EMMAUS DOVER LTD

England & Wales · Charity number 1047354

Details

Other names	ST MARTIN'S EMMAUS
Status	Registered
Legal form	Charitable company
Company number	03066614
Registered	1995-06-19
Register	View on the Charity Commission register

Contact

Address	Emmaus Dover Ltd Archcliffe Fort Archcliffe Road Dover CT17 9EL
Phone	01304204550
Email	communitymanagerdover@emmaus.org.uk
Website	www.emmaus.org.uk/dover

Activities

Objects: THE ALLEVIATION AND RELIEF OF POVERTY HARDSHIP AND DISTRESS TO THOSE IN NEED

Activities: Provision of accomodation, daily support and meaningful work experience in our own social enterprises for up to 27 men and women that have previously experienced homelessness.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** The Prevention Or Relief Of Poverty, Accommodation/housing, Economic/community Development/employment
- **Who:** Other Defined Groups

Geography

- **Area of benefit:** IN PRACTICE, DOVER
- Kent

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£773,505	£756,212	£1,665,935	8
2024-06-30	£808,233	£643,461	£1,648,642	6
2023-06-30	£804,905	£572,707	£1,483,870	7
2022-06-30	£684,248	£538,557	£1,251,672	7
2021-06-30	£823,714	£492,336	£1,105,981	9

Trustees

Name	Role	Appointed
Dr Rebecca Louise Upton		2026-07-01
Emma Whelan		2024-03-18
Fiona Heather Ronan		2026-01-01
James Gambrell		2024-03-18
NIGEL BODELL		2018-07-30
Peter Rowland		2025-06-01

Accounts

Emmaus Dover Ltd

Company No 03066614
Charity No 1047354

Annual Report & Accounts
for the year ended 30 June 2025

Trustees and Advisors information

Independent Examiner

I D Morris FCA

Chavereys Limited, The Goods Shed, Jubilee Way, Faversham, Kent, ME13 8GD

Solicitors

Furley Page, 39 St Margaret's Street, Canterbury, CT1 2TX

Bankers

National Westminster Bank plc, 25 Market Square, Dover, Kent, CT16 1NQ

CafBank Limited, Kings Hill, West Malling, Kent, ME19 4TA

Report by the Trustees on the activities of the charity
for the year ended 30 June 2025

The company was formed on 9 June 1995 and registered as a charity on 19 June 1995. It is governed by its Memorandum and Articles of Association. Trustees (who are the Directors for Companies Act purposes) re appointed by the members of the company in accordance with the Articles of Association.
A third of the trustees retire and are eligible to stand for re-election at the Annual General Meeting.
New trustees must be nominated by an existing trustee or a member of the charity. No bodies or other individuals are entitled to nominate or appoint trustees. New trustees undergo training by Emmaus UK and and are mentored by existing experienced trustees.

The name of the company has been formally changed and accepted by the Charities Commission and Companies House in 2014, from St Martin's Emmaus, to Emmaus Dover Limited.

Emmaus Dover exists to provide a home and meaningful work to people who have experienced homelessness and social exclusion. Worldwide, there are about 400 groups in 37 countries, and in the UK, 30 active communities. Other groups exist which intend to form communities. Each community is an independent charity.

Unlike a lot of provision for homeless people, Emmaus communities offer a home for as long as someone needs it. Emmaus companions have an individual room, food, clothing and a small weekly allowance.
In return, we ask that companions:
work to the best of their abilities in our community
behave in a respectful way to all
do not use alcohol or illegal drugs on the premises
sign off all benefits, except housing benefit

Although living in a community isn't for everyone, it can offer the companionship and support that many people who have experienced homelessness have lost. This can be key to helping someone to stop, take stock, and start to regain a sense of control and stability in their lives.

Emmaus Dover has its own business. We collect, repair, renovate and re-sell donated goods of all sorts, with particular emphasis on furniture and electrical white goods. Some new goods are made in the community workshop, using recycled materials wherever possible. We also do some gardening work.
The aim is that the community will be financially self-sustaining.
We currently provide accommodation and support for 27 formerly homeless people at our site at Archcliffe Fort.

Emmaus Dover occupies Archcliffe Fort in Dover on a lease from English Heritage that expires in 2095. The rent is nominal, but the charity has spent about £2,000,000 on renovation and updating of the buildings.

Sales in the year increased by 14% compared with the previous year.
Government support from Housing Benefit increased by 16%.

Over 9,175 days of accommodation were provided in the year for 36 (*2024: 44*) individuals. 29 (21) companions stayed with us for more than 6 months, 39 (46) for more than two weeks and 1 (3) for less than two weeks. The overall average of those staying more than two weeks, but less than 6 months, was 122 (78) days. The occupancy rate was 97% (91%).

During the year:	**2025**	**2024**
	£	**£**
Income from grants, rents, sales and interest totalled	693,702	732,276
Total expenditure was	(738,544)	(628,352)
so on a day to day basis the community had a surplus/(deficit) of	**(44,842)**	**103,924**
Donations received (including tax on Gift Aid) were	79,803	75,957
and donations made to other Emmaus communities	(17,668)	(15,109)
so the net donations received were	**62,135**	**60,848**
and the overall surplus for the year was	**17,293**	**164,772**

Each companion's accommodation in the community costs about £73 (*£62*) a day.

A number of companions continued to act as 'Companion Assistants' during the year. This means that they take on care duties out of working hours, calling on the Community Manager or CEO if necessary.

The Board of Trustees set all policies and the budget in consultation with the staff and companions.
The staff are :-
Debra Stevenson - CEO and Deborah Golden -- Community Manager,
Carl Ward-Facilities Officer, Jenny Bones -- Finance and Admin Officer
Sharon Schollar, Jacqueline Pearson and Mischaley Mercier - Community Support Officers
Gerry Golden-Shop Manager and Glenda McHale-Logistics Officer
Karen Gambrell -- Fundraiser (self employed)

The Trustees thank the staff and companions for all their efforts and dedication to the community.

We all remain grateful to everyone who helps us, either through gifts of goods for resale, introductions to new outlets, or as customers in our shops. In addition we thanks the many individuals and organisations that continue to help us financially, volunteering their time and in other ways. We always welcome gifts of money towards capital works.

Building a Better Future Project

In 2016, a structural survey of the buildings at our Dover site was carried out. The report found that our main warehouse building was structurally failing. If forced to close the warehouse before we have alternative provisions in place, it could involve Emmaus Dover having to scale back our operation or at worst, close the site completely. This would have had a huge financial impact on us as our retail outlet at the Fort accounts for nearly 50% of income from sales of donated goods. It will also have had a direct on companions as they all live on site at the Fort and a reduction in income could result in having to reduce the number of companions we can directly support.

The report led us to reflect, to define our greater role and make a difference in the wider community in Dover. We wanted to provide the companions with a greater purpose, a task that will aid their recovery, to access and gain skills and abilities this in turn has the knock on effect of building self confidence in companions and will in turn increase their employability, as well as promoting the reuse and "Upcycling" of materials that would otherwise end up in landfill. It is also an opportunity to develop the site as a whole to make it a place for people to come and enjoy the amazing views and learn about the amazing history of the Fort and Dover as a whole.

The Building a Better Future aims to secure the long-term future and sustainability of Emmaus Dover. The development of our site will invest in new facilities that create more opportunities for our companions, increase revenue, provide new income streams and a historical place of interest for the people living, working and visiting Dover each year.
The project is being delivered in phases, each of which will need to be completed before the next stage can begin to ensure minimum disruption and financial impact to the day to day operations and running of the charity.

Planning permission and Scheduled Ancient Monument consent was granted for all phases in 2019. HGT Construction was awarded a contract for Phase One following a competitive tender process involving four contractors in 2020. Phase One involved the construction of a new modern workshop for repairing and upscaling furniture for resale and the refurbishment of the existing workshop space to become new warehouse capacity, PAT Testing area and storage. Completion of this phase significantly reduced the charity's financial exposure in the event that the main warehouse had to be shut at short notice. HGT Construction commenced work on site with an 18 week programme on 4th January 2021 and were finished onsite July 2021. An archaeologist was appointed to provide a watching brief as a condition of the scheduled ancient monument consent.

Phase 1A involved the structural renovation of existing (previously condemned) warehouse building. Phase 2 started in May 2023 which includes the renovation of the warehouse to provide new extended retail space. Upgrading of the parking area, access roads and walkways was also carried out to increase number of parking spaces and improve access. Practical completion was achieved on 17th November 2023.

Once the new retail space and car park was completed attention shifted to the replacement of the draughty sash windows in all the accommodation buildings. The work received planning and schedule monument consent and work started on the replacing the sash windows with with double glazed replacements to further improve the green energy credentials for the site. External redecoration is planned along with replacing a fire escape staircase. Future phases will involve working with English Heritage and Historic England to repair and make safe the Gatehouse and Arch and create a range of facilities to enable visitors to learn and understand the rich history and heritage of the Archcliffe Fort.

The Public Benefit of the Charity is the provision of accommodation, support and advice for single homeless people. Equally a significant return on investment can be demonstrated. For every £1 spent with Emmaus there is an £11 return on investment with social, environmental and economic benefits.

It is the Trustees' policy to ensure that there are sufficient available funds to meet the immediate operating costs of the "charitable company" for up to three months and to provide for major repairs to its properties and other unexpected necessary expenditure.

The Trustees have reviewed the major risks to which the charity is exposed and a comprehensive programme of risk management is in place to identify and allow mitigation of all perceived risk of physical accident which could harm companions, staff, trustees, the general public or the fabric of the community. The policy and risk assessments are reviewed regularly.

The Trustees are required by United Kingdom company law to prepare financial statements for each financial year that give a true and fair view of the state of affairs of the "charitable company" as at the end of the financial year and of the net income of the "charitable company" for the year.

The Trustees confirm that suitable accounting policies and standards have been used and applied consistently and that reasonable and prudent judgements and estimates have been made in the preparation of the financial statements for the year ended 30 June 2025.

The Trustees are responsible for the keeping of proper accounting records, for safeguarding the assets of the "charitable company" and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

So far as each of the Trustees is aware at the time the report is approved:

There is no relevant information of which the reporting accountant is unaware; and
The Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the reporting accountant is aware of that information.

By order of the Trustees

D Wood
Trustee and Secretary

Date : 27 January 2026

Independent Examiner's Report

Report to the Trustees of Emmaus Dover Ltd on accounts for the year ended 30 June 2025

I report on the accounts of the company for the year ended 30 June 2025, which are set out on pages 6 to12.

Respective responsibilities of Trustees and examiner

The Trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:
- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention

Basis of Independent Examiner's statement

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes 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 the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent Examiner's statement

The charity’s gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.
In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:
- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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 (FRS102).

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

ID Morris FCA
Chavereys Chartered Accountants
Faversham

Date : 30 January 2026

Statement of Financial Activities
for the year ended 30 June 2025

	Note	Unrestricted	Restricted	*Unrestricted*	*Restricted*
		£	£	*£*	*£*
Incoming Resources		**2025**	**2025**	***2024***	***2024***
Voluntary Income					
Donations etc		79,803		*75,957*	-
Grants	2	2,186	90,146	*28,004*	*179,904*
Investment Income					
Interest received		9,857	-	*10,017*	-
Activities for generating funds					
Rents (Housing Benefit)		292,996	-	*252,069*	-
Sales of services and donated goods		291,115	-	*256,376*	-
Fundraising activities		7,402	-	*5,906*	-
		591,513	-	*514,351*	-
Total Income		**683,359**	**90,146**	***628,329***	***179,904***
Resources expended					
Charitable Activity					
Maintenance, expenses and supervision of otherwise homeless companions	3	682,091	41,703	*543,455*	*71,647*
Donations- to other Emmaus communities		17,668		*15,109*	-
Fundraising expenses		14,750		*13,250*	-
Total expenses		**714,509**	**41,703**	***571,814***	***71,647***
Income and expenditure account					
(All recognised gains and losses are included)					
Total income of continuing operations		683,359	90,146	*628,329*	*179,904*
Total expenditure on continuing operations		(714,509)	(41,703)	*(571,814)*	*(71,647)*
Net movement in funds for the year		**(31,150)**	**48,443**	***56,515***	***108,257***
Net movement in funds		(31,150)	48,443	*56,515*	*108,257*
Funds at 30 June 2024		1,592,403	56,239	*1,383,559*	*100,311*
Transfers between funds		80,155	(80,155)	*152,329*	*(152,329)*
Total funds carried forward		**1,641,408**	**24,527**	***1,592,403***	***56,239***

Balance sheet
as at 30 June 2025

		£	£
		2025	***2024***
Fixed assets			
Tangible assets	4	1,258,012	*1,285,175*
Current assets			
Stock for resale		7,910	*10,755*
Debtors	5	84,221	*32,706*
Investments - Short term deposits		382,638	*395,862*
Cash at bank and in hand		30,783	*55,481*
		505,552	***494,804***
Creditors			
Amounts falling due within one year	6	(59,127)	*(77,437)*
Amounts falling after one year	7	(38,502)	*(53,900)*
		(97,629)	***(131,337)***
Net assets		**1,665,935**	***1,648,642***
The funds of the charity			
Restricted	9	24,527	*56,239*
Unrestricted funds	9	1,641,408	*1,592,403*
Total		**1,665,935**	***1,648,642***

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.
The trustees have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
The trustees acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.
These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

The accounts were approved by the board of trustees and signed on their behalf by:

A F Eberlein
Chair of Trustees

Date : 19 January 2026

Notes on the financial statements
for the year ended 30 June 2025

1. Accounting policies

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. 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) effective from 1 January 2019.
- the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102).
- the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

1.2 Recognition of income

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources;
- the monetary value can be measured with sufficient reliability.

1.3 Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

1.4 Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

1.5 Tangible fixed assets for use by the charity

These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost. The depreciation rates and methods used are:

Leasehold improvements	2 - 4% per annum	straight line
Furniture and equipment	20% per annum	straight line
Motor vehicles	25% per annum	straight line

1.6 Current asset investments

The charity has investments which it holds for resale or pending their sale cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity of less than one year held for investment purposes rather than to meet short-term cash commitments as they fall due.

1.7 Operating lease

Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the lease term.

2. Grant income

	£ 2025	£ *2024*
Grants for charitable activities	92,332	*124,908*
Building a Better Future	-	*83,000*
	92,332	***207,908***

3. Cost of Charitable Activity

	£ 2025	£ *2024*
Food and household	38,561	*38,341*
Companions' allowances and costs	94,002	*85,072*
Salary costs and training	214,655	*162,092*
Light and heat	31,663	*34,987*
Rents	-	*22,709*
Rates and water	18,326	*39,097*
Insurances and TV licences	11,929	*12,114*
Repairs and maintenance	140,749	*69,147*
Trading expenses	49,677	*38,170*
Motor expenses	23,897	*33,979*
Office , Phone and IT costs	27,125	*21,798*
Professional fees	3,965	*2,955*
Bank and card charges	2,317	*1,989*
Loan fees and interest	3,852	*5,005*
Depreciation and adjustment on disposal	63,076	*47,647*
	723,794	***615,102***

The charity had on average 8 employees (2024: 6) during the year.
The charity has no employees whose emoluments exceeded £60,000.
Salary costs were £188,361 (*2024: £143,030)* ; Social Security costs £18,900 (*2024: £12,383)* pre Employer NI allowance, and defined contribution pension costs £5,649 (*2024: £5,402).*

4. Tangible Fixed Assets used for direct charitable purposes

	Leasehold improvements	Furniture and equipment	Motor vehicles	Asset under construction	**Total**
	£	**£**	**£**	**£**	**£**
Cost at 1 July 2024	1,609,232	57,823	71,219	-	1,738,274
Additions during the year	-	14,423	26,490	-	40,913
Disposals and write offs	-	-	(16,795)		(16,795)
Transfers between classes	-	-	-	-	-
	1,609,232	**72,246**	**80,914**	**-**	**1,762,392**
Depreciation at 1 July 2024	352,766	51,439	48,894	-	453,099
Charge for the year	57,190	3,958	6,928	-	68,076
On disposals and write offs	-	-	(16,795)	-	(16,795)
	409,956	**55,397**	**39,027**	**-**	**504,380**
Net book value at 30 June 2025	**1,199,276**	**16,849**	**41,887**	**-**	**1,258,012**
Net book value at 30 June 2024	*1,256,466*	*6,384*	*22,325*	*-*	*1,285,175*

5. Debtors due within one year

	£	**£**
	2025	***2024***
Gift Aid	2,769	*4,149*
Other debtors	5,444	*3,719*
Accrued income and prepayments	76,008	*24,838*
	84,221	***32,706***

6. Creditors due within one year

	£ 2025	£ *2024*
Trade creditors	6,772	*4,334*
Taxation and social security	2,738	*2,254*
Other creditors	34,217	*55,449*
Loan	15,400	*15,400*
Deferred grants		-
	59,127	***77,437***

7. Creditors due after one year

	£ 2025	£ *2024*
Loan	38,502	53,900
Deferred grants	-	-
	38,502	***53,900***

In 2024 a 5 year loan was obtained relating to Phase 2 of the Build a Better Future Project.

8. Trustees

During the year there were no reimbursed expenses.

9. Statement of funds

Restricted Funds	01-Jul-24 Balance b/f	Income	Charitable Activity Expense	FA / Transfers	**30-Jun-25 Balance c/f**
Fixed Assets / projects	0	46,586	-2,981	-32,198	11,407
Other funds	56,239	43,560	-38,722	-47,957	13,120
	56,239	90,146	-41,703	-80,155	**24,527**

Unrestricted Funds	01-Jul-24 Balance b/f	Income	Charitable Activity Expense	FA / Transfers	**30-Jun-25 Balance c/f**
Designated Funds :					
Recovery Support	19,500	0	-1,320	0	18,180
Fixed assets	1,285,175	0	0	-27,163	1,258,012
General Funds	287,728	683,359	-713,189	107,318	365,216
	1,592,403	683,359	-714,509	80,155	**1,641,408**

EMMAUS DOVER LTD

England & Wales - Charity number 1047354

Accounts

Emmaus Dover Ltd

Company No 03066614
Charity No 1047354

Annual Report & Accounts
for the year ended 30 June 2024

emmaus Dover Ltd
working together to end homelessness

Trustees and Advisors information

Independent Examiner

I D Morris FCA
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Emmaus Dover occupies Archcliffe Fort in Dover on a lease from English Heritage that expires in 2095. The rent is nominal, but the charity has spent about £2,000,000 on renovation of the buildings. The structural renovation of the warehouse started in May to create an extension to the retail area on the Dover site.
We took on a temporary 6 month tenancy of a warehouse at Channel View road to carry on retail operations while the work was completed at the Fort.

Sales in the year increased by 7% compared with the previous year.
Government support from Housing Benefit increased by 18%.

Grants funded 49 days of solidarity space during the year.

Over 8,659 days of accommodation were provided in the year for 44 (*2023: 45*) individuals. 21 (20) companions stayed with us for more than 6 months, 46 (44) for more than two weeks and 3 (4) for less than two weeks. The overall average of those staying more than two weeks, but less than 6 months, was 78 (88) days. The occupancy rate was 91% (89%).

During the year:	**2024**	**2023**
	£	**£**
Income from grants, rents, sales and interest totalled	732,276	656,486
Total expenditure was	(628,352)	(558,307)
so on a day to day basis the community had a surplus/(deficit) of	**103,924**	**98,179**
Donations received (including tax on Gift Aid) were	75,957	148,419
and donations made to other Emmaus communities	(15,109)	(14,400)
so the net donations received were	**60,848**	**134,019**
and the overall surplus for the year was	**164,772**	**232,198**

Each companion's accommodation in the community costs about £62 (*£57*) a day.

A number of companions continued to act as 'Companion Assistants' during the year. This means that they take on care duties out of working hours, calling on the Community Manager or a trustee if necessary.

The Board of Trustees set all policies and the budget in consultation with the staff and companions.
The staff are :-
Debra Stevenson - Community Manager and Deborah Golden -- Community Leader,
Dave Pascoe-Facilities Officer, Jenny Bones -- Finance and Admin Officer
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The Trustees thank the staff and companions for all their efforts and dedication to the community.

We all remain grateful to everyone who helps us, either through gifts of goods for resale, introductions to new outlets, or as customers in our shops. In addition we thanks the many individuals and organisations that continue to help us financially, volunteering their time and in other ways. We always welcome gifts of money towards capital works.

Building a Better Future Project

In 2016, a structural survey of the buildings at our Dover site was carried out. The report found that our main warehouse building was structurally failing. If forced to close the warehouse before we have alternative provisions in place, it could involve Emmaus Dover having to scale back our operation or at worst, close the site completely. This would have had a huge financial impact on us as our retail outlet at the Fort accounts for nearly 50% of income from sales of donated goods. It will also have had a direct on companions as they all live on site at the Fort and a reduction in income could result in having to reduce the number of companions we can directly support.

The report led us to reflect, to define our greater role and make a difference in the wider community in Dover. We wanted to provide the companions with a greater purpose, a task that will aid their recovery, to access and gain skills and abilities this in turn has the knock on effect of building self confidence in companions and will in turn increase their employability, as well as promoting the reuse and "Upcycling" of materials that would otherwise end up in landfill. It is also an opportunity to develop the site as a whole to make it a place for people to come and enjoy the amazing views and learn about the amazing history of the Fort and Dover as a whole.

The Building a Better Future aims to secure the long-term future and sustainability of Emmaus Dover. The development of our site will invest in new facilities that create more opportunities for our companions, increase revenue, provide new income streams and a historical place of interest for the people living, working and visiting Dover each year.

The project is being delivered in phases, each of which will need to be completed before the next stage can begin to ensure minimum disruption and financial impact to the day to day operations and running of the charity.

Planning permission and Scheduled Ancient Monument consent was granted for all phases in 2019. HGT Construction was awarded a contract for Phase One following a competitive tender process involving four contractors in 2020. Phase One involved the construction of a new modern workshop for repairing and upscaling furniture for resale and the refurbishment of the existing workshop space to become new warehouse capacity, PAT Testing area and storage. Completion of this phase significantly reduced the charity's financial exposure in the event that the main warehouse had to be shut at short notice. HGT Construction commenced work on site with an 18 week programme on 4th January 2021 and were finished onsite July 2021. An archaeologist was appointed to provide a watching brief as a condition of the scheduled ancient monument consent.

Phase 1A involved the structural renovation of existing (previously condemned) warehouse building. Phase 2 started in May 2023 which includes the renovation of the warehouse to provide new extended retail space. Upgrading of the parking area, access roads and walkways was also carried out to increase number of parking spaces and improve access. Practical completion was achieved on 17th November 2023.

Future phases will involve working with English Heritage and Historic England to repair and make safe the Gatehouse and Arch and create a range of facilities to enable visitors to learn and understand the rich history and heritage of the Archcliffe Fort.

The Public Benefit of the Charity is the provision of accommodation, support and advice for single homeless people. Equally a significant return on investment can be demonstrated. For every £1 spent with Emmaus there is an £11 return on investment with social, environmental and economic benefits.

It is the Trustees' policy to ensure that there are sufficient available funds to meet the immediate operating costs of the "charitable company" for up to three months and to provide for major repairs to its properties and other unexpected necessary expenditure.

The Trustees have reviewed the major risks to which the charity is exposed and a comprehensive programme of risk management is in place to identify and allow mitigation of all perceived risk of physical accident which could harm companions, staff, trustees, the general public or the fabric of the community. The policy and risk assessments are reviewed regularly.

The Trustees are required by United Kingdom company law to prepare financial statements for each financial year that give a true and fair view of the state of affairs of the "charitable company" as at the end of the financial year and of the net income of the "charitable company" for the year.

The Trustees confirm that suitable accounting policies and standards have been used and applied consistently and that reasonable and prudent judgements and estimates have been made in the preparation of the financial statements for the year ended 30 June 2024.

The Trustees are responsible for the keeping of proper accounting records, for safeguarding the assets of the "charitable company" and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

So far as each of the Trustees is aware at the time the report is approved:

There is no relevant information of which the reporting accountant is unaware; and
The Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the reporting accountant is aware of that information.

By order of the Trustees

D Wood
Trustee and Secretary

Date : 30 January 2025

Independent Examiner's Report

Report to the Trustees of Emmaus Dover Ltd on accounts for the year ended 30 June 2024

I report on the accounts of the company for the year ended 30 June 2024, which are set out on pages 6 to12.

Respective responsibilities of Trustees and examiner

The Trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:
- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention

Basis of Independent Examiner's statement

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes 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 the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent Examiner's statement

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.
In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:
- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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 (FRS102).

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

ID Morris FCA
Chavereys Chartered Accountants
Faversham

Date : 03 February 2025

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Statement of Financial Activities
for the year ended 30 June 2024

	Note	Unrestricted £ 2024	Restricted £ 2024	*Unrestricted £ 2023*	*Restricted £ 2023*
Incoming Resources					
Voluntary Income					
Donations etc		75,957	-	*148,419*	-
Grants	2	28,004	179,904	*41,890*	*147,732*
Investment Income					
Interest received		10,017	-	*6,924*	-
Activities for generating funds					
Rents (Housing Benefit)		252,069	-	*214,018*	-
Sales of services and donated goods		256,376	-	*239,070*	-
Fundraising activities		5,906	-	*6,852*	-
		514,351	-	*459,940*	-
Total Income		**628,329**	**179,904**	***657,173***	***147,732***
Resources expended					
Charitable Activity					
Maintenance, expenses and supervision of otherwise homeless companions	3	543,455	71,647	*481,852*	*54,579*
Donations- to other Emmaus communities		15,109	-	*14,400*	-
Fundraising expenses		13,250	-	*21,876*	-
Total expenses		**571,814**	**71,647**	***518,128***	***54,579***
Income and expenditure account					
(All recognised gains and losses are included)					
Total income of continuing operations		628,329	179,904	*657,173*	*147,732*
Total expenditure on continuing operations		(571,814)	(71,647)	*(518,128)*	*(54,579)*
Net movement in funds for the year		**56,515**	**108,257**	***139,045***	***93,153***
Net movement in funds		56,515	108,257	*139,045*	*93,153*
Funds at 30 June 2023		1,383,559	100,311	*1,244,514*	*7,158*
Transfers between funds		152,329	(152,329)	-	-
Total funds carried forward		**1,592,403**	**56,239**	***1,383,559***	***100,311***

Balance sheet
as at 30 June 2024

	Note	£ 2024	£ 2023
Fixed assets			
Tangible assets	4	1,285,175	*706,188*
Current assets			
Stock for resale		10,755	*7,978*
Debtors	5	32,706	*43,330*
Investments - Short term deposits		395,862	*776,055*
Cash at bank and in hand		55,481	*66,752*
		494,804	***894,115***
Creditors			
Amounts falling due within one year	6	(77,437)	*(116,433)*
Amounts falling after one year	7	(53,900)	-
		(131,337)	***(116,433)***
Net assets		**1,648,642**	***1,483,870***
The funds of the charity			
Restricted	9	56,239	*100,311*
Unrestricted funds	9	1,592,403	*1,383,559*
Total		**1,648,642**	***1,483,870***

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.
The trustees have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
The trustees acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.
These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

The accounts were approved by the board of trustees and signed on their behalf by:

A F Eberlein
Chair of Trustees

Date : 03 February 2025

Notes on the financial statements
for the year ended 30 June 2024

1. Accounting policies

1.1 Basis of accounting
These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. 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) effective from 1 January 2019.
- the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102).
- the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

1.2 Recognition of income
These are included in the Statement of Financial Activities (SoFA) when:
- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources;
- the monetary value can be measured with sufficient reliability.

1.3 Grants and donations
Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

1.4 Tax reclaims on donations and gifts
Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

1.5 Tangible fixed assets for use by the charity
These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost. The depreciation rates and methods used are:

Leasehold improvements	2 - 4% per annum	straight line
Furniture and equipment	20% per annum	straight line
Motor vehicles	25% per annum	straight line

1.6 Current asset investments
The charity has investments which it holds for resale or pending their sale cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity of less than one year held for investment purposes rather than to meet short-term cash commitments as they fall due.

1.7 Operating lease
Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the lease term.

2. Grant income

	£ 2024	£ 2023
Grants for charitable activities	124,908	*97,293*
Building a Better Future	83,000	*92,329*
	207,908	***189,622***

3. Cost of Charitable Activity

	£ 2024	£ 2023
Food and household	38,341	*30,563*
Companions' allowances and costs	85,072	*87,838*
Salary costs and training	162,092	*167,492*
Light and heat	34,987	*27,897*
Rents	22,709	*18,924*
Rates and water	39,097	*30,256*
Insurances and TV licences	12,114	*13,855*
Repairs and maintenance	69,147	*41,634*
Trading expenses	38,170	*31,182*
Motor expenses	33,979	*27,476*
Office , Phone and IT costs	21,798	*16,308*
Professional fees	2,955	*6,949*
Bank and card charges	1,989	*2,980*
Loan fees and interest	5,005	-
Depreciation and adjustment on disposal	47,647	*33,077*
	615,102	***536,431***

The charity had on average 6 employees (2023: 7) during the year.
The charity has no employees whose emoluments exceeded £60,000.
Salary costs were £143,030 (*2023: £143,950)* ; Social Security costs £12,383 (*2023: £11,291)* pre Employer NI allowance, and defined contribution pension costs £5,402 (*2023: £5,756).*

4. Tangible Fixed Assets used for direct charitable purposes

	Leasehold improvements	Furniture and equipment	Motor vehicles	Asset under construction	**Total**
	£	**£**	**£**	**£**	**£**
Cost at 1 July 2023	842,621	54,426	47,924	166,669	1,111,640
Additions during the year	-	3,397	23,295	599,942	626,634
Disposals and write offs	-	-	-		-
Transfers between classes	766,611	-	-	(766,611)	-
	1,609,232	**57,823**	**71,219**	**-**	**1,738,274**
Depreciation at 1 July 2023	310,908	49,420	45,124	-	405,452
Charge for the year	41,858	2,019	3,770	-	47,647
On disposals and write offs	-	-	-	-	-
	352,766	**51,439**	**48,894**	**-**	**453,099**
Net book value at 30 June 2024	**1,256,466**	**6,384**	**22,325**	**-**	**1,285,175**
Net book value at 30 June 2023	*531,713*	*5,006*	*2,800*	*166,669*	*706,188*

5. Debtors due within one year

	£	**£**
	2024	***2023***
Gift Aid	4,149	*2,420*
Other debtors	3,719	*22,577*
Accrued income and prepayments	24,838	*18,333*
	32,706	***43,330***

6. Creditors due within one year

	£ 2024	£ 2023
Trade creditors	4,334	*82,348*
Taxation and social security	2,254	*763*
Other creditors	55,449	*33,322*
Loan	15,400	-
Deferred grants	-	-
	77,437	***116,433***

7. Creditors due after one year

	£ 2024	£ 2023
Loan	53,900	-
Deferred grants	-	-
	53,900	**-**

During the year a 5 year loan was obtained relating to Phase 2 of the Build a Better Future Project.

8. Trustees

During the year there were no reimbursed expenses.

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9. Statement of funds

Restricted Funds	01-Jul-23 Balance b/f	Income	Charitable Activity Expense	FA / Transfers	**30-Jun-24 Balance c/f**
Building a Better Future - Phase 2	92,329	60,000	0	-152,329	0
Other funds	7,982	119,904	-71,647	0	56,239
	100,311	179,904	-71,647	-152,329	**56,239**

Unrestricted Funds	01-Jul-23 Balance b/f	Income	Charitable Activity Expense	FA / Transfers	**30-Jun-24 Balance c/f**
Designated Funds :					
Building a Better Future - Phase 2	437,250	0	0	-437,250	0
Recovery Support	19,500	0	0	0	19,500
Fixed assets	706,188	0	0	578,987	1,285,175
General Funds	220,621	628,329	-571,814	10,592	287,728
	1,383,559	628,329	-571,814	152,329	**1,592,403**

EMMAUS DOVER LTD

England & Wales - Charity number 1047354

Accounts

emmaus
Dover Ltd
working together to end homelessness

Emmaus Dover Ltd

Company No 03066614
Charity No 1047354

Annual Report & Accounts
for the year ended 30 June 2023

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Dover Ltd
working together to end homelessness

Trustees and Advisors information

Trustees and directors

Mr A Eberlein, *Chair*
Mrs K Southon, Vice *Chair*
Mrs S Lamb *(resigned 1 June 2023)*
Mr D Wood, *Secretary*
Mr N Bodell
D J Palmer
Mrs M Carter
Mr G Golden
Ms C Windsor *(appointed 1 June 2023)*

Independent Examiner

I D Morris FCA
Chavereys Limited, The Goods Shed, Jubilee Way, Faversham, Kent, ME13 8GD

Solicitors

Furley Page, 39 St Margaret's Street, Canterbury, CT1 2TX

Bankers

National Westminster Bank plc, 25 Market Square, Dover, Kent, CT16 1NQ
CafBank Limited, Kings Hill, West Malling, Kent, ME19 4TA

Report by the Trustees on the activities of the charity for the year ended 30 June 2023

The company was formed on 9 June 1995 and registered as a charity on 19 June 1995. It is governed by its Memorandum and Articles of Association. Trustees (who are the Directors for Companies Act purposes) re appointed by the members of the company in accordance with the Articles of Association.
A third of the trustees retire and are eligible to stand for re-election at the Annual General Meeting.
New trustees must be nominated by an existing trustee or a member of the charity. No bodies or other individuals are entitled to nominate or appoint trustees. New trustees undergo training by Emmaus UK and and are mentored by existing experienced trustees.

The name of the company has been formally changed and accepted by the Charities Commission and Companies House in 2014, *from St Martin's Emmaus, to Emmaus Dover Limited.*

Emmaus Dover exists to provide a home and meaningful work to people who have experienced homelessness and social exclusion. Worldwide, there are about 400 groups in 37 countries, and in the UK, 30 active communities. Other groups exist which intend to form communities. Each community is an independent charity.

Unlike a lot of provision for homeless people, Emmaus communities offer a home for as long as someone needs it. Emmaus companions have an individual room, food, clothing and a small weekly allowance. In return, we ask:

- that companions work for 40 hours/week to the best of their abilities
- that they behave in a respectful way to all
- that no alcohol or illegal drugs are used on the premises
- that they sign off all benefits, except housing benefit

Although living in a community isn't for everyone, it can offer the companionship and support that many people who have experienced homelessness have lost. This can be key to helping someone to stop, take stock, and start to regain a sense of control and stability in their lives.

Emmaus Dover has its own business. We collect, repair, renovate and re-sell donated goods of all sorts, with particular emphasis on furniture and electrical white goods. Some new goods are made in the community workshop, using recycled materials wherever possible. We also do some gardening work.
The aim is that the community will be financially self-sustaining.
We currently provide accommodation and support for 27 formerly homeless people at our site at Archcliffe Fort.

Emmaus Dover occupies Archcliffe Fort in Dover on a lease from English Heritage that expires in 2095. The rent is nominal, but the charity has spent about £750,000 on renovation of the buildings. The structural renovation of the warehouse started in May to create an extension to the retail area on the Dover site.
We took on a temporary 6 month tenancy of a warehouse at Channel View road to carry on retail operations while the work is completed at the Fort.

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Sales in the year increased by 11% compared with the previous year.
Government support from Housing Benefit decreased by 4%.

Grants funded 419 days of solidarity places during the year.

Over 8,431 days of accommodation were provided in the year for 45 (*2022: 40*) individuals. 20 (20) companions stayed with us for more than 6 months, 44 (44) for more than two weeks and 4 (0) for less than two weeks. The overall average of those staying more than two weeks, but less than 6 months, was 88 (84) days. The occupancy rate was 89% (95%).

During the year:	**2023**	**2022**
	£	**£**
Income from grants, rents, sales and interest totalled	656,486	528,736
Total expenditure was	(558,307)	(531,712)
so on a day to day basis the community had a surplus/(deficit) of	**98,179**	**(2,976)**
Donations received (including tax on Gift Aid) were	148,419	155,512
and donations made to other Emmaus communities	(14,400)	(6,845)
so the net donations received were	**134,019**	**148,667**
and the overall surplus for the year was	**232,198**	**145,691**

Each companion's accommodation in the community costs about £57 (*£53*) a day.

A number of companions continued to act as 'Companion Assistants' during the year. This means that they take on care duties out of working hours, calling on the Community Manager or a trustee if necessary.

The Board of Trustees set all policies and the budget in consultation with the staff and companions.
The staff are :-
Debra Stevenson - Community Manager and Deborah Golden -- Community Leader,
Nigel Simmonds -- Operations Leader, Jenny Bones -- Finance and Admin Officer
Delphine Blainville Fielding -- Retail Supervisor, supported during Maternity by Ryan Burrows
Nicki Hardman and Sharon Schollar- Community Support Officers and Karen Gambrell -- Fundraiser (self employed)

The Trustees thank the staff and companions for all their efforts and dedication to the community.

We all remain grateful to everyone who helps us, either through gifts of goods for resale, introductions to new outlets, or as customers in our shops. In addition we thanks the many individuals and organisations that continue to help us financially, volunteering their time and in other ways. We always welcome gifts of money towards capital works.

Building a Better Future Project

In 2016, a structural survey of the buildings at our Dover site was carried out. The report found that our main warehouse building was failing. If we are forced to close the warehouse before we have alternative provisions in place, it could involve Emmaus Dover having to scale back our operation or at worst, close the site completely. This would have a huge financial impact on us as our retail outlet at the Fort accounts for nearly 50% of income from sales of donated goods. It will also have a direct on companions as they all live on site at the Fort and a reduction in income could result in having to reduce the number of companions we can directly support.

The report led us to reflect, to define our greater role and make a difference in the wider community in Dover. We wanted to provide the companions with a greater purpose, a task that will aid their recovery, to access and gain skills and abilities this in turn has the knock on effect of building self confidence in companions and will in turn increase their employability, as well as promoting the reuse and "Upcycling" of materials that would otherwise end up in landfill. It is also an opportunity to develop the site as a whole to make it a place for people to come and enjoy the amazing views and learn about the amazing history of the Fort and Dover as a whole.

The Building a Better Future aims to secure the long-term future and sustainability of Emmaus Dover. The development of our site will invest in new facilities that create more opportunities for our companions, increase revenue, provide new income streams and a historical place of interest for the people living, working and visiting Dover each year.
The project will be delivered in phases, each of which will need to be completed before the next stage can begin to ensure minimum disruption and financial impact to the day to day operations and running of the charity.

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Phase 1A involved the structural renovation of existing (condemned) warehouse building. Phase 2 started in May 2023 which includes the renovation of the warehouse to provide new extended retail space. Upgrading of the parking area, access roads and walkways is also planned to increase number of parking spaces and improve access.

Future phases will involve working with English Heritage and Historic England to repair and make safe the Gatehouse and Arch and create a range of facilities to enable visitors to learn and understand the rich history and heritage of the Archcliffe Fort.

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It is the Trustees' policy to ensure that there are sufficient available funds to meet the immediate operating costs of the "charitable company" for up to three months and to provide for major repairs to its properties and other unexpected necessary expenditure.

The Trustees have reviewed the major risks to which the charity is exposed and a comprehensive programme of risk management is in place to identify and allow mitigation of all perceived risk of physical accident which could harm companions, staff, trustees, the general public or the fabric of the community. The policy and risk assessments are reviewed regularly.

The Trustees are required by United Kingdom company law to prepare financial statements for each financial year that give a true and fair view of the state of affairs of the "charitable company" as at the end of the financial year and of the net income of the "charitable company" for the year.

The Trustees confirm that suitable accounting policies and standards have been used and applied consistently and that reasonable and prudent judgements and estimates have been made in the preparation of the financial statements for the year ended 30 June 2023.

The Trustees are responsible for the keeping of proper accounting records, for safeguarding the assets of the "charitable company" and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

So far as each of the Trustees is aware at the time the report is approved:

There is no relevant information of which the reporting accountant is unaware; and
The Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the reporting accountant is aware of that information.

By order of the Trustees

D Wood
Trustee and Secretary

Date: 12|2|2024

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Independent Examiner's Report

Report to the Trustees of Emmaus Dover Ltd on accounts for the year ended 30 June 2023

I report on the accounts of the company for the year ended 30 June 2023, which are set out on pages 6 to12.

Respective responsibilities of Trustees and examiner

The Trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention

Basis of Independent Examiner's statement

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes 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 the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent Examiner's statement

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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 (FRS102).

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

ID Morris FCA
Chavereys Chartered Accountants
Faversham

Date: 19/2/24

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Statement of Financial Activities
for the year ended 30 June 2023

	Note	Unrestricted	Restricted	*Unrestricted*	*Restricted*
		£	£	£	£
Incoming Resources		2023	2023	*2022*	*2022*
Voluntary Income					
Donations etc		148,419	-	*155,512*	-
Grants	2	41,890	147,732	*19,500*	*64,102*
Investment Income					
Interest received		6,924	-	*1,091*	-
Activities for generating funds					
Rents (Housing Benefit)		214,018	-	*223,324*	-
Sales of services and donated goods		239,070	-	*214,759*	-
Fundraising activities		6,852	-	*5,960*	-
		459,940	-	*444,043*	-
Total Income		**657,173**	**147,732**	***620,146***	***64,102***
Resources expended					
Charitable Activity					
Maintenance, expenses and supervision of otherwise homeless companions	3	481,852	54,579	*430,513*	*79,259*
Donations- to other Emmaus communities		14,400	-	*6,845*	-
Fundraising expense		21,876	-	*16,440*	*5,500*
Total expenses		**518,128**	**54,579**	***453,798***	***84,759***
Income and expenditure account					
(All recognised gains and losses are included)					
Total income of continuing operations		657,173	147,732	*620,146*	*64,102*
Total expenditure on continuing operations		(518,128)	(54,579)	*(453,798)*	*(84,759)*
Net movement in funds for the year		**139,045**	**93,153**	***166,348***	***(20,657)***
Net movement in funds		139,045	93,153	*166,348*	*(20,657)*
Funds at 30 June 2022		1,244,514	7,158	*901,930*	*204,051*
Transfers between funds		-	-	*176,236*	*(176,236)*
Total funds carried forward		**1,383,559**	**100,311**	***1,244,514***	***7,158***

Balance sheet
as at 30 June 2023

	Note	£ 2023	£ 2022
Fixed assets			
Tangible assets	4	706,188	572,596
Current assets			
Stock for resale		7,978	5,463
Debtors	5	43,330	40,613
Investments - Short term deposits		776,055	654,696
Cash at bank and in hand		66,752	24,420
		894,115	**725,192**
Creditors			
Amounts falling due within one year	6	(116,433)	(46,116)
Amounts falling after one year	7	-	-
		(116,433)	**(46,116)**
Net assets		**1,483,870**	**1,251,672**
The funds of the charity			
Restricted	9	100,311	7,158
Unrestricted funds	9	1,383,559	1,244,514
Total		**1,483,870**	**1,251,672**

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.
The trustees have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
The trustees acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.
These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

The accounts were approved by the board of trustees and signed on their behalf by:

A F Eberlein
Chair of Trustees

Date : 12/2/2024

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Notes on the financial statements for the year ended 30 June 2023

1. Accounting policies

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. 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) effective from 1 January 2019.
- the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102).
- the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

1.2 Recognition of income

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources;
- the monetary value can be measured with sufficient reliability.

1.3 Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

1.4 Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

1.5 Tangible fixed assets for use by the charity

These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost. The depreciation rates and methods used are:

Leasehold improvements	2 - 4% per annum	straight line
Furniture and equipment	20% per annum	straight line
Motor vehicles	25% per annum	straight line

1.6 Current asset investments

The charity has investments which it holds for resale or pending their sale cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity of less than one year held for investment purposes rather than to meet short-term cash commitments as they fall due.

1.7 Operating lease

Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the lease term.

2. Grant income

	£ 2023	£ 2022
Grants for charitable activities	97,293	*83,602*
Building a Better Future	92,329	-
	189,622	***83,602***

3. Cost of Charitable Activity

	£ 2023	£ 2022
Food and household	30,563	*26,353*
Companions' allowances and costs	87,838	*85,094*
Salary costs and training	167,492	*160,202*
Light and heat	27,897	*28,128*
Rents	18,924	*12,271*
Rates and water	30,256	*24,173*
Insurances and TV licences	13,855	*10,791*
Repairs and maintenance	41,634	*53,939*
Trading expenses	31,182	*25,039*
Motor expenses	27,476	*28,373*
Office , Phone and IT costs	16,308	*16,566*
Professional fees	6,949	*3,628*
Bank and card charges	2,980	*3,251*
Depreciation and adjustment on disposal	33,077	*31,964*
	536,431	***509,772***

The charity had on average 7 employees (2022: 8) during the year.
The charity has no employees whose emoluments exceeded £60,000.
Salary costs were £143,950 (*2022: £145,877*); Social Security costs £11,291 (*2022: £11,252)* pre Employer NI allowance, and defined contribution pension costs £5,756 (*2022: £5,623*).

4. Tangible Fixed Assets used for direct charitable purposes

	Leasehold improvements	Furniture and equipment	Motor vehicles	Asset under construction	Total
	£	£	£	£	£
Cost at 1 July 2022	842,622	55,098	47,924		945,644
Additions during the year	-	-	-	166,669	166,669
Disposals and write offs	-	(673)	-		(673)
Transfers between classes	-	-	-		-
	842,622	**54,426**	**47,924**	**166,669**	**1,111,641**
Depreciation at 1 July 2022	284,382	47,740	40,926	-	373,048
Charge for the year	26,526	2,117	4,199	-	32,841
On disposals and write offs	-	(437)	-	-	(437)
	310,908	**49,420**	**45,125**	**-**	**405,452**
Net book value at 30 June 2023	**531,714**	**5,006**	**2,799**	**166,669**	**706,188**
Net book value at 30 June 2022	*558,240*	*7,358*	*6,998*	-	*572,596*

5. Debtors due within one year

	£ **2023**	£ ***2022***
Gift Aid	2,420	*7,167*
Other debtors	22,577	*4,737*
Accrued income and prepayments	18,333	*28,709*
	43,330	***40,613***

6. Creditors due within one year

	£ 2023	£ 2022
Trade creditors	82,438	4,290
Taxation and social security	763	1,777
Other creditors	33,323	29,438
Deferred grants	-	10,611
	116,524	**46,116**

7. Creditors due after one year

	£ 2023	£ 2022
Bank loan	-	-
Deferred grants	-	-
	-	-

8. Trustees

During the year there were no reimbursed expenses.

9. Statement of funds

Restricted Funds	01-Jul-22 Balance b/f	Income	Charitable Activity Expense	FA / Transfers	**30-Jun-23 Balance c/f**
Building a Better Future - Phase 2	0	92,329	0	0	92,329
Other funds	7,158	55,403	-54,579	0	7,982
	7,158	147,732	-54,579	0	**100,311**

Unrestricted Funds	01-Jul-22 Balance b/f	Income	Charitable Activity Expense	FA / Transfers	**30-Jun-23 Balance c/f**
Designated Funds :					
Building a Better Future - Phase 2	350,000	0	0	87,250	437,250
Recovery support	0	0	0	19,500	19,500
Fixed assets	572,596	0	0	133,592	706,188
General Funds	321,918	657,173	-518,128	-240,342	220,621
	1,244,514	657,173	-518,128	0	**1,383,559**

EMMAUS DOVER LTD

England & Wales - Charity number 1047354

Accounts

Emmaus Dover Ltd

Company No 03066614
Charity No 1047354

Annual Report & Accounts
for the year ended 30 June 2022

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Trustees and Advisors information

Trustees and directors

Mr A Eberlein, *Chair*

Mrs K Southon, Vice *Chair*

Mrs S Lamb

Mr D Wood, *Secretary*

Mr N Bodell

D J Palmer

Mrs M Carter

Mr G Golden

Independent Examiner

I D Morris FCA

Chavereys, 2 Jubilee Way, Faversham, Kent, ME13 8GD

Solicitors

Furley Page, 39 St Margaret's Street, Canterbury, CT1 2TX

Bankers

National Westminster Bank plc, 25 Market Square, Dover, Kent, CT16 1NQ

CafBank Limited, Kings Hill, West Malling, Kent, ME19 4TA

Report by the Trustees on the activities of the charity
for the year ended 30 June 2022

The company was formed on 9 June 1995 and registered as a charity on 19 June 1995. It is governed by its Memorandum and Articles of Association. Trustees (who are the Directors for Companies Act purposes) re appointed by the members of the company in accordance with the Articles of Assocoiation.
A third of the trustees retire and are eligible to stand for re-election at the Annual General Meeting.
New trustees must be nominated by an existing trustee or a member of the charity. No bodies or other individuals are entitled to nominate or appoint trustees. New trustees undergo training by Emmaus UK and and are mentored by existing experienced trustees.

The name of the company has been formally changed and accepted by the Charities Commission and Companies House in 2014, from St Martin's Emmaus, to Emmaus Dover Limited.

Emmaus Dover exists to provide a home and meaningful work to people who have experienced homelessness and social exclusion. Worldwide, there are about 400 groups in 37 countries, and in the UK, 30 active communities. Other groups exist which intend to form communities. Each community is an independent charity.

Unlike a lot of provision for homeless people, Emmaus communities offer a home for as long as someone needs it. Emmaus companions have an individual room, food, clothing and a small weekly allowance. In return, we ask:

- that companions work for 40 hours/week to the best of their abilities
- that they behave in a respectful way to all
- that no alcohol or illegal drugs are used on the premises
- that they sign off all benefits, except housing benefit

Although living in a community isn't for everyone, it can offer the companionship and support that many people who have experienced homelessness have lost. This can be key to helping someone to stop, take stock, and start to regain a sense of control and stability in their lives.

Emmaus Dover has its own business. We collect, repair, renovate and re-sell donated goods of all sorts, with particular emphasis on furniture and electrical white goods. Some new goods are made in the community workshop, using recycled materials wherever possible. We also do some gardening work.
The aim is that the community will be financially self-sustaining.
We currently provide accommodation and support for 27 formerly homeless people at our site at Archcliffe Fort.

Emmaus Dover occupies Archcliffe Fort in Dover on a lease from English Heritage that expires in 2095. The rent is nominal, but the charity has spent about £750,000 on renovation of the buildings. There is also a Building Plan to structurally renovate the warehouse creating an extension to the retail area on the Dover site.

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Sales in the year decreased by 7% compared with the previous year.
Government support from Housing Benefit increased by 17%.

Emmaus funded one solidarity place for the year and secured funds for another two solidarity spaces.

Over 9,028 days of accommodation were provided in the year for 40 (*2021: 39*) individuals. 20 (23) companions stayed with us for more than 6 months, 43 (34) for more than two weeks and 0 (7) for less than two weeks. The overall average of those staying more than two weeks, but less than 6 months, was 84 (83) days. The occupancy rate was 95% (87%).

During the year:	2022	2021
	£	£
Income from grants, rents, sales and interest totalled	528,736	774,871
Total expenditure was	(531,712)	(480,656)
so on a day to day basis the community had a surplus/(deficit) of	**(2,976)**	**294,215**
Donations received (including tax on Gift Aid) were	155,512	48,843
and donations made to other Emmaus communities	(6,845)	(11,680)
so the net donations received were	**148,667**	**37,163**
and the overall surplus for the year was	**145,691**	**331,378**

Each companion's accommodation in the community costs about £53 (*£49*) a day.

A number of companions continued to act as 'Companion Assistants' during the year. This means that they take on care duties out of working hours, calling on the Community Manager or a trustee if necessary.

The Board of Trustees set all policies and the budget in consultation with the staff and companions.
The staff are :-
Debra Stevenson - Community Manager and Deborah Golden -- Community Leader,
Nigel Simmonds -- Operations Leader, Jenny Bones -- Admin and Accounts Assistant
Delphine Blainville Fielding -- Retail Supervisor
Nicki Hardman and Sharon Schollar- Support Officers and Karen Gambrell -- Fundraiser (self employed)

The Trustees thank the staff and companions for all their efforts and dedication to the community.

We all remain grateful to everyone who helps us, either through gifts of goods for resale, introductions to new outlets, or as customers in our shops. In addition we thanks the many individuals and organisations that continue to help us financially, volunteering their time and in other ways. We always welcome gifts of money towards capital works.

Building a Better Future Project

In 2016, a structural survey of the buildings at our Dover site was carried out. The report found that our main warehouse building was failing. If we are forced to close the warehouse before we have alternative provisions in place, it could involve Emmaus Dover having to scale back our operation or at worst, close the site completely. This would have a huge financial impact on us as our retail outlet at the Fort accounts for nearly 50% of income from sales of donated goods. It will also have a direct on companions as they all live on site at the Fort and a reduction in income could result in having to reduce the number of companions we can directly support.

The report led us to reflect, to define our greater role and make a difference in the wider community in Dover. We wanted to provide the companions with a greater purpose, a task that will aid their recovery, to access and gain skills and abilities this in turn has the knock on effect of building self confidence in companions and will in turn increase their employability, as well as promoting the reuse and "Upcycling" of materials that would otherwise end up in landfill. It is also an opportunity to develop the site as a whole to make it a place for people to come and enjoy the amazing views and learn about the amazing history of the Fort and Dover as a whole.

The Building a Better Future aims to secure the long-term future and sustainability of Emmaus Dover. The development of our site will invest in new facilities that create more opportunities for our companions, increase revenue, provide new income streams and a historical place of interest for the people living, working and visiting Dover each year.
The project will be delivered in phases, each of which will need to be completed before the next stage can begin to ensure minimum disruption and financial impact to the day to day operations and running of the charity.

Planning permission and Scheduled Ancient Monument consent was granted for all phases in 2019. HGT Construction was awarded a contract for Phase One following a competitive tender process involving four contractors in 2020. Phase One involved the construction of a new modern workshop for repairing and upscaling furniture for resale and the refurbishment of the existing workshop space to become new warehouse capacity, PAT Testing area and storage. Completion of this phase will significantly reduce the charity's financial exposure in the event that the main warehouse had to be shut at short notice. HGT Construction commenced work on site with an 18 week programme on 4th January 2021 and were finished onsite July 2021. An archaeologist was appointed to provide a watching brief as a condition of the scheduled ancient monument consent.

Phase 1A involved the structural renovation of existing (condemned) warehouse building. Phase 2 will include the renovation of the warehouse to provide new extended retail space. Upgrading of the parking area, access roads and walkways is also planned to increase number of parking spaces and improve access.

Future phases will involve working with English Heritage and Historic England to repair and make safe the Gatehouse and Arch and create a range of facilities to enable visitors to learn and understand the rich history and heritage of the Archcliffe Fort.

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The Public Benefit of the Charity is the provision of accommodation, support and advice for single homeless people. Equally a significant return on investment can be demonstrated. For every £1 spent with Emmaus there is an £11 return on investment with social, environmental and economic benefits.

It is the Trustees' policy to ensure that there are sufficient available funds to meet the immediate operating costs of the "charitable company" for up to three months and to provide for major repairs to its properties and other unexpected necessary expenditure.

The Trustees have reviewed the major risks to which the charity is exposed and a comprehensive programme of risk management is in place to identify and allow mitigation of all perceived risk of physical accident which could harm companions, staff, trustees, the general public or the fabric of the community. The policy and risk assessments are reviewed regularly.

The Trustees are required by United Kingdom company law to prepare financial statements for each financial year that give a true and fair view of the state of affairs of the "charitable company" as at the end of the financial year and of the net income of the "charitable company" for the year.

The Trustees confirm that suitable accounting policies and standards have been used and applied consistently and that reasonable and prudent judgements and estimates have been made in the preparation of the financial statements for the year ended 30 June 2022.

The Trustees are responsible for the keeping of proper accounting records, for safeguarding the assets of the "charitable company" and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

So far as each of the Trustees is aware at the time the report is approved:

There is no relevant information of which the reporting accountant is unaware; and
The Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the reporting accountant is aware of that information.

By order of the Trustees

D Wood
Trustee and Secretary

Date: 16/1/2023

Independent Examiner's Report

Report to the Trustees of Emmaus Dover Ltd on accounts for the year ended 30 June 2022

I report on the accounts of the company for the year ended 30 June 2022, which are set out on pages 6 to11.

Respective responsibilities of Trustees and examiner

The Trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention

Basis of Independent Examiner's statement

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes 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 the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent Examiner's statement

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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 (FRS102).

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

ID Morris FCA
Chavereys Chartered Accountants
Faversham

Date: 8/2/23

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Statement of Financial Activities
for the year ended 30 June 2022

		Unrestricted	Restricted	Unrestricted	Restricted
		£	£	£	£
Incoming Resources		**2022**	**2022**	**2021**	**2021**
Voluntary Income					
Donations etc		155,512	-	41,843	7,000
Grants	2	19,500	64,102	62,151	283,688
Investment Income					
Interest received		1,091	-	2,680	-
Activities for generating funds					
Rents (Housing Benefit)		223,324	-	191,408	-
Sales of services and donated goods		214,759	-	230,987	-
Fundraising activities		5,960	-	3,957	-
		444,043	-	426,352	-
Total Income		**620,146**	**64,102**	**533,026**	**290,688**
Resources expended					
Charitable Activity					
Maintenance, expenses and supervision of otherwise homeless companions	3	430,513	79,259	287,819	179,087
Donations to other Emmaus communities		6,845	-	11,680	-
Fundraising expense		16,440	5,500	13,750	-
Total expenses		**453,798**	**84,759**	**313,249**	**179,087**
Income and expenditure account					
(All recognised gains and losses are included)					
Total income of continuing operations		620,146	64,102	533,026	290,688
Total expenditure on continuing operations		(453,798)	(84,759)	(313,249)	(179,087)
Net movement in funds for the year		**166,348**	**(20,657)**	**219,777**	**111,601**
Net movement in funds		166,348	(20,657)	219,777	111,601
Funds at 30 June 2021		901,930	204,051	684,419	90,184
Transfers between funds		176,236	(176,236)	(2,266)	2,266
Total funds carried forward		**1,244,514**	**7,158**	**901,930**	**204,051**

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Balance sheet
as at 30 June 2022

	Note	£ 2022	£ 2021
Fixed assets			
Tangible assets	4	572,596	*567,129*
Current assets			
Stock for resale		5,463	*3,261*
Debtors	5	40,613	*49,649*
Investments - Short term deposits		654,696	*506,271*
Cash at bank and in hand		24,420	*54,548*
		725,192	***613,729***
Creditors			
Amounts falling due within one year	6	(46,116)	*(65,619)*
Amounts falling after one year	7	-	*(9,258)*
		(46,116)	***(74,877)***
Net assets		**1,251,672**	***1,105,981***
The funds of the charity			
Restricted		7,158	*204,051*
Unrestricted funds		1,244,514	*901,930*
Total		**1,251,672**	***1,105,981***

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.
The trustees have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
The trustees acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.
These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

The accounts were approved by the board of trustees and signed on their behalf by:

AFE

A F Eberlein
Chair of Trustees

Date: 16/1/2023

Notes on the financial statements
for the year ended 30 June 2022

1. Accounting policies

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. 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) effective from 1 January 2019.
- the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102).
- the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

1.2 Recognition of income

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources;
- the monetary value can be measured with sufficient reliability.

1.3 Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

1.4 Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

1.5 Tangible fixed assets for use by the charity

These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost. The depreciation rates and methods used are:

Leasehold improvements	2 - 4% per annum	straight line
Furniture and equipment	20% per annum	straight line
Motor vehicles	25% per annum	straight line

1.6 Current asset investments

The charity has investments which it holds for resale or pending their sale cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity of less than one year held for investment purposes rather than to meet short-term cash commitments as they fall due.

1.7 Operating lease

Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the lease term.

2. Grant income

	£ 2022	£ 2021
Grants for charitable activities	83,602	142,026
Building a Better Future	-	121,997
Government grant - Covid trading	-	56,765
Government grant - Furlough	-	25,051
	83,602	**345,839**

3. Cost of Charitable Activity

	£ 2022	£ 2021
Food and household	26,353	19,889
Companions' allowances and costs	85,094	69,056
Salary costs and training	160,202	166,747
Light and heat	28,128	23,819
Rents	12,271	39,798
Rates and water	24,173	19,627
Insurances and TV licences	10,791	12,043
Repairs and maintenance	53,939	35,493
Trading expenses	25,039	23,133
Motor expenses	28,373	14,129
Office , Phone and IT costs	16,566	15,505
Professional fees	3,628	2,713
Bank and card charges	3,251	2,543
Depreciation and adjustment on disposal	31,964	22,411
	509,772	**466,906**

The charity had on average 8 employees (2021: 9) during the year.

The charity has no employees whose emoluments exceeded £60,000.

Salary costs were £145,877 *(2021: £148,883)*; Social Security costs £11,252 *(2021: £10,816)* pre Employer NI allowance, and defined contribution pension costs £5,623 *(2021: £6,267)*.

4. Tangible Fixed Assets used for direct charitable purposes

	Leasehold improvements	Furniture and equipment	Motor vehicles	Asset under construction	Total
	£	£	£	£	£
Cost at 1 July 2021	495,054	53,466	47,924	311,769	908,213
Additions during the year	-	1,632	-	35,799	37,431
Disposals and write offs	-	-	-	-	-
Transfers between classes	347,568	-	-	(347,568)	-
	842,622	**55,098**	**47,924**	**-**	**945,644**
Depreciation at 1 July 2021	260,174	45,061	35,849	-	341,084
Charge for the year	24,208	2,679	5,077	-	31,964
On disposals and write offs	-	-	-	-	-
	284,382	**47,740**	**40,926**	**-**	**373,048**
Net book value at 30 June 2022	**558,240**	**7,358**	**6,998**	**-**	**572,596**
Net book value at 30 June 2021	*234,880*	*8,404*	*12,075*	*311,769*	*567,129*

5. Debtors due within one year

	£	£
	2022	***2021***
Gift Aid	7,167	*2,693*
Other debtors	4,737	*20,421*
Accrued income and prepayments	28,709	*26,535*
	40,613	***49,649***

Included within prepayments is an amount of £8,970 (2021: £nil) which relates to expenditure incurred for the development, design and planning phase 2 of the Building A Better Future project.

6. Creditors due within one year

	£ 2022	£ 2021
Taxation and social security	1,777	1,669
Other creditors	33,728	31,714
Deferred grants	10,611	32,236
	46,116	**65,619**

7. Creditors due after one year	£ **2022**	£ **2021**
Bank loan	-	-
Deferred grants	-	9,258
	-	**9,258**

8. Trustees

During the year there were no reimbursed expenses.

9. Commitments under operating leases

At 30 June 2022, the company had future minimum lease payments under non-cancellable operating leases as follows:

	£ 2022	£ 2021
Not later than 1 year	-	10,000
Later than 1 year and not later than 5 years	-	-
Later than 5 years	-	-
	-	**10,000**

10. Statement of funds

Restricted Funds	01-Jul-21 Balance b/f	Income	Charitable Activity Expense	FA / Transfers	**30-Jun-22 Balance c/f**
Building a Better Future - Phase 1	169,878			-169,878	0
Other funds	34,173	64,102	-84,759	-6,358	7,158
	204,051	64,102	-84,759	-176,236	**7,158**

Once completed Phase 1, which was partially funded by restricted funds, was transferred to unrestricted funds The asset is used by the charity on an unrestricted basis.

Unrestricted Funds	01-Jul-21 Balance b/f	Income	Charitable Activity Expense	FA / Transfers	**30-Jun-22 Balance c/f**
Designated Funds :					
Building a Better Future - Phase 2	150,000	0	0	200,000	350,000
Fixed assets	567,129			5,467	572,596
General Funds	184,801	620,146	-453,798	-29,231	321,918
	901,930	620,146	-453,798	176,236	**1,244,514**

Accounts

Emmaus Dover Ltd

working together to end homelessness

Emmaus Dover Ltd

Company No 03066614
Charity No 1047354

Annual Report & Accounts
for the year ended 30 June 2021

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Trustees and Advisors

Report by the Trustees on the activities of the charity
for the year ended 30 June 2021

The company was formed on 9 June 1995 and registered as a charity on 19 June 1995. It is governed by its Memorandum and Articles of Association. Trustees are appointed by the members of the company in accordance with the Articles of Association. A third of the trustees retire and are eligible to stand for re-election at the Annual General Meeting. New trustees must be nominated by an existing trustee or a member of the charity. No bodies or other individuals are entitled to nominate or appoint trustees. New trustees undergo training by Emmaus UK and and are mentored by existing experienced trustees.

The name of the company has been formally changed and accepted by the Charities Commission and Companies House in 2014, from St Martin's Emmaus, to Emmaus Dover Limited.

Emmaus Dover exists to provide a home and meaningful work to people who have experienced homelessness and social exclusion. Worldwide, there are about 400 groups in 37 countries, and in the UK, 30 active communities. Other groups exist which intend to form communities. Each community is an independent charity.

Unlike a lot of provision for homeless people, Emmaus communities offer a home for as long as someone needs it. Emmaus companions have an individual room, food, clothing and a small weekly allowance. In return, we ask:
that companions work for 40 hours/week to the best of their abilities
that they behave in a respectful way to all
that no alcohol or illegal drugs are used on the premises
that they sign off all benefits, except housing benefit
Although living in a community isn't for everyone, it can offer the companionship and support that many people who have experienced homelessness have lost. This can be key to helping someone to stop, take stock, and start to regain a sense of control and stability in their lives.

Emmaus Dover has its own business. We collect, repair, renovate and re-sell donated goods of all sorts, with particular emphasis on furniture and electrical white goods. Some new goods are made in the community workshop, using recycled materials wherever possible. We also do some gardening work.
The aim is that the community will be financially self-sustaining.
We currently provide accommodation and support for 27 formerly homeless people at our site at Archcliffe Fort.
In addition, the community assists in running the soup kitchen in Dover.

Emmaus Dover occupies Archcliffe Fort in Dover on a lease from English Heritage that expires in 2095. The rent is nominal, but the charity has spent about £500,000 on renovation of the buildings. There is also a Building Plan to to structurally renovate the warehouse creating and extended the retail area on the Dover site.
There is also a smaller shop in Ashford, which is on a lease.

Sales in the business in the year decreased by 4.4 % compared with the previous year as the shops were closed due to COVID-19 lockdown. Government support from Housing Benefit decreased by 3%.

Emmaus funded one solidarity place for the year and secured funds for another solidarity space.

Over 8,245 days of accommodation were provided in the year for 39 (*2020: 41*) individuals. 23 (22*)* companions stayed with us for more than 6 months, 34 (42*)* for more than two weeks and 7 (1*)* for less than two weeks. The overall average of those staying more than two weeks, but less than 6 months, was 83 (112) days. The occupancy rate was 87% (97%).

During the year:	2021	2020
	£	£
Income from grants, rents, sales and interest totalled	774,871	649,108
Total expenditure was	(480,656)	(494,167)
so on a day to day basis the community had a surplus/(deficit) of	**294,215**	**154,941**
Donations received (including tax on Gift Aid) were	48,843	35,334
and donations made to other Emmaus communities	(11,680)	(8,927)
so the net donations received were	**37,163**	**26,407**
and the overall surplus for the year was	**331,378**	**181,348**

Each companion's accommodation in the community costs about £49 (*£52*) a day.

A number of companions continued to act as 'Companion Assistants' during the year. This means that they take on care duties out of working hours, calling on the Community Leader or a trustee if necessary.

The Board of Trustees set all policies and the budget in consultation with the staff and companions
The staff are :-
Debra Stevenson - Community Manager and Deborah Golden -- Community Leader,
Nigel Simmonds -- Operations Leader, Jenny Bones -- Admin and Accounts Assistant
Samantha Sims -- Canterbury Shop Manager, Denise Groom -- Ashford Shop Supervisor and Delphine Blainville -- Retail Supervisor
Nicki Hardman and Sharon Schollar- Support Officers and Karen Gambrell -- Fundraiser (self employed)

The Trustees thank the staff and companions for all their efforts and dedication to the community.

We all remain grateful to everyone who helps us, either through gifts of goods for resale, introductions to new outlets, or as customers in our shops. In addition we thanks the many individuals and organisations that continue to help us financially, volunteering their time and in other ways. We still welcome gifts of money towards capital works

The final half of the year has been difficult time, particularly for the staff and companions reacting to the demands of Lockdown 1. Applying the Covid -19 regulations, writing, agreeing and actioning risk assessments, and reducing our overheads wherever possible has demonstrated the impressive flexibility and spirit of cooperation of all the staff and companions.
In addition, we have secured several grants and loans, which have buffered us from what would have been an extremely challenging financial period. The Trustees thank everyone involved.

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Building a Better Future Project

In 2016, a structural survey of the buildings at our Dover site was carried out. The report found that our main warehouse building was failing and has since been condemned by a structural engineer. It is now being assessed every three months to monitor the structural integrity of the building. If we are forced to close the warehouse before we have alternative provisions in place, it could involve Emmaus Dover having to scale back our operation or at worst, close the site completely. This would have a huge financial impact on us as our retail outlet at the Fort accounts for nearly 50% of income from sales of donated goods. It will also have a direct on companions as they all live on site at the Fort and a reduction in income could result in having to reduce the number of companions we can directly support.

The report led us to reflect, to define our greater role and make a difference in the wider community in Dover. We wanted to provide the companions with a greater purpose, a task that will aid their recovery, to access and gain skills and abilities this in turn has the knock on effect of building self confidence in companions and will in turn increase their employability, as well as promoting the reuse and "Upcycling" of materials that would otherwise end up in landfill. It is also an opportunity to develop the site as a whole to make it a place for people to come and enjoy the amazing views and learn about the amazing history of the Fort and Dover as a whole.

The Building a Better Future aims to secure the long-term future and sustainability of Emmaus Dover. The development of our site will invest in new facilities that create more opportunities for our companions, increase revenue, provide new income streams and a historical place of interest for the people living, working and visiting Dover each year.
The project will be delivered in phases, each of which will need to be completed before the next stage can begin to ensure minimum disruption and financial impact to the day to day operations and running of the charity.

Planning permission and Scheduled Ancient Monument consent was granted for all phases in 2019. HGT Construction was awarded a contract for Phase One following a competitve tender process involving four contractors in 2020. Phase One involves the construction of a new modern workshop for repairing and upscaling furniture for resale and the refurbishment of the existing workshop space to become new warehouse capacity, PAT Testing area and storage. Completion of this phase will significantly reduce the charity's financial exposure in the event that the main warehouse had to be shut at short notice. HGT Construction commenced work on site with an 18 week programme on 4th January 2021 and were finished onsite July 2021. An archaeologist has been appointed to provide a watching brief as a condition of the sheduled ancient monument consent.

Phase one is fully funded so fundraising for phase two will start late 2021. Phase two will be structural rennovation of existing (condemned) warehouse building which will be rennovated to become the new extended retail space. Upgrading of the parking area, access roads and walkways is also planned to increase number of parking spaces and improve access.

Future phases will invove working with English Heritage and Historic England to repair and make safe the Gatehouse and Arch and create a range of facilities to enable visitors to learn and understand the rich history and heritage of the Archcliffe Fort.

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The Public Benefit of the Charity is the provision of accommodation, support and advice for single homeless people. Equally a significant return on investment can be demonstrated. For every £1 spent with Emmaus there is an £11 return on investment with social, environmental and economic benefits.

It is the Trustees' policy to ensure that there are sufficient available funds to meet the immediate operating costs of the "charitable company" for up to three months and to provide for major repairs to its properties and other unexpected necessary expenditure.

The Trustees have reviewed the major risks to which the charity is exposed and a comprehensive programme of risk management is in place to identify and allow mitigation of all perceived risk of physical accident which could harm companions, staff, trustees, the general public or the fabric of the community. The policy and risk assessments are reviewed regularly.

The Trustees are required by United Kingdom company law to prepare financial statements for each financial year that give a true and fair view of the state of affairs of the "charitable company" as at the end of the financial year and of the net income of the "charitable company" for the year.

The Trustees confirm that suitable accounting policies and standards have been used and applied consistently and that reasonable and prudent judgements and estimates have been made in the preparation of the financial statements for the year ended 30 June 2021.

The Trustees are responsible for the keeping of proper accounting records, for safeguarding the assets of the "charitable company" and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

So far as each of the Trustees is aware at the time the report is approved:

There is no relevant information of which the reporting accountant is unaware; and
The Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the reporting accountant is aware of that information.

By order of the Trustees

D Wood

D Wood
Trustee and Secretary

Date : 10/3/2022

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Independent Examiner's Report

Report to the Trustees of Emmaus Dover Ltd on accounts for the year ended 30 June 2021

I report on the accounts of the company for the year ended 30 June 2021, which are set out on pages 5 to 9.

Respective responsibilities of Trustees and examiner

The Trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:
- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention

Basis of Independent Examiner's statement

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes 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 the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent Examiner's statement

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.
In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:
- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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 (FRS102).

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

Chavereys

ID Morris FCA
Chavereys Chartered Accountants
Faversham

Date : 22/3/22

Statement of Financial Activities
for the year ended 30 June 2021

	Note	Unrestricted	Restricted	*Unrestricted*	*Restricted*
		£	**£**	***£***	***£***
Incoming Resources		**2021**	**2021**	***2020***	***2020***
Voluntary Income					
Donations etc		41,843	7,000	*32,516*	*2,818*
Grants	2	62,151	283,688	*60,000*	*142,849*
Investment Income					
Interest received		2,680	-	*1,483*	-
Activities for generating funds					
Rents (Housing Benefit)		191,408	-	*196,948*	-
Sales of services and donated goods		230,987	-	*241,493*	-
Fundraising activities		3,957	-	*6,335*	-
		426,352	-	*444,776*	-
Total Income		**533,026**	**290,688**	***538,775***	***145,667***
Resources expended					
Charitable Activity					
Maintenance, expenses and supervision of otherwise homeless companions	3	287,819	179,087	*420,626*	*54,823*
Donations to other Emmaus communities		11,680	-	*8,927*	-
Fundraising expense		13,750	-	*16,218*	*2,500*
Total expenses		**313,249**	**179,087**	***445,771***	***57,323***
Income and expenditure account					
(All recognised gains and losses are included)					
Total income of continuing operations		533,026	290,688	*538,775*	*145,667*
Total expenditure on continuing operations		(313,249)	(179,087)	*(445,771)*	*(57,323)*
Net movement in funds for the year		**219,777**	**111,601**	***93,004***	***88,344***
Net movement in funds		219,777	111,601	*93,004*	*88,344*
Funds at 30 June 2020		684,419	90,184	*591,415*	*1,840*
Transfers between funds		(2,266)	2,266	-	-
Total funds carried forward		**901,930**	**204,051**	***684,419***	***90,184***

Balance sheet
as at 30 June 2021

	Note	£ 2021	£ 2020
Fixed assets			
Tangible assets	4	567,129	*270,834*
Current assets			
Stock for resale		3,261	*1,316*
Debtors	5	49,649	*119,459*
Investments - Short term deposits		506,271	*349,321*
Cash at bank and in hand		54,548	*115,008*
		613,729	***585,104***
Creditors			
Amounts falling due within one year	6	(65,619)	*(31,335)*
Amounts falling after one year	7	(9,258)	*(50,000)*
		(74,877)	***(81,335)***
Net assets		**1,105,981**	***774,603***
The funds of the charity			
Restricted		204,051	*90,184*
Unrestricted funds		901,930	*684,419*
Total		**1,105,981**	***774,603***

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.
The trustees have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
The trustees acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.
These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

The accounts were approved by the board of trustees and signed on their behalf by:

A F Eberlein
Chair of Trustees

Date : 10/3/2022.

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Notes on the financial statements
for the year ended 30 June 2021

1. Accounting policies

1.1 Basis of accounting
These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. 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) effective from 1 January 2019.
- the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102).
- the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

1.2 Recognition of income
These are included in the Statement of Financial Activities (SoFA) when:
- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources;
- the monetary value can be measured with sufficient reliability.

1.3 Grants and donations
Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

1.4 Tax reclaims on donations and gifts
Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

1.5 Tangible fixed assets for use by charity
These are capitalised if they can be used for more than one year, and cost at least. They are valued at cost. The depreciation rates and methods used are:

Leasehold improvements	2 - 4% per annum
Furniture and equipment	20% per annum
Motor vehicles	25% per annum

1.6 Current asset investments
The charity has investments which it holds for resale or pending their sale cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity of less than one year held for investment purposes rather than to meet short-term cash commitments as they fall due.

1.7 Operating lease
Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the lease term.

2. Grant income

	£ 2021	£ 2020
Grants for charitable activities	142,026	*88,981*
Building a Better Future	121,997	*40,000*
Government grant - Covid trading	56,765	*60,000*
Government grant - Furlough	25,051	*13,868*
	345,839	***202,849***

3. Cost of Charitable Activity

	£ 2021	£ 2020
Food and household	19,889	*26,359*
Companions' allowances and costs	69,056	*66,254*
Salary costs and training	166,747	*175,207*
Light and heat	23,819	*26,489*
Rents	39,798	*33,559*
Rates and water	19,627	*16,014*
Insurances and TV licences	12,043	*14,916*
Repairs and maintenance	35,493	*25,036*
Trading expenses	23,133	*15,602*
Motor expenses	14,129	*30,091*
Office , Phone and IT costs	15,505	*15,116*
Professional fees	2,713	*3,313*
Bank and card charges	2,543	*2,336*
Depreciation and adjustment on disposal	22,411	*25,157*
	466,906	***475,449***

The charity had on average 9 employees (2020: 8) during the year.
The charity has no employees whose emoluments exceeded £60,000.
Salary costs were £148,883 (*2020: £156,194*); Social Security costs £10,816 (*2020: £12,060*) and defined contribution pension costs £6,267 (*2020: £6,398*).

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4. Tangible Fixed Assets used for direct charitable purposes

	Leasehold improvements	Furniture and equipment	Motor vehicles	Asset under construction	**Total**
	£	£	£	£	£
Cost at 1 July 2020	495,054	49,268	47,924		592,246
Additions during the year	-	6,938	-	311,769	318,707
Disposals and write offs	-	(2,740)	-		(2,740)
	495,054	**53,466**	**47,924**	**311,769**	**908,213**
Depreciation at 1 July 2020	247,551	44,286	29,575	-	321,412
Charge for the year	12,623	2,875	6,274	-	21,772
On disposals and write offs	-	(2,100)		-	(2,100)
	260,174	**45,061**	**35,849**	**-**	**341,084**
Net book value at 30 June 2021	**234,880**	**8,404**	**12,075**	**311,769**	**567,129**
Net book value at 30 June 2020	*247,503*	*4,982*	*18,349*	*-*	*270,834*

5. Debtors due within one year

	£	***£***
	2021	***2020***
Gift Aid	2,693	*1,616*
Other debtors	20,421	*1,532*
Accrued income and prepayments	26,535	*116,311*
	49,649	***119,459***

Included within prepayments is an amount of £nil (2020: £92,998) which relates to expenditure incurred for the development, design and planning phase 1 of the Building A Better Future project. Construction began in January 2021 and expenditure is shown as 'Asset under construction' in note 4

6. Creditors due within one year

	£ 2021	£ 2020
Taxation and social security	1,669	*1,625*
Other creditors	31,714	*29,710*
Deferred grants	32,236	-
	65,619	***31,335***

7. Creditors due after one year

	£ 2021	£ 2020
Bank loan	-	*50,000*
Deferred grants	9,258	-
	9,258	***50,000***

In May 2021 the company repaid a bank loan of £50,000 under the Government (BBLS) Covid scheme.
No interest was charged

8. Trustees

During the year there were no reimbursed expenses.

9. Commitments under operating leases

At 30 June 2021, the company had future minimum lease payments under non-cancellable operating leases as follows:

	£ 2021	£ 2020
Not later than 1 year	10,000	*41,723*
Later than 1 year and not later than 5 years	-	*10,000*
Later than 5 years	-	-
	10,000	***51,723***