

**EMMAUS MERSEYSIDE**  
**(A company limited by guarantee)**  
**UNAUDITED**  
**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2020**

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**EMMAUS MERSEYSIDE**  
**(A company limited by guarantee)**

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**EMMAUS MERSEYSIDE**  
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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS**  
**FOR THE YEAR ENDED 31 MARCH 2020**

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<b>Trustees</b>	Mr Nigel Mellor (Chairman)
	Mr Phil Adams
	Ms Neina Cave
	Mr Nick Thompson
	Mr Leon McCowan (appointed 18 December 2019)
	Ms Joanne Henney (appointed 18 December 2019)
<b>Company registered number</b>	5075117
<b>Charity registered number</b>	1110220
<b>Registered office</b>	C/O Langtons, The Plaza 100 Old Hall Street Liverpool L3 9QJ
<b>Principal operating office</b>	C/O Langtons, The Plaza 100 Old Hall Street Liverpool L3 9QJ
<b>Company secretary</b>	Mr Phil Adams

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**EMMAUS MERSEYSIDE**  
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**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2020**

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The Trustees present their annual report together with the financial statements of the company for the year 1 April 2019 to 31 March 2020. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

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

**Objectives and activities**

**a. Policies and objectives**

The charity was formed on 15 March 2004. The charity's objective is to establish an Emmaus Community in Merseyside. The charity is affiliated to the Emmaus movement in the UK.

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

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**Objectives and activities (continued)**

**b. Review of Activities and Achievements**

We have continued to experience changes in personnel occasioned by staff securing alternative employment within relatively short periods of time with Emmaus Merseyside. Honora Crisp, Business Manager, left in September 2020 to take up a post with Claire House Children's Charity whilst Lisa Bond, Support Worker, left in May 2020. The Board spent some time reviewing the staffing structure and related matters and as a result re-designated the Business Manager post Chief Operating Officer with a commensurate salary. Marc Bamber presently Area Operations and Retail Manager with Emmaus Preston and Burnley is due to take up the position on December 1st 2020. Mark Callister took up the Support Worker post in August.

The grant support we have received from the Steve Morgan Foundation towards the Support Worker post has now expired. This grant has been instrumental in enabling Emmaus Merseyside to provide information, advice, and support to all the companions throughout the period of their living in Seaforth Green House. This support can involve a myriad of things: help to set up a bank account; dealing with personal relationship issues; identifying suitable training to enhance skills or sorting out a knotty financial problem along with a host of others. The Morgan Foundation also provided further financial support to Emmaus Merseyside in response to the appeal we made due to the loss of trading income in the first phase of the Covid 19 shut down. This contribution was most appreciated.

As stated in last year's report, the funding from the Albert Gubay Charitable Trust has enabled Emmaus Merseyside to employ a Manager at each of the 2 Re Use Shops which we operate at the Household Waste Recycling Centres at Irlam Road, Bootle and Cheadle Avenue, Old Swan, Liverpool. Both sites continue to perform well and provide the evidence that there is further potential growth in recycling unwanted furniture and other household goods etc. The Cheadle Avenue Re Use shop benefits from better location and site facilities and we hope that it might be possible to increase the retail space available to enable the Re Use Shop to take in donations of larger items of furniture and other household goods which would increase the weight of goods saved from landfill. The environmental benefits would underpin our improved trading activities.

The Merseyside Recycling and Waste Authority grant towards the house clearance service provided sufficient evidence that we could develop this activity into a larger social business operation. This development has however been stalled by the interruption to normal service due to Covid 19. We intend to re-visit this opportunity as soon as circumstances are conducive.

We have completed the re-negotiation of the lease for the Charity Retail store in Sandy Road, Seaforth. This will provide continuity of occupation until December 2023. However, there is still need to maintain a watchful eye on the plans for the A 5036 which presently route the road works through the Rimrose Valley and potentially could also adversely affect Sandy Road.

We continue to maintain close links with other Emmaus Communities through involvement in both the North West Partnership and by attendance at meetings and other events organized by Emmaus UK. The benefits gained from sharing information and experience across the Emmaus movement help to ensure we keep abreast of new developments and best practice.

A further development opportunity which Emmaus Merseyside is committed to achieving is the completion of the horticulture project on land adjacent to Seaforth Green House. To date we have eradicated the contamination of the whole site area (due to remains of war damage) and begun the erection of polytunnels and raised beds to propagate from seed and grow-on seedlings. Further capital funds are required to complete the physical works to utilise the whole site area available, whilst some revenue funding would meet the costs involved in employing a Horticulture Manager to oversee the development and management of the initiative together with some operating costs (marketing and publicity, insurances, transport etc.). The work which has been done on the project plan to date indicates that the site could produce fresh food to supplement the requirements of the kitchen at Seaforth Green House together with a weekly local fresh food stall. Planters, window boxes and hanging baskets could be marketed and there is potential to supply other local markets with bedding plants etc. Honey and other niche products could also be produced. A training facility would also be incorporated in the project to enable companions and other volunteers to acquire the skills and expertise necessary.

Finally, the Board continues to maintain strategic oversight of the running of the accommodation and social

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**Objectives and activities (continued)**

enterprise activities to ensure they meet companion needs and comply with all relevant statutory and other operational standards. As we move forward into 2020/21, the Chair, Nigel Mellor, has decided to stand down after 13 years involvement with Emmaus Merseyside. The Board is fortunate that Trustee, Joanne Henney, is willing and able to take over this role at the forthcoming AGM, with support from Neina Cave as Vice Chair. The Board intends to undertake a skills audit to inform any further trustee recruitment which might be required.

**Achievements and performance**

**Financial review**

**a. Going concern**

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

**b. Reserves policy**

The company's Reserves Policy requires it to maintain sufficient funds to meet 3-6 months of operating costs without income. In common with many other charities which must generate significant income from their trading activities to sustain their ongoing operations, this Policy has, and continues to be tested by the various constraints imposed by the Government in its efforts to contain the spread of the Covid 19 virus. All our retail outlets were closed from March 2020 through to June 2020. They were then able to re-open for business only to be required to close again early in November 2020. The scheduled date for re-opening is December 2nd, although as yet, it is far from certain what future arrangements will be possible. This lengthy period of continuing uncertainty has required the focused attention of both the Board and staff, whilst every effort has been made to ensure the health, safety and well-being of the Companions.

That said, the cash surplus held by the company at the date of signing the accounts satisfies the policy's requirement of holding sufficient cash to cover at least 6 months' of operating costs.

**Structure, governance and management**

**a. Constitution**

Emmaus Merseyside is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association.

**b. Methods of appointment or election of Trustees**

The management of the company is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

**Members' liability**

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

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**EMMAUS MERSEYSIDE**  
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**Statement of Trustees' responsibilities**

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

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

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

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the 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 company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 16 December 2020 and signed on their behalf by:

**Mr Nigel Mellor (Chairman)**

**Mr Phil Adams**

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**EMMAUS MERSEYSIDE**  
**(A company limited by guarantee)**

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**INDEPENDENT EXAMINER'S REPORT  
FOR THE YEAR ENDED 31 MARCH 2020**

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**Independent Examiner's Report to the Trustees of Emmaus Merseyside ('the company')**

I report to the charity Trustees on my examination of the accounts of the company for the year ended 31 March 2020.

**Responsibilities and Basis of Report**

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

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

**Independent Examiner's Statement**

Since the 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 the Institute of Chartered Accountants of England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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

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



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**EMMAUS MERSEYSIDE**  
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**INDEPENDENT EXAMINER'S REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2020**

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Signed:                      Dated: 16 December 2020

Susan Buckley FCA

SBA Accounting Limited

Gladstone House,  
2 Church Road,  
Liverpool,  
L15 9EG

**EMMAUS MERSEYSIDE**  
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)**  
**FOR THE YEAR ENDED 31 MARCH 2020**

		Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
	Note				
<b>Income from:</b>					
Donations and legacies	4	305,709	73,920	379,629	358,597
Charitable activities		-	118,202	118,202	137,995
<b>Total income</b>		<u>305,709</u>	<u>192,122</u>	<u>497,831</u>	<u>496,592</u>
<b>Expenditure on:</b>					
Raising funds		-	7,500	7,500	1,250
Charitable activities	5	243,990	176,038	420,028	427,917
<b>Total expenditure</b>		<u>243,990</u>	<u>183,538</u>	<u>427,528</u>	<u>429,167</u>
<b>Net movement in funds</b>		<u>61,719</u>	<u>8,584</u>	<u>70,303</u>	<u>67,425</u>
<b>Reconciliation of funds:</b>					
Total funds brought forward		82,250	135,985	218,235	150,810
Net movement in funds		61,719	8,584	70,303	67,425
<b>Total funds carried forward</b>		<u>143,969</u>	<u>144,569</u>	<u>288,538</u>	<u>218,235</u>

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 11 to 28 form part of these financial statements.

**EMMAUS MERSEYSIDE**  
**(A company limited by guarantee)**  
**REGISTERED NUMBER: 5075117**

**BALANCE SHEET**  
**AS AT 31 MARCH 2020**

	Note	2020 £	2019 £
<b>Fixed assets</b>			
Tangible assets	10	40,703	39,802
		<u>40,703</u>	<u>39,802</u>
<b>Current assets</b>			
Debtors	11	5,209	4,302
Cash at bank and in hand		376,419	324,163
		<u>381,628</u>	<u>328,465</u>
Creditors: amounts falling due within one year	12	(86,793)	(102,282)
<b>Net current assets</b>		<u>294,835</u>	<u>226,183</u>
<b>Total assets less current liabilities</b>		<u>335,538</u>	<u>265,985</u>
Creditors: amounts falling due after more than one year	13	(47,000)	(47,750)
<b>Net assets excluding pension asset</b>		<u>288,538</u>	<u>218,235</u>
<b>Total net assets</b>		<u><u>288,538</u></u>	<u><u>218,235</u></u>
<b>Charity funds</b>			
Restricted funds:			
Restricted funds	14	103,867	96,183
Restricted Fixed Asset Fund	14	40,702	39,802
		<u>144,569</u>	<u>135,985</u>
Total restricted funds	14	144,569	135,985
Unrestricted funds	14	143,969	82,250
		<u>288,538</u>	<u>218,235</u>
<b>Total funds</b>		<u><u>288,538</u></u>	<u><u>218,235</u></u>

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

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

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

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**EMMAUS MERSEYSIDE**  
**(A company limited by guarantee)**  
**REGISTERED NUMBER: 5075117**

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**BALANCE SHEET (CONTINUED)**  
**AS AT 31 MARCH 2020**

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

The financial statements were approved and authorised for issue by the Trustees on 16 December 2020 and signed on their behalf by:

**Mr Nigel Mellor (Chairman)**

**Mr Phil Adams**

The notes on pages 11 to 28 form part of these financial statements.

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**EMMAUS MERSEYSIDE**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2020**

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**1. General information**

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

Emmaus Merseyside is a registered charity.

The registered office is 11th Floor, The Plaza, 100 Old Hall Street, Liverpool, L3 9QJ.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

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

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**EMMAUS MERSEYSIDE**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2020**

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**2. Accounting policies (continued)**

**2.2 Income**

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

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the company has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the company, can be reliably measured.

Donated services or facilities are recognised when the company has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the company of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the Friends is not recognised and refer to the Trustees' report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the company which is the amount the company would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

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.

**2.3 Expenditure**

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

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**EMMAUS MERSEYSIDE**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2020**

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**2. Accounting policies (continued)**

**2.3 Expenditure (continued)**

Support costs are those costs incurred directly in support of expenditure on the objects of the company and include project management carried out at Headquarters. Governance costs are those incurred in connection with administration of the company and compliance with constitutional and statutory requirements.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are costs incurred on the company's operations, including support costs and costs relating to the governance of the company apportioned to charitable activities.

**2.4 Tangible fixed assets and depreciation**

Tangible fixed assets costing £1000 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

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

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

Depreciation is provided on the following bases:

Motor vehicles	- 25% straight-line
Fixtures and fittings	- between 20% and 33.3% straight-line

**2.5 Debtors**

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

**2.6 Cash at bank and in hand**

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

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**EMMAUS MERSEYSIDE**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2020**

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**2. Accounting policies (continued)**

**2.7 Liabilities and provisions**

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

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

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

**2.8 Financial instruments**

The 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**2.9 Pensions**

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

**2.10 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 company and which have not been designated for other purposes.

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

**3. Critical accounting estimates and areas of judgment**

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

There are no accounting estimates that we deem to be critical.



**EMMAUS MERSEYSIDE**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2020**

**4. Income from donations and legacies**

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
<b>Donations</b>			
The Albert Gubay Foundation	-	49,341	49,341
Enterprise Development Fund	-	9,579	9,579
St Helens MBC	-	8,000	8,000
The Steve Morgan Foundation	-	5,750	5,750
Groundwork	-	1,250	1,250
<b>Subtotal detailed disclosure</b>	-	73,920	73,920
Donations	6,683	-	6,683
Sales of donated furniture	299,026	-	299,026
<b>Subtotal</b>	305,709	-	305,709
	305,709	73,920	379,629

	<i>Unrestricted funds 2019 £</i>	<i>Restricted funds 2019 £</i>	<i>Total funds 2019 £</i>
<b>Donations</b>			
Merseyside Waste & Recycling Authority	-	8,000	8,000
The Henry Smith Charity	-	17,000	17,000
The Steve Morgan Foundation	-	19,000	19,000
The Workers Educational Association	-	11,000	11,000
The Albert Gubay Foundation	-	48,138	48,138
<b>Subtotal detailed disclosure</b>	10,457	103,138	113,595

**EMMAUS MERSEYSIDE**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2020**

**4. Income from donations and legacies (continued)**

	<i>Unrestricted funds 2019 £</i>	<i>Restricted funds 2019 £</i>	<i>Total funds 2019 £</i>
Donations	-	-	-
Sales of donated furniture	245,002	-	245,002
<b>Subtotal</b>	<b>245,002</b>	<b>-</b>	<b>245,002</b>
	<u>255,459</u>	<u>103,138</u>	<u>358,597</u>

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

**Summary by fund type**

	<b>Unrestricted funds 2020 £</b>	<b>Restricted funds 2020 £</b>	<b>Total funds 2020 £</b>
Accommodation	31,269	176,038	<b>207,307</b>
Trading activities	210,793	-	<b>210,793</b>
Finance costs	1,928	-	<b>1,928</b>
	<u>243,990</u>	<u>176,038</u>	<u><b>420,028</b></u>

	<i>Unrestricted funds 2019 £</i>	<i>Restricted funds 2019 £</i>	<i>Total funds 2019 £</i>
Accommodation	32,494	177,799	210,293
Trading activities	217,130	-	217,130
Finance costs	494	-	494
	<u>250,118</u>	<u>177,799</u>	<u>427,917</u>

**EMMAUS MERSEYSIDE**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2020**

**5. Analysis of expenditure on charitable activities (continued)**

**Summary by expenditure type**

	<b>Staff costs 2020 £</b>	<b>Depreciation 2020 £</b>	<b>Other costs 2020 £</b>	<b>Total funds 2020 £</b>
Accommodation	31,269	-	176,038	<b>207,307</b>
Trading activities	95,782	24,517	90,494	<b>210,793</b>
Finance costs	-	-	1,928	<b>1,928</b>
	<u>127,051</u>	<u>24,517</u>	<u>268,460</u>	<u><b>420,028</b></u>

	<b>Staff costs 2019 £</b>	<b>Depreciation 2019 £</b>	<b>Other costs 2019 £</b>	<b>Total funds 2019 £</b>
Accommodation	32,494	-	177,799	210,293
Trading activities	78,363	25,990	112,777	217,130
Finance costs	-	-	494	494
	<u>110,857</u>	<u>25,990</u>	<u>291,070</u>	<u>427,917</u>

**6. Analysis of expenditure by activities**

	<b>Activities undertaken directly 2020 £</b>	<b>Support costs 2020 £</b>	<b>Total funds 2020 £</b>
Accommodation	207,307	-	<b>207,307</b>
Trading activities	210,793	-	<b>210,793</b>
Finance costs	-	1,928	<b>1,928</b>
	<u>418,100</u>	<u>1,928</u>	<u><b>420,028</b></u>

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**EMMAUS MERSEYSIDE**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2020**

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**6. Analysis of expenditure by activities (continued)**

	<i>Activities undertaken directly 2019 £</i>	<i>Support costs 2019 £</i>	<i>Total funds 2019 £</i>
Accommodation	210,293	-	210,293
Trading activities	217,130	-	217,130
Finance costs	-	494	494
	<u>427,423</u>	<u>494</u>	<u>427,917</u>

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2020**

**6. Analysis of expenditure by activities (continued)**

**Analysis of direct costs**

	Accommodation	Trading	Total
	2020	2020	funds
	£	£	2020
			£
Staff costs	31,269	95,782	127,051
Depreciation	-	24,517	24,517
Rent and rates	77,916	24,380	102,296
Travel expenses	-	4,303	4,303
Bank charges	756	-	756
Computer and telephone	310	10,338	10,648
Repairs and renewals	4,066	6,707	10,773
Insurance	-	1,989	1,989
Heat and light	18,250	5,379	23,629
Volunteer expenses	-	370	370
Recruitment	252	-	252
Motor expenses	6,869	-	6,869
Sundry expenses	621	16,200	16,821
Companion allowances	53,301	-	53,301
Advertising and promotion	550	777	1,327
Food	12,247	-	12,247
Printing, postage and stationery	-	10,357	10,357
Training	-	6,244	6,244
Cost of sales	-	3,450	3,450
Governance costs	900	-	900
	<u>207,307</u>	<u>210,793</u>	<u>418,100</u>

**EMMAUS MERSEYSIDE**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2020**

**6. Analysis of expenditure by activities (continued)**

**Analysis of direct costs (continued)**

	<i>Accommodation</i>	<i>Trading</i>	<i>Total</i>
	<i>2019</i>	<i>activities</i>	<i>funds</i>
	£	2019	2019
		£	£
Staff costs	32,494	78,363	110,857
Depreciation	-	25,990	25,990
Rent and rates	88,472	28,006	116,478
Travel expenses	-	3,847	3,847
Bank charges	1,233	-	1,233
Computer and telephone	186	5,976	6,162
Repairs and renewals	992	4,143	5,135
Insurance	-	7,138	7,138
Heat and light	16,604	12,801	29,405
Volunteer expenses	-	3,847	3,847
Recruitment	1,690	-	1,690
Motor expenses	-	5,497	5,497
Sundry expenses	198	11,613	11,811
Companion allowances	61,012	-	61,012
Advertising and promotion	3,850	1,014	4,864
Food	3,277	-	3,277
Printing, postage and stationery	-	2,526	2,526
Training	-	19,177	19,177
Cost of sales	-	7,192	7,192
Governance costs	285	-	285
	<u>210,293</u>	<u>217,130</u>	<u>427,423</u>

**7. Independent examiner's remuneration**

	<b>2020</b>	<b>2019</b>
	£	£
Fees payable to the company's independent examiner for the independent examination of the company's annual accounts	<u>900</u>	<u>285</u>

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2020**

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**8. Staff costs**

	<b>2020</b>	<i>2019</i>
	<b>£</b>	<b>£</b>
Wages and salaries	<b>116,068</b>	<i>104,122</i>
Social security costs	<b>8,760</b>	<i>5,168</i>
Contribution to defined contribution pension schemes	<b>2,223</b>	<i>1,567</i>
	<hr/> <b>127,051</b> <hr/>	<hr/> <i>110,857</i> <hr/>

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

	<b>2020</b>	<i>2019</i>
	<b>No.</b>	<i>No.</i>
Superstore	<b>4</b>	<i>1</i>
Residential	<b>2</b>	<i>2</i>
	<hr/> <b>6</b> <hr/>	<hr/> <i>3</i> <hr/>

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

**9. Trustees' remuneration and expenses**

During the year, no Trustees received any remuneration or other benefits (*2019 - £NIL*).

During the year ended 31 March 2020, no Trustee expenses have been incurred (*2019 - £NIL*).

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2020**

**10. Tangible fixed assets**

	Motor vehicles £	Fixtures and fittings £	Total £
<b>Cost or valuation</b>			
At 1 April 2019	31,080	117,004	148,084
Additions	-	25,418	25,418
Transfers between classes	(4,485)	4,485	-
	<u>26,595</u>	<u>146,907</u>	<u>173,502</u>
At 31 March 2020			
<b>Depreciation</b>			
At 1 April 2019	23,580	84,702	108,282
Charge for the year	2,615	21,902	24,517
	<u>26,195</u>	<u>106,604</u>	<u>132,799</u>
At 31 March 2020			
<b>Net book value</b>			
At 31 March 2020	<u>400</u>	<u>40,303</u>	<u>40,703</u>
<b>At 31 March 2019</b>	<u>7,500</u>	<u>32,302</u>	<u>39,802</u>

**11. Debtors**

	2020 £	2019 £
<b>Due within one year</b>		
Other debtors	-	702
Prepayments and accrued income	2,600	2,600
Tax recoverable	2,609	1,000
	<u>5,209</u>	<u>4,302</u>



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**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2020**

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**12. Creditors: Amounts falling due within one year**

	<b>2020</b>	<i>2019</i>
	<b>£</b>	<i>£</i>
Other loans	<b>1,000</b>	<i>1,000</i>
Other creditors	<b>40,665</b>	<i>16,021</i>
Accruals and deferred income	<b>45,128</b>	<i>85,261</i>
Other unallocated	<b>-</b>	<i>-</i>
	<b><u>86,793</u></b>	<i><u>102,282</u></i>

**13. Creditors: Amounts falling due after more than one year**

	<b>2020</b>	<i>2019</i>
	<b>£</b>	<i>£</i>
Other loans	<b><u>47,000</u></b>	<i><u>47,750</u></i>

Interest is charged at 1% for the life of the loan - £1,500 is repayable in 2021, a further £1,500 in 2022 and 2023, with the balance of £42,500 payable in 2024.

**EMMAUS MERSEYSIDE**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2020**

**14. Statement of funds**

**Statement of funds - current year**

	Balance at 1 April 2019 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2020 £
<b>Unrestricted funds</b>					
General Funds - all funds	82,250	305,709	(243,990)	-	143,969
<b>Restricted funds</b>					
Residential income	67,724	118,202	(81,159)	(900)	103,867
The Steve Morgan Foundation	-	5,750	(5,750)	-	-
Gubay Foundation	11,978	49,341	(61,319)	-	-
Enterprise Development Fund	-	9,579	(9,579)	-	-
Merseyside Waste & Recycling Authority	-	8,000	(8,000)	-	-
Groundwork	-	1,250	(1,250)	-	-
The Henry Smith Charity	8,600	-	(8,600)	-	-
Other donations	7,881	-	(7,881)	-	-
	<u>96,183</u>	<u>192,122</u>	<u>(183,538)</u>	<u>(900)</u>	<u>103,867</u>
<b>Designated Fixed Asset Fund</b>					
Designated Fixed Asset Fund	<u>39,802</u>	<u>-</u>	<u>-</u>	<u>900</u>	<u>40,702</u>
<b>Total Restricted funds</b>	<u>135,985</u>	<u>192,122</u>	<u>(183,538)</u>	<u>-</u>	<u>144,569</u>
<b>Total of funds</b>	<u>218,235</u>	<u>497,831</u>	<u>(427,528)</u>	<u>-</u>	<u>288,538</u>

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**EMMAUS MERSEYSIDE**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2020**

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**14. Statement of funds (continued)**

**Statement of funds - current year (continued)**

<b>Balance at 1</b>			<b>Transfers</b>	<b>Balance at 31</b>
<b>April 2019</b>	<b>Income</b>	<b>Expenditure</b>	<b>in/out</b>	<b>March 2020</b>
<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>

The Albert Gubay Foundation grant was received to contribute towards the cost of two Re-use Shop Operators each year as well as £10,000 for training costs.

The Henry Smith Charity grant was received to contribute towards the Community Manager's salary.

The Steve Morgan grant is to contribute towards the Community Support Worker's salary.

The Enterprise Development Fund grant was received to contribute towards the horticulture project development work.

The Merseyside Waste & Recycling Authority grant was received for the landfill reduction project.

The residential and other income represents amounts received from Housing Benefit and sundry donors to fund the provision of the Emmaus Residential Community.

**EMMAUS MERSEYSIDE**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2020**

**14. Statement of funds (continued)**

**Statement of funds - prior year**

	<i>Balance at 1 April 2018 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 March 2019 £</i>
<b>Unrestricted funds</b>					
General Funds - all funds	<u>56,387</u>	<u>255,459</u>	<u>(250,118)</u>	<u>20,522</u>	<u>82,250</u>
<b>Restricted funds</b>					
The Albert Gubay Foundation	-	48,138	(36,160)	-	11,978
The Henry Smith Charity	8,600	17,000	(17,000)	-	8,600
Merseyside Waste & Recycling Authority	-	8,000	(8,000)	-	-
Residential Income	11,056	137,995	(81,327)	-	67,724
Grantscape	1,101	-	(1,101)	-	-
Tesco	2,461	-	(2,461)	-	-
The Steve Morgan Foundation	-	19,000	(19,000)	-	-
Eleanor Rathbone Charitable Trust	3,000	-	(3,000)	-	-
The Workers Educational Association	-	11,000	(11,000)	-	-
Other donations	7,881	-	-	-	7,881
	<u>34,099</u>	<u>241,133</u>	<u>(179,049)</u>	<u>-</u>	<u>96,183</u>
<b>Designated Fixed Asset Fund</b>					
Designated Fixed Asset Fund	<u>60,324</u>	<u>-</u>	<u>-</u>	<u>(20,522)</u>	<u>39,802</u>
<b>Total Restricted funds</b>	<u>94,423</u>	<u>241,133</u>	<u>(179,049)</u>	<u>(20,522)</u>	<u>135,985</u>
<b>Total of funds</b>	<u>150,810</u>	<u>496,592</u>	<u>(429,167)</u>	<u>-</u>	<u>218,235</u>

**EMMAUS MERSEYSIDE**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2020**

**15. Summary of funds**

**Summary of funds - current year**

	Balance at 1 April 2019 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2020 £
General funds	82,250	305,709	(243,990)	-	143,969
Restricted funds	96,183	192,122	(183,538)	(900)	103,867
Restricted funds - Class II	39,802	-	-	900	40,702
	<u>218,235</u>	<u>497,831</u>	<u>(427,528)</u>	<u>-</u>	<u>288,538</u>

**Summary of funds - prior year**

	Balance at 1 April 2018 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2019 £
General funds	56,387	255,459	(250,118)	20,522	82,250
Restricted funds	34,099	241,133	(179,049)	-	96,183
Restricted funds - Class II	60,324	-	-	(20,522)	39,802
	<u>150,810</u>	<u>496,592</u>	<u>(429,167)</u>	<u>-</u>	<u>218,235</u>

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

**Analysis of net assets between funds - current period**

	Unrestricted funds 2020 £	Restricted funds 2020 £	Restricted funds - class ii 2020 £	Total funds 2020 £
Tangible fixed assets	1	-	40,702	40,703
Current assets	143,969	237,659	-	381,628
Creditors due within one year	-	(86,793)	-	(86,793)
Creditors due in more than one year	-	(47,000)	-	(47,000)
Difference	(1)	1	-	-
<b>Total</b>	<u>143,969</u>	<u>103,867</u>	<u>40,702</u>	<u>288,538</u>

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**EMMAUS MERSEYSIDE**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2020**

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**16. Analysis of net assets between funds (continued)**

**Analysis of net assets between funds - prior period**

	<i>Unrestricted funds 2019 £</i>	<i>Restricted funds 2019 £</i>	<i>Restricted funds - class ii 2019 £</i>	<i>Total funds 2019 £</i>
Tangible fixed assets	-	-	39,802	39,802
Current assets	82,250	246,215	-	328,465
Creditors due within one year	-	(102,282)	-	(102,282)
Creditors due in more than one year	-	(47,750)	-	(47,750)
<b>Total</b>	<u>82,250</u>	<u>96,183</u>	<u>39,802</u>	<u>218,235</u>

**17. Pension commitments**

The Company operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the Company in an independently administered fund. The pension cost charge represents contributions payable by the Company to the fund and amounted to £2,223 (2019 - £1,567)

**18. Related party transactions**

The company has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the company at 31 March 2020.

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