forward	177,332	131,386	308,718	334,578

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Detailed Analysis of Costs
Year ended 30 June 2021

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Brought forward	177,332	131,386	308,718	334,578
Annex 4 rent	4,320	-	4,320	16,431
Annex 4 rates and licences	205	-	205	1,409
Annex 4 light and heat	-	-	-	1,642
Annex 4 equipment and maintenance	-	-	-	152
Total Annex 4 expenditure	4,525	-	4,525	19,634
Crouch Street rent	30,250	-	30,250	30,371
Crouch Street Light and heat	6,486	-	6,486	2,746
Crouch Street building insurance	1,067	-	1,067	1,105
Crouch Street Daily expenses	120	-	120	821
Crouch Street rates and licenses	1,839	-	1,839	3,492
Development Crouch Street	-	-	-	2,059
Crouch Street Maintenance	699	-	699	1,574
Total Crouch Street expenditure	40,461	-	40,461	42,168
Carried forward	222,318	131,386	353,704	396,380

Emmaus Colchester
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Detailed Analysis of Costs
Year ended 30 June 2021

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Brought forward	222,318	131,386	353,704	396,380
Trustee expenses	-	-	-	68
Insurance	4,905	-	4,905	5,190
Driver staff costs	45,394	9,577	54,971	31,297
Office expenses, repairs and maintenance	6,118	-	6,118	4,340
Motor vehicle expenses	12,780	-	12,780	12,263
Travelling expenses	132	-	132	472
Legal fees	-	-	-	460
Marketing and publicity	5,397	-	5,397	7,543
Telephone	18,360	-	18,360	17,467
IT equipment depreciation	2,361	-	2,361	269
Motor vehicle depreciation	9,558	-	9,558	9,537
Waste disposal costs	19,756	-	19,756	16,719
Sundry expenses	348	-	348	167
Companion expenses	49,955	726	50,681	60,752
Solidarity payments	11,374	-	11,374	10,060
Accountancy costs	4,545	-	4,545	3,360
(Profit) on disposal	-	-	-	(6,580)
Bank charges and interest	193	-	193	60
Bid levy	1,975	-	1,975	2,254
Food and refreshments	18,082	4,603	22,685	26,474
Café expenses	301	-	301	4,413
Volunteer welfare costs	-	-	-	65
Bad debt write off	-	-	-	455
Total support costs	211,534	14,906	226,440	207,105
	433,852	146,292	580,144	603,485