

**EMEYF Consolidated Accounts 2018** Rose Almond: rose0almond@gmail.com  
Covers Period 01/01/2018 –31/12/2018

This overview summarises categorisations of our transactions. Tables cover; the previous years balance, the current years income and expenditure, calculations relating these tables. Finally the later two tables give an idea of how our different funds cover aspects of our expenditure, and what funds are available in the upcoming year. In each table the first two columns display the actual amount in each currency in a category, so transactions in a category total £c and €d. The 'Consolidated as' columns display the total value of a transactions in a category, converted entirely into the specified currency. Both £ and € are displayed since we keep bank accounts in both currencies, and it makes amounts more easily to picture for all those who may look at the accounts (as EMEYF's committee and trustees are based across Europe). Notes commenting on each table are presented at the end of the document.

**Overview** Exchange Rate on 31/12/2018 £ 1.11 € per £  
See:<http://xe.com/currencytables/?from=GBP&date=2018-12-31>

**Table 1: Balance from 2017**

<b>Fund pot</b>	<b>£</b>	<b>€</b>	<b>Consolidated as £</b>	<b>Consolidated as €</b>
Herzberg Funds	£ 1,307.91	-€ 557.50	£ 807.41	€ 899.38
Acting as Agent - Sustainability	£ 17.00	€ 61.50	£ 72.21	€ 80.44
LAP Funds carry forward	-£ 1,302.05	€ 7,493.06	£ 5,424.84	€ 6,042.71
General funds/non-specified Donations	£ 17,730.38	€ 11,529.92	£ 28,081.37	€ 31,279.72
<b>Total Balance brought forward</b>	<b>£ 17,753.24</b>	<b>€ 18,526.98</b>	<b>£ 34,385.84</b>	<b>€ 38,302.24</b>

Notes  
(1)**Table 2: Income**

<b>Category</b>	<b>£</b>	<b>€</b>	<b>Consolidated as £</b>	<b>Consolidated as €</b>
<b>Participant Contributions</b> Spring Gathering Income 2018	£ 2,220.60	€ 2,013.00	£ 4,027.77	€ 4,486.52
Annual Meeting Income 2017	£ -	€ 230.00	£ 206.48	€ 230.00
Annual Meeting Income 2018	£ 18.75	€ 310.99	£ 297.94	€ 331.88
<b>Donations - General</b> Donations – Friends of EMEYF	£ 300.00	€ 1,130.00	£ 1,314.46	€ 1,464.17
Donations – Meetings	£ 259.92	€ 2,067.00	£ 2,115.57	€ 2,356.52
<b>Donations - Sustainability</b> Acting as Agent in - Sustainability SG17 Participants	£ -	€ 71.00	£ 63.74	€ 71.00
Acting as Agent in - Sustainability AM18 Participants	£ 6.25	€ 82.25	£ 80.09	€ 89.21
Acting as Agent in - Sustainability SG18 Participants	£ 97.14	€ 21.00	£ 115.99	€ 129.20
Acting as Agent in - EMEYFs Contribution	£ -	€ 41.00	£ 36.81	€ 41.00
Acting as Agent in - Sustainability Donation	£ 32.00	€ -	£ 32.00	€ 35.64
<b>Total:</b>	<b>£ 2,934.66</b>	<b>€ 5,966.24</b>	<b>£ 8,290.85</b>	<b>€ 9,235.15</b>

(2)

Table 3: Expenditure

Category	£	€	Consolidated as £	Consolidated as €
<b>Core Costs</b>				
Bank charge	£ -	€ 39.20	£ 35.19	€ 39.20
CC Meeting 2017	£ -	€ 100.00	£ 89.77	€ 100.00
CC Meeting 2018	£ 177.18	€ 497.25	£ 623.59	€ 694.61
Role Holders Training	£ 405.50	€ -	£ 405.50	€ 451.68
Annual Meeting 2018 Role Holders Travel	£ 186.95	€ 142.60	£ 314.97	€ 350.84
Annual Meeting Expenditure 2017	£ -	€ 100.00	£ 89.77	€ 100.00
Annual Meeting Expenditure 2018	£ -	€ 349.90	£ 314.12	€ 349.90
Spring Gathering Expenditure 2018	£ 4,764.06	€ -	£ 4,764.06	€ 5,306.67
Spring Gathering Planning 2019	£ -	€ 1,432.22	£ 1,285.78	€ 1,432.22
Spring Gathering Expenditure 2019	£ -	€ 561.34	£ 503.94	€ 561.34
Acting as Agent out - EMEYFs Contribution	£ -	€ 41.00	£ 36.81	€ 41.00
Bursary	£ 627.55	€ 97.00	£ 714.63	€ 796.03
Bursary - Sustainable Travel	£ 100.00	€ 100.00	£ 189.77	€ 211.39
<b>LAP Project</b>				
LAP archiving	£ -	€ 197.49	£ 177.30	€ 197.49
EMEYF to EMES LAP Team	£ 605.00	€ 1,006.50	£ 1,508.59	€ 1,680.41
Willy and Penn	£ -	€ 48.00	£ 43.09	€ 48.00
<b>Total:</b>	<b>£ 6,866.24</b>	<b>€ 4,712.50</b>	<b>£ 11,096.89</b>	<b>€ 12,360.78</b>

Table 4: Calculations/Checks

(a) Costings	£	€	Consolidated as £	Consolidated as €
Income	£ 2,934.66	€ 5,966.24	£ 8,290.85	€ 9,235.15
Expenditure	£ 6,866.24	€ 4,712.50	£ 11,096.89	€ 12,360.78
<b>Income – Expenditure</b>	<b>-£ 3,931.58</b>	<b>€ 1,253.74</b>	<b>-£ 2,806.03</b>	<b>-€ 3,125.63</b>
(b) Checks: Assets and Liabilities	£	€	Consolidated as £	Consolidated as €
Bank funds held at start of this year	£ 17,753.24	€ 18,204.98	£ 34,096.76	€ 37,980.24
Cash held at the start of this year	£ -	€ 322.00	£ 289.08	€ 322.00
Bank funds held at end of year	£ 13,821.66	€ 19,458.72	£ 31,290.73	€ 34,854.61
Cash held at the end of this year	£ -	€ -	£ -	€ -
Liabilities (known money owed to others)	£ -	€ -	£ -	€ -
<b>Net (Bank Funds + Cash – Liabilities)</b>	<b>£ 13,821.66</b>	<b>€ 19,458.72</b>	<b>£ 31,290.73</b>	<b>€ 34,854.61</b>

Table 5: Expenditure fund allocation

Sources that cover our expenditure	£	€	Consolidated as £	Consolidated as €
<b>Participant Contributions</b>				
Annual Meeting 2018 Income	£ 18.75	€ 310.99	£ 297.94	€ 331.88
Spring Gathering 2018 Income	£ 2,220.60	€ 2,013.00	£ 4,027.77	€ 4,486.52
<b>Small Grants Fund</b>				
LAP Research/Community Building budget	£ 918.78	€ 1,055.00	£ 1,865.90	€ 2,078.42
LAP Oversight/Development budget	£ 70.87	€ 881.94	£ 862.63	€ 960.88
<b>Hezberg Fund</b>				
Herzberg Funds	£ -	€ -	£ -	€ -
<b>Acting as Agent</b>				
Sustainability Fund Contributions	£ 135.39	€ 215.25	£ 328.63	€ 366.06
<b>Other</b>				
Unrestricted Donations/Funds	£ 3,501.85	€ 236.32	£ 3,714.01	€ 4,137.02
<b>Total Expenditure</b>	<b>£ 6,866.24</b>	<b>€ 4,712.50</b>	<b>£ 11,096.89</b>	<b>€ 12,360.78</b>

Table 6: Balance going forward

Fund pot	£	€	Consolidated as £	Consolidated as €
Hezberg Funds	£ 1,307.91	-€ 557.50	£ 807.41	€ 899.38
Acting as Agent - Sustainability	£ 52.39	€ 176.75	£ 211.07	€ 235.11
LAP Funds carry forward	-£ 2,291.70	€ 5,556.12	£ 2,696.31	€ 3,003.40
General funds/non-specified Donations	£ 14,753.06	€ 14,283.35	£ 27,575.94	€ 30,716.72
<b>Balance Taking Forward to 2019</b>	<b>£ 13,821.66</b>	<b>€ 19,458.72</b>	<b>£ 31,290.73</b>	<b>€ 34,854.61</b>

(6)

**Notes**

- (1) Figures taken from 2017 Annual Report. Which includes €322 cash that was awaiting a trip to the bank, which is noted in table 4b. The majority of our money is general for non-specified activities. However some of our funding is earmarked for specific activities, for instances Acting as Agent - Sustainability is money donated specifically to encourage Friends to travel sustainably to EMEYF gatherings, e.g- by not flying. LAP funds are from a Small Grant Fund (SGF) that are used to work on the Living Archives Project (LAP) as well as covering a proportion of our core costs. Herzberg funds is a joint gathering with EMES in Switzerland that we track spending from for "all age"/"wider community" activities.
- (2) In 2018 our income came from participants attending gatherings and donations from either Friends of EMEYF or Meetings, or towards the sustainability travel pot **Spring Gathering and Annual Meeting** are usually covered by participant fees of those attending, for **SG2018** in Ireland the trustees expected the cost to be larger than the participant fee income, see minute EMEYF ChC 2017/07 Spring Gathering 2018. This extra cost was due to the location of the gathering and extra activities the community wanted to do (meeting with Ireland JYM and visiting Belfast Shankill road), therefore this cost has been covered by EMEYF funds. In 2018 the **sustainability pot** was calculated by allocating a value to each mode of transport used by participants attending the gathering, the cost of the gathering is then how much would be available in the pot with participants having the option to donate specifically and EMEYF funds covering the remainder. The SG gathering sustainability cost was £/€170, with €129 covered by participants and €41 by EMEYF funds. See minute AM 2018/7 Sustainable Travel bursaries for the latest approach to this funding pot.
- (3) The 2018 costs of EMEYF cover our core activities; bank charges, CC meeting face to face, role holders training, role holders attending AM, the cost of AM and SG gatherings as well as Bursary support. There was also some spending on LAP, which included a research weekend, presenting work to EMES AM in Norway and the Willy and Penn blog. The 2018 **CC face to face** happened in March just (before SG18) in Berlin, 6 of the 7 CC members were able to attend in person, 40% of this cost is covered by LAP development funds. **Role Holder Training** is a new addition to the budget and in 2018 four role holders attended courses, 2 online (treasurer and elder) and 2 in person (clerks). These courses were also supported by Woodbrooke funding for Young Friends. Of the **6role holders at AM18** three claimed their expenses in 2018 and we can expect the rest in 2019. Another cost for EMEYF in 2018 was the deposit for **SG2019**, which equated to half of the venue cost in Peski, Russia. Lastly EMEYF spend money on Bursaries to support young people attending Spring Gathering and Annual Meeting, 50% of this cost is covered by LAP community building funds.
- (4) In 2018 EMEYF spent more money than it received in donations. The 2018 budget (see 2017 AM minutes), planned a deficit of €3820 which is almost €700 larger than our actual deficit of €3126. This isn't sustainable long term, however our total bank balance at the end of 2018 was over €34000 which is sufficient funds to run EMEYF for atleast two years.

(5) This table demonstrates the donation sources for EMEYF through out the year. Attendees at **AM and SG** are expected to pay for the cost of food and accomodation whilst at the gathering, unless bursary support has been requested. For context, AM in Bad Pyrmont, Germany had around 22 attendees and very basic sleeping arrangements therefore the cost perhead equated to €18.75 if staying for the full weekend (3 nights). There were also funds collected for sustainable travel, this was all worked out at the end of the gathering once exact costs were known. The donations to sustainable travel are denoted as split transactions and added seperately to the sustainabilty fund pot. For SG in Ireland participants pay a participant fee before attending (or EMEYF pays on their behalf if bursary), in Ireland the fee was £135 or €150, with staggered costs for individuals who stayed fewer nights.

Another purpose of this table is to get an idea of how we're spending certain pots of money. For instance we have a pot of money for sustainable travel, and this table summarises the income in donations specifically for sustainable travel in 2018. The LAP money comes in installments from EMES as a Small Grants Fund, in 2018 we had planned to recieve the third and final installment of this, however as the project took longer to get started than predicted we delayed this installment. What this table reflects for LAP is that we consider **LAP spending** in two categories; for community building/research and for developing the project/EMEYF oversight logisitcs. **Community building costs** included all of that spent on getting members of EMEYF to EMES AM to present LAP, as well as **50% of the costs of bursaries**. **Development costs** included supporting Willy & Penn, LAP Archiving work, bank charges and **40% of the cost of bringing CC together** for a face to face meetings.

(6) This last table reports how much funding is left for each pot of money that was taken into 2019.