

REGISTERED COMPANY NUMBER: SC199214 (Scotland)
REGISTERED CHARITY NUMBER: SC029354

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 30 June 2022
for
Emmaus Glasgow

Stevenson & Kyles
Chartered Accountants
25 Sandyford Place
Glasgow
G3 7NG

Emmaus Glasgow

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Emmaus Glasgow

Chairman's Report for the Year Ended 30 June 2022

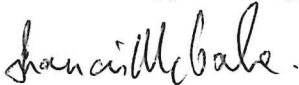
This has been another busy and challenging year for the companions, staff and volunteers of Emmaus Glasgow. The biggest challenge facing Emmaus continued to be the impact of Coronavirus, however the easing of restrictions in late 2021 suggests a return to relative normality.

With this return to normality, the retail shops continue to receive donations of furniture and other goods. Companions and staff have been working hard to maintain the standards achieved during our Revolve accreditation process.

On the financial side we continued to receive housing benefit and increased revenue from retail activity. Overall, income was down as government schemes such as Furlough came to an end and fewer grants were received which had supported us through the pandemic in the last two years.

There are now 29 communities in the UK and five more in the pipeline providing 850 companion places. Emmaus UK is now the largest movement outside of France. Each community has at least one shop or social enterprise. We continue to be members of Emmaus Europe and Emmaus International and we are proud to belong to an organisation that is bringing hope to people all over the world.

Finally, may I take the opportunity to thank the companions, volunteers, staff and Board of Trustees for their continued support during a challenging couple of years.



Frank McCabe
Chair, Emmaus Glasgow

Emmaus Glasgow

Report of the Trustees for the Year Ended 30 June 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 June 2022. The trustees have adopted the provisions of 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 2019).

OBJECTIVES AND ACTIVITIES

Mission Statement

"To enable socially excluded people to regain control of their lives, discover a sense of purpose and generate the wherewithal to help those in greater need, by establishing and maintaining a self-supporting community."

Values

- Value every person equally
- Be transparent and honest in all our dealings
- Oppose injustice in all its forms
- Enable everyone at all levels to participate actively in our work
- Share and exchange resources, skills and learning
- Cherish independence, but support and foster interdependence
- Respect and accommodate diversity

STRATEGIC REPORT

Achievement and performance

Companions

The Emmaus community continues to be very busy with all Companions, staff and volunteers working very hard. The Community continued to operate at full strength over the past year with additional support being provided by our Companions in covering a number of the routine operational roles. This has helped their development and improved the efficiency of the Community.

We continue to use a referral process for applicants. However, the turnover of Companions was reduced due to the impact and restrictions of Coronavirus.

Income

On the financial side we continued to receive housing benefit and improved revenue from the retail activity. In addition, we were able to access Government Grant funds.

Expenditure

The cost base of our operations is under constant review, to find ways of becoming more efficient and cost effective.

Financial review

Financial position

Income for the year decreased from £548,025 to £494,160 largely due to fewer Covid grants being received from Glasgow City Council and the Scottish Government, as well as general donations being down on the prior year. The total expenditure for the year increased from £508,370 to £581,081, with the increase being attributed to higher wage and pension costs as the number of employees rose from six to nine. There was therefore a net deficit of £86,921 in the year and the charity closed the year with unrestricted reserves of £1,553,069 (2021 - £1,639,990). The Trustees are satisfied with the ongoing stability of the financial position of the charity.

Emmaus Glasgow

Report of the Trustees for the Year Ended 30 June 2022

STRATEGIC REPORT

Financial review

Reserves policy

Emmaus Glasgow aims to have a General Reserve which equates to approximately 3 months full running costs.

Principal risks and uncertainties

The principal risk to Emmaus Glasgow is how any changes to Housing Benefit would affect our income. However, there is no indication that such changes are being planned or are imminent.

Future plans

Work will continue in driving down costs where possible to increase the cost effectiveness of our operations.

We have received grants to enable the Community to take on more staff to expand our business opportunities.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governance

Emmaus Glasgow is a company limited by guarantee and a charity registered in Scotland. Annual Returns are made to the Office of the Scottish Charity Regulator, and Emmaus Glasgow is a registered charity by HM Revenue and Customs for the purposes of Section 505 of the Income & Corporation taxes Act 1988. Its governing instruments are its Memorandum and Articles of Association

We are fortunate in having Trustees from a diverse range of backgrounds, many of whom have had extensive careers in industry, commerce, the professions and public administration.

The Management Board is augmented by having a few additional members who provide extra support and advice to our business, but who elect not to become Directors/Trustees for personal or professional reasons.

Strategic Planning

The Trustees hold an annual 'Away-Day' to review the overall direction and progress of the organisation, its activities and operations.

Management

The high level business of the charity is conducted at the Board Meetings, which are held monthly.

The agenda for these meetings takes account of the regular review of our operations against the plan, and includes examination of the management accounts and other data of the current operations. The routine agenda is augmented by a rolling program of special topics that are reviewed annually so that the whole range of activities gets reviewed over the course of the year.

Staffing

Richard Allwood continues to be the Director of Emmaus Glasgow.

External Monitoring

The operation of Emmaus Glasgow comes under the review of the Care Inspectorate, which conducts periodic reviews of our operations. Emmaus Glasgow welcomes these reviews as it helps us in our quest for continual improvement.

Emmaus Glasgow

Report of the Trustees for the Year Ended 30 June 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Local Community

Although the local community has depleted due to the demolition of housing, the spread of information of the existence of Emmaus Glasgow has meant that customers are prepared to travel to Ellesmere Street.

The building of 600 new homes on the vacant land adjacent to the Emmaus Community in Hamiltonhill started in late 2021.

The Wider Society in Glasgow

The Emmaus model of supporting homeless people is still one of the most cost-effective to wider society. A number of academic studies have shown that the costs of supporting homeless people by the various agencies involved is far greater than the housing benefit that Emmaus Glasgow receives for each companion.

The process of involving Companions in the community activities engenders a greater commitment from the individual Companions. This benefits their development and commitment helping each other and the community, with less costs to other agencies and the wider society.

This experience helps Companions move on in life from their homelessness.

The availability of low cost household goods from the Emmaus shops helps other low-income families cope with the financial pressures of modern living.

We provide twice-weekly soup kitchens in Glasgow City Centre in addition to supporting local food banks.

Wider network

Although Emmaus Glasgow is an autonomous organisation, it is also part of the other Emmaus Communities in the UK, and also a member of Emmaus International. The Emmaus UK office gives valuable assistance to us from time to time. Regular meetings are held among Emmaus Chairs, the General Managers and the Community Leaders. These provide a good support network and forum for exchanging ideas and best practice.

Environment

Care of the environment continues to be a key goal of society, and the recycling business of the Emmaus model fits perfectly into this objective.

With vans out collecting surplus goods for resale or refurbishment in our shops a positive contribution is made to reducing waste going into landfill sites.

Policy for remuneration of Key Management personnel

When setting salaries for Key Management staff, Trustees benchmark against other voluntary organisations. We also compare remuneration with Emmaus Communities across the UK.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

SC199214 (Scotland)

Registered Charity number

SC029354

Emmaus Glasgow

Report of the Trustees for the Year Ended 30 June 2022

Registered office

Emmaus House
101 Ellesmere Street
Hamiltonhill
Glasgow
G22 5QT

Trustees

Ms C Duncan
P J Farrell (resigned 27.1.22)
E A Hasler (resigned 2.9.21)
F McCabe
F J McGachy
M McLaughlin
A McMillan
A H Ferrier
P McNeill
Ms P F M McCartney

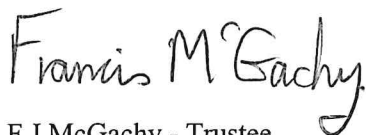
Company Secretary

F J McGachy

Independent Examiner

Stevenson & Kyles
Chartered Accountants
25 Sandyford Place
Glasgow
G3 7NG

This report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 22 March 2023 and signed on the board's behalf by:



F J McGachy - Trustee

**Independent Examiner's Report to the Trustees of
Emmaus Glasgow**

I report on the accounts for the year ended 30 June 2022 set out on pages seven to eighteen.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention :

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
- to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Mark Dunn, B Acc, CA
Chartered Accountant
Stevenson & Kyles
Chartered Accountants
25 Sandyford Place
Glasgow
G3 7NG

22 March 2023

Emmaus Glasgow

Statement of Financial Activities
for the Year Ended 30 June 2022

	Notes	2022 Unrestricted funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	42,414	70,545
Other trading activities	3	451,735	477,476
Investment income	4	11	4
Total		<u>494,160</u>	<u>548,025</u>
EXPENDITURE ON			
Charitable activities	5		
Charitable Activities		<u>581,081</u>	<u>508,370</u>
NET INCOME/(EXPENDITURE)		(86,921)	39,655
RECONCILIATION OF FUNDS			
Total funds brought forward		1,639,990	1,600,335
TOTAL FUNDS CARRIED FORWARD		<u><u>1,553,069</u></u>	<u><u>1,639,990</u></u>

The notes form part of these financial statements

Emmaus Glasgow

**Balance Sheet
30 June 2022**

	Notes	2022 Unrestricted funds £	2021 Total funds £
FIXED ASSETS			
Tangible assets	11	1,396,818	1,430,447
CURRENT ASSETS			
Debtors	12	2,982	11,936
Cash at bank and in hand		212,025	220,794
		215,007	232,730
CREDITORS			
Amounts falling due within one year	13	(58,756)	(23,187)
		156,251	209,543
NET CURRENT ASSETS			
		1,553,069	1,639,990
TOTAL ASSETS LESS CURRENT LIABILITIES			
		1,553,069	1,639,990
NET ASSETS			
		1,553,069	1,639,990
FUNDS			
Unrestricted funds	15	1,553,069	1,639,990
TOTAL FUNDS			
		1,553,069	1,639,990

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

Emmaus Glasgow

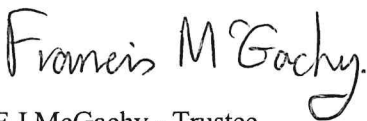
Balance Sheet - continued
30 June 2022

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

The financial statements were approved by the Board of Trustees and authorised for issue on 22 March 2023 and were signed on its behalf by:



F McCabe - Trustee



F J McGachy - Trustee

Emmaus Glasgow

Notes to the Financial Statements for the Year Ended 30 June 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Financial reporting standard 102 - reduced disclosure exemptions

The charitable company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably. In particular, grant income is only recognised where there is a reasonable assurance that the charity will comply with all attached conditions.

Where grant income relates to a particular expense item, the grant income is recognised in the Statement of Financial Activities over the same period as the expense it is intended to compensate.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2.5% on cost
Long leasehold	- 10% on cost
Plant and machinery	- 10% on cost
Fixtures and fittings	- 10% on cost
Motor vehicles	- 33.33% on cost

Taxation

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

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Emmaus Glasgow

Notes to the Financial Statements - continued for the Year Ended 30 June 2022

1. ACCOUNTING POLICIES - continued

Fund accounting

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Donated goods

Shop stock comprises donated items which are refurbished for sale by the companions. As these items are donated, they are not held at any value in the financial statements.

2. DONATIONS AND LEGACIES

	2022	2021
	£	£
Donations	42,414	70,545

3. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Other trading activities	184,280	137,432
Charitable activities	180,092	191,124
Other income	87,363	148,920
	<u>451,735</u>	<u>477,476</u>

Emmaus Glasgow

Notes to the Financial Statements - continued
for the Year Ended 30 June 2022

4. INVESTMENT INCOME

	2022	2021
	£	£
Deposit account interest	11	4
	<u>11</u>	<u>4</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6)
	£
Charitable Activities	581,081
	<u>581,081</u>

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2022	2021
	£	£
Staff costs	209,127	136,538
Other operating leases	12,895	14,457
Rent and water rates	57,807	57,200
Insurance	9,902	15,999
Light and heat	32,757	28,804
Telephone	(377)	2,265
Postage and stationery	1,618	1,395
Sundries	2,299	3,612
Community costs	106,951	91,778
Publicity	602	43
Donations	-	250
Travel and entertainment	48	121
Repairs and maintenance	22,372	13,382
Vehicle expenses	22,870	12,428
Emmaus	4,500	8,490
Purchases	2,370	-
IT costs	2,845	3,112
Consultancy & professional	2,672	2,400
Subscriptions	2,717	3,006
Bank charges	4,528	3,679
Accountancy fees	7,813	9,880
Depreciation	74,765	67,943
Exceptional items	-	31,588
	<u>581,081</u>	<u>508,370</u>

Emmaus Glasgow

Notes to the Financial Statements - continued
for the Year Ended 30 June 2022

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation - owned assets	74,765	67,943
Other operating leases	12,895	14,457
	<u> </u>	<u> </u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 June 2022 nor for the year ended 30 June 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 June 2022 nor for the year ended 30 June 2021.

9. STAFF COSTS

	2022	2021
	£	£
Wages and salaries	190,244	128,088
Social security costs	16,533	7,199
Other pension costs	2,350	1,251
	<u> </u>	<u> </u>
	<u>209,127</u>	<u>136,538</u>

The average monthly number of employees during the year was as follows:

	2022	2021
Full and part time	9	6
	<u> </u>	<u> </u>

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

Staff costs above include remuneration paid to key management personnel of £50,419 (2021 - £49,669).

Emmaus Glasgow

Notes to the Financial Statements - continued
for the Year Ended 30 June 2022

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	70,545
Other trading activities	477,476
Investment income	4
Total	<u>548,025</u>
EXPENDITURE ON	
Charitable activities	
Charitable Activities	<u>508,370</u>
NET INCOME	39,655
RECONCILIATION OF FUNDS	
Total funds brought forward	<u>1,600,335</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>1,639,990</u></u>

11. TANGIBLE FIXED ASSETS

	Freehold property £	Long leasehold £	Plant and machinery £
COST			
At 1 July 2021	2,568,102	7,410	15,498
Additions	-	-	-
At 30 June 2022	<u>2,568,102</u>	<u>7,410</u>	<u>15,498</u>
DEPRECIATION			
At 1 July 2021	1,141,487	7,410	15,498
Charge for year	64,203	-	-
At 30 June 2022	<u>1,205,690</u>	<u>7,410</u>	<u>15,498</u>
NET BOOK VALUE			
At 30 June 2022	<u><u>1,362,412</u></u>	<u><u>-</u></u>	<u><u>-</u></u>
At 30 June 2021	<u><u>1,426,615</u></u>	<u><u>-</u></u>	<u><u>-</u></u>

Emmaus Glasgow

**Notes to the Financial Statements - continued
for the Year Ended 30 June 2022**

11. TANGIBLE FIXED ASSETS - continued

	Fixtures and fittings £	Motor vehicles £	Totals £
COST			
At 1 July 2021	92,187	7,200	2,690,397
Additions	20,881	20,255	41,136
	<u>113,068</u>	<u>27,455</u>	<u>2,731,533</u>
At 30 June 2022			
DEPRECIATION			
At 1 July 2021	91,688	3,867	1,259,950
Charge for year	2,144	8,418	74,765
	<u>93,832</u>	<u>12,285</u>	<u>1,334,715</u>
At 30 June 2022			
NET BOOK VALUE			
At 30 June 2022	<u>19,236</u>	<u>15,170</u>	<u>1,396,818</u>
At 30 June 2021	<u>499</u>	<u>3,333</u>	<u>1,430,447</u>

On 30 June 2021 the Trustees considered the valuation of the property at 101 Ellesmere Street, Glasgow and noted that the likely market value of the property at that date was approximately £750,000, with vacant possession.

In preparing the annual accounts, the Trustees have considered not only the market value provided in the valuation but also the value in use to the company of the building. They have considered the value in use in accordance with accounting standards. The Trustees are therefore of the opinion that the value in use is not materially different from the carrying value in the balance sheet, and therefore no provision for impairment has been made in these accounts.

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Other debtors	<u>2,982</u>	<u>11,936</u>

Emmaus Glasgow

**Notes to the Financial Statements - continued
for the Year Ended 30 June 2022**

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade creditors	7,224	-
Other creditors	16,832	14,541
Accruals and deferred income	34,700	8,646
	<u>58,756</u>	<u>23,187</u>

14. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2022	2021
	£	£
Within one year	32,960	30,944
Between one and five years	37,500	30,995
	<u>70,460</u>	<u>61,939</u>

15. MOVEMENT IN FUNDS

	At 1.7.21	Net movement in funds	At 30.6.22
	£	£	£
Unrestricted funds			
General fund	209,543	(12,156)	197,387
Capital Reserve	1,430,447	(74,765)	1,355,682
	<u>1,639,990</u>	<u>(86,921)</u>	<u>1,553,069</u>
TOTAL FUNDS	<u>1,639,990</u>	<u>(86,921)</u>	<u>1,553,069</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	494,160	(506,316)	(12,156)
Capital Reserve	-	(74,765)	(74,765)
	<u>494,160</u>	<u>(581,081)</u>	<u>(86,921)</u>
TOTAL FUNDS	<u>494,160</u>	<u>(581,081)</u>	<u>(86,921)</u>

Emmaus Glasgow

Notes to the Financial Statements - continued
for the Year Ended 30 June 2022

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.7.20 £	Net movement in funds £	Transfers between funds £	At 30.6.21 £
Unrestricted funds				
General fund	107,500	102,598	(555)	209,543
Capital Reserve	1,492,835	(62,943)	555	1,430,447
	<u>1,600,335</u>	<u>39,655</u>	<u>-</u>	<u>1,639,990</u>
TOTAL FUNDS	<u>1,600,335</u>	<u>39,655</u>	<u>-</u>	<u>1,639,990</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	543,025	(440,427)	102,598
Capital Reserve	5,000	(67,943)	(62,943)
	<u>548,025</u>	<u>(508,370)</u>	<u>39,655</u>
TOTAL FUNDS	<u>548,025</u>	<u>(508,370)</u>	<u>39,655</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.7.20 £	Net movement in funds £	Transfers between funds £	At 30.6.22 £
Unrestricted funds				
General fund	107,500	90,442	(555)	197,387
Capital Reserve	1,492,835	(137,708)	555	1,355,682
	<u>1,600,335</u>	<u>(47,266)</u>	<u>-</u>	<u>1,553,069</u>
TOTAL FUNDS	<u>1,600,335</u>	<u>(47,266)</u>	<u>-</u>	<u>1,553,069</u>

Emmaus Glasgow

Notes to the Financial Statements - continued for the Year Ended 30 June 2022

15. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,037,185	(946,743)	90,442
Capital Reserve	5,000	(142,708)	(137,708)
	<u>1,042,185</u>	<u>(1,089,451)</u>	<u>(47,266)</u>
TOTAL FUNDS	<u><u>1,042,185</u></u>	<u><u>(1,089,451)</u></u>	<u><u>(47,266)</u></u>

The Capital Reserve represents the value of unrestricted funds tied up in tangible fixed assets, which would not be readily convertible into cash. The Capital reserve is maintained at an amount equivalent to the net book value of tangible fixed assets.

The General Reserve encompasses all other unrestricted funds.

16. RELATED PARTY DISCLOSURES

During the year £5,256 was paid to Emmaus UK (2021 - £8,490) with the entity being in the Emmaus International Network.

A £15,000 grant was received in the year from Emmaus UK.

Emmaus Glasgow

**Detailed Statement of Financial Activities
for the Year Ended 30 June 2022**

	2022	2021
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	42,414	70,545
Other trading activities		
Other trading activities	184,280	137,432
Charitable activities	180,092	191,124
Other income	87,363	148,920
	451,735	477,476
Investment income		
Deposit account interest	11	4
	494,160	548,025
EXPENDITURE		
Charitable activities		
Wages	190,244	128,088
Social security	16,533	7,199
Pensions	2,350	1,251
Other operating leases	12,895	14,457
Rent and water rates	57,807	57,200
Insurance	9,902	15,999
Light and heat	32,757	28,804
Telephone	(377)	2,265
Postage and stationery	1,618	1,395
Sundries	2,299	3,612
Community costs	106,951	91,778
Publicity	602	43
Donations	-	250
Travel and entertainment	48	121
Repairs and maintenance	22,372	13,382
Vehicle expenses	22,870	12,428
Emmaus	4,500	8,490
Purchases	2,370	-
IT costs	2,845	3,112
Consultancy & professional	2,672	2,400
Subscriptions	2,717	3,006
Bank charges	4,528	3,679
Carried forward	498,503	398,959

This page does not form part of the statutory financial statements

Emmaus Glasgow

**Detailed Statement of Financial Activities
for the Year Ended 30 June 2022**

	2022	2021
	£	£
Charitable activities		
Brought forward	498,503	398,959
Accountancy fees	7,813	9,880
Depreciation property	64,203	64,203
Depreciation fixtures	2,144	1,339
Depreciation motor vehicles	8,418	2,401
Exceptional items	-	31,588
	<u>581,081</u>	<u>508,370</u>
Total resources expended	581,081	508,370
Net (expenditure)/income	<u>(86,921)</u>	<u>39,655</u>

This page does not form part of the statutory financial statements