



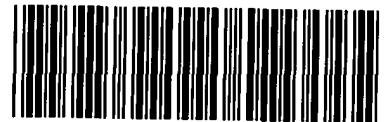
**Emmaus Dover Ltd**

**Company No 03066614**

**Charity No 1047354**

**Annual Report & Accounts  
for the year ended 30 June 2023**

TUESDAY



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COMPANIES HOUSE



## **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) 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 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.



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	<u>98,179</u>	<u>(2,976)</u>
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	<u>134,019</u>	<u>148,667</u>
and the overall surplus for the year was	<u>232,198</u>	<u>145,691</u>

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 thank 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 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.



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 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



### **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 to 12.

#### **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



**Statement of Financial Activities  
for the year ended 30 June 2023**

		Unrestricted	Restricted	Unrestricted	Restricted
		£	£	£	£
		2023	2023	2022	2022
<b>Incoming Resources</b>					
<b>Voluntary Income</b>					
Donations etc		148,419	-	155,512	-
Grants	2	41,890	147,732	19,500	64,102
<b>Investment Income</b>					
Interest received		6,924	-	1,091	-
<b>Activities for generating funds</b>					
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	-
<b>Total Income</b>		<b>657,173</b>	<b>147,732</b>	<b>620,146</b>	<b>64,102</b>
<b>Resources expended</b>					
<b>Charitable Activity</b>					
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
<b>Total expenses</b>		<b>518,128</b>	<b>54,579</b>	<b>453,798</b>	<b>84,759</b>
<b>Income and expenditure account</b>					
(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)
<b>Net movement in funds for the year</b>		<b>139,045</b>	<b>93,153</b>	<b>166,348</b>	<b>(20,657)</b>
<b>Net movement in funds</b>		<b>139,045</b>	<b>93,153</b>	<b>166,348</b>	<b>(20,657)</b>
Funds at 30 June 2022		1,244,514	7,158	901,930	204,051
Transfers between funds		-	-	176,236	(176,236)
<b>Total funds carried forward</b>		<b>1,383,559</b>	<b>100,311</b>	<b>1,244,514</b>	<b>7,158</b>





**Balance sheet  
as at 30 June 2023**

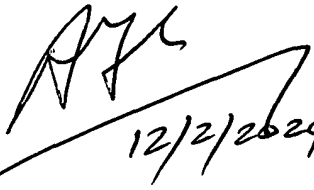
		£ 2023	£ 2022
<b>Fixed assets</b>			
Tangible assets	4	<u>706,188</u>	<u>572,596</u>
<b>Current assets</b>			
Stock for resale		7,978	5,463
Debtors	5	43,330	40,613
Investments - Short term deposits		776,055	654,696
Cash at bank and in hand		<u>66,752</u>	<u>24,420</u>
		<b>894,115</b>	<b>725,192</b>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

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



## 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	-
	<u>189,622</u>	<u>83,602</u>

## 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
	<u>536,431</u>	<u>509,772</u>

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	-	-	-		-
	<b>842,622</b>	<b>54,426</b>	<b>47,924</b>	<b>166,669</b>	<b>1,111,641</b>
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)
	<b>310,908</b>	<b>49,420</b>	<b>45,125</b>	<b>-</b>	<b>405,452</b>
<b>Net book value at 30 June 2023</b>	<b>531,714</b>	<b>5,006</b>	<b>2,799</b>	<b>166,669</b>	<b>706,188</b>
<i>Net book value at 30 June 2022</i>	<i>558,240</i>	<i>7,358</i>	<i>6,998</i>	<i>-</i>	<i>572,596</i>

#### 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
	<b>43,330</b>	<b>40,613</b>



#### 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
	<u>116,524</u>	<u>46,116</u>

	£	£
	2023	2022
Bank loan	-	-
Deferred grants	-	-
	<u>-</u>	<u>-</u>

#### 8. Trustees

During the year there were no reimbursed expenses.



## 9. Statement of funds

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

	01-Jul-22		Charitable	FA /	30-Jun-23
<b>Unrestricted Funds</b>	Balance b/f	Income	Activity Expense	Transfers	<b>Balance c/f</b>
<i>Designated Funds :</i>					
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
	<b>1,244,514</b>	<b>657,173</b>	<b>-518,128</b>	<b>0</b>	<b>1,383,559</b>