

Registered Number: 03183985

Charity number: 1055036

EMMAUS MOSSLEY
(A Company Limited by Guarantee)

TRUSTEES REPORT AND FINANCIAL STATEMENTS
For the Year Ended 31 MARCH 2025

EMMAUS MOSSLEY
(A Company Limited by Guarantee)

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REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
For the Year Ended 31 March 2025

Trustees

R Al-Hamdani

M Clark

R Davies

AW Kilburn Chair

C Lyness

I Williamson Company Secretary

A Ritchie Vice Chair

E Young (resigned July 2024)

M Mitchell

E Brandon

R Davison (appointed February 2025)

K Skerman (appointed April 2025)

E Christie (Director only)

Company registered number

03183985

Charity registered number

1055036

Registered and principal office

Longlands Mill, Queen Street, Mossley, Ashton-under-Lyne, OL5 9AH

Company secretary

I Williamson

Key management personnel

CEO – A Hill

Community Manager – M Lynott

Retail Manager – H Hodgkinson

Finance Officer – A France

Independent examiner

Hilton-Jones t/a Community Accountancy Service, Hollinwood Business Centre, Albert Street,
 Oldham OL8 3QL

Bankers

The Co-operative Bank, 1 Balloon Street, Manchester, M60 4EP

CAF Bank Ltd, 25 Kings Hill Avenue, West Malling, Kent, MW19 4JQ

Scottish Widows, 67 Morrison Street, Edinburgh, EH3 8YJ

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TRUSTEES' REPORT

The Trustees (who are also directors of the charity for the purposes of the Companies Act) present their annual report together with the audited financial statements of Emmaus Mossley Limited (the charity) for the year ended 31st March 2025. The Trustees confirm that the Annual Report and financial statements of the charity comply with the current statutory requirements of the charity's governing documents and the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities 2019".

Emmaus Mossley is a charitable company limited by guarantee, constituted under its Memorandum and Articles of Association dated 10 April 1996 as amended on 19 January 1999, 17 October 2000 and 22 November 2018.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Objectives and activities

The aims of Emmaus Mossley are to alleviate and relieve poverty, hardship, distress and to provide accommodation for the poor and homeless for the public benefit. This is achieved by providing a home, meaningful work, training, and support at Longlands Mill, Mossley.

The main activity is resourced by revenue earned from a social enterprise based on recycling and from housing benefit. The former earned us £738,263 in the past financial year. Whilst housing benefit brought in £130,597 in the year ending 31 March 2025.

The sums raised primarily support a staff team which covers companion support, the successful operation of the social enterprise and administrative support, this cost £410,194 in the past year.

We measure success for companions in relation to our aims as follows:

- a) The number of homeless people helped by Emmaus Mossley in a year 38 compared to 49 in 2023/24).
- b) Occupancy rates. The target occupancy is 95% and this year we averaged 97% (90% for 2023/24).
- c) Successful completion of training courses:

	2024/25	2023/24
Manual handling	48	25
ESOL	1	1
Accident Reporting	6	2
Mental Health Awareness	0	1
Stress Awareness	5	1
Active Listening	1	1
Whistleblowing	2	0
Cyber Security Awareness	2	0
Anger Management	3	1
Anti Bribery	0	1
Level 1 Food Safety & Hygiene	20	0
Level 2 Food Safety & Hygiene	3	0
Level 3 Food Safety & Hygiene	3	0
Drug & Alcohol Awareness	2	1
Anti Money Laundering	0	1
Banksman Essentials	1	2

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Bomb Threats and Suspicious Packages	0	1
Fire Warden Training	1	5
Bullying & Harassment for Employees	0	1
Bullying & Harassment for Managers	1	1
Communication in Care	0	1
Communication Skills	2	1
Safeguarding Children Level 2	0	0
Electrical Safety	5	2
Emergency First Aid at Work	0	1
Equality and Diversity in Care	4	1
Eye Protection	2	1
Fire Awareness	43	22
First Aid Appointed Person	1	2
Fluids and Nutrition in Care	0	1
Food Allergy Awareness	5	1
Food Safety & Hygiene – Level 1	20	14
Fraud Prevention	5	1
GDPR UK: Advanced	0	1
General Workshop Safety	2	2
Health & Safety Essentials	61	2
Health & Safety in Care	0	1
Infection Prevention & Control	0	1
Infection Prevention & Control in Care	0	1
Ladder Safety	1	2
Legionella Awareness	6	2
LOLER	1	1
Manual Handling (incl Tyres)	48	1
Medication Awareness (Care)	0	1
Mindfulness	4	2
Modern Slavery	1	1
New & Expectant Mothers at Work	0	1
Noise Awareness	2	1
Organisation Skills	0	1
Person Centred Care	0	1
Personal Protective Equipment (PPE)	3	2
Prevent Duty	1	1
Privacy and Dignity in Care	0	1
Problem Solving	1	3
PUWER	0	1
Setting Goals	2	2
Teaching Nutrition	0	1
Time Management	1	1
Working in Confined Spaces	0	1
Equality Diversity & Inclusion	8	1
Customer Service	1	1
Consumer Rights for Retailers (Goods)	3	1
COSHH	5	1
CSCS	0	1

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First Aid Training	1	1
Digital Skills	6	2
Display Screen Equipment	0	1
Duty of Care	0	1
Conflict Resolution	1	2
Shelter Training	1	0
IGNEIOUS Training	3	0
Sexual Harassment Training	3	0
Safeguarding Vulnerable Adults	5	0
Windows II – The Basics	3	0
Unconscious Bias for Employers	3	0

- d) Achieving successful move into employment and other accommodation 6 companions left during the year compared to 3 in the previous year).
- e) Emmaus UK have undertaken a new strategic review. Emmaus Mossley participated in this work and agreed to an independent governance review. Trustees have agreed a programme of work to ensure progress and achievement of best practice in accordance with NCVO guidelines.

Solidarity. "Serve those who are less fortunate before yourself. Serve first those who suffer most". (Emmaus Mossley manifesto).

Solidarity with those in need is one of the primary purposes of Emmaus Mossley and during the year the community has continued its commitment to the relief of poverty and homelessness at home and abroad not only through solidarity payments £12,613 in 2024/25 compared to £13,631 in 2023/24) but also acts of solidarity amounting to 418 companion hours in 2024/25 and 459 companion hours in 2023/24 and donated goods this amounts to £4,362 in 2024/25 and £6,675 in 2023/24. Solidarity grants are awarded after consideration by the Solidarity Committee. It is intended to produce an impact report in future to allow a more detailed reporting analysis. Trustees have reviewed the Charity Commission's published guidance on public benefit requirements in light of recent events to ensure that it is complying with best practice. Emmaus Mossley benefits from the invaluable support of on average 30 volunteers who assist in many areas of the social enterprise which provides revenue to support our charitable activities, they provide support in the workshop area, an upcycling group, driver collections, valuing and sorting donations, manning the collectables retail area and with IT support.

Achievements and performance

The non-financial highlights of the year are contained within the above objectives and activities paragraphs.

We have started the year with 26 companions on 1 April 2024. 12 arrived during the year and 13 left, leaving us with 25 companions at 31 March 2025.

In addition to helping the above companions from being homeless we ran a total of 75 courses with 363 in attendance, this is without taking into account the solidarity sums outlined above.

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Financial Review

On a total funds' basis, we made a surplus of £94,094. This represents an upturn on last year (deficit in 2023/24 -£5,586, profit in 2022/23 £152,943).

The budget for 2025/26 currently shows a surplus of £3,200 which is working towards our aim of financial sustainability.

Reserves policy

Emmaus Mossley recognises the need to maintain an adequate level of unrestricted reserves to secure the organisations future viability. The board's policy is that a reasonable level of reserves is required for the following reasons:

- To absorb short term setbacks such as reduction in income or unexpected expenditure.
- To finance further working capital costs such as improvements and additions to retail areas to expand the social enterprise.
- To cover the working capital required to fund uneven flows of income and expenditure.
- To cover the costs of investing in staff training and development.
- To improve services and the efficiency of the charity and to retain employees.
- To cover the costs of developing new services.
- To set aside funds for investments in appropriate capital assets such as workshop or IT equipment and premises requirements.

The need for reserves has to be balanced against the following factors:

- The need to be seen as a responsible charity by local and central government, sponsors, and the Charity Commissioners.
- The need to avoid the accusation of creating excessive surpluses or accumulating large surpluses for which there is no future planned requirements or that bears no relation to the organisation's charitable aims.

In line with this policy there is a designated emergency fund of £300,000, which is roughly equivalent to 6 months of unrestricted expenditure, a building and development fund of £107,937, a roof fund of £50,000, a CEO Recruitment Fund of £25,000 and an environmental improvements fund of £150,001.

There is a further designated fund set aside to improve the position of companions at Emmaus Mossley, this amounts to £43,641 at 31st March 2025.

There is a further £115,815 of unrestricted funds held as free reserves. The organisation is aiming to retain sufficient reserves to meet contingencies and liabilities, and this amount is to be reviewed annually and monitored at each meeting of the Board. The Board has always aimed to retain sufficient reserves to meet contingencies and liabilities. Trustees are acutely aware of the need to balance an approach to reserves which recognises key risks but also emphasises an approach to expenditure and investment consistent with our overall aims and objectives.

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Going concern

After making appropriate enquiries the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

Future plans

The organisation will face a significant period of change and development over the medium term (2 to 3 years) and has put plans and actions in place to mitigate risk and maximise potential benefits. In particular there are three issues requiring attention in relation to which detailed planning has been undertaken and a programme of action put in place.

The first issue relates to impending changes in personnel within both the Board and Senior Management structure. The current Chair had previously indicated his intention to stand down from both the specific role and the Board in September 2025. Accordingly, applications for the impending vacancy were invited by public advertisement and following an interview an appointment was confirmed. Keith Skerman joined the Board as Chair elect in May and will assume full responsibility for the role following the AGM in September. This arrangement allows sufficient time for the new Chair to familiarise himself with the organisation and for the handover of responsibilities. A further recruit to the Board to take on the responsibility as Treasurer, Richard Davison, has also been appointed to ensure continuing strength within the overall governance arrangements. The Chief Executive, Alison Hill, has indicated her wish to retire in the summer of 2026 and arrangements are now in hand to advertise the post and appoint a successor in good time to allow a handover of responsibilities. The new Chair is leading a small group of trustees to review the job description and person specification leading to a recruitment process commencing in December 2025.

A further action relating to the strength of the overall governance arrangements is the creation of an enhanced Company Secretary role with additional responsibilities for the oversight of trustee training and development, the maintenance of the risk register and meeting all statutory and regulatory requirements. The postholder will also prepare a report for the Annual General Meeting on the adequacy of governance arrangements and any actions required.

The second issue which has received specific attention is the development of a program of action to invest in and maintain the building and associated facilities. A new companion kitchen has been installed using a legacy donation and plans are currently in hand to repair, refurbish and replace (as necessary) the existing roof. This is a major investment in terms of both organisational capacity and finance which is being overseen by the Chief Executive and the Board. The maintenance of the estate is a matter of particular significance given the age of the building and represents a major priority for the Board going forward.

The third issue requiring organisational focus and attention is the development of Government policy in relation to welfare and housing matters. Developments in respect of Supported Housing provide both challenge and opportunities to the business model and the support traditionally provided to companions within the Emmaus community. No firm decisions have been taken in

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relation to these matters as yet but are subject to discussion both locally within the Board and nationally with Emmaus UK.

Risk management

Emmaus Mossley has based its risk management policy on that developed by Emmaus UK. The major areas of risk are identified as:

- The income from sales and housing benefit on which the project relies might reduce with consequences for cash flow and payroll commitment.
- General financial risks such as sudden high expenditure (e.g., need to make building repairs): operational risks such as programme performance, staff skills and IT systems. External risks including the need to comply with employment legislation and the risks associated with giving assistance to third parties.
- The risk of injury to a person who would be eligible for compensation. The possibility of a person or organisation taking the board to court which would create the need to employ legal expert to prepare and conduct a defence.
- Loss of key personnel and the need to ensure organisational resilience over a period when significant change can be anticipated.
- Welfare reform and regulatory changes in the context of potential political change at a national level.

Risk management is central to the work of the board and informs key business decisions at every stage. The priorities for action are driven by an assessment of risks and vulnerabilities. By way of an example the emphasis currently given to building organisational resilience and succession planning is a direct consequence of a thorough evaluation of short to medium term risk analysis.

Structure, governance, and management

The board of trustees of Emmaus Mossley are responsible for its governance, activities, assets and working practice as laid down in its constitution and governance documents.

Trustees have final responsibility for the management of Emmaus Mossley and are responsible for policy decisions. Staff are responsible for the operational implementation of policy decisions and for the day to day running of the community.

A priority has been given to succession planning, developing overall capacity and building resilience within the organisation. The profile of both trustees and staff suggest that significant change can be anticipated within the short to medium term. Ensuring a smooth transition and developing an organisational structure capable of ensuring continuity of service delivery are major priorities.

Emmaus Mossley has continued to play an active and leading role in the development of Emmaus more widely: locally, nationally, and internationally. We remain committed to the concept of Solidarity and aim to increase both our financial contributions and our overall levels of activity year on year. We have contributed significantly at every level to initiatives promoted by Emmaus UK designed to enhance and improve the performance of the charity.

Trustees are responsible for setting the pay and remuneration of key staff personnel. A remuneration review panel consisting of the Chair, Vice Chair, Treasurer, and company secretary

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takes into account internal staff salary ranges, local market rates, comparisons with other relevant organisations and benchmarking based on PDR objectives and appraisal. The Panel's recommendations go forward to the full board for consideration and final decision making.

Emmaus Mossley is a company limited by guarantee but is a member of Emmaus UK Federation and takes into account its recommendation when making decisions on adopting policies and procedures. The charity had no fundraising activities requiring disclosure under S162A of the Charities Act 2011. The Trustees are looking to apply the Charity Governance Code, which was published by the Charity Commission in July 2017. The trustees will review the code, the extent to which the charity applies and the code and areas for potential improvement over the coming months.

Investment Policy

The Trustees have implemented a conservative policy to invest working capital in interest-bearing accounts. We remain committed to a policy which ensures that the majority of our funds are covered by the FSA £85,000 deposit guarantee.

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Trustees' Responsibilities Statement

The trustees (who are also the directors of Emmaus Mossley Limited for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting principles and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

A.W. KILBURN
Chair

.....

Date: 25th August 2025

Independent examiner's report to the trustees of EMMAUS MOSSLEY

I report on the accounts of the company for the year ended 31st March 2025, which are set out on pages 11 to 27.

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 trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity is required by company law to prepare accrued accounts and I am qualified to undertake the examination by being a qualified member of The Association of Chartered Certified Accountants.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act ;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently 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

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

- (1) which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006, ; and
 - with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

James Hilton Jones FCCA

Hilton-Jones t/a Community Accountancy Service
Hollinwood Business Centre, Albert Street, Oldham OL8 3QL

Date: 25th August 2025

STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating an Income and Expenditure Account)
For The Year Ended 31 March 2025

		Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
	Further Details	£	£	£	£
INCOME FROM:					
Donations and legacies	(3)	78,059	-	78,059	21,381
Charitable Activities	(4)	893,614	-	893,614	802,229
Investment Income	(5)	4,402	-	4,402	3,768
TOTAL INCOMING RESOURCES		976,075	-	976,075	827,378
EXPENDITURE ON:					
Charitable Activities	(6)	872,074	9,907	881,981	832,964
TOTAL RESOURCES EXPENDED		872,074	9,907	881,981	832,964
NET INCOME / (EXPENDITURE)		104,001	(9,907)	94,094	(5,586)
RECONCILIATION OF FUNDS:					
Brought forward		1,110,090	305,300	1,415,390	1,420,976
Transfers between funds		-	-	-	-
Carried forward	(17)	1,214,091	295,393	1,509,484	1,415,390

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 14 to 27 form part of these financial statements.

BALANCE SHEET
As at 31 March 2025

Company Registration Number: 03183985

	Notes	2025 £	2024 £
Fixed assets:			
Tangible assets	(12)	728,837	653,229
Total fixed assets		<u>728,837</u>	<u>653,229</u>
Current assets:			
Debtors	(13)	44,973	20,330
Cash at Bank & in Hand		812,943	808,703
Total current assets		<u>857,916</u>	<u>829,033</u>
Liabilities:			
Creditors: Amounts falling due within one year	(14)	77,269	66,872
Net current assets or liabilities		<u>780,647</u>	<u>762,161</u>
Total assets less current liabilities		1,509,484	1,415,390
Total net assets or liabilities		<u>1,509,484</u>	<u>1,415,390</u>
The funds of the charity:			
Restricted income funds	(17)	295,393	305,300
Unrestricted income funds	(17)	1,214,091	1,110,090
Total charity funds		<u>1,509,484</u>	<u>1,415,390</u>

For the period in question the company was entitled to the exemption conferred by section 477 of the Companies Act 2006, and that no notice has been deposited under section 476 in relation to its accounts for the financial year; and the directors acknowledge their responsibilities for:

- complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102.

The financial statements were approved and authorised for issue by the Trustees on 25th August 2025 and signed on their behalf by:

AW Kilburn

Chair

The notes on pages 14 to 27 form part of these financial statements.

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2025**

	2025	2024
	£	£
Cash flows from operating activities	126,533	28,314
Net cash provided by operating activities		
Cash flows from investment activities:		
Dividends and interest from investments	4,402	3,768
Purchase of property, plant and equipment	(126,695)	(4,629)
Net cash applied to investing activities	<u>(122,293)</u>	<u>(861)</u>
Change in cash and cash equivalents during the year	4,240	27,453
Cash and cash equivalents at the beginning of the year	808,703	781,250
Cash and cash equivalents at the end of the year	<u>812,943</u>	<u>808,703</u>

NET CASH FLOW FROM OPERATING ACTIVITIES

	2025	2024
	£	£
Net outgoing resources	94,094	(5,586)
Depreciation of tangible fixed assets	51,087	34,457
Investment income	(4,402)	(3,768)
Decrease/(increase) in debtors	(24,643)	(694)
Increase/(decrease) in creditors	10,397	3,905
Net cash provided by operating activities	<u>126,533</u>	<u>28,314</u>

The notes on pages 14 to 27 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended 31 March 2025

1. GENERAL INFORMATION

Emmaus Mossley is a registered charity operating from Longlands Mill, Mossley to provide a Community and support under the worldwide Emmaus model.

The charity is a company limited by guarantee and is incorporated in England and Wales. The address of its registered office is Longlands Mill, Queen Street, Ashton-under-Lyne, OL5 9AH. The trustees consider the charity to be a public benefit entity.

2. ACCOUNTING POLICIES

2.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP), 'Accounting and Reporting by Charities' published in 2019, the Companies Act 2006 and Financial Reporting Standard 102 (FRS 102).

the trustees have reviewed the level of reserves available to the charity and consider it appropriate for the charity to prepare its accounts on the going concern basis. The current level of reserves takes into account the risk posed by falling levels of Housing Benefit and the potential future loss of that income stream with the government changes to the welfare system and the introduction of Universal Credit.

2.2 TANGIBLE FIXED ASSETS AND DEPRECIATION

All assets costing more than £1,000 are capitalised.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold Property & Fixtures	2% - 15% straight line
Motor Vehicles	25% reducing balance
Office Equipment	20% - 33% straight line

2.3 COMPANY STATUS

The charity is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

2.4 FUND ACCOUNTING

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements. There are 10 restricted funds. Investment income, gains and losses are allocated to the appropriate fund.

NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended 31 March 2025

2.5 INCOMING RESOURCES

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Donated services or facilities, which comprise donated services, are included in income at a valuation which is an estimate of the financial cost borne by the donor where such a cost is quantifiable and measurable. No income is recognised where there is no financial cost borne by a third party.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2.6 RESOURCES EXPENDED

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out at Emmaus Mossley. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment but not accrued as expenditure.

2.7 GRANT MAKING POLICY

Grants are recognised in the accounting period in which the decision is made to award the grant.

2.8 DEBTORS

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest rate method, less any impairment.

NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended 31 March 2025

2. ACCOUNTING POLICIES (continued)

2.9 CASH AND CASH EQUIVALENTS

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

2.10 FINANCIAL INSTRUMENTS

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised on a transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at an amortised cost using the effective interest method.

2.11 CREDITORS

Short term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest rate method.

2.12 JUDGMENTS IN APPLYING ACCOUNTING POLICIES AND KEY SOURCES OF ESTIMATION UNCERTAINTY

The company makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are addressed below.

(i) Useful economic lives of tangible assets

The annual depreciation charge for tangible assets is sensitive to changes in the estimated useful economic lives and residual values of the assets. The useful economic lives and residual values are re-assessed annually. They are amended when necessary to reflect current estimates, based on technological advancement, future investments, economic utilisation and the physical condition of the assets. See note 12 for the carrying amount of the property, plant and equipment and note 2.2 for the useful economic lives for each class of assets.

(ii) Impairment of debtors

The company makes an estimate of the recoverable value of trade and other debtors.

When assessing impairment of trade and other debtors, management considers factors including the current credit rating of the debtor, the ageing profile of debtors and historical experience. See note 13 for the net carrying amount of the debtors.

NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended 31 March 2025

3. DONATIONS AND LEGACIES

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Donations and Gift Aid	78,059	-	78,059	21,381
	<u>78,059</u>	<u>-</u>	<u>78,059</u>	<u>21,381</u>

Previous reporting period

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £
Donations and Gift Aid	21,381	-	21,381
	<u>21,381</u>	<u>-</u>	<u>21,381</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Housing Benefit	130,597	-	130,597	125,919
Rental Income	1,040	-	1,040	1,040
Trading Income	738,263	-	738,263	647,674
Emmaus UK Grant	-	-	-	24,000
Tanners Grants	22,000	-	22,000	-
Small Grants	1,714	-	1,714	3,596
	<u>893,614</u>	<u>-</u>	<u>893,614</u>	<u>802,229</u>

NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended 31 March 2025

4. INCOME FROM CHARITABLE ACTIVITIES

Previous reporting period

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £
Housing Benefit	125,919	-	125,919
Rental Income	1,040	-	1,040
Trading Income	647,674	-	647,674
Emmaus UK Grant	24,000	-	24,000
Small Grants	3,596	-	3,596
	<u>802,229</u>	<u>-</u>	<u>802,229</u>

5. INVESTMENT INCOME

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Bank Interest	4,402	-	4,402	3,768
	<u>4,402</u>	<u>-</u>	<u>4,402</u>	<u>3,768</u>

Previous reporting period

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £
Bank Interest	3,768	-	3,768
	<u>3,768</u>	<u>-</u>	<u>3,768</u>

NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended 31 March 2025

6. EXPENDITURE ON CHARITABLE ACTIVITIES

	Notes	Provision of Services to Homeless	Total Funds	Total Funds
		Persons	2025	2024
		2025	2025	2024
		£	£	£
Building Repairs & Maintenance		42,039	42,039	94,968
Cleaning & Hygiene		2,829	2,829	2,410
Council Tax		1,956	1,956	1,623
Depreciation		51,087	51,087	34,457
Minor Equipment		2,821	2,821	11,776
Insurance		9,651	9,651	6,184
IT Costs		6,910	6,910	-
Rates		1,210	1,210	1,201
Security		128	128	35
Servicing		13,703	13,703	12,667
Utilities		60,392	60,392	43,975
Waste Disposal		6,906	6,906	1,780
Community Expenses		27,900	27,900	6,700
Subscriptions		-	-	19,677
Solidarity (Grants to Institutions)	(8)	12,613	12,613	13,631
Companions Expenses		140,290	140,290	134,269
Governance Costs	(7)	2,289	2,289	2,032
Trading Costs		65,497	65,497	59,945
Wages & Salaries		410,194	410,194	358,940
Casual Labour		-	-	1,063
Staff Training		-	-	1,251
Travel		1,061	1,061	1,292
Volunteer Expenses		240	240	256
Vehicle Running Costs		14,168	14,168	15,159
Support Costs	(7)	8,097	8,097	7,673
		<u>881,981</u>	<u>881,981</u>	<u>832,964</u>
Restricted funds			9,907	9,907
Unrestricted funds			<u>872,074</u>	<u>823,057</u>
			<u>881,981</u>	<u>832,964</u>

NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended 31 March 2025

7. SUPPORT AND GOVERNANCE COSTS

	Provision of services to Homeless Persons 2025 £	Total 2025 £	Total 2024 £
Support costs			
Bank Charges	1,561	1,561	1,471
Printing, postage and stationery	851	851	1,553
Office costs	897	897	-
Payroll costs	1,441	1,441	1,255
Telephone	3,347	3,347	3,394
TOTAL SUPPORT COSTS	8,097	8,097	7,673
Governance costs			
Accountancy Fees	1,751	1,751	1,700
Accountancy Support	538	538	-
Trustees' costs	-	-	332
TOTAL GOVERNANCE COSTS	2,289	2,289	2,032

8. GRANTS TO INSTITUTIONS (SOLIDARITY)

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Provision of services to Homeless Persons	9,590	-	9,590	10,225
Relief of Poverty	3,023	-	3,023	3,406
	12,613	-	12,613	13,631

	Total 2025 £	Total 2024 £
Care4Calais	300	-
Sightsavers	100	300
Comic Relief	-	405
Carpenters Arms	250	-
Mossley Town Coronation	-	200
Solidarity Booklets	-	280
The Power of Resilience	-	300
Emmaus Norfolk	300	-
UNHCR	164	1,300
Fairtrade Mossley	300	-
The Anthony Seddon Fund	-	100
Romania	-	521
Emmaus UK	6,050	4,891
British Red Cross	300	500
Doctors Without Borders	500	-
Millbrook Primary	-	250
Florence Home	500	-
Audiobook	-	100
Finding Rainbows	-	300
MacMillan Coffee Morning	896	984
St John's Chrysostoms Parish Church	-	300
Mossley Soup	250	100
South Staffordshire	-	350
Freedom from Torture	150	300
	10,060	11,481

NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended 31 March 2025

8. GRANTS TO INSTITUTIONS (SOLIDARITY)

Brought Forward	10,060	11,481
Mossley Community Centre	80	-
Pauline Town	828	-
Royal Hospital for Neurodisability	200	-
Smile Train	300	-
Oxfam	-	500
Mossley Food Bank	445	600
Tameside Community Computers	500	-
Wateraid	200	-
We Shall Overcome Tameside	-	350
Solidarity Vouchers for Schools	-	700
	<u>12,613</u>	<u>13,631</u>

8. SUMMARY BY FUND TYPE

	Activities undertaken directly 2025 £	Grant funding of Activities 2025 £	Support Costs 2025 £	Total 2025 £	Total 2024 £
Provision of services to Homeless Persons	861,271	9,590	8,097	878,958	829,558
Relief of Poverty	-	3,023	-	3,023	3,406
	<u>861,271</u>	<u>12,613</u>	<u>8,097</u>	<u>881,981</u>	<u>832,964</u>

9. DIRECT AND TOTAL COSTS

	Provision of services to Homeless Persons 2025 £	Total 2025 £	Total 2024 £
Trading costs	79,665	79,665	75,104
Companion costs	180,803	180,803	174,277
Property costs	148,545	148,545	176,619
Employee & Volunteer Costs	411,495	411,495	360,488
Depreciation	51,087	51,087	34,457
Direct costs	<u>871,595</u>	<u>871,595</u>	<u>820,945</u>
Support costs	8,097	8,097	7,673
Governance costs	2,289	2,289	2,032
Total costs	<u>881,981</u>	<u>881,981</u>	<u>830,650</u>

10. NET INCOMING RESOURCES/(RESOURCES EXPENDED)

This is stated after charging:

	2025 £	2024 £
Depreciation of tangible fixed assets owned by the charity	51,087	34,457
Accountancy fees	1,751	1,700
	<u>51,087</u>	<u>34,457</u>

During the year, no trustees received any remuneration or benefits in kind. Expenses reimbursed are disclosed in note 19.

NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended 31 March 2025

11. STAFF NUMBERS AND COSTS

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

	2025	2024
	No.	No.
Management and administration staff	4	4
Direct charitable staff	10	9
	<u>14</u>	<u>13</u>

No employee received remuneration amounting to more than £60,000 in either year.

	2025	2024
	£	£
Wages and Salaries	370,805	326,032
Holiday Pay Accrual	-	(3,462)
Emmaus UK	-	2,500
Social Security Costs	28,630	24,362
Pension Costs	10,759	9,508
	<u>410,194</u>	<u>358,940</u>
Charitable activities	410,194	358,940
Support costs	-	-
	<u>410,194</u>	<u>358,940</u>

The pension costs relate to the Emmaus Mossley Stakeholder Pension Scheme 72469 with Group Solutions Administration, The Co-operative Group, PO Box 4254, Miller Street, Manchester, M60 3WF. This is a money purchase scheme where staff members who want to take part pay in 3% of their salary and Emmaus Mossley matches this. There is no commitment on the charity's behalf beyond this.

With effect from 1 November 2016 the charity has also begun to make contributions to the auto-enrolment NEST scheme, a defined contribution scheme, for employees not previously included in other pension schemes.

The total remuneration of key management personnel, as disclosed on page 1, is £169,456 (including employer's NI and pension) (2024: £161,324 including employer's NI & pension).

NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended 31 March 2025

12. TANGIBLE FIXED ASSETS

	Freehold Property	Motor Vehicles	Office Equipment	Total
Cost	£	£	£	£
At 1 April 2024	1,358,979	42,980	61,113	1,463,072
Additions	84,510	42,185	-	126,695
At 31 March 2025	1,443,489	85,165	61,113	1,589,767
Depreciation				
At 1 April 2024	712,598	41,793	55,452	809,843
Charge for Year	36,357	10,843	3,887	51,087
At 31 March 2025	748,955	52,636	59,339	860,930
NET BOOK VALUE				
At 31 March 2025	694,534	32,529	1,774	728,837
At 31 March 2024	646,381	1,187	5,661	653,229

13. DEBTORS

	2025	2024
	£	£
Other Debtors	37,085	11,302
Prepayments and Accrued Income	7,888	9,028
	44,973	20,330

Debtors and prepayments related to restricted funds £nil (2024: £nil), and unrestricted funds £44,973 (2024: £20,330)

NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended 31 March 2025

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade Creditors	65,021	36,964
Other Creditors	-	1,571
Social Security and Other Taxes	-	12,055
Holiday Pay Accrual	-	-
Deferred Income	7,897	9,291
Accruals	4,351	6,991
	<u>77,269</u>	<u>66,872</u>

15. DEFERRED INCOME

Deferred income comprises donations and other income that covers a period beyond the year end

Balance as at 1 April 2024	9,291
Amount released to income earned from charitable activities	(9,291)
Amount deferred in year	<u>7,897</u>
Balance at 31 March 2025	<u>7,897</u>

16. FINANCIAL INSTRUMENTS

	2025	2024
	£	£
Financial assets measured at amortised cost	857,916	829,033
Financial liabilities measured at amortised cost	<u>77,269</u>	<u>66,872</u>

Financial assets consist of cash and other debtors.
Financial liabilities consist of trade creditors, other creditors and accruals.

17. STATEMENT OF FUNDS

Analysis of movements in unrestricted funds

	Balance at 1 April 2024	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2025
	£	£	£	£	£
General Funds	518,926	976,075	(817,489)	(140,000)	537,512
Designated Funds:					
Building & Development Fund	107,337	-	(29,400)	30,000	107,937
Environmental Improvements Fund	140,186	-	(25,185)	35,000	150,001
Roof Fund	-	-	-	50,000	50,000
CEO Recruitment Fund	-	-	-	25,000	25,000
The Shaw Fund	43,641	-	-	-	43,641
Emergency Fund	300,000	-	-	-	300,000
	<u>591,164</u>	<u>-</u>	<u>(54,585)</u>	<u>140,000</u>	<u>676,579</u>
Total Unrestricted Funds	<u>1,110,090</u>	<u>976,075</u>	<u>(872,074)</u>	<u>-</u>	<u>1,214,091</u>

NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended 31 March 2025

17. STATEMENT OF FUNDS continued

Analysis of movements in unrestricted funds

Previous reporting period

Analysis of movements in unrestricted funds

	Balance at 1 April 2023	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2024
	£	£	£	£	£
General Funds	457,128	827,378	(765,580)	-	518,926
Designated Funds:					
Building & Development Fund	130,000	-	(22,663)	-	107,337
Environmental Improvements Fund	175,000	-	(34,814)	-	140,186
The Shaw Fund	43,641	-	-	-	43,641
Emergency Fund	300,000	-	-	-	300,000
	648,641	-	(57,477)	-	591,164
Total Unrestricted Funds	1,105,769	827,378	(823,057)	-	1,110,090

Analysis of movements in restricted funds

	Balance at 1 April 2024	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2025
	£	£	£	£	£
Tudor Trust (Land Purchase)	75,000	-	-	-	75,000
Tudor Trust Building Purchase)	31,990	-	(1,500)	-	30,490
English Partnership	47,540	-	(2,060)	-	45,480
National Lottery	150,770	-	(6,347)	-	144,423
	305,300	-	(9,907)	-	295,393

Previous reporting period

Analysis of movements in restricted funds

	Balance at 1 April 2023	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2024
	£	£	£	£	£
Tudor Trust (Land Purchase)	75,000	-	-	-	75,000
Tudor Trust Building Purchase)	33,490	-	(1,500)	-	31,990
English Partnership	49,600	-	(2,060)	-	47,540
National Lottery	157,117	-	(6,347)	-	150,770
	315,207	-	(9,907)	-	305,300

NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended 31 March 2025

17. STATEMENT OF FUNDS (continued)

Purposes of restricted funds:

Tudor Trust, English Partnership and National Lottery funds represent the depreciation cost in respect of capital costs of purchasing and establishing the Community at Longlands Mill.

Purposes of designated funds:

A designated fund has been set aside to improve the position of the Companions at Emmaus Mossley, following the receipt of a legacy from Mr and Mrs Shaw in the year ended 31 March 2008 of £78,173. This currently stands at £43,641.

A second designated fund, the contingency fund, has been established for £300,000, equivalent to 3 months of unrestricted expenditure in line with the trustees' reserves policy.

A development fund has been created to ensure that there are funds available to aid the growth of the trading side of the charity's activities. This will be spent in the next twelve months.

A building fund has been designated to allow funds to be earmarked for future capital projects. This will be spent in the next financial year.

Purposes of unrestricted funds:

Free reserves = £115,815

The balance of unrestricted funds fund the depreciation cost in respect of capital costs of purchasing and establishing the Community at Longlands Mill.

18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds 2025 £	Designated funds 2025 £	Restricted funds 2025 £	Total 2025 £
Tangible fixed assets	421,697	1,840	305,300	728,837
Cash at bank and in hand	148,111	674,739	(9,907)	812,943
Other net current assets/(liabilities)	(32,296)	-	-	(32,296)
Total	537,512	676,579	295,393	1,509,484

Previous reporting period

	Unrestricted funds 2024 £	Designated funds 2024 £	Restricted funds 2024 £	Total 2024 £
Tangible fixed assets	343,877	4,052	305,300	653,229
Cash at bank and in hand	221,591	587,112	-	808,703
Other net current assets/(liabilities)	(46,542)	-	-	(46,542)
Total	518,926	591,164	305,300	1,415,390

NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended 31 March 2025

18. ANALYSIS OF NET ASSETS BETWEEN FUNDS continued

FREE RESERVES

	2025	2024
	£	£
Unrestricted Funds	1,214,091	1,110,090
Held as Fixed Assets	<u>(421,697)</u>	<u>(343,877)</u>
Available funds	792,394	766,213
Designated funds:		
Building & Development Fund	(107,937)	(107,337)
Environmental Improvements Fund	(150,001)	(140,186)
Roof Fund	(50,000)	-
CEO Recruitment Fund	(25,000)	-
The Shaw Fund	(43,641)	(43,641)
Emergency Fund	<u>(300,000)</u>	<u>(300,000)</u>
Free Reserves	<u>115,815</u>	<u>175,049</u>

19. TRUSTEES' EXPENSES

Trustees were reimbursed in the period for travel and subsistence costs incurred on behalf of the Charity for 2025: £nil (2024: £nil).

20. RELATED PARTY TRANSACTIONS

There were no transactions with related parties that require disclosure in the financial statements.

21. OPERATING LEASE COMMITMENTS

At 31 March 2025 the charity had future minimum lease payments under non-cancellable operation leases, as follows:

	2025	2024
	£	£
Not later than 1 year	9,663	4,304
Later than 1 year and not later than 5 years	<u>12,146</u>	<u>6,872</u>
	<u>21,809</u>	<u>11,176</u>