

AMENDED ACCOUNTS

Emmaus Bradford

Charity No. 1142210

Company No. 07611104

Trustees' Report and Unaudited Accounts

30 June 2018

	Pages
Trustees' Annual Report	2
Independent Examiner's Report	3
Statement of Financial Activities	4
Summary Income and Expenditure Account	5
Balance Sheet	6
Statement of Cash flows	7
Notes to the Accounts	8 to 13
Detailed Statement of Financial Activities	14 to 15

These new accounts replace the original accounts submitted, and are now the statutory accounts.

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 30 June 2018.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 07611104

Charity No. 1142210

Registered Office

Unit 12

Accent Business Centre

Barkerend Road

Bradford

BD3 9BD

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.

The following Directors and Trustees served during the year:

J.M. Andrew

R.L. Deluca

D.S. Hall

T. Niland (Resigned 12 March 2020)

J. Thompson (Resigned 22 May 2020)

A.S. Treasure

Accountants

Pro Active Accounting

Forester Building

29-35 St Nicholas Place

Leicester

LE1 4LD

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

R.L. Deluca

Trustee

06 November 2020

Independent Examiner's Report to the trustees of Emmaus Bradford

I report to the charity trustees on my examination of the accounts of Emmaus Bradford for the year ended 30 June 2018 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet, the Statement of Cash Flows and the related notes.

Responsibilities and basis of report

As the trustees of the charity (and also 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 charity 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 your charity's accounts as 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

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

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

Mahmood Reza

FCCA

Pro Active Accounting

Forester Building

29-35 St Nicholas Place

Leicester

LE1 4LD

06 November 2020

Emmaus Bradford
STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 30 June 2018

		Unrestricted funds 2018 £	Total funds 2018 £	Total funds 2017 £
	Notes			
Income and endowments from:				
Donations and legacies	4	10,873	10,873	5,989
Other trading activities	5	63,536	63,536	34,991
Other	6	-	-	11
Total		74,409	74,409	40,991
Expenditure on:				
Charitable activities	7	644	644	829
Other	8	79,266	79,266	54,498
Total		79,910	79,910	55,327
Net gains on investments		-	-	-
Net expenditure	9	(5,501)	(5,501)	(14,336)
Net expenditure before other gains/(losses)		(5,501)	(5,501)	(14,336)
Other gains and losses:				
Net movement in funds		(5,501)	(5,501)	(14,336)
Reconciliation of funds:				
Total funds brought forward		8,409	8,409	22,745
Total funds carried forward		2,908	2,908	8,409

Emmaus Bradford
SUMMARY INCOME AND EXPENDITURE ACCOUNT
for the year ended 30 June 2018

	2018 £	2017 £
Income	74,409	40,991
Gross income for the year	<u>74,409</u>	<u>40,991</u>
Expenditure	74,358	54,412
Interest payable	72	-
Depreciation and charges for impairment of fixed assets	5,480	915
Total expenditure for the year	<u>79,910</u>	<u>55,327</u>
Net expenditure before tax for the year	(5,501)	(14,336)
Net expenditure for the year	<u>(5,501)</u>	<u>(14,336)</u>

Emmaus Bradford

BALANCE SHEET

at 30 June 2018

Company No. 07611104	Notes	2018 £	2017 £
Fixed assets			
Tangible assets	11	13,130	8,835
		<u>13,130</u>	<u>8,835</u>
Current assets			
Debtors	12	-	1,400
Cash at bank and in hand		6,700	1,466
		<u>6,700</u>	<u>2,866</u>
Creditors: Amount falling due within one year	13	(16,922)	(3,292)
Net current liabilities		<u>(10,222)</u>	<u>(426)</u>
Total assets less current liabilities		2,908	8,409
Net assets excluding pension asset or liability		<u>2,908</u>	<u>8,409</u>
Total net assets		<u>2,908</u>	<u>8,409</u>
The funds of the charity			
Restricted funds	14		
Unrestricted funds	14		
General funds		2,908	8,409
		<u>2,908</u>	<u>8,409</u>
Reserves	14		
Total funds		<u>2,908</u>	<u>8,409</u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 30 June 2018 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

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

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 06 November 2020

And signed on its behalf by:

R.L. Deluca

Trustee

06 November 2020

Emmaus Bradford
STATEMENT OF CASH FLOWS
for the year ended 30 June 2018

	2018 £	2017 £
Cash flows from operating activities		
Net expenditure per Statement of Financial Activities	(5,501)	(14,336)
Adjustments for:		
Depreciation of property, plant and equipment	5,480	915
Decrease/(Increase) in trade and other receivables	1,400	(1,400)
Increase in trade and other payables	3,852	202
Net cash provided by/(used in) operating activities	<u>5,231</u>	<u>(14,630)</u>
Cash flows from investing activities		
Proceeds from sales of property, plant and equipment	3,725	1,400
Purchases of property, plant and equipment	(13,500)	(9,750)
Net cash used in investing activities	<u>(9,775)</u>	<u>(8,339)</u>
Cash flows from financing activities		
Repayments of obligations under finance lease and hire purchase contracts	9,778	2,750
Net cash from financing activities	<u>9,778</u>	<u>2,750</u>
Net increase/(decrease) in cash and cash equivalents	5,234	(20,219)
Cash and cash equivalents at the beginning of the year	1,466	21,685
Cash and cash equivalents at the end of the year	<u>6,700</u>	<u>1,466</u>
Components of cash and cash equivalents		
Cash and bank balances	6,700	1,466
	<u>6,700</u>	<u>1,466</u>

for the year ended 30 June 2018

1 Accounting policies

Basis of preparation

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

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
-----------------------	---

Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
---------------------------------	--

Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
------------------------	--

Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
-------------------------------------	---

Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
---------------------------------	--

Volunteer help	The value of any volunteer help received is not included in the accounts.
----------------	---

Investment income	This is included in the accounts when receivable.
-------------------	---

Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
---	---

Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.
-------------------------------------	--

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Trade and other debtors

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

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

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

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2017 £	Total funds 2017 £
Income and endowments from:		
Donations and legacies	5,989	5,989
Other trading activities	34,991	34,991
Other	11	11
Total	<u>40,991</u>	<u>40,991</u>
Expenditure on:		
Charitable activities	829	829
Other	54,498	54,498
Total	<u>55,327</u>	<u>55,327</u>
Net income	<u>(14,336)</u>	<u>(14,336)</u>
Net income before other gains/(losses)	(14,336)	(14,336)
Other gains and losses:		
Net movement in funds	<u>(14,336)</u>	<u>(14,336)</u>
Reconciliation of funds:		
Total funds brought forward	22,745	22,745
Total funds carried forward	<u>8,409</u>	<u>8,409</u>

4 Income from donations and legacies

Unrestricted	Total 2018	Total 2017
£	£	£
10,873	10,873	5,989
<u>10,873</u>	<u>10,873</u>	<u>5,989</u>

5 Income from other trading activities

Unrestricted	Total 2018	Total 2017
£	£	£
63,536	63,536	34,991
<u>63,536</u>	<u>63,536</u>	<u>34,991</u>

6 Other income

	Total 2018	Total 2017
	£	£
	-	11
	<u>-</u>	<u>11</u>

7 Expenditure on charitable activities

	Unrestricted	Total 2018	Total 2017
	£	£	£
<i>Expenditure on charitable activities</i>			
	644	644	829
<i>Governance costs</i>			
	<u>644</u>	<u>644</u>	<u>829</u>

8 Other expenditure

	Unrestricted	Total 2018	Total 2017
	£	£	£
Other interest payable	72	72	-
Employee costs	30,995	30,995	2,512
Motor and travel costs	5,498	5,498	6,885
Premises costs	33,285	33,285	12,490
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	5,480	5,480	915
General administrative costs	3,936	3,936	5,386
Legal and professional costs	-	-	26,310
	<u>79,266</u>	<u>79,266</u>	<u>54,498</u>

9 Net expenditure before transfers

	2018	2017
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	5,480	915

10 Staff costs

Salaries and wages	30,995	2,512
	<u>30,995</u>	<u>2,512</u>

No employee received emoluments in excess of £60,000.

11 Tangible fixed assets

	£	£
Cost or revaluation		
At 1 July 2017	9,750	9,750
Additions	13,500	13,500
Disposals	(9,750)	(9,750)
At 30 June 2018	<u>13,500</u>	<u>13,500</u>
Depreciation and impairment		
At 1 July 2017	915	915
Depreciation charge for the year	5,480	5,480
Disposals	(6,025)	(6,025)
At 30 June 2018	<u>370</u>	<u>370</u>
Net book values		
At 30 June 2018	<u>13,130</u>	<u>13,130</u>
At 30 June 2017	<u>8,835</u>	<u>8,835</u>

12 Debtors

	2018 £	2017 £
Other debtors	-	1,400
	<u>-</u>	<u>1,400</u>

13 Creditors:

amounts falling due within one year

	2018 £	2017 £
Obligations under finance lease and hire purchase contracts	12,528	2,750
Other taxes and social security	4,054	202
Accruals and deferred income	340	340
	<u>16,922</u>	<u>3,292</u>

14 Movement in funds

	At 1 July 2017	Incoming resources (including other gains/losses) £	Resources expended £	At 30 June 2018 £
Restricted funds:				
Unrestricted funds:				
General funds	8,409	74,409	(79,910)	2,908
Revaluation Reserves:				
Total funds	<u>8,409</u>	<u>74,409</u>	<u>(79,910)</u>	<u>2,908</u>

15 Analysis of net assets between funds

	Unrestricted funds	Total
	£	£
Fixed assets	13,130	13,130
Net current assets	(10,222)	(10,222)
	<u>2,908</u>	<u>2,908</u>

16 Related party disclosures

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

Emmaus Bradford
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 30 June 2018

	Unrestricted funds 2018 £	Total funds 2018 £	Total funds 2017 £
Income and endowments from:			
Donations and legacies	10,873	10,873	5,989
	<u>10,873</u>	<u>10,873</u>	<u>5,989</u>
Other trading activities	63,536	63,536	34,991
	<u>63,536</u>	<u>63,536</u>	<u>34,991</u>
Other	-	-	11
	<u>-</u>	<u>-</u>	<u>11</u>
Total income and endowments	74,409	74,409	40,991
Expenditure on:			
Charitable activities	644	644	829
	<u>644</u>	<u>644</u>	<u>829</u>
Total of expenditure on charitable activities	644	644	829
Other expenditure			
Other interest payable	72	72	-
	<u>72</u>	<u>72</u>	<u>-</u>
Employee costs			
Salaries/wages	30,995	30,995	2,512
	<u>30,995</u>	<u>30,995</u>	<u>2,512</u>
Motor and travel costs			
Vehicles - General costs	4,761	4,761	6,673
Travel and subsistence	737	737	212
	<u>5,498</u>	<u>5,498</u>	<u>6,885</u>
Premises costs			
Rent	22,660	22,660	8,600
Rates	3,622	3,622	2,151
Light, heat and power	4,731	4,731	1,337
Premises cleaning	-	-	40
Premises repairs and maintenance	2,272	2,272	362
	<u>33,285</u>	<u>33,285</u>	<u>12,490</u>
General administrative costs, including depreciation and amortisation			
Depreciation of	5,480	5,480	915

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

Bank charges	811	811	923
General insurances	168	168	2,192
Postage and couriers	111	111	235
Software, IT support and related costs	12	12	-
Sundry expenses	2,418	2,418	1,690
Telephone, fax and broadband	416	416	346
	<u>9,416</u>	<u>9,416</u>	<u>6,301</u>
Legal and professional costs			
Consultancy fees	-	-	22,615
Other legal and professional costs	-	-	3,695
	<u>-</u>	<u>-</u>	<u>26,310</u>
Total of expenditure of other costs	<u>79,266</u>	<u>79,266</u>	<u>54,498</u>
Total expenditure	79,910	79,910	55,327
Net gains on investments	-	-	-
	<u>(5,501)</u>	<u>(5,501)</u>	<u>(14,336)</u>
Net expenditure			
Net expenditure before other gains/(losses)	<u>(5,501)</u>	<u>(5,501)</u>	<u>(14,336)</u>
Other Gains	-	-	-
Net movement in funds	<u>(5,501)</u>	<u>(5,501)</u>	<u>(14,336)</u>