

Emmaus Bradford

Charity No. 1142210

Company No. 07611104

Trustees' Report and Unaudited Accounts

30 June 2021

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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 2021.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 07611104

Charity No. 1142210

Principal Office

Unit 12
Accent Business Centre
Barkerend Road
Bradford
BD3 9BD
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
S.E.A. Dixon
D.S. Hall
S.K. Rafiq
A.S. Treasure

Key Management Personnel

KMP Name 1

Chair

Mrs Rachel Louise DeLuca

Treasurer

Ms Janet Margaret Andrew

Accountants

Pro Active Accounting
Forester Building
29-35 St Nicholas Place
Leicester
LE1 4LD

OBJECTIVES AND ACTIVITIES

The Charity's objects are specifically restricted to the alleviation and relief of poverty, hardship and distress arising therefrom, in conformance with the principles of the Emmaus Movement as published from time to time by Emmaus UK, to those in need without distinction by:

- the provision of accommodation, or assistance in such provision, for homeless people in the Bradford area and such other places as may seem appropriate from time to time.
- the rehabilitation of the beneficiaries as appropriate and the provision of education, training (including, without limitation, employment training) and work opportunities and satisfaction for the beneficiaries with the purpose of developing their skills to enable them to gain employment in the future and thereby develop a sense of self-worth and dignity through having a self-supporting life.
- the support of the work of other Emmaus Communities and Emmaus Groups or other agencies in the relief of poverty and homelessness whether in the United Kingdom or elsewhere in the world and in particular (without limitation) by the exchange of resources, information and expertise with other Emmaus Movement projects worldwide.

The company was operating one charity shop on Cross Lane during this period, and opened a new city centre store on Sunbridge Road, Bradford in April 2021 with no rent required until October 2021, and preferential terms from October 21. The increased awareness of a city centre location has enabled Emmaus Bradford to increase turnover, engage more volunteers, and attract more public support for our future plans.

In addition to the two charity shops, Emmaus Bradford leases a commercial unit for storage of donated items. Emmaus Bradford also trades online through ebay and other online sales platforms. Trading during the year was affected by the global pandemic, but the charity has received support from grants and government furlough scheme and recovered well as trading resumed. The Cross Lane shop and all Emmaus Bradford services closed down during lockdowns – effectively reducing trading to 6 months of this financial year. However the opening of the new shop on Sunbridge Road has introduced a healthy new income stream to Emmaus Bradford, work has taken place to increase online sales, and the charity received rates relief, grant funding, and furlough income to support it through this period.

Emmaus Bradford's recovery from lockdowns has been swift and effective, exceeding pre-COVID trading levels quickly, and attracting high levels of goods donations, and increased cash donations and gift aid. The addition of software to record sales, services and gift aid donations has enabled the charity to operate more efficiently and with more agility to market changes that effect the finances.

The Trustees continue to raise awareness of Emmaus Bradford's plans, in the city and surrounding areas. A strong relationship exists with Accent Housing Association, which provides their tenants with vouchers for spending at the Charity Shop. New relationships with Hope Housing have been established, and awareness of the organisation with third sector organisations who purchase goods for their clients has increased.

The main target of the company is the acquisition of suitable accommodation to address homelessness. In 2020/21 work was undertaken to attract funding for this scheme, and the charity placed unsuccessful offers on two properties. The goal to acquire a suitable property continues, with increased support from Emmaus UK, and support from an external fundraising consultant. A funding plan to buy a property and refurbish it for residential use has been established, bringing the charity closer to achieving its goal.

The trustees have had due regard to the guidance issued by the Charity Commission on public benefit. Trustees are involved in the operational aspects of managing the shops but to a lesser degree since the recruitment of a General Manager, and a transition is in progress enabling the trustees to begin take a more strategic role. The focus of the General Manager is to increase trading income and other income (e.g. fundraising), to purchase and refurbish a property, to establish a community providing accommodation and work for the homeless, and to establish new income streams through community café, events space, and other.

ACHIEVEMENTS AND PERFORMANCE

Between and after the Covid-19 lockdowns – the Cross Lane store and Sunbridge Road store have traded well, able to respond to the market need for affordable goods, and to respond to the increased appetite for second-hand goods, deliveries, collections, online purchasing. With the help of volunteers, the Charity continued to provide solidarity donations of furniture, appliances and household essentials to people in need during the lockdown. In total, Emmaus Bradford saved 7000 items from going to landfill during 20/21, which were sold second-hand or given to people in need.

The Covid-19 lockdown meant the closure of the charity shop. For the difficult times up till the re-opening of the shop the company benefited from grants from the local Council and from the Emmaus UK, a reduction in rental agreed with the landlord of the premises, and a one-year business rate holiday. The shop re-opened on 22nd June and sales were at a record level in that week. With the economic downturn ahead, it is expected that more and more people will be reliant on charity shop purchases.

Work to identify funding for the Cross Lane community café, and an events space at Sunbridge Road re-started in May 2021, as did efforts to secure a property to establish the Emmaus Bradford community. Significant progress has been made in the last two months of the financial year, with 4 potential properties optioned for purchase. Offers were placed on two buildings during this period but were unsuccessful due to the buoyant, post-lockdown market which is highly competitive and fast-moving. The lack of residential accommodation to fulfil the Emmaus mission has not prevented the charity from successfully supporting new volunteers referred through local mental health workers and wellbeing charities. Emmaus Bradford has been able to provide the chance to regain confidence, gain new skills and improve health and wellbeing. In June 2021, Emmaus Bradford successfully applied to the Government KickStart Scheme, enabling a young person from Bradford to gain paid employment on a 6 month contract.

The company has recruited 1 new trustee during 30 June 2021 and a long-standing trustee has stepped down. It has attracted voluntary advisors with expertise in property development. This renewed support has enabled Emmaus Bradford to undertake professional building feasibility work on a pro bono basis assessing the viability of 4 properties, and enabling the charity to manage financial risk effectively.

Emmaus Bradford introduced a new EPOS system (Mikromarket) during the pandemic, which is enabling the charity to operate more efficiently with regard to delivering customer purchases and collecting furniture from the district. The investment in the new EPOS means Emmaus Bradford can measure the impact of our recycling work. In 6 months during the pandemic, the charity saved 7,000 items from landfill to recycle (sell or give) to local people.

The acquisition of the financial accounting package Xero has increased the efficiency and reliability of our financial reporting and we have continued to benefit from the advice and support of our accountants in implementing the new system

FINANCIAL REVIEW

Net income for the year was £25,055, an increase of 709% over the previous year, sourced £67,751 from trading income from the charity shops, £9,222 from donations, and £35,387 from grants. However, after the payment of premises costs, employee costs, financing costs for the van and other costs, there was £87,307 spent on charitable activities and a net income for the year of £25,055. Funds brought forward from June 2020 were £8,698 giving a total of £33,753 at year end to take forward.

The charity has drafted an official reserves policy which will be approved by the Trustees in the new financial year, with the intention of working towards three months reserves to cover staffing and operational costs, but in the interim reserving £10,000 in order to retain working capital to support the acquisition of a residential property and fulfil Emmaus Bradford's core mission.

PLANS FOR FUTURE PERIODS

In 2021/22 the charity aims to: In 2021/22 the charity aims to:

Purchase and refurbish residential accommodation for 15-25 homeless adults.

Establish a community café at Cross Lane

Establish an events space at Sunbridge Road

Introduce new revenue streams (from the above initiatives)

Increase revenue through the existing charity shops, online trading and other services e.g. house clearances, housing vouchers.

Increase awareness and engagement from customers, supporters, partners and donors.

Fundraise for a second van and driver to support increased trading.

Double the number of items saved from landfill to a minimum of 14,000 items. Establish an Emmaus Community, providing accommodation and work for the homeless

The trustees are confident that Emmaus Bradford is growing and developing well and in a strong position to achieve the core aims of the charity.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Emmaus Bradford is a company limited by guarantee and it is governed by its Articles of Association. It is constituted as a branch of Emmaus UK Registered Charity No 1064470 and is bound by the Emmaus UK Constitution and its Membership Agreement.

Trustees are selected on the basis of their skills and expertise as well as their dedication to the charitable objects.

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

22 September 2021

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 2021 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

22 September 2021

Emmaus Bradford
Statement of Financial Activities
for the year ended 30 June 2021

		Unrestricte d funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
	Notes				
Income and endowments from:					
Donations and legacies	4	9,222	-	9,222	30,522
Charitable activities	5	24,347	11,040	35,387	-
Other trading activities	6	67,751	-	67,751	49,544
Other	7	2	-	2	4
Total		101,322	11,040	112,362	80,070
Expenditure on:					
Charitable activities	8	700	-	700	682
Other	9	84,734	1,873	86,607	76,291
Total		85,434	1,873	87,307	76,973
Net gains on investments		-	-	-	-
Net income	10	15,888	9,167	25,055	3,097
Transfers between funds		-	-	-	-
Net income before other gains/(losses)		15,888	9,167	25,055	3,097
Other gains and losses					
Net movement in funds		15,888	9,167	25,055	3,097
Reconciliation of funds:					
Total funds brought forward		8,698	-	8,698	5,601
Total funds carried forward		24,586	9,167	33,753	8,698

Emmaus Bradford
Summary Income and Expenditure Account
for the year ended 30 June 2021

	2021 £	2020 £
Income	112,362	80,070
Gross income for the year	<u>112,362</u>	<u>80,070</u>
Expenditure	82,865	73,923
Interest payable	-	588
Depreciation and charges for impairment of fixed assets	4,442	2,462
Total expenditure for the year	<u>87,307</u>	<u>76,973</u>
Net income before tax for the year	25,055	3,097
Net income for the year	<u>25,055</u>	<u>3,097</u>

Emmaus Bradford

Balance Sheet

at 30 June 2021

Company No. 07611104	Notes	2021 £	2020 £
Fixed assets			
Tangible assets	12	13,328	8,507
		<u>13,328</u>	<u>8,507</u>
Current assets			
Debtors	13	25	-
Cash at bank and in hand		39,530	16,141
		<u>39,555</u>	<u>16,141</u>
Creditors: Amount falling due within one year	14	(19,130)	(15,950)
Net current assets		20,425	191
Total assets less current liabilities		<u>33,753</u>	<u>8,698</u>
Net assets excluding pension asset or liability		<u>33,753</u>	<u>8,698</u>
Total net assets		<u><u>33,753</u></u>	<u><u>8,698</u></u>
The funds of the charity			
Restricted funds	15		
Restricted income funds		9,167	-
		<u>9,167</u>	<u>-</u>
Unrestricted funds	15		
General funds		24,586	8,698
		<u>24,586</u>	<u>8,698</u>
Reserves	15		
Total funds		<u><u>33,753</u></u>	<u><u>8,698</u></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 2021 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 30 September 2021

And signed on its behalf by:

R.L. Deluca

Trustee

30 September 2021

Emmaus Bradford
Statement of Cash flows
for the year ended 30 June 2021

	2021 £	2020 £
Cash flows from operating activities		
Net income per Statement of Financial Activities	25,055	3,097
Adjustments for:		
Depreciation of property, plant and equipment	4,442	2,462
Dividends, interest and rents from investments	(2)	(4)
Increase in trade and other receivables	(25)	-
Increase in trade and other payables	3,180	6,319
Net cash provided by operating activities	<u>32,650</u>	<u>11,874</u>
Cash flows from investing activities		
Payments for property, plant and equipment	(9,263)	-
Dividends, interest and rents from investments	2	4
Net cash (used in)/from investing activities	<u>(9,261)</u>	<u>4</u>
Net cash used in financing activities	<u>-</u>	<u>(6,160)</u>
Net increase in cash and cash equivalents	23,389	5,718
Cash and cash equivalents at the beginning of the year	16,141	10,423
Cash and cash equivalents at the end of the year	<u>39,530</u>	<u>16,141</u>
Components of cash and cash equivalents		
Cash and bank balances	39,530	16,141
	<u>39,530</u>	<u>16,141</u>

for the year ended 30 June 2021

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.
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Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
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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.
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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.
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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.
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Volunteer help	The value of any volunteer help received is not included in the accounts.
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Investment income	This is included in the accounts when receivable.
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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.
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Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.
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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.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

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.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

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 2020 £	Total funds 2020 £
Income and endowments from:		
Donations and legacies	30,522	30,522
Other trading activities	49,544	49,544
Other	4	4
Total	<u>80,070</u>	<u>80,070</u>
Expenditure on:		
Charitable activities	682	682
Other	76,291	76,291
Total	<u>76,973</u>	<u>76,973</u>
Net income	<u>3,097</u>	<u>3,097</u>
Net income before other gains/(losses)	3,097	3,097
Other gains and losses:		
Net movement in funds	<u>3,097</u>	<u>3,097</u>
Reconciliation of funds:		
Total funds brought forward	5,601	5,601
Total funds carried forward	<u>8,698</u>	<u>8,698</u>

4 Income from donations and legacies

Unrestricted	Total 2021	Total 2020
£	£	£
9,222	9,222	30,522
<u>9,222</u>	<u>9,222</u>	<u>30,522</u>

5 Income from charitable activities

Unrestricted	Restricted	Total 2021	Total 2020
£	£	£	£
24,347	11,040	35,387	-
<u>24,347</u>	<u>11,040</u>	<u>35,387</u>	<u>-</u>

6 Income from other trading activities

Unrestricted	Total 2021	Total 2020
£	£	£
67,751	67,751	49,544
<u>67,751</u>	<u>67,751</u>	<u>49,544</u>

7 Other income

Unrestricted	Total 2021	Total 2020
£	£	£
2	2	4
<u>2</u>	<u>2</u>	<u>4</u>

8 Expenditure on charitable activities

	Unrestricted	Total 2021	Total 2020
	£	£	£
<i>Expenditure on charitable activities</i>	700	700	682
<i>Governance costs</i>	<u>700</u>	<u>700</u>	<u>682</u>

9 Other expenditure

	Unrestricted	Restricted	Total 2021	Total 2020
	£	£	£	£
Other interest payable	-	-	-	588
Employee costs	44,438	1,873	46,311	25,033
Motor and travel costs	4,696	-	4,696	6,729
Premises costs	24,920	-	24,920	33,998
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	4,442	-	4,442	2,462
General administrative costs	4,430	-	4,430	3,571
Legal and professional costs	1,808	-	1,808	3,910
	<u>84,734</u>	<u>1,873</u>	<u>86,607</u>	<u>76,291</u>

10 Net income before transfers

	2021	2020
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	4,442	2,462

11 Staff costs

Salaries and wages	44,098	25,033
Social security costs	1,289	-
Pension costs	749	-
	<u>46,136</u>	<u>25,033</u>

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

12 Tangible fixed assets

	£	£	£
Cost or revaluation			
At 1 July 2020	-	14,622	14,622
Additions	9,263	-	9,263
At 30 June 2021	<u>9,263</u>	<u>14,622</u>	<u>23,885</u>
Depreciation and impairment			
At 1 July 2020	-	6,115	6,115
Depreciation charge for the year	2,316	2,126	4,442
At 30 June 2021	<u>2,316</u>	<u>8,241</u>	<u>10,557</u>
Net book values			
At 30 June 2021	<u>6,947</u>	<u>6,381</u>	<u>13,328</u>
At 30 June 2020	<u>-</u>	<u>8,507</u>	<u>8,507</u>

13 Debtors

	2021	2020
	£	£
Prepayments and accrued income	25	-
	<u>25</u>	<u>-</u>

14 Creditors:
amounts falling due within one year

	2021 £	2020 £
Other taxes and social security	8,804	12,950
Other creditors	9,622	-
Accruals and deferred income	704	3,000
	<u>19,130</u>	<u>15,950</u>

15 Movement in funds

	At 1 July 2020	Incoming resources (including other gains/losses) £	Resources expended £	At 30 June 2021 £
Restricted funds:				
Restricted income funds:				
Emmaus UK	-	10,000	(833)	9,167
Emmaus UK 2	-	1,040	(1,040)	-
<i>Total</i>	<u>-</u>	<u>11,040</u>	<u>(1,873)</u>	<u>9,167</u>
Unrestricted funds:				
General funds	8,698	101,322	(85,434)	24,586
Revaluation Reserves:				
Total funds	<u>8,698</u>	<u>112,362</u>	<u>(87,307)</u>	<u>33,753</u>

Purposes and restrictions in relation to the funds:

Restricted funds:

Emmaus UK
Emmaus UK 2

16 Analysis of net assets between funds

	Unrestricted funds £	Total £
Fixed assets	13,328	13,328
Net current assets	20,425	20,425
	<u>33,753</u>	<u>33,753</u>

17 Reconciliation of net debt

	At 1 July 2020 £	Cash flows £	At 30 June 2021 £
Cash and cash equivalents	16,141	23,389	39,530
	<u>16,141</u>	<u>23,389</u>	<u>39,530</u>
Net debt	<u>16,141</u>	<u>23,389</u>	<u>39,530</u>

18 Commitments

Operating lease commitments

Annual commitments under non-cancellable operating leases are as follows:

	2021 Land and buildings £	2021 Other £	2020 Land and buildings £	2020 Other £
Operating leases with expiry date:				

Pension commitments

	2021 £	2020 £
The pension cost charge to the company amounted to:	<u>749</u>	<u>-</u>

19 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 2021

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income and endowments from:				
Donations and legacies	9,222	-	9,222	30,522
	<u>9,222</u>	<u>-</u>	<u>9,222</u>	<u>30,522</u>
Charitable activities	24,347	11,040	35,387	-
	<u>24,347</u>	<u>11,040</u>	<u>35,387</u>	<u>-</u>
Other trading activities	67,751	-	67,751	49,544
	<u>67,751</u>	<u>-</u>	<u>67,751</u>	<u>49,544</u>
Other	2	-	2	4
	<u>2</u>	<u>-</u>	<u>2</u>	<u>4</u>
Total income and endowments	101,322	11,040	112,362	80,070
Expenditure on:				
Charitable activities	700	-	700	682
	<u>700</u>	<u>-</u>	<u>700</u>	<u>682</u>
Total of expenditure on charitable activities	700	-	700	682
Other expenditure				
Other interest payable	-	-	-	588
	<u>-</u>	<u>-</u>	<u>-</u>	<u>588</u>
Employee costs				
Salaries/wages	42,225	1,873	44,098	25,033
Employer's NIC	1,289	-	1,289	-
Pension costs	749	-	749	-
Staff recruitment	175	-	175	-
	<u>44,438</u>	<u>1,873</u>	<u>46,311</u>	<u>25,033</u>
Motor and travel costs				
Vehicles - General costs	3,466	-	3,466	2,499
Travel and subsistence	1,230	-	1,230	4,230
	<u>4,696</u>	<u>-</u>	<u>4,696</u>	<u>6,729</u>
Premises costs				
Rent	10,400	-	10,400	26,616
Rates	3,685	-	3,685	2,179
Light, heat and power	5,424	-	5,424	4,894
Premises cleaning	1,308	-	1,308	-

Emmaus Bradford
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Premises repairs and maintenance	4,103	-	4,103	309
	<u>24,920</u>	<u>-</u>	<u>24,920</u>	<u>33,998</u>
General administrative costs, including depreciation and amortisation				
Depreciation of	4,442	-	4,442	2,462
Bank charges	869	-	869	823
General insurances	2,580	-	2,580	2,183
Postage and couriers	85	-	85	3
Software, IT support and related costs	45	-	45	-
Stationery and printing	17	-	17	-
Subscriptions	100	-	100	-
Sundry expenses	202	-	202	68
Telephone, fax and broadband	532	-	532	494
	<u>8,872</u>	<u>-</u>	<u>8,872</u>	<u>6,033</u>
Legal and professional costs				
Audit/Independent examination fees	455	-	455	3,500
Consultancy fees	525	-	525	-
Other legal and professional costs	828	-	828	410
	<u>1,808</u>	<u>-</u>	<u>1,808</u>	<u>3,910</u>
Total of expenditure of other costs	<u>84,734</u>	<u>1,873</u>	<u>86,607</u>	<u>76,291</u>
Total expenditure	85,434	1,873	87,307	76,973
Net gains on investments	-	-	-	-
	<u>15,888</u>	<u>9,167</u>	<u>25,055</u>	<u>3,097</u>
Net income				
Net income before other gains/(losses)	15,888	9,167	25,055	3,097
Other Gains	-	-	-	-
	<u>15,888</u>	<u>9,167</u>	<u>25,055</u>	<u>3,097</u>
Net movement in funds				
Reconciliation of funds:				
Total funds brought forward	8,698	-	8,698	5,601
Total funds carried forward	<u>24,586</u>	<u>9,167</u>	<u>33,753</u>	<u>8,698</u>