



e:merge (UK) Company Limited

Report & Financial Statements

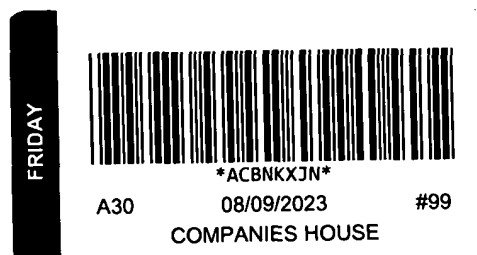
For the period

31st March 2023

Registered Company no: 05296407

(England & Wales)

Registered charity: 1152146



e:merge (UK) Company Limited

Report and Accounts

For the year ended 31st March 2023

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e:merge (UK) Company Limited

Company Information

For the year ended 31st March 2023

| | |
|-----------------------------|---|
| Legal Status | A Company limited by guarantee, not having share capital. The governing instructions are the company's Memorandum and Articles of Association. The company is a Registered Charity. |
| Charity Number | 1152146 |
| Company Registration | 05296407 |
| Directors/Trustees | H.K. Astin S. E. De Villiers G. Taylor J Topham P.H Massey D. A. Jones I. Labad (Appointed January 2023) |
| Registered Office | 51 Kyffin Place Sutton Community Centre West Yorkshire BD4 8NB |
| Accountants | Torevell Dent Limited 1-3 St Ann's Place Pellon Lane Halifax HX1 5RB |
| Bankers | HSBC 47 Market Street Bradford BD1 1LW |

e:merge (UK) Company Limited

Trustees Report

For the year ended 31st March 2023

The trustees who are also directors of the company present their Report and Financial Statements for the year ended 31st March 2023.

Organisation

The company was incorporated on 25th November 2004 under the name e:merge (Laisterdyke) Limited. The company changed its name to e:merge (Bradford) CIC on 30th April 2009. It revised its Memorandum and Articles to a Company Limited by Guarantee at the same time changing its name to e:merge (Bradford) Company Limited on 24th April 2013. The company was registered as a charity on 22nd May 2013. The Company changed its name to e:merge (UK) Company Limited on 3rd December 2014. From 1st April 2015, it merged with FAST Project- London but a decision was taken in January 2019 that the London based work of e:merge would once again be set up as an independent organisation. This took place in April/May 2019 and FAST London now operates as a fully independent registered CIO.

The charity is organised so that the trustees meet regularly to manage its affairs. Trustees are appointed and re-appointed by members of the company as determined by the company's Memorandum and Articles of Association.

Objectives of the Charity

The objectives of the charity are:-

'To act as a resource for children and young people living in Bradford and the UK by providing advice and assistance and organising programmes and community facilities, within a Christian ethos, to:

- (a) advance in life, and helping young people by developing their skills, capacities and capabilities to enable them to participate in society as independent, mature and responsible individuals;
- (b) advance education;
- (c) relieve unemployment;
- (d) provide recreational and leisure time activity in the interests of social welfare for people living in the area of benefit, who have need by reason of their youth, age, infirmity or disability, poverty or social and economic circumstances with a view to improving the conditions of life of such persons.'

Trustees

H.K. Astin
S. E. De Villiers
G. Taylor
J Topham
P.H Massey
D. A. Jones
I. Labad

e:merge (UK) Company Limited

Trustees Report

For the year ended 31st March 2023 (continued)

Introduction

emerge is a young people's charity and we have been delivering transformational youth work in the estates and inner-city areas of Bradford for almost 30 years. In 2019 the trustees and senior leaders of emerge make the decision to focus on making all service delivery happen within the communities where we work. This means that emerge no longer owns buildings, but now rents or borrows space within buildings and venues that are most accessible to young people, and often uses external public spaces, parks and MUGA's for sports, social action, and outdoor sessions.

Our vision is to inspire lasting positive change in the lives of young people, aiming to inspire young people towards personal growth, better physical and mental wellbeing, positive engagement in education and to actively transform their communities.

Overview

To achieve the above, we believe in a relational and holistic approach, aiming to meet young people in multiple settings including our targeted programmes (e.g. school-based support and mentoring and work addressing exploitation) and our open community youth work which together create long term sustainable involvement in positive activities. This is built on our theory of change which describes how we see impact as we Build, Deepen, Focus and Release relationships with young people.

This financial year ending March 2023 has been much more straightforward than the two previous years, with Covid19 having almost no impact whatsoever on how we delivered out work with young people. However, it is also sadly true that this past year has continued to see the needs of young people and families increase, with a disproportionate impact on those who already had very little. The Cost of Living crisis and the struggle for funding in public sector services are both having a significant impact on people in the BD4 communities we serve.

I value emerge because...

"... the team help you never to give up". Boy, aged 14.

"... the activities get me away from trouble". Boy aged 11.

The structure of our work

Our youth work is predominantly delivered within the BD4 area of Bradford where we continue to lead a holistic offer in each of the four main communities – East Bowling, Sutton/Laisterdyke, Bierley and Holme Wood. Our activities in each community are varied as they are led by the preferences of the young people involved, the skills and passions of the youth workers in each area and the available funding. In each community we aim to have a broad offer which enables us to meet young people in multiple sessions across both school and community-based work. This includes:

- Open activities to engage young people in a variety of settings including outreach on the streets, sport and activity sessions in local parks and courts, drop-in youth clubs and a broad open programme of holiday activities.
- A range of more focused sessions and projects which may target specific groups, or are open to young people to self-refer or select, including: sports coaching, social action groups planning and leading community events, wellbeing groups, health and fitness work, leadership programmes, and other topic or issue-based groups.
- A school-based programme of one-to-one support and group work. We have contracts with a range of secondary and primary schools for this work within which we are often seen as a vital part of the schools' pastoral care and support systems.

e:merge (UK) Company Limited

Trustees Report

For the year ended 31st March 2023 (continued)

Highlights and Developments of 2022-23

This year has been a really good year of positive youth work delivery, shown partly through the pleasing growth in numbers of individual young people we have worked alongside, the numbers of sessions/activities we have delivered and the overall volume of attendance at our work.

The headline statistics for the year 2022/23 (2021/22 for comparison) are:

- Individual Young people engaged – 1170 (1074)
- Total number of sessions delivered – 3880 (3395)
- Total attendances at these session – 19,053 (16,891)

Community Youth Work

Young People engaged – 849, Sessions delivered - 1330

Our work in Bierley has been able to develop and grow again after a challenging year last year. We are grateful to funding from the Harry and Mary Trust as a foundation to our work here, and to our flourishing partnerships with Bethel Community Church, One in a Million and Elim Church which are enabling new young people to join in with our work. We also have good links to the local primary schools, building good foundations for long term future work.

In Holme Wood, our programme of youth work has benefitted from the development of the building (the Holme Centre, behind Holme URC Church) which we now share with Realise (a local training course provider). The programme includes a well established set of open sessions, a boys group and a girls group and an active social action project which enabled young people to be heavily involved in successful Christmas and Easter community events.

Our work in East Bowling continues to be funded by the Henry Smith Charity, enabling our busy programme of after school drop-in sessions, groups with various themes and social action work to continue. The young people who volunteer each week at our local Parkrun are an inspiration to us and others, and we have partnered with other local groups to host some fantastic community events in the park this past year.

In Sutton, our partnership with Clarion both enables our work financially, and creates a really positive community rooted feel to everything we do. Most of our work is based within the Sutton Community Centre (along with our offices) where we can lead sport sessions and other open groups. The Sutton Social Action group is also highly active all year round – most recently taking part in some research for Born in Bradford/Act Early about family wellbeing.

Alongside each community having a distinctive local offer, we also bring our work together regularly. This includes our very busy holiday programme (often funded through Healthy Activities Fund) which enables trips to lots of locations, sports competitions and residential; and one-off events such as our recent Challenge26 fundraising day based around running a marathon. In the last few months we are also pleased to have started a new Social Action Steering group (funded by People's Health Trust) which brings representatives from across our four communities together to develop new ideas for young people to engage in their local communities, and to help young people engage with the decision making and governance processes of emerge.

e:merge (UK) Company Limited

Trustees Report

For the year ended 31st March 2023 (continued)

Schools Intervention Programme

Young People engaged – 390, Sessions delivered - 2235

Our work in schools continues to be an important element of our work – currently the main volume of our secondary work is within Bradford Forster Academy, BBEC and Coop Grange Academy, though we also work weekly in Appleton Academy and Tong Leadership Academy. Our main primary contracts are with Bowling Park Primary and Usher Street, and we are regularly working in eight further primary schools. With the majority of these schools, we are able to both support young people in the school and build links to on-going community-based activities. The schools we work alongside value the person-centered approach we bring to the work, and the way which our support removes barriers to individuals moving forward in their education.

“I feel like I have gotten stronger and braver since someone started listening to me”.

Girl, aged 13 from 1-2-1's in school.

The issues of mental wellbeing, anxiety and loneliness continue to be a significant part of our work, particularly supporting those who are waiting for specialist services or are unable to access other services. It has been a challenging year for many of our local schools which appears to increase the persistent/daily anxiety which many young people feel about their week-by-week school life. As budgets become tighter in schools we are concerned for what will happen with and for young people who are struggling to access education effectively.

Our work with Children Looked After (children and young people within the care system) in school years 6 and 7 continues to offer support across this key transition between primary and secondary education. Partially supported by grant funding and partially by Bradford Virtual School we journey alongside between 30 and 40 young people each year to increase resilience and emotional wellbeing. This acts as a foundation to positive engagement with their education and helps provide the tools to cope with other significant challenges which young people in this situation often face.

We also continue to support other youth work organisations around Bradford through our growing Youth Work scheme. Over the past year this has been focused on one organisation, The Springfield Centre, and a range of more informal links and relationships, including 1-2-1 support of other youth workers. With the Springfield Centre, we have supported the staff and trustees to develop their programme, recruit and train new staff and think about their purpose, vision and impact.

e:merge (UK) Company Limited

Trustees Report

For the year ended 31st March 2023 (continued)

Other Youth Work Provision

These schemes include:

- Wellbeing Support for Looked After Children – We continue to deliver this programme with Looked After Children in school years 6 and 7, aiming to enable a successful transition to secondary education which maintains positive wellbeing for all involved and therefore long-term engagement with education. We have developed a close partnership with the Virtual School in Bradford who will be supporting this work financially in the future.
- Pastoral care, faith and leadership - we continue to run a range of young leaders' schemes and encourage volunteering at various levels. These link well with our social action projects. Over the past year young people have planned and led community events, fundraising schemes and served their local community through clean-ups and litter picks as well as contributing to longer term planning in the community. Our work to support young people to explore and grow in faith has also continued through this year in partnership with local churches where possible. Our regular Friday night group/community/congregation (Get Real) continues to thrive with a well-established group of young people. Young people attending are from a broad range of faith and no-faith backgrounds who want to come and discuss faith and spirituality with others, learn together and support each other. We also continue to support the work of churches in the various BD4 communities through both regular and one-off events.
- Young Adults Support Project – a scheme that supports young people aged mainly between 16 and 22 who are seeking help to be 'work and world' ready. Based on a 1-2-1 support model, this scheme enables young adults to increase independence, be more likely to return to, and stay within, work or education and develop the socio-emotional skills and resilience to cope with future challenges.
- We were selected to be part of a research project into the efficacy of mentoring across a multi-site/multi-project set up. We are now delivering mentoring as part of this project funded through the Centre for Youth Impact which will see us offer 12 weeks of mentoring to 50 young people before the end of the next financial year.
- For the last 5 years we have been a delivery partner within the Trusted Relationships programme, supporting young people at risk of exploitation, funded through the Home Office and Bradford Council. Sadly, no funding was available for this project to continue so this ended in October 2022.

"I've changed – I look after people more and I've made loads of new friends".

Girl, aged 12.

e:merge (UK) Company Limited

Trustees Report

For the year ended 31st March 2023 (continued)

Our Impact

Throughout this year we have been working as a team to better understand the impact of our work, and to explore different and more effective ways of measuring this with young people. This work led us to the Centre for Youth Impact (recently merged with and renamed YMCA George Williams College) and their Outcomes Framework for Youth Work, released in 2021. The Framework is based on the well documented understanding that the growth of Socio-Emotional Learning (SEL) in young people leads to other longer life outcomes. The research is also clear that growth of SEL in those experiencing the greatest challenges in life, can lead to the greatest impact.

The Framework provides validated measures to capture information about six domains of Socio-Emotional Learning within which we want to see all young people develop. These areas are: Responsibility, Empathy, Problem Solving, Initiative, Teamwork and Emotion Management. After training and testing the measures and the practicalities with young people, we have now adopted this outcomes framework across our work with young people, using our Lamplight database to store the results so we are able to report on this in various ways. We will use the measures with the same young people regularly so we can see the change over time.

This work has taken longer than we anticipated so we don't yet have results to share, but future reports will include elements of this. We are also confident that in adopting this framework we will be in a better position in the future to show the effectiveness of our work and make the case for financial support.

As well as embedding this new approach, we will continue to collect stories/case studies of individual young people where we have seen positive change take place. Showing the impact of our work

through a statistical approach is important but the real stories of lives changing are what motivates and inspires us as a team.

*"I feel more calm and relaxed in an environment as positive as this",
Boy aged 9.*

e:merge (UK) Company Limited

Trustees Report

For the year ended 31st March 2023 (continued)

Looking ahead to 2023/24

We look ahead to the new financial year with hope and excitement for all we will have the opportunity to do, and for all the young people we will have the pleasure of walking alongside.

Things we are particularly looking forward to include:

- Building on the work of the past year with staff and trustees looking at Vision, as this turns into a new strategy for our work moving forward.
- Seeing our social action steering group grow in confidence and start to influence decision making at all levels of our organisation.
- Maintaining good relationships with our local schools, supporting young people individually and the schools themselves through whatever challenges they face.
- Working with our current partners who are so important to all we are able to do, and developing new partnerships which enhance and grow the offer to young people.

Review of Financial Affairs

Full details of the financial transactions are contained in the attached accounts. The total income for the year was £395,979 (2022: £340,205) and after deducting expenditure of £410,454 (2022: £375,011) the net deficit for the year was £14,475 (2021: £34,806). The net assets of the charity at 31st March 2023 were £270,457 (2021: £284,932).

We are hugely grateful to everyone who has donated to our work in any format. Our grant funders this year were: Henry Smith Charity, Harry & Mary Foundation, Swire Charitable Trust, Holiday Activities and Food Programme, Pears Youth Fund (through Leeds Community Foundation), 29th May 1961 Charitable Trust, High Sheriff of West Yorkshire Fund, Thomas Wall Trust, The Leigh Trust, Streetgames/Youth Justice Board, Mayor's Safer Communities Fund, Lord Barnby's Foundation, Tong Wellbeing Hub, The Anchor Foundation, Sovereign Healthcare, People's Health Trust, Health Lottery Yorkshire and Humber, The Health Lottery, Clarion Futures, Truemark Trust, The Charity of Stella Symons, Youth Endowment Fund Grant, UK Youth and Bite Back 2030.

All these funds are treated as restricted income & expenditure within our account.

e:merge (UK) Company Limited

Trustees Report

For the year ended 31st March 2023 (continued)

Reserves Policy

The Trustees are working towards a policy whereby the unrestricted funds, not committed or invested intangible assets ('the free reserves') held by the charity are between 3 and 6 months of the running costs of the charity at the time expended. To date expenditure has been conditional on anticipated and guaranteed income but we continue to work towards this reserves policy.

Risk Management

The Trustees have conducted their own review of the major risks to which the charity is exposed and systems have been established to mitigate those risks. Significant external risks to funding have led to the development of a strategic plan which will allow for the diversification of funding and activities, including social enterprise. Internal risks are minimised by the use of professional consultants and the implementation of procedures for authorisation of all transactions and projects and to ensure consistent quality of delivery for all operational aspects of the charitable company. These procedures are periodically reviewed to ensure they still meet the needs of the charity.

Investment Policy

The Trustees have considered the most appropriate policy for investing funds.

Short term reserves will be held in the Trustees' interest-bearing bank deposit account and transfer of funds between accounts can be facilitated by electronic transfer on-line to maximise potential earnings of interest. Long term reserves will be held in accounts designed for the charity sector, with the requirement to generate income and / or capital growth.

e:merge (UK) Company Limited

Statement of Trustees Responsibilities
For the year ended 31st March 2023 (continued)

Statement of Trustees Responsibilities

The trustees are responsible for preparing financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with SORP ((FRS 102) and applicable law). The financial statements are required by law to give a true and fair view of the state of affairs of the company and of the profit or loss of the company for the period. In preparing these financial statements, the trustees are to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the company will continue in business.

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

Trustees

The Trustees, who are directors for the purpose of company law and trustees for the purpose of charity law, who served during the period are set out on page 1 of this report.

Members of the charitable company guarantee to contribute an amount not exceeding £10 to the assets of the charitable company in the event of winding up. The total number of such guarantees at 31st March 2023 was £70.

Signed on behalf of the Trustees:



Howard Astin

Date: 13 July 2023

e:merge (UK) Company Limited

Independent Examiner's Report to the Directors and Trustees of e:merge (UK) Company Limited

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st March 2023 which are set out on pages 13 to 20.

Respective responsibilities and basis of the report

As the charity's trustees of the company (and also its directors for the purpose of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2016 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

I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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

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

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


Samantha J Sutcliffe MAAT, FCCA
Torevell Dent Limited
1-3 St Ann's Place
Pellon Lane
Halifax
HX1 5RB

Date 13 July 2023

e:merge (UK) Company Limited

Statement of Financial Activities
For the year ended 31st March 2023

| | Note | Unrestricted Funds | Restricted Funds | Total Funds 2023 | Total Funds 2022 |
|------------------------------------|------|-----------------------|---------------------|------------------------|------------------------|
| | | £ | £ | £ | £ |
| Income and endowments from: | | | | | |
| Donations and legacies | | 18,350 | 6,000 | 24,350 | 20,391 |
| Charitable activities | | 92,384 | 268,469 | 360,853 | 313,616 |
| Other | | 9,268 | 1,508 | 10,776 | 6,198 |
| | | ----- | ----- | ----- | ----- |
| Total | | 120,002 | 275,977 | 395,979 | 340,205 |
| | | ----- | ----- | ----- | ----- |
| Expenditure on: | | | | | |
| Charitable activities | | 147,953 | 260,826 | 408,779 | 373,461 |
| Other costs | | 1,675 | - | 1,675 | 1,550 |
| | | ----- | ----- | ----- | ----- |
| Total | 4 | 149,628 | 260,826 | 410,454 | 375,011 |
| | | ----- | ----- | ----- | ----- |
| Net (expenditure)/ income | | (29,626) | 15,151 | (14,475) | (34,806) |
| | | | | | |
| Total funds brought forward | | 196,820 | 88,112 | 284,932 | 319,738 |
| | | ----- | ----- | ----- | ----- |
| Total funds carried forward | | 167,194 | 103,263 | 270,457 | 284,932 |
| | | ===== | ===== | ===== | ===== |

The notes on pages 17 to 20 form part of these financial statements

e:merge (UK) Company Limited

Balance Sheet

As at 31st March 2023

| | Notes | 2023 £ | £ | 2022 £ | £ |
|---|-------|-----------|---------|-----------|---------|
| Fixed Assets | | | | | |
| Tangible Assets | 5 | | 4,848 | | 9,539 |
| Current Assets | | | | | |
| Cash at Bank | | 252,814 | | 252,781 | |
| Debtors | 6 | 14,951 | | 24,575 | |
| | | ----- | | ----- | |
| Total Current Assets | | 267,765 | | 277,356 | |
| Liabilities | | | | | |
| Creditors amounts falling due within one year | 7 | (2,156) | | (1,963) | |
| | | ----- | | ----- | |
| Total Current Assets | | | 265,609 | | 275,393 |
| | | | ----- | | ----- |
| Total Assets less Current Liabilities | | | 270,457 | | 284,932 |
| | | | ----- | | ----- |
| The Funds of the Charity | | | | | |
| Unrestricted | 8 | | 167,194 | | 196,820 |
| Restricted | | | 103,263 | | 88,112 |
| | | | ----- | | ----- |
| Total Charity Funds | | | 270,457 | | 284,932 |
| | | | ----- | | ----- |

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2023 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- a) ensuring that the company keeps accounting records which 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 company as at the end of each financial year and of its profit or loss 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 company.

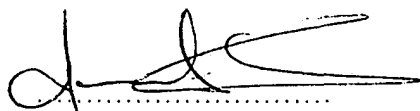
e:merge (UK) Company Limited

Balance Sheet

As at 31st March 2023 (continued)

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and with the SORP (FRS 102), issued in October 2019

The financial statements were approved by the Board of Directors on 13 July 2023 and were signed on its behalf by:

A handwritten signature in black ink, appearing to read 'Howard Astin', written over a horizontal dotted line.

Howard Astin
Director

e:merge (UK) Company Limited

Statement of Cash flows

For the year ended 31st March 2023

| | 2023 | 2022 |
|--|-----------------|-----------------|
| | £ | £ |
| Cash flows from operating activities: | | |
| <i>Net cash (used in)/ provided by operating activities as below</i> | 33 | (50,634) |
| | ----- | ----- |
| Cash flows from investing activities: | | |
| Purchase of property, plant and equipment | - | (6,051) |
| Proceeds from the sale of property, plant & equipment | - | - |
| | ----- | ----- |
| <i>Net cash (used in)/ provided by investing activities</i> | - | (6,051) |
| | ----- | ----- |
| Cash flows from financing activities: | | |
| Repayments of borrowing | - | - |
| Cash inflows from new borrowing | - | - |
| | ----- | ----- |
| <i>Net cash (used in)/ provided by financing activities</i> | - | - |
| | ----- | ----- |
| <i>Change in cash and cash equivalents in the reporting period</i> | 33 | (56,685) |
| Cash and cash equivalents at the beginning of the reporting period | 252,781 | 309,466 |
| | ----- | ----- |
| Cash and cash equivalents at the end of the reporting period | 252,814 | 252,781 |
| | ----- | ----- |
| Reconciliation of net income /(expenditure) to net cash flow | | |
| From operating activities: | | |
| Net (expenditure)/ income for the reporting period (as per the statement of financial activities) | (14,475) | (34,806) |
| Adjustments for: | | |
| Depreciation charges | 4,691 | 5,495 |
| (Increase)/ Decrease in debtors | 9,624 | (10,909) |
| Increase/(Decrease) in creditors | 193 | (10,414) |
| | ----- | ----- |
| Net cash (used in)/ provided by operating activities | 33 | (50,634) |
| | ----- | ----- |

e:merge (UK) Company Limited

Notes to the Accounts

For the year ended 31st March 2023

1. Statement of Accounting Policies

a) Basis of Accounting

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019. The accounts are prepared under the historical cost convention with the exception of the valuation of certain tangible fixed assets.

b) Income and endowments

Income and endowments are reported gross.

c) Donations and legacies

Donations and legacies are credited in full to the financial statements on a cash basis.

d) Direct Charitable Expenditure and Other Costs

Direct charitable expenditure comprises all expenditure directly relating to the objects of the charity. When necessary, support costs are allocated between direct charitable expenditure and other costs on a basis designed to reflect the use of the resources. Expenditure is included in the accounts when the liability is incurred and includes non-recoverable VAT.

e) Fixed Assets

Fixed assets are included at cost less accumulated depreciation.

Depreciation is provided on the following basis to write down the cost of the assets over their expected useful lives:

| | | |
|-------------------------|-----|------------------------|
| Freehold Property | 2% | straight-line basis |
| Computer Equipment | 33% | straight-line basis |
| Furniture and Equipment | 25% | reducing balance basis |
| Motor Vehicles | 25% | reducing balance basis |

f) Restricted Funds

Where funds have been received for specific purposes they are treated as restricted funds.

g) Pensions

The charity contributes to a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in independently administered trusts. Contributions are charged as incurred.

e:merge (UK) Company Limited

Notes to the Accounts

For the year ended 31st March 2023

| | 2023 | 2022 |
|-----------------------|----------------|----------------|
| | £ | £ |
| 2. Staff Costs | | |
| Salaries | 305,688 | 271,490 |
| National Insurance | 14,723 | 16,950 |
| Pension Contributions | 14,987 | 13,690 |
| | ----- | ----- |
| | 335,398 | 302,130 |
| | ----- | ----- |

The average number of staff during the year, calculated on the basis of full-time equivalents was 12 (2022: 10).

| | £ | £ |
|--|---------------|---------------|
| 3. Net Income for the year this is stated after charging: | | |
| Depreciation | 4,691 | 5,495 |
| Directors/Trustee's salaries | 41,293 | 33,486 |
| Accounting fees | 1,675 | 1,550 |
| | ----- | ----- |
| | 47,659 | 40,531 |
| | ----- | ----- |

One long standing member of staff is also a trustee. Another trustee became a member of staff during 2021. They are both paid for their staff role, but not paid for Trustee duties.

| | £ | £ |
|------------------------------------|----------------|----------------|
| 4. Expenditure on | | |
| Staff costs | 335,398 | 302,130 |
| Activity costs | 22,178 | 20,544 |
| Property expenses | 1,892 | 881 |
| Office and administration expenses | 30,946 | 23,973 |
| Professional expenses | 3,656 | 13,769 |
| Depreciation | 4,691 | 5,495 |
| Minibus expenses | 3,534 | 2,527 |
| Travel expenses | 6,824 | 2,093 |
| Finance costs | 176 | 196 |
| Staff training course expenses | 1,159 | 3,403 |
| | ----- | ----- |
| | 410,454 | 375,011 |
| | ----- | ----- |

e:merge (UK) Company Limited

Notes to the Accounts

For the year ended 31st March 2023

5. Tangible Fixed Assets

| | Motor vehicles £ | Furniture & equipment £ | Computer equipment £ | Total £ |
|--------------------------------------|------------------------|-------------------------------|----------------------------|---------------|
| Cost | | | | |
| At 1 st April 2022 | 11,940 | 6,258 | 23,139 | 41,337 |
| Additions | - | - | - | - |
| Disposal | - | - | (7,200) | (7,200) |
| | ----- | ----- | ----- | ----- |
| At 31st March 2023 | 11,940 | 6,258 | 15,939 | 34,137 |
| | ----- | ----- | ----- | ----- |
| Depreciation | | | | |
| At 1 st April 2022 | 9,815 | 4,608 | 17,375 | 31,798 |
| Charge for the Year | 531 | 413 | 3,747 | 4,691 |
| Elim on Disposals | - | - | (7,200) | (7,200) |
| | ----- | ----- | ----- | ----- |
| At 31st March 2023 | 10,346 | 5,021 | 13,922 | 29,289 |
| | ----- | ----- | ----- | ----- |
| Net Book Value | | | | |
| At 31 st March 2023 | 1,594 | 1,237 | 2,017 | 4,848 |
| | ----- | ----- | ----- | ----- |
| At 31 st March 2022 | 2,125 | 1,650 | 5,764 | 9,539 |
| | ----- | ----- | ----- | ----- |

| | 2023 | 2022 |
|---|---------------|---------------|
| 6. Debtors: Amounts falling due within one year | £ | £ |
| Trade debtors | 10,970 | 20,912 |
| Prepayments | 3,981 | 3,663 |
| | ----- | ----- |
| | 14,951 | 24,575 |
| | ----- | ----- |
| 7. Creditor: Amounts falling due within one year | £ | £ |
| Trade creditors | 481 | 413 |
| Accruals | 1,675 | 1,550 |
| | ----- | ----- |
| | 2,156 | 1,963 |
| | ----- | ----- |

e:merge (UK) Company Limited

Notes to the Accounts

For the year ended 31st March 2023

| 8. Funds | Unrestricted £ | Restricted £ | Total £ |
|---------------------|---------------------------|-------------------------|--------------------|
| Tangible Assets | 4,848 | - | 4,848 |
| Current Assets | 164,502 | 103,263 | 267,765 |
| Current Liabilities | (2,156) | - | (2,156) |
| | ----- | ----- | ----- |
| | 167,194 | 103,263 | 270,457 |
| | ----- | ----- | ----- |