

EMMAUS SALFORD

**Report of the Trustees and Directors and
Financial Statements
For the Year Ended 30 June 2020**

Company No 6616666

Charity Number 1128162

EMMAUS SALFORD

TRUSTEES' AND DIRECTORS' ANNUAL REPORT

YEAR ENDED 30 JUNE 2020

The Trustees, who are also the Directors, of Emmaus Salford have pleasure in presenting their report and the financial statements of the charity for the period from 1 July 2019 to 30 June 2020.

OBJECTIVES AND ACTIVITIES

Emmaus' objective is to offer homeless or socially excluded people a place to be safe and secure where they can have a home, work, companionship and opportunities for personal development. Everyone is accepted for who they are now, not judged on what they might have been. Emmaus Salford is a working community and everyone living in the community signs off benefit (other than Housing Benefit) to work to the best of their ability in and for the community and its reuse and recycling enterprises. The community aims to support itself through its social enterprises.

The community is based at Emmaus House, Salford, which was officially opened by Emmaus UK's patron, Terry Waite, in May 2015. Emmaus House can provide a home for up to 24 companions.

The community operates three shops which generate income from the sale of donated furniture and other recycled goods. Re-use and recycling is at the heart of Emmaus activities.

We also manage Lucie's Pantry, a social supermarket which provides food and other essential items at affordable prices for local residents affected by illness, unemployment or reduced income.

During 2019/20 we began to provide a School Uniform Hub. The scheme was created in partnership with the Guinness Housing Trust, Sal's Shoes, local schools and supported by Citizens Advice. The Hub provides clothing for local children from low income families. The Guinness Trust will pay the costs for the first two years of the project.

We have on site at Emmaus House four accommodation "pods" provided by Salford City Council. Three of these are used for emergency overnight accommodation as part of the Greater Manchester "A Bed Every Night" (ABEN) programme to keep as many people as possible off the streets during the viral pandemic. The fourth is used as a quarantine place for new companions who are to join the community.

ACHIEVEMENTS AND PERFORMANCE

During the year, the community provided work and accommodation for an average of 20 companions at any one time.

Three shops were operational – at Emmaus House, Pendleton, at Partington Lane, Swinton, and at Seaford Road, Salford. The shops were forced to close in March 2020 by the pandemic. The shop at Emmaus House re-opened after the first lockdown and again after the second lockdown. The shop at Seaford Road has been re-furbished and has re-opened after the second lockdown. The shop at Partington Lane remains closed at present awaiting repairs and refurbishment.

Lucie's Pantry is based at Emmaus House and remained open during the pandemic. The trustees of the Edward Holt Trust have kindly funded the costs of a full-time manager for the Pantry for three years commencing in May 2018.

We rent one warehouse which provides storage space for donated goods, and have generously been given the use of a second larger warehouse by Peel Holdings. To mitigate the effects of the pandemic, Peel Holdings also waived the rent for the first warehouse for 6 months, for which the charity is very grateful.

FINANCIAL REVIEW

The financial statements for the period from 1st July 2019 to 30th June 2020 show a surplus of £28,279, compared with a deficit of £37,000 in the previous year.

Sales of donated goods decreased by 28% mainly as a result of the closure of the three shops from April to June. However, this was more than compensated for by the receipt of many generous donations given in recognition of the effects of the pandemic. The Trustees wish to record their gratitude for all grants and donations received.

Costs were marginally lower than the previous year. There were some savings as result of reduced activity during the period of lockdown, but some additional costs arising from the purchase of protective equipment and other essential measures taken in response to the pandemic.

RESERVES POLICY

The Trustees consider that Emmaus Salford should hold sufficient reserves to guard against the following risks:

- a reduction in income from either trading activities or Housing Benefit
- unexpected costs, for example urgent property repairs.

The charity's reserves will help to ensure that we can continue to provide accommodation and work for our beneficiaries.

The Trustees currently consider the appropriate level of reserves to be in a range between £60,000 and £85,000. As at 30 June 2020, free reserves (unrestricted income funds less fixed assets) amounted to £76,496.

Restricted funds amounted to £82,534. These include generous grants from the Edward Holt Trust for the salary of the manager of Lucie's Pantry, and from Nationwide Building Society's Community Grants Fund for the salary of a Key Worker.

The balance sheet also shows other assets, including in particular the sums spent on the conversion of Emmaus House. These assets are required for the ongoing operation of the charity and are not available for other purposes.

STRUCTURE, GOVERNANCE & MANAGEMENT

The charity is a company limited by guarantee incorporated on 11th June 2008. The governing document is the company's Memorandum and Articles of Association. Charitable status was obtained on 19th February 2009.

Emmaus Salford is a member of: the Emmaus NW Partnership, Emmaus UK, Emmaus Europe, Emmaus International and Salford CVS.

The Trustees, who are also the directors for the purposes of company law, are identified as people of integrity and are appointed for their specific skills. They are considered from recommendations made by or to Board members. Vacancies are publicly advertised.

The Trustees meet monthly to consider the work of the charity and are also involved in the wider Emmaus movement.

RECRUITMENT AND INDUCTION OF TRUSTEES

Upon appointment, new Trustees are welcomed by the Chair of Trustees and the Community Director and invited to meet companions at Emmaus House. An experienced Trustee acts as mentor to each new Trustee for a period of time, and access is provided to EmmausNet, the national support network for the Emmaus Federation. Ongoing training is available from Salford Council for Voluntary Services.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity Name: Emmaus Salford

Charity Registration Number: 1128162

Company Registration Number: 6616666

Registered and Principal Office: Emmaus House, 101 Fitzwarren Street, Salford M6 5RQ.

THE TRUSTEES

Mr Ian Cottam – appointed 14 September 2020

Mrs Janet Davies

Mrs Hilary Dunn – Chair

Mrs Lisa Featherstone – appointed 12 August 2019, resigned 10 February 2020

Dr Alex Fenton – appointed 14 September 2020

Dr Marie Griffiths – appointed 14 September 2020

Mrs Pauline Lewis

Mr David McGovern – appointed 12 October 2020

Mr Gary Monaghan – appointed 9 September 2019

Ms Erin Portsmouth

Mr Donald Simpson – resigned 31 December 2020

Mrs Julia Spencer – resigned 14 October 2019

Mrs Faith Staniforth – resigned 10 February 2020

Secretary

Mr Donald Simpson – resigned 31 December 2020

Mr David McGovern – appointed 1 January 2021

RESPONSIBILITIES OF THE DIRECTORS/TRUSTEES

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations. The Trustees are also responsible for preparing the financial statements in accordance with United Kingdom Accounting Standards (UK Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources for that period.

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

- select suitable accounting policies and then apply them consistently

- make judgements and estimates that are reasonable and prudent

state whether applicable accounting standards 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 charity will continue to operate.

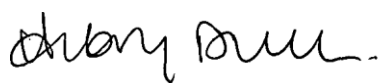
In their assessment of going concern the Trustees have considered the current and developing impact on the charity of the COVID 19 virus. As stated previously, the loss of income arising from the closure of the charity's shops has been more than compensated for by an increase in the amount of donations and grants. Therefore, there has not been an adverse impact on the charity's finances, and the Trustees do not foresee the pandemic having a significant adverse impact.

Having regard to the above, the Trustees believe it appropriate to adopt the going concern basis of accounting in preparing the financial statements.

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

The trustees confirm that they have complied with the duty to have due regard to the Charity Commission's guidance on public benefit, as evidenced by the achievements set out in this report.

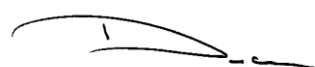
Signed on behalf of the trustees



Hilary Dunn

Chair

Date: 8th February 2021



David McGovern

Company Secretary

EMMAUS SALFORD

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)

For the year ended 30 June 2020

	Notes	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
		2020	2020	2020	2019
		£	£	£	£
INCOME FROM:					
Grants and donations	3	68,025	103,826	171,851	72,859
Charitable activities	4	279,398	0	279,398	325,973
Investments		601	0	601	547
Other		6,077		6,077	2,705
TOTAL		354,101	103,826	457,927	402,084
EXPENDITURE ON:					
Charitable activities	5	382,079	47,569	429,648	439,084
TOTAL		382,079	47,569	429,648	439,084
NET INCOMING /OUTGOING					
RESOURCES		(27,978)	56,257	28,279	(37,000)
Total funds brought forward		170,101	26,277	196,378	233,378
TOTAL FUNDS CARRIED					
FORWARD		142,123	82,534	224,657	196,378

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

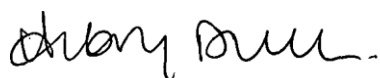
EMMAUS SALFORD
(Company Number 6616666)
BALANCE SHEET
As at 30 June 2020

	Notes	2020 £	2019 £
FIXED ASSETS	8	<u>65,627</u>	<u>101,679</u>
CURRENT ASSETS			
Debtors and prepayments	9	24,316	38,913
Cash at bank and in hand		<u>229,978</u>	<u>132,617</u>
		254,294	171,530
CREDITORS: Amounts falling due within one year	10	<u>80,764</u>	<u>60,831</u>
NET CURRENT ASSETS		<u>173,530</u>	<u>110,699</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		239,157	212,378
CREDITORS: Amounts falling due after more than one year	11	<u>(14,500)</u>	<u>(16,000)</u>
NET ASSETS		<u>224,657</u>	<u>196,378</u>
FUNDS			
Unrestricted income funds		142,123	170,101
Restricted income funds	12	<u>82,534</u>	<u>26,277</u>
TOTAL FUNDS		<u>224,657</u>	<u>196,378</u>

For the year ending 30 June 2020 the company was entitled to exemption under Section 477 of the Companies Act 2006 relating to small companies. No members have required the company to obtain an audit of the accounts for the year ending 30 June 2020 in accordance with Section 476 of the Companies Act 2006. The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts. The accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime. The accounts have been subject to independent examination.

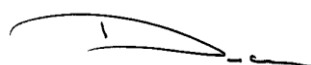
Signed on behalf of the Directors/Trustees

Hilary Dunn



Chair

David McGovern



Company Secretary

Date: 8th February 2021

EMMAUS SALFORD
CASH FLOW STATEMENT
For the year ended 30 June 2020

	2020		2019	
	£	£	£	£
Cash flow from operating activities: <i>Net cash provided by operating activities</i>		96,760		378
Cash flows from investing activities:				
Interest from investments	601		547	
Purchase of fixed assets	0		(2,920)	
<i>Net cash provided by (used in) investing activities</i>	<hr/>	601	<hr/>	(2,373)
Cash flows from financing activities:				
Repayments of borrowing	0		(1,500)	
<i>Net cash provided by (used in) financing activities</i>	<hr/>	0	<hr/>	(1,500)
<i>Change in cash and cash equivalents in the year</i>		<hr/>		<hr/>
		97,361		(3,495)
Cash and cash equivalents at the beginning of the year		132,617		136,112
Cash and cash equivalents at the end of the year		<hr/>		<hr/>
		229,978		132,617
<i>Net income for the year as per the statement of financial activities</i>		<hr/>		<hr/>
		28,279		(37,000)
Adjustments for:				
Depreciation charges	36,052		36,053	
Investment income	(601)		(547)	
(Increase)/decrease in debtors	14,597		(7,120)	
Increase in creditors	18,433	68,481	8,992	37,378
Net Cash provided by operating activities		<hr/>		<hr/>
		96,760		378

The notes on pages 8 to 17 form part of these financial statements.

EMMAUS SALFORD

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 June 2020

1. GENERAL INFORMATION

Emmaus Salford is a charitable company limited by guarantee, registered in England and Wales. Its registered office is Emmaus House, 101 Fitzwarren Street, Salford, M6 5RQ.

The charity provides accommodation and support for previously homeless persons in Salford.

The Trustees consider the charity to be a public benefit entity.

1. ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP), 'Accounting and Reporting by Charities' published in 2015, the Companies Act 2006 and Financial Reporting Standard 102 (FRS 102).

Going concern

In the opinion of the Trustees the charity has sufficient resources to be able to meet its obligations as and when they fall due and accordingly the accounts have been prepared on a going-concern basis. In their assessment of going concern the Trustees have considered the current and developing impact on the charity of the COVID 19 virus.

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in further of the general objectives of the charity.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors. The use of each restricted fund is set out in the notes to the financial statements.

Incoming resources

All incoming resources are included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

Donations and gifts are included in full in the Statement of Financial Activities when received.

Grants are recognised when the charity becomes unconditionally entitled to the grant.

No value is placed on donated goods until the goods are sold.

EMMAUS SALFORD
NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 June 2020

2. ACCOUNTING POLICIES (continued)

Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred and has been allocated to the relevant activity. Where costs cannot be directly attributed to a particular activity they have been allocated on a basis consistent with the use of the resources.

Expenditure includes any VAT that cannot be fully recovered and is reported as part of the expenditure to which it relates.

Fixed assets

Fixed assets are stated in the balance sheet at cost less depreciation.

Leasehold property is depreciated over the remaining life of the lease.

Other fixed assets are depreciated at a rate of 20 per cent per annum on cost

Debtors

Short term debtors are measured at transaction price, less any impairment.

Cash

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours.

Creditors

Short term creditors are measured at the transaction price. Other financial liabilities are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

Financial instruments

The charity only has financial instruments 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.

EMMAUS SALFORD

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 June 2020

2. ACCOUNTING POLICIES (continued)

Judgements in applying accounting policies and key sources of estimation uncertainty

The charity makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are addressed below.

Useful economic lives of tangible assets

The annual depreciation charge for tangible assets is sensitive to changes in the estimated useful economic lives and residual values of the assets. The useful economic lives and residual values are re-assessed annually. They are amended when necessary to reflect current estimates, based on technological advancement, future investments, economic utilisation and the physical condition of the assets.

Impairment of debtors

The company makes an estimate of the recoverable value of debtors.

When assessing impairment of debtors, management considers factors including the current credit rating of the debtor, the ageing profile of debtors and historical experience. See note 9 for the net carrying amount of the debtors.

3. VOLUNTARY INCOME

	Unrestricted	Restricted	Total	Total
	Funds	Funds	Funds	Funds
	2020	2020	2020	2019
	£	£	£	£
Grants	43,382	101,838	145,220	48,010
Donations	24,643	1,988	26,631	24,849
Total	68,025	103,826	171,851	72,859

EMMAUS SALFORD
NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 June 2020

4. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted	Restricted	Total	Total
	Funds	Funds	Funds	Funds
	2020	2020	2020	2019
	£	£	£	£
Sale of donated goods and house clearances	127,424	0	127,424	176,276
Housing benefit and rents	151,974	0	151,974	148,497
Student placement fees	0	0	0	1,200
Total	279,398	0	279,398	325,973

5. EXPENDITURE ON CHARITABLE ACTIVITIES

	Direct	Support	Total	Total
	costs	costs	Costs	costs
	2020	2020	2020	2019
	£	£	£	£
Costs of selling donated goods	125,101	483	125,584	134,256
Provision of accommodation and support	270,594	1,044	271,638	269,654
Social supermarket	32,301	125	32,426	35,174
Total	427,996	1,652	429,648	439,084

EMMAUS SALFORD

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 June 2020

6. DIRECT COSTS

	2020	2019
	£	£
<u>Costs of selling donated goods:</u>		
Rent	27,831	31,242
Salaries	0	13,863
Business rates	1,709	3,223
Shop supplies and equipment	6,088	4,233
Repairs and renewals	10,778	12,438
Telephone	2,682	3,590
Light, heat, water and waste disposal	25,970	18,090
Insurance	2,474	2,374
Advertising and public relations	2,500	3,299
Vehicles	31,031	31,106
Skip Hire	4,140	2,271
Health and safety including Covid 19 precautions	915	0
Depreciation	6,075	6,075
Sundries	2,908	2,014
Total	125,101	133,818

Costs of providing accommodation and work for previously homeless persons:

Salaries	92,499	100,298
Companion costs	80,207	82,803
Provision of emergency accommodation	2,114	4,206
Recruitment, training and travel	1,152	847
Telephone	5,340	2,173
Insurance	4,033	3,726
Light, heat, water and waste disposal	31,062	22,376
Repairs and renewals	21,255	12,818
Council tax	3,135	4,730
Professional fees	1,321	1,306
Equipment and IT	7,168	6,406
Advertising and promotion	170	2,463
Depreciation	17,852	17,852
Sundries	3,286	6,769
Total	270,594	268,773

Social supermarket:

Salaries	17,410	19,921
Stock	9,308	10,546
Equipment and supplies	347	103
Repairs and renewals	1,033	1,928
Light, heat, water, waste disposal and telephone	1,722	1,512
Insurance	196	181
Health and safety including Covid 19 precautions	1,417	0
Depreciation	868	868
Total	32,301	35,059

EMMAUS SALFORD
NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 June 2020

7. SUPPORT COSTS

	2020	2019
	£	£
Trustee indemnity insurance	357	314
Loan interest	52	120
Independent examination	<u>1,243</u>	<u>1,000</u>
	<u>1,652</u>	<u>1,434</u>

8. TANGIBLE FIXED ASSETS

	Leasehold Alterations	Vehicles	Computer Equipment	Total
	£	£	£	£
Cost				
At 1 July 2019	196,481	53,372	3,252	253,105
Additions				
Disposals			(332)	(332)
At 30 June 2020	196,481	53,372	2,920	252,773
Depreciation				
At 1 July 2019	122,099	28,411	916	151,426
Charge for the year	24,795	10,673	584	36,052
Disposals			(332)	(332)
At 30 June 2020	146,894	39,084	1,168	187,146
Net book value				
At 1 July 2019	74,382	24,961	2,336	101,679
At 30 June 2020	49,587	14,288	1,752	65,627

9. DEBTORS

	2020	2019
	£	£
Debtors	16,120	26,318
Prepayments	<u>8,196</u>	<u>12,595</u>
	<u>24,316</u>	<u>38,913</u>

EMMAUS SALFORD
NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 June 2020

10. CREDITORS: Amounts falling due within one year

	2020	2019
	£	£
Creditors	18,566	16,360
Accruals	59,198	42,971
Loan from Emmaus UK	<u>3,000</u>	<u>1,500</u>
	<u>80,764</u>	<u>60,831</u>

Accruals include a sum of £51,823 in respect of rent and insurance for three years for one of the charity's shops. This sum is payable under the terms of the lease, but to date the landlord has made no demand for payment.

11. CREDITORS: Amounts falling due after more than one year

	2020	2019
	£	£
Loans from Emmaus UK		
repayable between 2 and 5 years	13,000	13,000
repayable after 5 years	<u>1,500</u>	<u>3,000</u>
	<u>14,500</u>	<u>16,000</u>

In 2013/14 Emmaus UK made a loan of £30,000 to Emmaus Salford. £23,000 of this loan was repaid early in 2014/15. The balance of £7,000 is repayable in 2022/23 and 2023/24. This loan is interest free.

In 2015/16 Emmaus UK made a loan of £15,000 to Emmaus Salford. This loan is repayable in equal instalments over 10 years. The fourth instalment was due to be repaid on 30th June 2020, but was not repaid due to the pandemic. This loan carries interest at the rate of 1% per annum.

EMMAUS SALFORD
NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 June 2020

12. RESTRICTED FUNDS

	Brought forward	Incoming Resources	Resources Expended	Carried Forward
Restricted Income Funds:				
RBS Charitable Trust, Pendleton Together Co-operative and Lush Charity Pot	1,859	0	956	903
Booth's Charities	0	250	250	0
Booth's Charities	2,760	0	2,590	170
Emmaus UK	998	0	613	385
Edward Holt Trust	20,160	22,000	19,160	23,000
Nationwide Building Society via Community Foundations	0	50,000	13,295	36,705
Martin Lewis, High Sherriffs Office, Salford CVS, Neighbourly, ESF, Manchester Guardian Society, Duchy of Lancaster	0	18,200	6,367	11,833
JP Lightfoot, Irwell Valley, Croftons Solicitors, Tony Dixon,	0	1,739	1,739	0
Mayor of Greater Manchester. Salford CVS, Neighbourly, Tesco, Emmaus UK	0	8,637	485	8,152
Tesco	0	3,000	2,114	886
Bauer Radio	500	0	0	500
Total - Restricted income funds	26,277	103,826	47,569	82,534

Purpose of restricted funds:

RBS Charitable Trust, Pendleton Together Co-operative and Lush Charity Pot: for a greenhouse, gardening equipment and work to the garden area of Emmaus House

Booth's Charities: for Christmas festivities

Booth's Charities: for mattresses for Companions rooms

Emmaus UK: for Companion training

Edward Holt Trust: for costs of employing a full-time manager for the social supermarket

Nationwide Building Society via Community Foundations: for the costs of employing a key worker

EMMAUS SALFORD

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 June 2020

12. RESTRICTED FUNDS (continued)

Martin Lewis, High Sherriffs Office, Salford CVS, Neighbourly, ESF, Manchester Guardian Society, Duchy of Lancaster: to assist the social supermarket in responding to Covid 19

JP Lightfoot, Irwell Valley, Croftons Solicitors, Tony Dixon: for the social supermarket

Mayor of Greater Manchester, Salford CVS, Neighbourly, Tesco, Emmaus UK: to assist the community in responding to Covid 19

Tesco: for emergency accommodation

Bauer Radio: for a community fridge.

13. SUMMARY OF FUNDS

	2020				
	Brought Forward 1.7.19	Incoming Resources	Resources Expended	Transfers between funds	Carried Forward 30.6.20
	£	£	£	£	£
Unrestricted funds	170,101	354,101	382,079	0	142,123
Restricted income funds	26,277	103,826	47,569	0	82,534
Total funds	196,378	457,927	429,648	0	224,657

	2019				
	Brought Forward 1.7.18	Incoming Resources	Resources Expended	Transfers between funds	Carried Forward 30.6.19
	£	£	£	£	£
Unrestricted funds	221,972	356,241	408,112	0	170,101
Restricted income funds	11,406	45,843	30,972	0	26,277
Total funds	233,378	402,084	439,084	-	196,378

EMMAUS SALFORD
NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 June 2020

13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	2020		
	Unrestricted	Restricted	Total
	funds	funds	funds
	£	£	£
Tangible fixed assets	65,627	0	65,627
Current assets	171,760	82,534	254,294
Current liabilities	(80,764)	0	(80,764)
Long term liabilities	(14,500)	0	(14,500)
Total	142,123	82,534	224,657

	2019		
	Unrestricted	Restricted	Total
	funds	funds	funds
	£	£	£
Tangible fixed assets	101,679	0	101,679
Current assets	145,253	26,277	171,530
Current liabilities	(60,831)	0	(60,831)
Long term liabilities	(16,000)	0	(16,000)
Total	170,101	26,277	196,378

15. EMPLOYEES AND TRUSTEES

The average number of employees during 2019/20 was 5 (2018/19 – 6). No employee received remuneration amounting to more than £40,000 in either 2019/20 or the previous year. Amounts paid to key management personnel totalled £38,008 (2018/19 - £63,969).

No Trustee claimed or was paid any remuneration during the year. No trustee claimed or was paid any expenses (2018/19 – one Trustee claimed travelling expenses of £78).

16. CONTINGENT LIABILITY

In 2012/13 the charity received a grant of £30,000 from Emmaus UK. The grant is repayable in full if the charity should cease to be a member of the Emmaus Federation in the UK.

EMMAUS SALFORD
NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 June 2020

17. RELATED PARTY TRANSACTIONS

There were no related party transactions during the year.

18. OPERATING LEASES

	2020	2019
Amounts payable:	£	£
Within 1 year	28,265	27,644
Between 2 and 5 years	39,776	10,341

19. COMPANY LIMITED BY GUARANTEE

The charity is a company limited by guarantee having no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

20. ANALYSIS OF CHANGES IN DEBT

	As at 1 July 2019	Cashflows	As at 30 June 2020
	£	£	£
Cash at bank and in hand	132,617	97,361	229,978
Loans from Emmaus UK	(17,500)	0	(17,500)
Total	115,117	97,361	212,478

21. PRIOR YEAR STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total Funds
	2019	2019	2019
	£	£	£
INCOME FROM:			
Donations and legacies	27,016	45,843	72,859
Charitable activities	325,973	0	325,973
Investments	547	0	547
Other	2,705	0	2,705
TOTAL	356,241	45,843	402,084
EXPENDITURE ON:			
Charitable activities	408,112	30,972	439,084
TOTAL	408,112	30,972	439,084
NET INCOMING RESOURCES			
	(51,871)	14,871	(37,000)
Total funds brought forward	221,972	11,406	233,378
TOTAL FUNDS CARRIED FORWARD	170,101	26,277	196,378

Independent examiner's report to the trustees of Emmaus Salford

I report to the charity trustees on my examination of the accounts of the company for the year ended 30 June 2020, which are set out on pages 6 to 20.

This report is made solely to the charitable company's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and the charitable company's trustees as a body in accordance with section 154 of the Charities Act 2011. My independent examiner's 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 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 charitable company, the charitable company's members as a body and the charitable company's trustees as a body for my independent examiner's work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the charity's trustees of the Company (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 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 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.

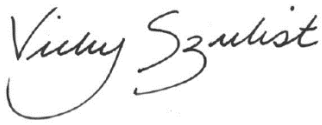
Independent examiner's statement

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 Institute of Chartered Accountants in 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:

- ☐ accounting records were not kept in respect of the Company as required by 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 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
- ☐ 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.

A handwritten signature in black ink, reading "Vicky Szulist". The signature is written in a cursive style with a large, looping 'V' and a stylized 'S'.

Vicky Szulist, ACA

Crowe U.K. LLP
The Lexicon
Mount Street
Manchester
M2 5NT

Date: 4th March 2021