

Emmaus Transformation Trust

England & Wales · Charity number 1069902

Details

Other names	EMMAUS TRANSFORMATION TRUST LIMITED, WOKING VINEYARD CHRISTIAN FELLOWSHIP, THE LIGHTHOUSE, WOKING, WOKING VINEYARD CHURCH
Status	Registered
Legal form	Charitable company
Company number	03549934
Registered	1998-06-03
Register	View on the Charity Commission register

Contact

Address	Unit 4 Albion House Church Path Woking GU21 6EL
Phone	01483834574
Email	info@lighthousewoking.org
Website	www.lighthousewoking.org

Activities

Objects: 4.1 The Charity's objects (Objects) are, for the public benefit and in accordance with Christian principles, to:4.1.1 promote social inclusion by preventing people from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society; and 4.1.2 advance such other charitable purposes as the trustees see fit from time to time.4.2 For the purpose of this clause socially excluded means being excluded from society, or parts of society, as a result of one of more of the following factors: unemployment; financial hardship; youth or old age; ill health (physical or mental); substance abuse or dependency including alcohol and drugs; discrimination on the grounds of sex, race, disability, ethnic origin, religion, belief, creed, sexual orientation or gender re-assignment; poor educational or skills attainment; relationship and family breakdown; poor housing (that is housing that does not meet basic habitable standards); crime (either as a victim of crime or as an offender rehabilitating into society).4.3 Nothing in these Articles shall authorise an application of the property of the Charity for purposes which are not charitable in accordance with section 7 of the Charities and Trustee Investment (Scotland) Act 2005 and/or section 2 of the Charities Act (Northern Ireland) 2008.4.4 Article 4.1 may be amended by special resolution but only with the prior written consent of the Commission.

Activities: Religious services, relief of the poor and needy, the homeless and the vulnerable, coffee drop in mornings, toddlers groups, youth groups, social events, pastoral care, mentoring, marriage courses, parenting courses, community investment.

Classification

- **How:** Provides Other Finance, Provides Human Resources, Provides Services, Other Charitable Activities
- **What:** General Charitable Purposes, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Religious Activities, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

Geography

- **Area of benefit:** WOKING
- Surrey

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£984,389	£887,643	£781,295	20
2024-03-31	£876,684	£745,815	£684,549	15
2023-03-31	£813,532	£592,277	£553,680	11
2022-03-31	£623,666	£573,343	£332,425	12
2021-03-31	£515,156	£326,448	£248,083	14

Trustees

Name	Role	Appointed
PETER KEYNES	Chair	
Colin Patrick Wheeler		2025-08-08
Emily Louise Heenan		2025-08-08
Emma Harewood		2022-02-17
Richard Grove		2022-02-17

Accounts

EMMAUS TRANSFORMATION TRUST
(A COMPANY LIMITED BY GUARANTEE)

**TRUSTEES REPORT
AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MARCH 2025**

CHARITY REGISTRATION No: 1069902

COMPANY REGISTRATION No: 03549934

**EMMAUS TRANSFORMATION TRUST
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**EMMAUS TRANSFORMATION TRUST
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE DIRECTORS
FOR THE YEAR ENDED 31 MARCH 2025**

**REFERENCE AND ADMINISTRATIVE
INFORMATION**

CHARITY NAME	Emmaus Transformation Trust
WORKING NAMES	The Lighthouse
CHARITY NUMBER	1069902
COMPANY REGISTRATION NUMBER	3549934
TRUSTEES	Mr Peter Keynes Chair, Company Secretary Mr Ian Nicholson (resigned 26 Nov 2024) Mrs Emma Harewood Mr Richard Grove Mrs Paz Redondo (resigned 8 August 25) Mr Colin Wheeler (joined 8 August 2025) Ms Emily Heenan (joined 8 August 2025)
COMPANY SECRETARY	Mr Peter Keynes
REGISTERED ADDRESS	The Lighthouse 8-10 High Street Woking Surrey GU21 6BG
DATE OF INCORPORATION	21st April 1998
GOVERNING DOCUMENT	Memorandum and Articles of Association
BANKERS	HSBC Bank Plc 6 Commercial Road Woking Surrey GU21 6EZ
AUDITOR	Xeinadin Audit Limited 5 Robin Hood Lane Sutton SM1 2SW

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**REPORT OF THE DIRECTORS (cont.)
FOR THE YEAR ENDED 31 MARCH 2025**

The trustees present their report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Objectives and activities

Emmaus Transformation Trust Limited objects are, for the public benefit and in accordance with Christian principles, to:

(a) promote social inclusion by preventing people from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society.

(b) advance such other charitable purposes as the trustees see fit from time to time.

Socially excluded means being excluded from society, or parts of society, as a result of one or more of the following factors: unemployment; financial hardship; youth or old age; ill health (physical or mental); substance abuse or dependency including alcohol and drugs; discrimination on the grounds of sex, race, disability, ethnic origin, religion, belief, creed, sexual orientation or gender re-assignment; poor educational or skills attainment; relationship and family breakdown; poor housing (that is housing that does not meet basic habitable standards); crime (either as a victim of crime or as an offender rehabilitating into society).

The activities undertaken during the year in pursuit of these objects are detailed in the following section.

Achievements and Performance Summary

Emmaus Transformation Trust primarily operates through its collection of vibrant community hubs, known as The Lighthouse, serving as a beacon of hope and a place of belonging in our community. Over the past year, thousands of people have come through our doors across Woking, Barnsbury, Guildford and Aldershot, receiving practical support, kindness, compassion, and friendship. From community lunch and clothing provision to creative programmes, recovery support and children's activities, The Lighthouse continues to walk alongside individuals and families during some of their most challenging moments. Between April 2024 and March 2025, we recorded over 14,000 visits to The Lighthouse Woking alone, with many more engaging through our other centre in Barnsbury and our pop-up activities in Guildford and Aldershot. Our work was only possible thanks to the generosity of volunteers, schools, churches, and local businesses who gave their time, skills, donations and resources.

A few examples of the support provided this year across the 40+ projects:

Essential Resources

- Woking Foodbank supported over 5,000 people with emergency food parcels.
- Woking Hygiene Bank distributed over 3,000 essential hygiene items.
- Style Studio provided clothing, with 723 visits from guests (418 female and 305 male).

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- Jigsaw Storehouse provided vital supplies for families with young children, giving out 531 clothing packs, plus nappies, prams, cots, stair gates, and toys.
- The money and debt support team, Community Money Advice, supported people with unaffordable debt totalling over £300,000.

Mental Health and Wellbeing Projects

- The Thrive project ran sessions on problem-solving, decision-making, and conflict resolution. Guests reported increased sense of confidence and practical life skills.
- The Nurture project supported women experiencing displacement and ill health. Guests shared how it was the first time they truly felt they mattered and experienced so much kindness.
- Foodwise delivered weekly cooking and budgeting classes and distributed hundreds of frozen meals.
- iAccess ran ongoing drug and alcohol recovery support.
- Jigsaw Hub hosted over 150 Stay and Play session for children and parents or carers.
- Community Lunch offered weekly companionship, connection and a freshly cooked meal, serving over 4,000 hot meals. Guests consistently reported feeling uplifted, valued, and part of a safe community through these gatherings.
- The Ukraine Hub provided weekly connection, community and support to hundreds of refugees, including job-seeking, shared meals, dancing classes, art workshops, a choir, toddler groups, and much more.

Seasonal Projects

- Back to School supported families with uniforms, shoes and school supplies to ease the financial burden of back to school season on struggling families.
- Christmas Kindness provided festive food parcels, toys and clothing, ensuring families could celebrate and bringing people together who may have otherwise spent Christmas alone.
- The Prom Project partnered with local schools to provide clothing and accessories, enabling teenagers to attend their proms with dignity and joy.
- Special Events included many birthdays, creative celebrations, and shared meals, embedding joy and connection at the heart of The Lighthouse.

Partnerships and Volunteers

The Lighthouse thrives through collaboration with local partners, schools and businesses. Donations from Fullbrook School, Colgate, Asahi, Gallagher and other community groups kept projects well supplied. Hundreds of volunteers offered time, creativity and compassion – from cooking meals and cutting hair, to teaching, fundraising, and packing hygiene kits. Their contribution has been invaluable in extending our reach and deepening impact.

New Lighthouses

In this year, we acquired the lease on premises in Tices Meadow, Aldershot, renovating and decorating it with volunteers, and opening with a soft launch at Christmas 2024.

In February 2024 we also acquired a High Street premises in Guildford, with volunteer-powered renovations and decorating happening through the Spring, aiming to launch in early Summer.

These new spaces enable the reach to extend and more consistent support to be provided in towns where the charity has already been active through pop-ups and remote support for a number of years.

Looking Ahead

As we look forward, our priority remains to walk alongside those most in need – offering hope, dignity, and practical support. With growing demand for our services, we aim to strengthen our volunteer base, expand food and clothing provision, and continue developing creative and wellbeing projects that build resilience in our community.

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The Lighthouse remains a beacon of hope in Woking, Barnsbury and in our new centres in Guildford and Aldershot. Through food, friendship, creativity, and compassion, we are building a stronger, kinder community through our values of kindness, compassion and hope.

Financial Review

The Charity has continued to expand its activities and also support the work at Emmaus Road Church, achieving a net income of £96,746 in this financial year. The charity receives the majority of its income from donations. These are received from both individuals and other charities or organisations in the form of cash donations, and also donations of food, clothing for both children and adults, and baby items.

Cash generated from operating activities during the year amounted to £58,883 (2024: £135,797). After taking account of cash used in investing activities of £11,391 (2024: £28,909), this resulted in a net increase in cash and cash equivalents for the year of £47,492 (2024: 106,888).

The charity had total reserves of £781,295 (2024: £684,549) at the year end. Of these, £450,394 (2024: £365,632) are held as restricted funds, £52,768 (2024: £91,752) are designated and £36,978 (2024: £34,302) are held as fixed assets. The remaining general reserves are £241,155 (2024: £192,863). The general reserves are in excess of the reserves policy and a deficit budget was set for 2025/26.

Reserves Policy

The Trustees have considered the level of reserves that they wish to retain, appropriate to the charity's needs. This is based on the size of the charity and the level of financial commitments held. The Trustees aim to ensure that the charity will be able to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The Trustees endeavour not to set aside funds unnecessarily. In terms of the ETT reserves policy, this is 3 months of staff salaries and essential building operating costs.

Risk Management

The Trustees actively review the major risks which the charity faces on a regular basis. The main risk identified and the plans to manage them are:

Financial – reserves policy not met – the COO monitors the reserve position on a monthly basis and raises concerns and actions with the Chair of trustees as needed

Financial – income reduces due to cost of living pressures – COO monitors donations monthly. External fundraisers engaged to assist with income generation

Strategic – The Lighthouse building in Woking is located on a site which the Council have now approved for redevelopment. We are in contact with the developers and the Council, and with both we have identified a temporary Council owned location for the Lighthouse building whilst a new Lighthouse is built as part of the re-development of the existing site. There is still a risk this does not happen, so we continue to keep in close communication with the developers and the Council.

Reputational - With the Charity being a subsidiary of Emmaus Rd Community Church, should anything negative happen with Emmaus Rd Community Church, this could impact the functioning of the Charity,

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particularly if Emmaus Rd Community Church can no longer afford to pay for the leadership, finance, HR and operational support provided to the Charity by Emmaus Rd Community Church. COO is keeping a close relationship between the two, with the Charity Trustees being informed by Emmaus Rd Community Church Chair early if any concerns with Emmaus Rd viability.

Fundraising

The Trustees wish to thank all those who have supported us financially or through donations of items during the year. Our donors are a mixture of individuals, organisations, trusts and churches and without their support we would not be able to do what we do.

Fundraising is overseen by the COO, being carried out by staff and volunteers. We did not receive any complaints regarding our fundraising activities. We are in the process of establishing our fundraising policy and procedures to ensure best practice in accordance with the Code of Fundraising Practice.

Structure, Governance and Management

Governing document

Emmaus Transformation Trust is a charitable company limited by guarantee and a registered charity. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association, adopted on 21st April 1998. Amended Articles were adopted in December 2021 and at that point the charity became a subsidiary of Emmaus Road Community Church.

Recruitment and appointment of new Trustees

The Trustees of the Charity are also Directors for the purposes of company law. With the Charity becoming a subsidiary of Emmaus Road Community Church, the ERCC Trustees can appoint up to 5 'Appointed' Trustees. The ETT Trustees can appoint up to a further 4 'Co-opted' Trustees. All new Trustees are provided with information to help them understand their role.

Organisational Structure

The Board of Trustees is responsible for the strategic direction of the Charity. They are assisted by a senior staff management team who lead and oversee the day-to-day running of the Charity.

Key management personnel

The remuneration of the Charity's key management personnel is set with reference to external market rates where possible (as an example, Trussell Trust provide data relating to Foodbank related salaries). Where external market rates are not available, salaries are set with reference to roles which can be set by external rates. Trustees approve all salaries.

Public Benefit

The Charity acknowledges its requirement to demonstrate clearly that its objectives or aims must be for the public benefit. The Trustees have paid due regard to Charity Commission guidance on public benefit when deciding which activities to undertake. The information in this Trustee Report shows that the public have benefitted from the work of the Charity.

Plans for future periods

The key focus for the Charity going forward is to establish a permanent Lighthouse in Guildford where Emmaus Road Community Church have an established church congregation. We have secured a Lighthouse building in Aldershot and are honoured to serve a new community.

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applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The Charities Act and the Companies Act require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue its operations.

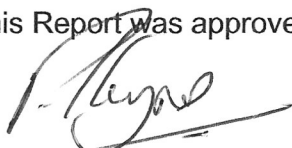
The trustees are responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information to auditors

To the knowledge and belief of the trustees, there is no relevant information that the charity's auditors are not aware of. The trustees have taken all steps necessary to ensure it is aware of any relevant information, and to establish that the charity's auditors are aware of any such information.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

This Report was approved by the Trustees on 19 December 25 and signed on their behalf by:



Peter Keynes
Chair of Trustees

**INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF
EMMAUS TRANSFORMATION TRUST**

Opinion

We have audited the financial statements of Emmaus Transformation Trust (the 'charity') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Charity's ability to continue as a going concern for a period of at least 12 months from when the financial statements are authorized for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, including the trustees' report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

**INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF
EMMAUS TRANSFORMATION TRUST
(continued)**

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included with the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees' (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the Emmaus Transformation Trusts' ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Based on our understanding of the charity, we identified that the principal risks of non-compliance with laws and regulations related to financial reporting legislation and safeguarding regulations and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006 and Charities Act 2011.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by making enquiries of management, considering the internal controls in place and discussion amongst the engagement team.

We determined that the principal risks were related to presentation of separately disclosed items, management override of controls, recognition and valuation of donations in kind and identification of restricted income and expenditure transactions.

In response to the risks identified we designed procedures which included, but were not limited to: agreeing financial statement disclosures to underlying supporting documentation, evaluating the charity's internal controls, reviewing donations in kind processes and verifying restricted transactions with documentation.

There are inherent limitations in the audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

**INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF
EMMAUS TRANSFORMATION TRUST
(continued)**

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and regulations made under that Act. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members as a body, for our audit work, for this report, or for the opinions we have formed.



Paul Newton FCA (Senior Statutory Auditor)
for and on behalf of Xeinaadin Audit Limited
Statutory Auditor
Chartered Accountants

5 Robin Hood Lane
Sutton
Surrey
SM1 2SW

Dated: 22 December 2025

EMMAUS TRANSFORMATION TRUST (A COMPANY LIMITED BY GUARANTEE)

STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2025

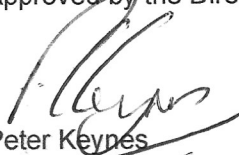
	Note	General) Funds) £)	Designated) Funds) £)	Restricted) Funds) £)	2025) Total) £)	General) Funds) £)	Designated) Funds) £)	Restricted) Funds) £)	2024) Total) £)
Income from:									
Donations and legacies	2	219,486	132,927	574,320	926,733	207,935	166,939	460,246	835,120
Other trading activities	2	1,320	-	-	1,320	-	-	-	-
Investments	2	4,016	186	-	4,202	2,565	920	-	3,485
Charitable activities	2	<u>52,134</u>	<u>-</u>	<u>-</u>	<u>52,134</u>	<u>38,079</u>	<u>-</u>	<u>-</u>	<u>38,079</u>
Total income	2	<u>276,956</u>	<u>133,113</u>	<u>574,320</u>	<u>984,389</u>	<u>248,579</u>	<u>167,859</u>	<u>460,246</u>	<u>876,684</u>
Expenditure on:									
Fundraising Expenses	3	14,334	-	17,105	31,439	52,255	-	-	52,255
Charitable activities	3	<u>224,998</u>	<u>147,045</u>	<u>484,161</u>	<u>856,204</u>	<u>177,275</u>	<u>165,344</u>	<u>350,941</u>	<u>693,560</u>
Total expenditure	3	<u>239,332</u>	<u>147,045</u>	<u>501,266</u>	<u>887,643</u>	<u>229,530</u>	<u>165,344</u>	<u>350,941</u>	<u>745,815</u>
Net income / (expenditure)		37,624	(13,932)	73,054	96,746	19,049	2,515	109,305	130,869
Transfer between funds	10	<u>13,344</u>	<u>(25,052)</u>	<u>11,708</u>	<u>-</u>	<u>(4,630)</u>	<u>-</u>	<u>4,630</u>	<u>-</u>
Net movement in funds		50,968	(38,984)	84,762	96,746	14,419	2,515	113,935	130,869
Reconciliation of funds									
Funds brought forward		<u>227,165</u>	<u>91,752</u>	<u>365,632</u>	<u>684,549</u>	<u>212,746</u>	<u>89,237</u>	<u>251,697</u>	<u>553,680</u>
Funds carried forward		<u>278,133</u>	<u>52,768</u>	<u>450,394</u>	<u>781,295</u>	<u>227,165</u>	<u>91,752</u>	<u>365,632</u>	<u>684,549</u>

**EMMAUS TRANSFORMATION TRUST
(A COMPANY LIMITED BY GUARANTEE)
BALANCE SHEET
AS AT 31 MARCH 2025**

	Note	£	2025	£	£	2024	£
Fixed Assets							
Tangible assets-	4			36,978			34,302
Current Assets							
Stock	5		125,774			95,724	
Debtors	6		31,848			20,317	
Cash at bank and in hand			<u>614,078</u>			<u>566,586</u>	
			771,700			682,627	
Creditors: amounts falling due within one year	7		(27,383)			(32,380)	
NET CURRENT ASSETS				<u>744,317</u>			<u>650,247</u>
NET ASSETS				<u>781,295</u>			<u>684,549</u>
Funds							
Unrestricted general fund	10			278,133			227,165
Unrestricted designated fund	10			52,768			91,752
Restricted funds	10			<u>450,394</u>			<u>365,632</u>
				<u>781,295</u>			<u>684,549</u>

The charitable company's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Directors on 19 December 2025 and signed on their behalf by:


Peter Keynes
Chair of Trustees

Reg. company no. 03549934

EMMAUS TRANSFORMATION TRUST
(A COMPANY LIMITED BY GUARANTEE)
CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2025

		2025	2024
		£	£
Cash generated from operating activities	(a)	<u>58,883</u>	<u>135,797</u>
Cash used from investing activities			
Interest income		4,202	3,485
Purchase of tangible fixed assets		(15,593)	(32,394)
Cash provided by (used in) investing activities		<u>(11,391)</u>	<u>(28,909)</u>
 Increase in cash and cash equivalents in the year		<u>47,492</u>	<u>106,888</u>
 Cash and cash equivalents at the start of the year		566,586	459,698
TOTAL cash and cash equivalents at the end of the year		<u>614,078</u>	<u>566,586</u>

(a) Reconciliation of net movement in funds to net cash flow from operating activities

	2025	2024
	£	£
Net movement in funds	96,746	130,869
Add back depreciation charge	12,917	8,706
Deduct interest income	(4,202)	(3,485)
(Increase) in stocks	(30,050)	(31,408)
(Increase)/Decrease in debtors	(11,531)	16,713
(Decrease)/Increase in creditors	(4,997)	14,402
Net cash generated from operating activities	<u>58,883</u>	<u>135,797</u>

**EMMAUS TRANSFORMATION TRUST
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

1. Accounting policies

a) Basis of preparation

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Emmaus Transformation Trust meets the definition of a public benefit entity under FRS 102. It is a company limited by guarantee with registered office of The Lighthouse, 8-10 High Street, Woking, Surrey GU21 6BG. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £1.

b) Preparation of accounts on a going concern basis

There are no material uncertainties affecting the going concern status of the charity.

c) Income

Income is included in the Statement of Financial Activities (SOFA) when:

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

d) Interest receivable

Interest on funds held on deposit is included when receipt is probable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

e) 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 FRS 102 SORP).

f) 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.

g) Government Grants

The charity has received government grants in the reporting period.

h) Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

**EMMAUS TRANSFORMATION TRUST
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025 (continued)**

i) Expenditure

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources. Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

j) Taxation

The charity is exempt from tax on its charitable activities.

k) Legal status of the charity

The charity is a company limited by guarantee and has no share capital. 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.

l) Redundancy payments

The charity made no redundancy payments during the period.

m) Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

n) Stock

Donations in kind of food are recognized at estimated fair value on receipt at £2.77 per kg (2024: £2.37 per kg) as recommended by the Trussell Trust. Donations of clothing are recognized at estimated fair value and other donations, such as baby equipment, are valued in house as reasonable for the condition and nature of the equipment.

o) Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

p) Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

q) Tangible Fixed Assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses. They are capitalised if they can be used for more than one year and cost over £1,500.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following basis:

Fixtures and fittings 25% on straight line

Motor Vehicles 25% on straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

EMMAUS TRANSFORMATION TRUST
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025 (continued)

2. INCOME FROM:

	Note	Unrestricted Funds	Restricted Funds	TOTAL 2025	TOTAL 2024
		£	£	£	£
a) Donations and legacies					
Gifts, Tithes & Donations		239,645	28,863	268,508	271,273
Donated from Organisations		43,869	25,339	69,208	
Donated Food		-	182,982	182,982	154,845
Other Donated Items		11,313	3,942	15,255	14,012
Gift Aid Tax Recoverable		31,170	60	31,230	20,579
Legacies		10,000	-	10,000	-
Grants	2e)	16,416	333,134	349,550	374,411
		<u>352,413</u>	<u>574,320</u>	<u>926,733</u>	<u>835,120</u>
b) Charitable activities					
Cosy Café		52,134	-	52,134	38,079
		<u>52,134</u>	<u>-</u>	<u>52,134</u>	<u>38,079</u>
c) Investments					
Interest receivable		4,202	-	4,202	3,485
		<u>4,202</u>	<u>-</u>	<u>4,202</u>	<u>3,485</u>
d) Other Trading Activities					
Venue Hire		<u>1,320</u>	<u>-</u>	<u>1,320</u>	<u>-</u>
		<u>1,320</u>	<u>-</u>	<u>1,320</u>	<u>-</u>

EMMAUS TRANSFORMATION TRUST
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025 (continued)

2e) Analysis of receipt of grants

	2025	2024
	£	£
Accelerator Reform Fund	5,965	-
Barnabas Trust	-	1,500
Belron Ronnie Lubner	4,248	-
Benefactor Trust Ltd (Guildford)	-	25,000
Chapman Trust	2,000	-
Church Urban Community Fund Refugee	-	4,358
Community Foundation Surrey	34,000	20,168
Co-Op Local Community Fund	-	2,493
Emmaus Road Community Church	62,629	37,007
Gallagher Community Fund	1,000	-
Garfield Weston	-	30,000
Good News Evangelical Mission	4,000	-
Guildford Poyle (Guildford)	2,500	-
Hedley Foundation	5,000	-
Helen Robertson Trust	1,000	-
Hollick Family	10,000	-
Laing Family Trust	5,000	-
Morrisons Foundation	9,414	-
Munro Charitable Trust	1,000	-
National Lottery Community Fund	50,000	81,652
Neighbourly Foundation	-	1,833
Rushmoor Borough Council	20,570	-
SGN Safe and Warm Scheme	8,840	-
Shanley Foundation	2,500	-
Surrey County Council	28,917	-
The Joseph Rank Trust	10,000	10,000
The Souter Trust	3,000	3,000
The Trussell Trust	62,967	-
Wates Foundation	10,000	-
Westhill Endowment	5,000	-
Other small grants	-	49,234
	349,550	374,411

3. EXPENDITURE

	Unrestricted	Restricted	TOTAL	TOTAL
	Funds	Funds	2025	2024
	£	£	£	£
a) Raising Funds				
Staff costs	10,642	17,105	27,747	4,665
Other costs	3,692	-	3,692	47,590
	14,334	17,105	31,439	52,255

EMMAUS TRANSFORMATION TRUST
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025 (continued)

3.EXPENDITURE (cont.)	Unrestricted Funds £	Restricted Funds £	TOTAL 2025 £	TOTAL 2024 £
b) Charitable Activities				
Advertising & Publicity	1,103	270	1,373	1,443
Bank Charges	1,572	-	1,572	1,042
Cleaning Costs	3,136	1,187	4,323	7,126
Cost of goods sold	15,837	-	15,837	-
Depreciation Expense	10,670	2,247	12,917	8,706
Equipment Costs	8,126	1,065	9,191	7,822
Foodbank and Food Provision Costs	64,923	230,980	295,903	224,098
Gifts & Donations	637	-	637	1,409
Health and Safety and DBS Checks	351	2,367	2,718	2,502
Hospitality and Events	3,954	-	3,954	6,511
Affiliations, Licences and Subscriptions	4,467	350	4,817	6,823
IT and Website	2,583	-	2,583	4,641
Insurance	2,738	1,368	4,106	3,034
Materials and Essential Supplies	1,689	4,111	5,800	28,095
Printing, Postage and Stationery and Telephone	5,979	-	5,979	5,347
Projects, Events and Activities	63,601	41,510	105,111	80,919
Repairs & Maintenance	7,191	18,418	25,609	10,791
Staff and Volunteer Training and Development	6,014	-	6,014	4,217
Staff Costs	137,910	134,978	272,888	212,352
Sundry Expenses	5,820	11,160	16,980	6,427
Supplies and Supply Packs incl Back to School Costs	-	22,995	22,995	18,750
Travel & Subsistence	762	-	762	692
Utility Costs	18,064	11,155	29,219	23,097
	367,127	484,161	851,288	665,844
(c) Governance costs				
Auditors' fee: audit	6,000	-	6,000	5,700
Auditors' fee: accountancy	(1,084)	-	(1,084)	316
Legal and Professional Fees	-	-	-	21,700
	4,916	-	4,916	27,716
Total charitable expenditure (b) and (c)	372,043	484,161	856,204	693,560

EMMAUS TRANSFORMATION TRUST
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025 (continued)

4 TANGIBLE FIXED ASSETS

	Motor Vehicles	Furniture& Equipment	Total
	£	£	£
Cost			
At 1 April 2024	39,234	13,147	52,381
Additions	<u>-</u>	<u>15,593</u>	<u>15,593</u>
At 31 March 2025	<u>39,234</u>	<u>28,740</u>	<u>67,974</u>
Depreciation			
At 1 April 2024	11,359	6,720	18,079
Charge for the year	<u>8,099</u>	<u>4,818</u>	<u>12,917</u>
At 31 March 2025	<u>19,458</u>	<u>11,538</u>	<u>30,996</u>
Net book value			
At 31 March 2025	<u>19,776</u>	<u>17,202</u>	<u>36,978</u>
At 31 March 2024	<u>27,875</u>	<u>6,427</u>	<u>34,302</u>

5 STOCK

	2025 £	2024 £
Stock – including donated food and other items	<u>125,774</u>	<u>95,724</u>

6 DEBTORS

	2025 £	2024 £
Other debtors	<u>31,848</u>	<u>20,317</u>

7 CREDITORS

	2025 £	2024 £
Trade creditors	2,351	7,709
Owed to parent company	385	9,925
Accruals	9,072	7,274
Other taxes and social security	-	-
Other creditors	<u>15,575</u>	<u>7,472</u>
	<u>27,383</u>	<u>32,380</u>

**8 ANALYSIS OF STAFF COSTS, TRUSTEE REMUNERATION
AND EXPENSES AND THE COST OF KEY MANAGEMENT
PERSONNEL**

	2025 £	2024 £
Gross Wages and Salaries	374,562	291,414
Social security costs	23,128	17,896
Pension costs	5,476	5,004
	<u>403,166</u>	<u>314,314</u>

**EMMAUS TRANSFORMATION TRUST
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025 (continued)**

8 STAFF COSTS (continued)

The average number of persons employed by the charity during the year was as follows:

	2025	2024
Activities in furtherance of organisation's objectives	20	15

In 2025, the charity engaged the services of one self employed person for project work carried out (2024: one self employed personnel).

No employees received emoluments in excess of £60,000 (2024: Nil)

The key management personnel of the charity comprise the Trustees and Senior Management Team. The total employee benefits (including employer national insurance and employer pension contributions) of the key management personnel of the charity were £103,651 and are included in the costs above for 2025 but were paid by the parent charity Emmaus Road Community Church (2024:£97,297).

The charity offers a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity, in an independently administered fund. The pension cost charge represents employer contributions payable by the charity to the fund, excluding key management personnel, and amounted to £3,126 (2024:£2,789).

In this financial period the charity has not paid any trustees remuneration or benefits nor incurred any trustee expenses.

9 RELATED PARTY TRANSACTIONS

In the year the charity has paid remuneration to related parties to key management personnel (KMP), for services supplied to the Trust as follows:

<u>Name of related party</u>	<u>Related party to</u>	<u>Amounts paid or benefit value</u>			
		Remuneration	Expense and benefits	2025 Total	2024 Total
		£	£	£	£
Mrs A Buckland	Mr A Buckland (Emmaus Rd CC KMP)	25,246	-	25,246	24,460
		<u>25,246</u>	<u>-</u>	<u>25,246</u>	<u>24,460</u>

EMMAUS TRANSFORMATION TRUST
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025 (continued)

10 FUNDS	Balance				Balance
	01-Apr- 24	Income £	Expenditure £	Transfers £	31-Mar- 25
	£				£
<u>Unrestricted funds</u>					
General Unrestricted Funds	227,165	276,956	(239,332)	13,344	278,133
Food Bank Designated Fund	61,361	111,965	(116,224)	(25,052)	32,050
Ukrainian Hub Designated Fund	30,391	21,148	(30,821)	-	20,718
	<u>318,917</u>	<u>410,069</u>	<u>(386,377)</u>	<u>(11,708)</u>	<u>330,901</u>
<u>Restricted funds</u>					
Aldershot Lighthouse	11,700	500	(9,931)	(521)	1,748
Aldershot Back to school	-	3,942	(706)	-	3,236
Aldershot Core Costs	-	12,000	(6,605)	(3,395)	2,000
Aldershot Food Larder	-	9,000	(1,716)	(6,869)	415
Aldershot Free 16	-	1,570	-	-	1,570
Barnsbury Jigsaw	1,500	-	(1,500)	-	-
Barnsbury Sewing Stillness	435	-	-	-	435
DCMS Grant	-	-	(564)	564	-
Emmaus TT Core Cost	30,000	-	(30,000)	-	-
Emmaus TT Fundraising Consultant	-	15,000	-	-	15,000
Emmaus TT Projects	2,596	6,000	-	-	8,596
Foodbank	90,851	261,768	(248,220)	23,300	127,699
Guildford Lighthouse	125,107	21,900	(7,778)	(25,689)	113,540
Guildford Core Costs	-	-	(6,529)	25,000	18,471
Jigsaw Woking	30,000	13,080	(33,003)	-	10,077
Jigsaw Hub No. 11	17,647	2,500	(5,185)	-	14,962
Jigsaw Storehouse Woking	10,000	-	(10,000)	-	-
Love Your Neighbour	3,254	1,000	-	-	4,254
Nurture	3,144	-	(2,633)	-	511
Outside Light	1,929	-	(207)	-	1,722
Social Transformation	22,952	113,923	(59,809)	-	77,066
Ukraine Project	-	4,418	-	-	4,418
Woking & Barnsbury Core Costs	4,141	50,000	(49,925)	-	4,216
Woking Core Costs	-	14,000	(17,021)	-	6,979
Woking Chat & Support and CMA	-	16,340	(4,252)	1,752	13,840
Woking Community Lunch	376	15,379	(2,903)	(2,434)	10,418
Woking Style Studio	-	2,000	(479)	-	1,521
Woking Thrive	<u>-</u>	<u>10,000</u>	<u>(2,300)</u>	<u>-</u>	<u>7,700</u>
	365,632	574,320	(501,266)	11,708	450,394
TOTAL FUNDS	<u>684,549</u>	<u>984,389</u>	<u>(887,643)</u>	<u>-</u>	<u>781,295</u>

Transfers between funds generally arise where restricted funds have been used to purchase fixed assets. The transfer between Guildford Lighthouse and Guildford Core Costs has arisen as the donor has changed the restriction during the year.

EMMAUS TRANSFORMATION TRUST
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025 (continued)

10 FUNDS (CONT.)

Some of the funds have been amalgamated in the current year's note to provide greater clarity of purpose.

Purpose of funds

Restricted donations were received during the year to fund particular projects and the funds were titled accordingly.

	Balance 1-Apr-23 £	Income £	Expenditure £	Transfers £	Balance 31-Mar-24 £
<u>Unrestricted funds</u>					
General Unrestricted Funds	212,746	248,579	(229,530)	(4,630)	227,165
Food Bank Designated Fund	71,251	141,691	(151,581)	-	61,361
Ukrainian Hub Designated Fund	17,986	26,168	(13,763)	-	30,391
	<u>301,983</u>	<u>416,438</u>	<u>(394,874)</u>	<u>(4,630)</u>	<u>318,917</u>
<u>Restricted funds</u>					
Aldershot	2,000	10,000	(300)	-	11,700
Back to school	2,580	12,291	(18,751)	3,880	-
Christmas Kindness	-	50,705	(27,753)	-	22,952
Ukraine Hub CFS Mascot	8,338	-	(8,338)	-	-
Lighthouse Core Wellbeing CFS	1,760	-	(1,760)	-	-
Ukraine Hub CUF	-	4,358	(4,358)	-	-
Community Lunch	376	-	-	-	376
Ukraine Hub Friends of Chernobyl	6,920	-	(6,920)	-	-
Lighthouse Core DCMS Grant	-	-	(750)	750	-
Lighthouse Core Garfield Weston Grant	-	30,000	-	-	30,000
Lighthouse Core – Souter Charitable Trust	-	3,000	-	-	3,000
Lighthouse Core – Westhill Endowment	2,632	2,850	(5,482)	-	-
Lighthouse Core -Winter Poverty Fund	-	10,000	-	-	10,000
Lighthouse Core – Joseph Rank	-	10,000	-	-	10,000
Lighthouse core- National Lottery Community Fund	-	25,000	(20,859)	-	4,141
Guildford Lighthouse	100,198	25,000	(91)	-	125,107
Grace Fund	3,935	136	(817)	-	3,254
Jigsaw	10,160	16,839	-	-	26,999
Jigsaw Hub No 11	23,071	-	(8,424)	-	14,647
Jigsaw - Cost of Living Fund	-	56,652	(56,652)	-	-
Jigsaw - Barnsbury	-	1,500	-	-	1,500
Jigsaw – Shanley Foundation	-	3,000	-	-	3,000
Nurture Fund	3,722	-	(578)	-	3,144
Outside Light	2,205	-	(276)	-	1,929
Restricted - ETT projects	2,597	-	-	-	2,597
Restricted – Foodbank	81,203	198,015	(188,367)	-	90,851
SCC CCF Sewing	-	550	(115)	-	435
SCC CCF Free 16	-	350	(350)	-	-
	<u>251,697</u>	<u>460,246</u>	<u>(350,941)</u>	<u>4,630</u>	<u>365,632</u>
TOTAL FUNDS	553,680	876,684	(745,815)	-	684,549

**EMMAUS TRANSFORMATION TRUST
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025 (continued)**

Purpose of funds

Restricted donations were received during the year to fund particular projects and the funds were titled accordingly.

**11. ANALYSIS OF NET ASSETS
BETWEEN FUNDS**

	Current year			
	Unrestricted Fund	Unrestricted Fund (Foodbank / Ukraine Hub)	Restricted Fund	Total 2025
	£	£	£	£
Tangible assets	-	-	36,978	36,978
Net current assets	278,133	52,768	413,416	724,317
	<u>278,133</u>	<u>52,768</u>	<u>450,394</u>	<u>781,295</u>

	Prior year			
	Unrestricted Fund	Unrestricted Fund (Foodbank/ Ukraine Hub)	Restricted Fund	Total 2024
	£	£	£	£
Tangible assets	-	-	34,302	34,302
Net current assets	227,165	91,752	331,330	650,247
	<u>227,165</u>	<u>91,752</u>	<u>365,632</u>	<u>684,549</u>

12. OPERATING LEASE COMMITMENTS

At 31st March 2025 the total of the Charity's future minimum lease payments under non-cancellable operating leases was:

	2025 £	2024 £
Amounts payable:		
Within 1 year	4,986	-
Between 2 and 5 years	<u>12,302</u>	<u>-</u>
	<u>17,288</u>	<u>-</u>
Lease payments recognised as expense	<u>1,767</u>	<u>-</u>

13 PARENT CHARITY

Emmaus Transformation Trust is a subsidiary of Emmaus Road Community Church (ERCC) as ERCC has the power to appoint the majority of the trustees of ETT. ERCC is a registered charity based in England with charity number of 1152606 and company number 08576457. The object of ERCC is to glorify God by making a measurable difference amongst the poor and the lost throughout the Guildford, Aldershot & Woking. This is achieved through various activities which are detailed in the consolidated accounts, available from The Founders Studio, Millbrook, Guildford Surrey GU1 3UT

Accounts

EMMAUS TRANSFORMATION TRUST
(A COMPANY LIMITED BY GUARANTEE)

**TRUSTEES REPORT
AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MARCH 2024**

CHARITY REGISTRATION No: 1069902

COMPANY REGISTRATION No: 03549934

**EMMAUS TRANSFORMATION TRUST
(A COMPANY LIMITED BY GUARANTEE)**

CONTENTS

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**EMMAUS TRANSFORMATION TRUST
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE DIRECTORS
FOR THE YEAR ENDED 31 MARCH 2024**

**REFERENCE AND ADMINISTRATIVE
INFORMATION**

CHARITY NAME	Emmaus Transformation Trust Limited
WORKING NAMES	The Lighthouse Woking Vineyard Christian Fellowship Woking Vineyard
CHARITY NUMBER	1069902
COMPANY REGISTRATION NUMBER	3549934
TRUSTEES	Mr Peter Keynes Chair, Company Secretary Mr Ian Nicholson Mrs Emma Harewood Mr Richard Grove Mr Paz Redondo
COMPANY SECRETARY	Mr Peter Keynes
REGISTERED ADDRESS	The Lighthouse 8-10 High Street Woking Surrey GU21 6BG
DATE OF INCORPORATION	21st April 1998
GOVERNING DOCUMENT	Memorandum and Articles of Association
BANKERS	HSBC Bank Plc 6 Commercial Road Woking Surrey GU21 6EZ
AUDITOR	Jacob Cavenagh & Skeet 5 Robin Hood Lane Sutton SM1 2SW

**EMMAUS TRANSFORMATION TRUST
(A COMPANY LIMITED BY GUARANTEE)**

The trustees present their report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Objectives and activities

Emmaus Transformation Trust Limited objects are, for the public benefit and in accordance with Christian principles, to:

(a) promote social inclusion by preventing people from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society.

(b) advance such other charitable purposes as the trustees see fit from time to time.

Socially excluded means being excluded from society, or parts of society, as a result of one or more of the following factors: unemployment; financial hardship; youth or old age; ill health (physical or mental); substance abuse or dependency including alcohol and drugs; discrimination on the grounds of sex, race, disability, ethnic origin, religion, belief, creed, sexual orientation or gender re-assignment; poor educational or skills attainment; relationship and family breakdown; poor housing (that is housing that does not meet basic habitable standards); crime (either as a victim of crime or as an offender rehabilitating into society).

The activities undertaken during the year in pursuit of these objects are detailed in the following section.

Achievements and Performance

Summary

2023/24 has been a year of considerable activity for us, with our on-going work in Woking continuing to grow alongside the gradual expansion and growth as we extend our services into Guildford and Aldershot and continue to work towards permanent bases in those two towns.

The detailed section that follows this summary indicates all that has gone on through this period across our Lighthouse sites and their wide range of projects. It has been a very busy year!

We are very pleased to say that the staff team have continued to do an excellent job bringing vision and leadership in all they do. A special thank you to all our 300+ volunteers who have been outstanding in bringing kindness, belief and hope to those we have had the privilege of supporting.

We would also like to thank our donors, be they individuals, businesses, churches, trusts, etc, who have continued to provide us with the finances to keep our Lighthouses operating and the projects within them. It is the combination of staff, volunteers and donors that enable us to provide the support we do.

We are very pleased to say that the charity's finances have remained in a healthy state through 2023/24. Individuals, trusts and organisations continue to be incredibly generous, and we are very grateful for this.

During the year, we have continued our search for buildings in Aldershot and Guildford which we can

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convert into Lighthouses. We have made good progress in Aldershot and are hoping to see a Lighthouse established on an estate in Aldershot which is experiencing significant challenges. In Guildford, we have had discussions with a number of landlords, but these discussions have not led to anything yet. Despite not having Lighthouse buildings, we have started some Lighthouse related projects in both Aldershot and Guildford, and these are reported on in the detailed section below.

Finally, we would like to thank everyone involved with Emmaus Transformation Trust for their contribution in making what we are today and together, we look forward to continuing and growing what we will do in the future.

Achievements and Performance

It is difficult to summarise all that goes on in our Lighthouses over the year given the breadth of what we engage with. However, below is a snapshot of the detail of what has taken place by quarter during 2023/24.

April – June 2023 Quarter

LIGHTHOUSE WOKING

NURTURE - 28 different women have engaged with our wellbeing workshops

BAKING TABLE - weekly baking classes for women have cultivated beautiful friendships.

THRIVE - Continued to explore ways to thrive in everyday life, through practical workshops.

FOODWISE - provided us with weekly cooking classes, as well as 50 home-cooked, frozen meals to give out to guests each week.

MONEY ADVICE - continued to support individuals weekly for 1:1 debt and budgeting advice through our team of volunteers.

COUNSELLING - weekly 1:1s sessions, supporting guests who are struggling. We now have two excellent trained counsellors within our team.

THE COSY COFFEE HOUSE saw the terrace in full bloom and newly decorated, and a committed volunteer team serving guests each week.

iAccess (drugs and alcohol support) began running a SMART group from the Lighthouse each week.

THE FLYING CHILD - In partnership with The Flying Child, we began a 12-week trauma recovery course for adult survivors of CSA.

STYLE STUDIO - 17 teenagers were referred to our prom project in April. We also received hundreds of visits throughout this period, serving local individuals and families in need of clothing.

HYGIENE BANK - served up to 17 different guests each Wednesday, with hundreds of donated toiletry items given out.

COMMUNITY LUNCH team were joined by another lovely new team member. Each Wednesday we served 65 meals (meat and vegetarian), as well as 80 guests every Tuesday in the Ukrainian Hub.

HAIRCUTS - every other Monday, we saw 10 guests who come in specifically for a haircut.

BUGGY REPAIR - over 300 buggies have now been repaired/recycled since the project began, to be given out through Jigsaw.

STORYTELLING & POWER OF POSITIVITY - weekly sessions for guests to gather, express themselves and learn new skills. These groups saw guests getting to know each other and sharing their stories and experiences.

CREATIVE COLLECTIVE - this group grew to up to 15 people taking part in different creative arts each week, from colouring to painting and knitting.

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WOKING FOODBANK received 577 referrals during this period, providing 809 adults and 517 children with emergency food. It was a very busy few months and figures released by the Trussell Trust confirmed that they saw a 37% increase in foodbank referrals. It is no wonder that, with the cost of living and difficulties related to this, we are supporting more people with food.

JIGSAW

STAY & PLAY - open for four weekly 'Stay & Play' sessions, seeing 25 families each time for story-time, singing, arts & craft and soft play.

During this period we saw 62 new families, and 119 families altogether, with 1170 visits to the Jigsaw Hub.

PARENTING CLASSES - We ran our third six week 'Kids Matter' parenting course from 18th April - 23rd May.

BABY BUBBLE - in April we launched a weekly group for mums and babies in partnership with Homestart.

JIGSAW STOREHOUSE - received 148 different visits, giving out 249 clothing packs, 29 tubs of formula, 116 packs of nappies, 19 strollers and prams, 8 cots with new mattresses, 7 stair-gates, and 9 new baby bundles. We saw 52 new families altogether.

UKRAINIAN HUB PROJECTS

Weekly community, signposting & support

Foodbank, weekly haircuts, clothing and essentials for adults & children

WBC and Citizens Advice workshops

1:1 advice regarding housing

Community Lunch

Socials, wellbeing group, library, interpreters

Three English classes (beginners, intermediate and advanced for adults) and private weekly lessons for teenagers.

Support with school and job applications and translation services on request.

Skills and craft workshops

Monthly support group for host families

A weekly Ukrainian choir who now sing at different community events.

LIGHTHOUSE BARNSBURY

Barnsbury continues to thrive, with relationships strengthened. We often underestimate how much of a lifeline it's become to many guests. We are always surprised when people tell us they will only go and visit family on the days we aren't open, or how they wonder what they will do with themselves on the weeks we are closed. Our volunteers are fully invested and show such love and care towards each person who attends.

FREE16 YOUTH has had another term of fun, food and friendship. We've lost the older GCSE youth that attended, which has given us more time to spend with the younger children. One young boy, who lives with his Grandma, told us he never sees his mum or dad, and that finding Free16 has made him feel happy and safe.

LONDIS has now opened next door to Barnsbury Lighthouse, which is increasing footfall on the road. They are now adding to our community fridge too, which really helps.

BARNSBURY PRIMARY SCHOOL now hold a coffee morning twice a term at Barnsbury. Beth from Jigsaw recently gave a talk.

THE FLYING CHILD ran an Art for Wellbeing course, attended by adult survivors of childhood sexual abuse. It's been wonderful to see this group get creative whilst having a place to talk and share with other people who have experienced trauma.

MONDAY CAFE - is now a full house each week, with so many guests from the local community coming to have coffee together.

TEA & CAKE - is a well-attended, lively and interactive social event for senior citizens to meet together. We now have a wonderful volunteer doing craft with our senior citizens.

COMMUNITY FRIDGE - provided food from the Co-Op three times a week to share out locally and keep food from landfill.

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LIGHTHOUSE ALDERSHOT

FOOD LARDER - This is a community food cupboard situated in a red phone box in the carpark of the main church building. Each day we give away 10-15kg of food and more is donated and then taken by the local community. We have regulars who use the phone box food larder several times a week but also know that others use it as an occasional lifeline. It's a permanent reminder that people are not alone in their difficulties.

FREE16 YOUTH - we are in regular contact with 30-35 young people with about 20 or so attending each week. Lots of fun and great chats. Most are Years 7-9 from Alderwood and live in Aldershot Park and Tices, but some also go to other schools like Heath End and All Hallows. We have an increasing number who are vulnerable and are finding a safe space at Free16. Over the next term we are looking at how we scale up the project with possible workshops and things outside of the Tuesday slot.

SCHOOLS WORK - We provide support to schools in the form of an additional PSHE resource. We go in weekly and spend a half term with a group of pupils. This quarter we have taught 66 Year three pupils, in two different schools, giving them the building blocks of basic emotional intelligence and resilience strategies. We've also supported 14 Year 6 pupils with anxiety management skills in preparation for Year 7.

PROM PROJECT - This is the first season running the project. We had over 150 prom dresses and 50 suits donated to the project. We ran three pop up events in one of the church community halls. 15 volunteers helped out over the three events, including four seamstresses who were able to make alterations to the outfits free of charge. 31 young people were fitted with outfits from 15 different local schools. Many of the young people had challenges that would have made going to the prom very difficult or impossible without the project. We had tearful, grateful parents who were relieved to know their child could get a cost effective outfit and delighted young people who felt amazing in their gorgeous dresses or suits.

SUPPORTING HOMELESS FAMILIES - we have had a recent opportunity to support 40 families in temporary accommodation. We have provided outdoor play equipment and are developing the opportunity for a community garden to grow their own vegetables.

LIGHTHOUSE GUILDFORD

CAP Life Skills and Money Management courses, equipping and supporting those struggling with life. CAP clients continue to struggle with the rising cost of food and fuel. Many people are now trapped in energy debt (Ofgem says current energy arrears amount to around £2.28 billion). The stress of being in debt also has a significant impact on people's mental and physical health, their ability to concentrate at work, and their family relationships. CAP continues to support those who are struggling, helping with budgeting, negotiating affordable repayment plans, and equipping through mindset change & life skills.

July – September 2023 Quarter

LIGHTHOUSE WOKING

NURTURE - continued to support women throughout this period. We're seeing guests impacted by finding community and safety amongst the complicated events happening in their lives.

BAKING TABLE - saw five-six women per week learning to bake together. The group is a supportive community where the women sit to talk over coffee, as well as being a place to learn skills.

THRIVE - continued to explore ways to thrive in everyday life, through practical workshops. Guests looked at the following topics over the last few months - motivation, exercise, healthy eating, changing habits, identity, anxiety, relaxation and breathing techniques, sleep and how to improve it, and the power and effect of music amongst others.

COMMUNITY LUNCH - saw guests sharing stories and eating nutritious food together in both the Ukrainian Hub on Tuesdays and for all projects each Wednesday.

STORYTELLING - encouraged guests to talk and share positive memories, gaining friends and social skills in the process.

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POWER OF POSITIVITY - provided weekly group support, sharing ways to stay positive.

CREATIVE COLLECTIVE - 10-15 guests expressing themselves creatively each week.

MONEY ADVICE - continued to support people with unaffordable debt and budgeting concerns. Leslie and Charles run the Money Clinic on Thursday mornings and Simon has stepped back in to manage the team. Individuals who engage with CMA Lighthouse have had their debt removed and their budgets balanced, which is often a life-altering experience.

STYLE STUDIO - saw 82 visits to Style Studio since the August break (49 female, 33 male), including 12 referrals from Migrant Help.

HAIRCUTS - every other week, 8-10 guests were given a free haircut by a member of our Ukrainian community.

BUGGY REPAIR - worked with guests to repair buggies to send out via Jigsaw Storehouse.

FOODWISE - provided cooking and budgeting classes for those wanting to learn or improve their skills. Essential for being healthy and cooking on a budget at home.

WOKING HYGIENE BANK - continued to support guests practically each Wednesday, giving out essential items like toothpaste, toothbrushes, shampoo, deodorant etc, as well as make up and luxuries where possible.

THE COSY COFFEE HOUSE - saw the public as well as our guests enjoying our beautiful sunlit coffee shop.

UKRAINIAN HUB

Community, signposting, family support

Weekly Community Lunch

English classes for children and adults

Support with school and nursery applications

After school club for Ukrainian teenagers

Citizens Advice 1:1s and SCC workshops

Workshops for children and parents, including bracelet making, creating flowers, and pottery decorating

Weekly arts, and holiday crafts for children.

Children took part in a Summer party, where they received gifts, painted faces, and took part in a bubble workshop.

Evening trip to the cinema for children and teenagers, and daytime trip to the cinema for children and families.

WOKING FOODBANK

The Foodbank has received 680 referrals during this period, distributing 1635 bags of emergency food to 974 adults and 661 children.

SUMMER PICNIC BAGS - This summer the Foodbank also gave out 250 picnic goodie bags to further support families and individuals during the school holidays. These bags contained long life picnic goodies, plus a £25 Sainsbury's gift card and a £5 Boz voucher.

The bags were well received and a boost for struggling families.

JIGSAW

Altogether, we've provided 44 '**Stay & Play**' sessions in the Jigsaw Hub, working with **93 different families (with 18 new families)**.

Overall we saw 748 visits to the Jigsaw Hub between July and September, despite closing for the school holidays.

THE BABY BUBBLE saw 40 adults, 46 children, and 86 visits during this period.

We also started our first '**Babies Matter**' course on 12th September, with 15 visits so far. This course involves topics like bonding and attachment and building strong relationships.

BACK TO SCHOOL received a huge number of referrals this summer and were able to provide 759 children with **brand new rucksacks, school shoe vouchers worth £25, and pre-loved school uniform**.

We have also seen 103 visits to the **Jigsaw Storehouse** during this period, despite closing for the summer holidays.

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LIGHTHOUSE BARNSBURY

We continue to support local residents on the Barnsbury estate through projects for young people, the elderly, and for those in need of some kindness and community.

FREE16 YOUTH - saw 28 different young people weekly during term time. This summer we held a party to celebrate the end of term.

MONDAY CAFE - provided friendship and a place to talk with others.

TEA & CAKE - In September we took a group of senior citizens to Waverley Abbey to visit the remembrance garden.

COMMUNITY FRIDGE kept food out of landfill and provided food for local residents.

LIGHTHOUSE ALDERSHOT

TOTS & TODDLERS - is going well, developing great relationships and attended regularly by families from the local estate. It was also granted council funding for soft play equipment.

FREE16 YOUTH - continued to be well attended, growing in popularity and developing great relationships with young people, significantly with some who are very vulnerable. This term we have two new team members, and received council funding for team uniform, console games and bean bags.

MESSY PLAY - every Friday we offer a themed sensory play session to pre-schoolers. We average 30 children a session. It's also an important source of support to parents and a large proportion of attendees are regulars which allows us to build relationships.

SCHOOLS WORK - in July we completed the well-being course with two entire Year 3 groups, meaning 165 pupils in total. In September we started again with a new Year 3 group and by request a Year 5 group working on self-confidence and awareness and motivation.

FOOD PROVISION - the Phone Box food larder continued to provide approximately 15kgs of emergency food daily to local people.

October – December 2023 Quarter

LIGHTHOUSE WOKING

STORYTELLING & POWER OF POSITIVITY - encouraged guests to support each other and learn helpful coping strategies, as well as talking and sharing positive memories, gaining friends and social skills along the way.

CREATIVE COLLECTIVE - saw 10-15 guests expressing themselves creatively each week.

THE COSY COFFEE HOUSE - welcomed the public, team and guests in for Christmas cheer, delicious food and hot drinks, serving 4,400 coffees during this period.

WOKING HYGIENE BANK - gave out essential items like toothpaste, toothbrushes, shampoo, deodorant etc. 101 items were given out in just one December week, with an average of about 300 items across the month. 40+ gifts were also won from weekly Christmas prize draws in December.

COMMUNITY LUNCH - continued to provide two hot meals weekly, and hosted seven big lunches just in December, serving 650 meals altogether across the month. For so many it's the only hot meal they have in company each week, and several people told us how much they missed it when they didn't come in.

FOODWISE - continued to provide weekly cooking and budgeting classes, as well as giving us an essential 25 frozen meals to distribute each week.

WINTER WARMERS - has provided hundreds of warm items for adults since October, including hats, scarves, gloves, slippers, hot water bottles, electric blankets and heat packs. We have supported 47 different adults during this period.

NURTURE continues to be a safe, confidential and supportive space in which women can be heard and loved. We share our stories and support one another, with team providing helpful workshops and signposting. The

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women have fled from war, abuse and many other life changing situations. Nurture provides tools and coping strategies to strengthen resilience, self-esteem and confidence, and we are seeing lives transformed.

COMMUNITY MONEY ADVICE continue to offer vital support, with a weekly drop in on Thursdays, and work throughout the week behind the scenes too. Over the past two and a half years our incredible CMA Lighthouse team has advised on £348,917.09 worth of debt, and have seen just under £200,000 of unaffordable debt written off since January 2021.

STYLE STUDIO - received 206 visits (61 male visits and 145 female visits) between October and December, in addition to their Partywear or Pjs event. This included referrals from Women in Prison, Social Services, Migrant Help, Your Sanctuary etc, and 21 visits from Ukrainian refugees.

WOKING FOODBANK

The Foodbank has provided 651 food parcels between October and December this year, which was a 7% reduction on this time last year when we saw a sharp increase. Good news.

CHRISTMAS BAGS - were given out to a couple of hundred Foodbank guests, after a huge team effort packing at the Foodbank warehouse.

These included 86 family bags (including an £80 Sainsbury's gift card in each), 68 single/couple bags (including £50 Sainsbury's gift card) and 8 Christmas bags (no gift card).

A further **50 food hampers** have also been given to refugees in Guildford.

JIGSAW

Saw **705 visits** to our 'Stay & Play' sessions in the Jigsaw Hub.

THE BABY BUBBLE saw 99 visits.

Continued our first 'Babies Matter' course, involving topics like bonding, attachment and building strong relationships, receiving 15 visits during this period. 34 also attended our 'Parenting Course'.

Overall there were 855 visits to the Jigsaw Hub during this period, with 37 new families, and 86 families altogether.

We've seen 148 different visits to the **Jigsaw Storehouse** during this period (with 52 of these being new families).

GAVE OUT 249 clothing packs, 18 tubs of formula milk, 86 packs of nappies, 15 prams, 8 cots with new mattresses, 6 stair gates, and 18 Moses baskets.

WINTER WARMERS - has provided 143 packs of warm items for children, helping to tackle rising fuel costs and keeping children warmer at home.

CHRISTMAS KINDNESS served an unprecedented 1,200 referrals across Woking, Guildford and Aldershot. See Christmas Events for a closer look.

We have begun making plans to extend Jigsaw Storehouse into Guildford.

UKRAINIAN HUB

200 came to Ukrainian Christmas Day in December, with a puppet show, carols, food, a royal visit from HRH Duchess of Edinburgh and Saint Nicolas, and arts and crafts for children.

The Ukrainian Hub continues to offer weekly community lunch, workshops, Citizens advice 1:1s to support with everything from housing to school places, arts and crafts for wellbeing, English classes for all levels, haircuts, SIM cards, and a rich community of friendship and support led by Irina.

CHRISTMAS EVENTS

STYLE STUDIO & NURTURE - Created a beautiful 'Partywear or Pjs' event for 40 Lighthouse guests to choose Christmas partywear or brand new pyjamas, with everybody being hosted with drinks and treats in the Nurture Lounge.

THE BAKING TABLE - Christmas 'Bake Off' saw individuals baking and tasting Christmas treats together, with the winning bakes being voted for by The Lighthouse community.

UKRAINIAN CHRISTMAS DAY - hosted 200 refugees with a puppet show, face-painting, carols, food, a royal visit from HRH Duchess of Edinburgh and Saint Nicolas, and arts and crafts for children.

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CHRISTMAS DAY - over 100 attended our Christmas Day Brunch Celebration, with excellent food, games, crafts for children, presents and carols.

JIGSAW'S CHRISTMAS KINDNESS - served 1,200 referrals across six events in three locations: a shopping event at the Entertainer in Woking town centre, a big Christmas Kindness party with fun and games at The Lighthouse Woking for families, x2 pop up Jigsaw Christmas Kindness events in Guildford, and a Big Toy Giveaway, and pop-up Jigsaw Christmas Kindness event in Aldershot.

LIGHTHOUSE BARNSBURY

CHRISTMAS DINNER - we celebrated Christmas with 30 senior citizens over delicious food cooked by one of our guests. This was a real highlight as she's not been able to work as a professional chef for a few years due to mental health issues. It was delicious and our community of senior citizens not only enjoyed the food but also were treated to 10 Barnsbury Primary School children coming along to serve pudding and sing christmas carols together.

HOSTED an end of term celebration for 25 teenagers in Free16 Youth. Christmas hats, Christmas cookies, Christmas Party Games... it was a blast. A 16 year old who currently isn't in the school system said it was the first Christmas party he'd ever been to and really enjoyed it.

A CHRISTMAS PARTY for Young Carers. 19 young carers from Barnsbury Primary School were celebrated at The Lighthouse, Barnsbury. Our volunteer Ruby made delicious homemade cakes, Sam directed us in some Christmas pom pom making and Anna was in charge of pass the parcel and a very lively drawing game. Each child went home with a funky knitted hat (knitted by our Senior Citizens group) and gifts donated by the same group.

WISLEY GLOW. Thanks to the Wisley Community Scheme, some of our guests loved the opportunity to experience Wisley Glow in all its shining splendour.

CHRISTMAS KINDNESS. This year was our biggest Christmas Kindness event for families in need, referred by local organisations and schools. We welcomed over 200 parents / carers to our events at the Founders Studio in Guildford at the end of November, and they were able to pick up toys from our Preloved Toy Shop, winter warmer items including coats from our own Style Studio, lots of stocking fillers, chocolates and much more. They also received their Entertainer voucher for each child referred.

CHRISTMAS BAGS OF JOY. We work closely with Dominion Housing, supporting their young parents through Love Your Neighbour grants and Jigsaw supplies. This year we were delighted to be able to gift each family at the three schemes we support, with a bag full of joy! We tailored each bag with an age appropriate gift for each child, plus many treats and small gifts for all of them to enjoy

LIGHTHOUSE ALDERSHOT

WREATH MAKING. A craft activity with a community outreach motivation. 100 wreath makers joined us over two evenings us to kick off their Christmas festivities. It was a fun and thoroughly festive time. We sold out within a week - bigger and better next year!!

THE BIG TOY GETAWAY. This event was a fantastic way to reduce the amount of money families need to spend at Christmas, and a way to pass on and recycle pre-loved toys. This year, 151 adults took away approx. 2700 toys. We also had a team member from Citizens Advice at the event on hand to support families with any financial or housing issues, and it was great to see people taking advantage of that opportunity. The toys we had left over were available at the Christmas Kindness event, so in total over 3000 toys were passed on to new children to be loved and played with.

CHRISTMAS KINDNESS. The Aldershot event featured Father and Mrs Christmas, a huge feast available at the café, lots of different, festive craft activities, circus skills and other games to play as well as the Toy Giveaway. Of the 92 adults and 124 children booked, 72% came. We had lots of feedback about what a fun time the families had. Many were returners and it was evident by how long they stayed how much it was enjoyed and appreciated. We had an amazing team of 26 superstars who really worked hard to make a wonderful event.

MESSY PLAY - This Stay & Play group continues to provide sensory development and socialisation

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opportunities for 25-30 children every week in term time. Some deep and rewarding relationships have been developed with local parents.

PRIMARY SCHOOLS. During the autumn term we worked with 24 pupils in Year three and 36 pupils in Year five, in weekly groups which develop emotional self-knowledge and regulation. Through fun games and stories, pupils get to know themselves better and understand how to help themselves and be kind to others.

FOOD LARDER. Open and accessible every day, our phone box larder provides over 15kg of food basics to our community every single day of the year. It's used regularly by vulnerable individuals and families, plus other families who need a boost from time to time. This quarter we have supported two other organisations in their desire to develop food larders in their locality.

GRUB HUB. We continue to support the running and development of the food bank in Aldershot, which provides food and clothes to around 200 families each week.

OUTREACH. There are 44 families at any one time in one of our local temporary housing providers. It's been great to get to know the team there and be able to support them. We have provided support to families in the form of a starter kit to a family who had to flee with nothing, 10 sets of bedding for families, and fresh food and bread each week via the Grub Hub. At Christmas we gave each adult accommodated a Boots voucher as a gift.

CHRISTMAS VISIT BY PARK SCHOOL. Year R came to church to hear the Christmas story. They had fun being part of a Nativity, playing games and doing craft activities that explored the real meaning of Christmas. We will see them again at Easter!

January – March 2024 Quarter

LIGHTHOUSE WOKING

Saw over 3,500 visits to The Lighthouse during this period, all of whom were given a warm welcome, a cuppa and signposting support.

THRIVE has provided a safe meeting place to discuss and explore ways to improve different aspects of our lives. A total of 15 people have passed through this term with a regular and loyal core group of attendees.

COMMUNITY LUNCH saw a record 85 meals in one sitting last month! Our team are enjoying creating new recipes from donations that come in, like 20kg of cherry tomatoes becoming the base for a Moroccan chicken dish, and leftover celeriac and butternut squash turning into a vegan pasta sauce.

STORYTELLING & POWER OF POSITIVITY have uplifted dozens of guests and provided community.

NURTURE saw vulnerable women attending each week, with 17 guests overall. Wellbeing workshops have given our women new ways of coping with stress, and they have shared that they feel accepted and listened to.

THE BAKING TABLE has seen women talking freely and learning to bake together.

CREATIVE COLLECTIVE saw 10-15 guests expressing themselves creatively each week.

COMMUNITY MONEY ADVICE continues to offer vital support, with a weekly drop in on Thursdays, and work throughout the week behind the scenes. During this period we've worked 1:1 with 18 different guests, tackling £80,000 of new debt.

STYLE STUDIO received 154 visits (83 male visits and 71 female visits) between Jan and March.

WOKING HYGIENE BANK has given out 738 items this quarter. We now have 150 guests registered with us, with 58 of these representing families. We've also seen a total of 315.5kg donated items from the public since January, including Boots (79.5kg), The Body Shop, St George's School (80Kg), Salvation Army, We Insulate and Avon.

FOODWISE provided 11 weekly cooking and budgeting classes, and 300 frozen meals.

WINTER WARMERS for adults has seen 164 different visits this winter, and gave out 16 hot water bottles, 25 flasks, 59 pairs of gloves, 27 scarves, 40 hats, 18 wheat bags, 6 electric blankets, 22 blankets, 4 pairs of slippers, and 76 pairs of socks.

THE COSY COFFEE HOUSE continued to grow their community of local regulars, also giving away 25+ 'button' drinks each month and the odd toastie where needed. Excitingly, The Cosy is now open on Fridays from 9.30am - 2.30pm!

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HAIRCUTS - Anna provided 42 haircuts for our guests during this period.

iACCESS continue to run a drug and alcohol support group and recovery cafe from The Cosy each Monday

WOKING FOODBANK

January marked 10 years of Woking Foodbank! A huge well done to the food bank team, many of whom have been with us from the start. During this time the team have processed over 17,000 referrals and provided enough food for almost 40,000 adults and children. We have also collected 430 tonnes of stock and given out 424 tonnes.

The Foodbank has provided 604 food parcels between January and March this year.

JIGSAW

Saw 41 **Stay & Play** sessions, with 904 visits to these sessions in the Jigsaw Hub.

BABY BUBBLE held 11 sessions, seeing 118 visits.

We continued our first '**Kids Matter**' parenting course, receiving 33 visits.

Overall there were 1,055 visits to the Jigsaw Hub during this period, with 50 new families.

We continue to support families with items, equipment, toys and clothing for under 11s.

We've seen 141 visits during this period (106 families, with 36 of these being new families).

GAVE OUT 186 clothing packs, 111 packs of nappies, 16 strollers/prams, 7 cots with new mattresses, and 5 stair gates.

WINTER WARMERS provided 55 packs of warm items for children, helping to tackle rising fuel costs and keeping children warmer at home.

UKRAINIAN HUB

continues to offer weekly community lunch, workshops, Citizens Advice 1:1s to support with everything from housing to school places, arts and crafts for wellbeing, English classes for all levels, haircuts, SIM cards, and a rich community of friendship and support led by Irina.

We saw 612 visits from Ukrainian refugee families this term.

UKRAINIAN HOSTS THANK YOU - 50 Ukrainian host families shared canapés and Prosecco, to say thank you for their support for Ukrainian refugees in Woking. We partnered with WBC and were treated to music and dancing from the hub choir, as well as performances from other Ukrainian refugees

LIGHTHOUSE BARNSBURY

FREE16 YOUTH hosted a fantastic Easter party for 30 teenagers at Barnsbury to end the term, with McDonalds and party games. Everyone was given a large easter egg to take home (supported by Your Councillor Community Fund).

Our **SENIOR CITIZENS** enjoyed a surprise volunteer in January when **HRH The Duchess of Edinburgh** joined the team. The Duchess added much joy throughout the afternoon, serving tea and cake, playing quizmaster, and chatting with the guests. She also helped sort donations for the community fridge and joined in knitting the woollen cosies that are used at The Cosy.

SEWING STILLNESS launched this term, as a small, intimate space for a group of six women, where the group gets creative with sewing machines.

PARENTS at Barnsbury Primary School are given the opportunity twice a term to come to Barnsbury and take part in a mindfulness art group. This is in partnership with Barnsbury's Home School Link Worker. The art has been impressive.

GUEST FEEDBACK

Below is some of our guest feedback from across our Lighthouses through the year:

"The Lighthouse means friendship, it's like a family, where people help each other one way or another."

**EMMAUS TRANSFORMATION TRUST
(A COMPANY LIMITED BY GUARANTEE)**

"What a great start to my new home with the assorted items you have given me. Your support is a personal statement of your generosity, kindness and care for the needy. Please know that I am touched and honoured to have such a timely support and I don't take it for granted."

"I have never been in a place with so many people who are willing to give and not expect something in return."

"They even gave me a picnic bag and it had my favourite party rings and crisps in it, it was so lovely. I hugged my friend who took me to get it and I cried."

"I don't know what it is about this place but stepping into the house felt like a warm fire on a winters day."

"Thank you so much to those who worked so hard to make the Christmas Brunch so enjoyable. I had a great time on Christmas Day and appreciated the warmth, food, organisation and lift back!"

"The Lighthouse has been a true miracle for me".

"Someone told me I could get a free hot meal here. It's been really delicious."

"I wanted to thank everyone in this group for making Baby Bubble such a welcoming group! I joined when I felt displaced and far away from my family after my child's birth. I look forward to this group every week. I walk away feeling amazing about what I've achieved during my maternity leave and I couldn't have done it without you all!"

"Doing this gave me a purpose to get out of bed this morning, with a spring in my step, I love the achievement of doing it and look of joy on everyone's faces when they eat it".

"Being at Nurture helps me to forget what is happening in my life."

"I am now much more calm and confident, and I have learnt a lot about myself."

Financial Review

The Charity has continued to expand its activities and also support the work at Emmaus Road Church, achieving a net income of £130,869 in this financial year. The charity receives the majority of its income from donations. These are received from both individuals and other charities or organisations in the form of cash donations, and also donations of food, clothing for both children and adults, and baby items.

The charity had total reserves of £684,549 (2023:£553,680) at the year end. Of these, £365,632 (2023: £251,697) are held as restricted funds, £91,752 (2023: £89,237) are designated and £34,302 (2023: £10,614) are held as fixed assets. The remaining general reserves are £192,863 (2023: £202,132). The general reserves are in excess of the reserves policy and a deficit budget was set for 2023/24.

Reserves Policy

The Trustees have considered the level of reserves that they wish to retain, appropriate to the charity's needs. This is based on the size of the charity and the level of financial commitments held. The Trustees aim to ensure that the charity will be able to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The Trustees endeavour not to set aside funds unnecessarily. In terms of the ETT reserves policy, this is 3 months of staff salaries and essential building operating costs.

Risk management

The Trustees actively review the major risks which the charity faces on a regular basis. The main risk identified and the plans to manage them are:

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Financial – reserves policy not met – the COO monitors the reserve position on a monthly basis and raises concerns and actions with the Chair of trustees as needed

Financial – income reduces due to cost of living pressures – COO monitors donations monthly. External fundraisers engaged to assist with income generation

Strategic – The Lighthouse building in Woking is located on a site which the Council have now approved for redevelopment. We are in contact with the developers and the Council, and with both we have identified a temporary Council owned location for the Lighthouse building whilst a new Lighthouse is built as part of the redevelopment of the existing site. There is still a risk this does not happen, so we continue to keep in close communication with the developers and the Council.

Fundraising

The Trustees wish to thank all those who have supported us financially or through donations of items during the year. Our donors are a mixture of individuals, organisations, trusts and churches and without their support we would not be able to do what we do.

Fundraising is overseen by the COO, being carried out by staff and volunteers. We did not receive any complaints regarding our fundraising activities. We are in the process of establishing our fundraising policy and procedures to ensure best practice in accordance with the Code of Fundraising Practice.

Structure, governance and management

Governing document

Emmaus Transformation Trust is a charitable company limited by guarantee and a registered charity. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association, adopted on 21st April 1998. Amended Articles were adopted in December 2021 and at that point the charity became a subsidiary of Emmaus Road Community Church.

Recruitment and appointment of new Trustees

The Trustees of the Charity are also Directors for the purposes of company law. With the Charity becoming a subsidiary of Emmaus Road Community Church, the ERCC Trustees can appoint up to 5 'Appointed' Trustees. The ETT Trustees can appoint up to a further 4 'Co-opted' Trustees. All new Trustees are provided with information to help them understand their role.

Organisational Structure

The Board of Trustees is responsible for the strategic direction of the Charity. They are assisted by a senior staff management team who lead and oversee the day-to-day running of the Charity.

Key management personnel

The remuneration of the Charity's key management personnel is set with reference to external market rates where possible (as an example, Trussell Trust provide data relating to Foodbank related salaries). Where external market rates are not available, salaries are set with reference to roles which can be set by external rates. Trustees approve all salaries.

Public Benefit

The Charity acknowledges its requirement to demonstrate clearly that its objectives or aims must be for the public benefit. The Trustees have paid due regard to Charity Commission guidance on public benefit when deciding which activities to undertake. The information in this Trustee Report shows that the public have benefitted from the work of the Charity.

Plans for future periods

The key focus for the Charity going forward is to establish a Lighthouse in Guildford where Emmaus Road Community Church have an established church congregation. We have been close to securing a property in the past year, but the landlord decided in the end to sell for redevelopment rather than lease. We are continuing to search for a suitable building. We have secured a Lighthouse building in Aldershot and are looking forward to

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opening that once renovation work is completed.

Trustees Responsibilities

The trustees (who are also directors of Emmaus Transformation Trust 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).

The Charities Act and the Companies Act require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue its operations.

The trustees are responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information to auditors

To the knowledge and belief of the trustees, there is no relevant information that the charity's auditors are not aware of. The trustees have taken all steps necessary to ensure it is aware of any relevant information, and to establish that the charity's auditors are aware of any such information.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

This Report was approved by the Trustees on 23 December 24 and signed on their behalf by:



Peter Keynes (Dec 23, 2024 14:27 GMT)

Peter Keynes
Chair of Trustees

**INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF
EMMAUS TRANSFORMATION TRUST**

Opinion

We have audited the financial statements of Emmaus Transformation Trust (the 'charity') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet, and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Charity's ability to continue as a going concern for a period of at least 12 months from when the financial statements are authorized for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, including the trustees' report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included with the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to

**INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF
EMMAUS TRANSFORMATION TRUST
(continued)**

report to you if, in our opinion:

- adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees' (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the Emmaus Transformation Trusts' ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Based on our understanding of the charity, we identified that the principal risks of non-compliance with laws and regulations related to financial reporting legislation and safeguarding regulations and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006 and Charities Act 2011.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by making enquiries of management, considering the internal controls in place and discussion amongst the engagement team.

We determined that the principal risks were related to presentation of separately disclosed items, management override of controls, recognition and valuation of donations in kind and identification of restricted income and expenditure transactions.

In response to the risks identified we designed procedures which included, but were not limited to: agreeing financial statement disclosures to underlying supporting documentation, evaluating the charity's internal controls, reviewing donations in kind processes and verifying restricted transactions with documentation.

There are inherent limitations in the audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

**INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF
EMMAUS TRANSFORMATION TRUST
(continued)**

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Other matter

The charity was not required to have an audit in the prior year therefore the comparative figures are not audited.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and regulations made under that Act. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members as a body, for our audit work, for this report, or for the opinions we have formed.



Paul Newton FCA (Senior Statutory Auditor)
for and on behalf of Jacob Cavenagh & Skeet
Statutory Auditor
Chartered Accountants

5 Robin Hood Lane
Sutton
Surrey
SM1 2SW

Dated: 23 December 2024

EMMAUS TRANSFORMATION TRUST (A COMPANY LIMITED BY GUARANTEE)

STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2024

	Note	General) Funds) £)	Designated) Funds) £)	Restricted) Funds) £)	2024) Total) £)	General) Funds) £)	Designated) Funds) £)	Restricted) Funds) £)	2023) Total) £)
Income from:									
Donations and legacies	2	207,935	166,939	460,246	835,120	183,906	203,476	401,640	789,022
Other trading activities	2	-	-	-	-	-	-	-	-
Investments	2	2,565	920	-	3,485	204	271	-	475
Charitable activities	2	<u>38,079</u>	<u>-</u>	<u>-</u>	<u>38,079</u>	<u>24,035</u>	<u>-</u>	<u>-</u>	<u>24,035</u>
Total income	2	<u>248,579</u>	<u>167,859</u>	<u>460,246</u>	<u>876,684</u>	<u>208,145</u>	<u>203,747</u>	<u>401,640</u>	<u>813,532</u>
Expenditure on:									
Fundraising Expenses	3	52,255	-	-	52,255	26,578	-	-	26,578
Charitable activities	3	<u>177,275</u>	<u>165,344</u>	<u>350,941</u>	<u>693,560</u>	<u>190,655</u>	<u>157,646</u>	<u>217,398</u>	<u>565,699</u>
Total expenditure	3	<u>229,530</u>	<u>165,344</u>	<u>350,941</u>	<u>745,815</u>	<u>217,233</u>	<u>157,646</u>	<u>217,398</u>	<u>592,277</u>
Net (expenditure) / income	9	19,049	2,515	109,305	130,869	(9,088)	46,101	184,242	221,255
Transfer between funds	10	<u>(4,630)</u>	<u>-</u>	<u>4,630</u>	<u>-</u>	<u>(750)</u>	<u>-</u>	<u>750</u>	<u>-</u>
Net movement in funds		14,419	2,515	113,935	130,869	(9,838)	46,101	184,992	221,255
Reconciliation of funds									
Funds brought forward as previously stated		212,746	89,237	251,697	553,680	222,584	43,136	66,705	332,425
Funds carried forward		<u>227,165</u>	<u>91,752</u>	<u>365,632</u>	<u>684,549</u>	<u>212,746</u>	<u>89,237</u>	<u>251,697</u>	<u>553,680</u>

**EMMAUS TRANSFORMATION TRUST
(A COMPANY LIMITED BY GUARANTEE)
BALANCE SHEET
AS AT 31 MARCH 2024**

		2024		2023	
	Note	£	£	£	£
Fixed Assets					
Tangible assets-	4		34,302		10,614
Current Assets					
Stock	5	95,724		64,316	
Debtors	6	20,317		37,030	
Cash at bank and in hand		<u>566,586</u>		<u>459,698</u>	
		682,627		561,044	
Creditors: amounts falling due within one year	7	(32,380)		(17,978)	
NET CURRENT ASSETS			<u>650,247</u>		<u>543,066</u>
NET ASSETS			<u>684,549</u>		<u>553,680</u>
Funds					
Unrestricted general fund	10		227,165		212,746
Unrestricted designated fund	10		91,752		89,237
Restricted funds	10		<u>365,632</u>		<u>251,697</u>
			<u>684,549</u>		<u>553,680</u>

The charitable company's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Directors on 23 December 2024 and signed on their behalf by:


Peter Keynes (Dec 23, 2024 14:27 GMT)

Peter Keynes

Chair of Trustees

Reg. company no. 03549934

EMMAUS TRANSFORMATION TRUST
(A COMPANY LIMITED BY GUARANTEE)
CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2024

		2024	2023
		£	£
Cash generated from operating activities	(a)	<u>135,797</u>	<u>209,544</u>
Cash used from investing activities			
Interest income		3,485	475
Purchase of tangible fixed assets		(32,394)	(13,991)
Cash provided by (used in) investing activities		<u>(28,909)</u>	<u>(13,516)</u>
 Increase in cash and cash equivalents in the		 <u>106,888</u>	 <u>196,028</u>
Cash and cash equivalents at the start of the year		459,698	263,670
TOTAL cash and cash equivalents at the end of the year		<u>566,586</u>	<u>459,698</u>

(a) Reconciliation of net movement in funds to net cash flow from operating activities

	2024	2023
	£	£
Net movement in funds	130,869	221,255
Add back depreciation charge	8,706	8,272
Deduct interest income	(3,485)	(475)
(Increase) in stocks	(31,408)	(22,701)
Decrease/(Increase) in debtors	16,713	(5,490)
Increase in creditors	14,402	8,683
Net cash generated from operating activities	<u>135,797</u>	<u>209,544</u>

**EMMAUS TRANSFORMATION TRUST
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

1. Accounting policies

a) Basis of preparation

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Emmaus Transformation Trust meets the definition of a public benefit entity under FRS 102. It is a company limited by guarantee with registered office of The Lighthouse, 8-10 High Street, Woking, Surrey GU21 6BG. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £1.

b) Preparation of accounts on a going concern basis

There are no material uncertainties affecting the going concern status of the charity.

c) Income

Income is included in the Statement of Financial Activities (SOFA) when:

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

d) Interest receivable

Interest on funds held on deposit is included when receipt is probable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

e) 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 FRS 102 SORP).

f) 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.

g) Government Grants

The charity has received government grants in the reporting period.

h) Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

**EMMAUS TRANSFORMATION TRUST
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024 (continued)**

i) Expenditure

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources. Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

j) Taxation

The charity is exempt from tax on its charitable activities.

k) Legal status of the charity

The charity is a company limited by guarantee and has no share capital. 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.

l) Redundancy payments

The charity made no redundancy payments during the period.

m) Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

n) Stock

Donations in kind of food are recognized at estimated fair value on receipt at £2.37 per kg (2023: £1.75 per kg) as recommended by the Trussell Trust. Donations of clothing are recognized at estimated fair value and other donations, such as baby equipment, are valued in house as reasonable for the condition and nature of the equipment.

o) Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

p) Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

q) Tangible Fixed Assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses. They are capitalised if they can be used for more than one year and cost over £1,500.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following basis:

Fixtures and fittings 25% on straight line

Motor Vehicles 25% on straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

EMMAUS TRANSFORMATION TRUST
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024 (continued)

2. INCOME FROM:

	Note	Unrestricted Funds	Restricted Funds	TOTAL 2024	TOTAL 2023
		£	£	£	£
a) Donations and legacies					
Gifts, Tithes & Donations		228,107	43,166	271,273	289,422
Donated Food		-	154,845	154,845	176,986
Other Donated Items		14,012	-	14,012	-
Gift Aid Tax Recoverable		20,579	-	20,579	24,628
Legacies		-	-	-	-
Grants	2a)	112,176	262,235	374,411	297,986
		<u>374,874</u>	<u>460,246</u>	<u>835,120</u>	<u>789,022</u>
b) Charitable activities					
Cosy Café		38,079	-	38,079	24,035
		<u>38,079</u>	<u>-</u>	<u>38,079</u>	<u>24,035</u>
c) Investments					
Interest receivable		3,485	-	3,485	475
		<u>3,485</u>	<u>-</u>	<u>3,485</u>	<u>475</u>

EMMAUS TRANSFORMATION TRUST
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024 (continued)

2a) Analysis of receipt of grants

	2024	2023
	£	£
B&Q Foundation	-	8,871
BDO LLP	-	20,111
Barnabas Trust	1,500	-
Belron Ronnie Lubner	-	8,523
Benefactor Trust Ltd	25,000	-
Church Urban Community Fund Refugee	4,358	-
Community Foundation	-	20,168
Community Foundation (Jigsaw)	-	21,590
Co-Op Local Community Fund	2,493	4,567
CPS Poverty Fund	-	10,000
Emmaus Road Community Church	37,007	14,000
Garfield Weston	30,000	-
Good News Evangelical Mission	-	4,000
Greenoak Community Focus Ltd.	-	4,000
Insights Psychology	-	3,250
McLaren	1,789	-
Moore Barlow LLP	-	5,000
National Lottery Community Fund	81,652	-
Neighbourly Foundation	1,833	-
Nova Trust Ltd	-	10,000
Pro Drive IT	1,600	8,800
Rotary	11,550	-
Salt and Light	5,000	-
Shanley Foundation	3,000	-
Southern Co-Op	1,200	-
St Faith's Trust	25,000	-
St Peter's	10,000	-
Surrey Community Foundation	10,000	-
Surrey County Council	13,400	21,410
Surrey Heath Borough Council	-	4,000
The Joseph Rank Trust	10,000	10,000
The Souter Charitable Trust	3,000	3,000
The Trussell Trust	42,945	37,059
Ukrainian Children Friends of Chernobyl	-	7,323
Westhill Endowment Fund	2,850	-
Woking Borough Council	-	26,895
Other small grants	49,234	45,419
	<u>374,411</u>	<u>297,986</u>

EMMAUS TRANSFORMATION TRUST
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024 (continued)

3. EXPENDITURE

	Unrestricted Funds £	Restricted Funds £	TOTAL 2024 £	TOTAL 2023 £
a) Raising Funds				
Staff costs	4,665	-	4,665	-
Other costs	47,590	-	47,590	26,578
	52,255	-	52,255	26,578
b) Charitable Activities				
Advertising & Publicity	1,415	28	1,443	1,457
Bank Charges	1,042	-	1,042	982
Cleaning Costs	6,096	1,030	7,126	7,736
Depreciation Expense	7,956	750	8,706	8,272
Equipment Costs	6,675	1,147	7,822	1,695
Foodbank and Food Provision Costs	71,134	152,964	224,098	220,586
Gifts & Donations	1,252	157	1,409	1,483
Health and Safety and DBS Checks	2,264	238	2,502	3,625
Hospitality and Events	5,190	1,321	6,511	6,274
Affiliations, Licences and Subscriptions	6,438	385	6,823	4,442
IT and Website	3,291	1,350	4,641	7,284
Insurance	2,523	511	3,034	3,361
Materials and Essential Supplies	2,105	25,990	28,095	4,914
Printing, Postage and Stationery and Telephone	4,896	451	5,347	2,965
Projects, Events and Activities	21,490	59,429	80,919	44,604
Repairs & Maintenance	8,710	2,081	10,791	11,587
Staff and Volunteer Training and Development	2,176	2,041	4,217	1,078
Staff Costs	140,364	71,988	212,352	203,253
Sundry Expenses	4,937	1,490	6,427	3,171
Supplies and Supply Packs incl Back to School Costs	-	18,750	18,750	294
Travel & Subsistence	564	128	692	2,066
Utility Costs	14,385	8,712	23,097	9,530
	314,903	350,941	665,844	550,659
(c) Governance costs				
Auditors' fee: audit	5,700	-	5,700	5,400
Auditors' fee: accountancy	316	-	316	1,906
Legal and Professional Fees	21,700	-	21,700	7,734
	27,716	-	27,716	15,040
Total charitable expenditure (b) and (c)	342,619	350,941	693,560	565,699

EMMAUS TRANSFORMATION TRUST
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024 (continued)

4 TANGIBLE FIXED ASSETS

	Motor Vehicles	Furniture& Equipment	Total
	£	£	£
Cost			
At 1 April 2023	6,840	13,147	19,987
Additions	<u>32,394</u>	<u>-</u>	<u>32,394</u>
At 31 March 2024	<u>39,234</u>	<u>13,147</u>	<u>52,381</u>
Depreciation			
At 1 April 2023	5,665	3,708	9,373
Charge for the year	<u>5,694</u>	<u>3,012</u>	<u>8,706</u>
At 31 March 2024	<u>11,359</u>	<u>6,720</u>	<u>18,079</u>
Net book value			
At 31 March 2024	<u>27,875</u>	<u>6,427</u>	<u>34,302</u>
At 31 March 2023	<u>1,175</u>	<u>9,439</u>	<u>10,614</u>

5 STOCK

	2024	2023
	£	£
Stock – including donated food and other items	<u>95,724</u>	<u>64,316</u>

6 DEBTORS

	2024	2023
	£	£
Other debtors	<u>20,317</u>	<u>37,030</u>

7 CREDITORS

	2024	2023
	£	£
Trade creditors	7,709	2,215
Owed to parent company	9,925	6,648
Accruals	7,274	7,200
Other taxes and social security	-	1,051
Other creditors	<u>7,472</u>	<u>864</u>
	<u>32,380</u>	<u>17,978</u>

**8 ANALYSIS OF STAFF COSTS, TRUSTEE REMUNERATION
AND EXPENSES AND THE COST OF KEY MANAGEMENT
PERSONNEL**

	2024	2023
	£	£
Gross Wages and Salaries	291,414	274,994
Social security costs	17,896	16,182
Pension costs	5,004	4,757
	<u>314,314</u>	<u>295,933</u>

**EMMAUS TRANSFORMATION TRUST
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024 (continued)**

8 STAFF COSTS (continued)

The average number of persons employed by the charity during the year was as follows:

	2024	2023
Activities in furtherance of organisation's objectives	15	11

In 2024, the charity engaged the services of one self employed person for project work carried out (2023: one self employed personnel).

No employees received emoluments in excess of £60,000 (2023: Nil)

The key management personnel of the charity comprise the Trustees and Senior Management Team. The total employee benefits (including employer national insurance and employer pension contributions) of the key management personnel of the charity were £97,297 and are included in the costs above for 2024 but were paid by the parent charity Emmaus Road Community Church (2023: £92,680).

The charity offers a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity, in an independently administered fund. The pension cost charge represents employer contributions payable by the charity to the fund, excluding key management personnel, and amounted to £2,789 (2023:£2,688).

In this financial period the charity has not paid any trustees remuneration or benefits nor incurred any trustee expenses.

9 RELATED PARTY TRANSACTIONS

In the year the charity has paid remuneration to related parties to key management personnel (KMP), for services supplied to the Trust as follows:

<u>Name of related party</u>	<u>Related party to</u>	<u>Amounts paid or benefit value</u>			
		Remuneration	Expense and benefits	2024 Total	2023 Total
		£	£	£	£
Mrs A Buckland	Mr A Buckland (Emmaus Rd CC KMP)	24,460	-	24,460	23,034
		<u>24,460</u>	<u>-</u>	<u>24,460</u>	<u>23,034</u>

EMMAUS TRANSFORMATION TRUST
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024 (continued)

10 FUNDS

	Balance 01-Apr- 23 £	Income £	Expenditure £	Transfers £	Balance 31-Mar- 24 £
<u>Unrestricted funds</u>					
General Unrestricted Funds	212,746	248,579	(229,530)	(4,630)	227,165
Food Bank Designated Fund	71,251	141,691	(151,581)	-	61,361
Ukrainian Hub Designated Fund	17,986	26,168	(13,763)	-	30,391
	301,983	416,438	(394,874)	(4,630)	318,917
<u>Restricted funds</u>					
Aldershot	2,000	10,000	(300)	-	11,700
Back to school	2,580	12,291	(18,751)	3,880	-
Christmas Kindness	-	50,705	(27,753)	-	22,952
Ukraine Hub CFS Mascot	8,338	-	(8,338)	-	-
Lighthouse Core Wellbeing CFS	1,760	-	(1,760)	-	-
Ukraine Hub CUF	-	4,358	(4,358)	-	-
Community Lunch	376	-	-	-	376
Ukraine Hub Friends of Chernobyl	6,920	-	(6,920)	-	-
Lighthouse Core DCMS Grant	-	-	(750)	750	-
Lighthouse Core Garfield Weston Grant	-	30,000	-	-	30,000
Lighthouse Core – Souter Charitable Trust	-	3,000	-	-	3,000
Lighthouse Core – Westhill Endowment	2,632	2,850	(5,482)	-	-
Lighthouse Core -Winter Poverty Fund	-	10,000	-	-	10,000
Lighthouse Core – Joseph Rank	-	10,000	-	-	10,000
Lighthouse core- National Lottery Community Fund	-	25,000	(20,859)	-	4,141
Guildford Lighthouse	100,198	25,000	(91)	-	125,107
Grace Fund	3,935	136	(817)	-	3,254
Jigsaw	10,160	16,839	-	-	26,999
Jigsaw Hub No 11	23,071	-	(8,424)	-	14,647
Jigsaw - Cost of Living Fund	-	56,652	(56,652)	-	-
Jigsaw - Barnsbury	-	1,500	-	-	1,500
Jigsaw – Shanley Foundation	-	3,000	-	-	3,000
Nurture Fund	3,722	-	(578)	-	3,144
Outside Light	2,205	-	(276)	-	1,929
Restricted - ETT projects	2,597	-	-	-	2,597
Restricted – Foodbank	81,203	198,015	(188,367)	-	90,851
SCC CCF Sewing	-	550	(115)	-	435
SCC CCF Free 16	-	350	(350)	-	-
	251,697	460,246	(350,941)	4,630	365,632
TOTAL FUNDS	553,680	876,684	(745,815)	-	684,549

EMMAUS TRANSFORMATION TRUST
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024 (continued)

Purpose of funds

Restricted donations were received during the year to fund particular projects and the funds were titled accordingly.

10 FUNDS (continued)	Balance 01-Apr- 22 £	Income £	Expenditure £	Transfers £	Balance 31-Mar- 23 £
<u>Unrestricted funds</u>					
General Unrestricted Funds	222,584	208,145	(217,233)	(750)	212,746
General Designated Fund	43,136	170,896	(142,781)	-	71,251
Ukrainian Hub Designated Fund	-	32,851	(14,865)	-	17,986
	<u>265,720</u>	<u>411,892</u>	<u>(374,879)</u>	<u>(750)</u>	<u>301,983</u>
<u>Restricted funds</u>					
Aldershot	-	2,000	-	-	2,000
Back to school	-	19,357	(16,777)	-	2,580
Ukraine CFS Mascot	-	8718	(380)	-	8,338
Wellbeing CFS	-	2,710	(950)	-	1,760
Community Lunch	1,625	1,265	(2,514)	-	376
Friends of Chernobyl	-	7,323	(403)	-	6,920
Co Op Local Community Grant	341	-	(341)	-	-
DCMS Grant	-	-	(750)	750	-
Guildford Lighthouse	-	100,198	-	-	100,198
Grace Fund	6,840	-	(2,905)	-	3,935
Jigsaw	10,776	340	(956)	-	10,160
Jigsaw Hub No 11	-	36,590	(13,519)	-	23,071
Nurture Fund	1,935	2,747	(960)	-	3,722
Outside Light	2,481	-	(276)	-	2,205
Restricted - ETT projects	-	12,611	(10,014)	-	2,597
Restricted - Foodbank	42,707	204,931	(166,435)	-	81,203
Westhill Endowment	-	2,850	(218)	-	2,632
	<u>66,705</u>	<u>401,640</u>	<u>(217,398)</u>	<u>750</u>	<u>251,697</u>
TOTAL FUNDS	<u>332,425</u>	<u>813,532</u>	<u>(592,277)</u>	<u>-</u>	<u>553,680</u>

Purpose of funds

Restricted donations were received during the year to fund particular projects and the funds were titled accordingly.

**EMMAUS TRANSFORMATION TRUST
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024 (continued)**

**11. ANALYSIS OF NET ASSETS
BETWEEN FUNDS**

Current year				
	Unrestricted Fund	Unrestricted Fund (Foodbank/ Ukraine Hub)	Restricted Fund	Total 2024
	£	£	£	£
Tangible assets	-	-	34,302	34,302
Net current assets	227,165	91,752	331,330	650,247
	227,165	91,752	365,632	684,549

Prior year				
	Unrestricted Fund	Unrestricted Fund (Foodbank/ Ukraine Hub)	Restricted Fund	Total 2023
	£	£	£	£
Tangible assets	-	-	10,614	10,614
Net current assets	212,746	89,237	241,083	543,066
	212,746	89,237	251,697	553,680

12 PARENT CHARITY

Emmaus Transformation Trust is a subsidiary of Emmaus Road Community Church (ERCC) as ERCC has the power to appoint the majority of the trustees of ETT. ERCC is a registered charity based in England with charity number of 1152606 and company number 08576457. The object of ERCC is to glorify God by making a measurable difference amongst the poor and the lost throughout the Guildford, Aldershot & Woking. This is achieved through various activities which are detailed in the consolidated accounts, available from The Founders Studio, Millbrook, Guildford Surrey GU1 3UT

Accounts

EMMAUS TRANSFORMATION TRUST
(A COMPANY LIMITED BY GUARANTEE)

**TRUSTEES REPORT
AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MARCH 2023**

CHARITY REGISTRATION No: 1069902

COMPANY REGISTRATION No: 03549934

**EMMAUS TRANSFORMATION TRUST
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**EMMAUS TRANSFORMATION TRUST
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**REPORT OF THE DIRECTORS
FOR THE YEAR ENDED 31 MARCH 2023
REFERENCE AND ADMINISTRATIVE
INFORMATION**

CHARITY NAME	Emmaus Transformation Trust Limited
WORKING NAMES	The Lighthouse Woking Vineyard Christian Fellowship Woking Vineyard
CHARITY NUMBER	1069902
COMPANY REGISTRATION NUMBER	3549934
TRUSTEES	Mr Peter Keynes Chair, Company Secretary Mr Scot Bower (resigned 8 February 2023) Mr Ian Nicholson Mrs Emma Harewood Mr Richard Grove Mr Paz Redondo
COMPANY SECRETARY	Mr Peter Keynes
REGISTERED ADDRESS	The Lighthouse 8-10 High Street Woking Surrey GU21 6BG
DATE OF INCORPORATION	21st April 1998
GOVERNING DOCUMENT	Memorandum and Articles of Association
BANKERS	HSBC Bank Plc 6 Commercial Road Woking Surrey GU21 6EZ
AUDITOR	Jacob Cavenagh & Skeet 5 Robin Hood Lane Sutton SM1 2SW

**EMMAUS TRANSFORMATION TRUST
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The trustees present their report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Objectives and activities

Emmaus Transformation Trust Limited objects are, for the public benefit and in accordance with Christian principles, to:

(a) promote social inclusion by preventing people from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society.

(b) advance such other charitable purposes as the trustees see fit from time to time.

Socially excluded means being excluded from society, or parts of society, as a result of one or more of the following factors: unemployment; financial hardship; youth or old age; ill health (physical or mental); substance abuse or dependency including alcohol and drugs; discrimination on the grounds of sex, race, disability, ethnic origin, religion, belief, creed, sexual orientation or gender re-assignment; poor educational or skills attainment; relationship and family breakdown; poor housing (that is housing that does not meet basic habitable standards); crime (either as a victim of crime or as an offender rehabilitating into society).

The activities undertaken during the year in pursuit of these objects are detailed in the following section.

Achievements and Performance

Summary

2022/23 has been a year of considerable activity for us. 2021/22 was marked by the emergence from lockdowns and reviving our usual style and level of operations, whilst 2022/23 has been marked not only by regular operations, but also growth.

The detailed section that follows this summary indicates all that has gone on through this period across our Lighthouse sites and their wide range of projects. It has been a very busy year!

We are very pleased to say that the staff team have continued to do an excellent job bringing vision and leadership in all they do. A special thank you to all our 200+ volunteers who have been outstanding in bringing kindness, belief and hope to those we have had the privilege of supporting.

As recognition for the tremendous work by our volunteers, we received the Queens Award for Voluntary Service (equivalent of an MBE for volunteer groups) in May 2022. The award was officially presented to us by our new Patron, HRH The Countess of Wessex (now Duchess of Edinburgh) in November 2022. We are extremely grateful to HRH The Duchess of Edinburgh for becoming our Patron.

We would also like to thank our donors, be they individuals, businesses, churches, trusts, etc, who have continued to provide us with the finances to keep our Lighthouses operating and the projects within them. It is the combination of staff, volunteers and donors that enable us to provide the support we do.

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We are very pleased to say that the charity's finances have remained in a healthy state through 2022/23. Individuals, trusts and organisations continue to be incredibly generous, and we are very grateful for this.

During the year, we have continued our search for buildings in Aldershot and Guildford which we can convert into Lighthouses. We have made good progress in Aldershot and are hoping to see a Lighthouse established on an estate in Aldershot which is experiencing significant challenges. In Guildford, we have had discussions with a number of landlords but these discussions have not led to anything yet. Despite not having Lighthouse buildings, we have started some Lighthouse related projects in both Aldershot and Guildford, and these are reported on in the detailed section below.

Finally, we would like to thank everyone involved with Emmaus Transformation Trust for their contribution in making what we are today and together, we look forward to continuing and growing what we will do in the future.

**Achievements and Performance
Detailed**

It is difficult to summarise all that goes on in our Lighthouses over the year given the breadth of what we engage with. However, below is a snapshot of the detail of what has taken place by quarter during 2022/23.

QUARTER 1: APRIL - JUNE 2022

LIGHTHOUSE TOWN CENTRE, WOKING

NURTURE - provided 12 interactive workshops on coping strategies, style, fun, breathing and relaxation techniques, for 12- 14 women each week

COMMUNITY LUNCH - served 90+ people per week across two nutritious lunches

FOODBANK - fulfilled 718 vouchers for families needing emergency food supplies

THE COSY - opened four days a week, with a newly recruited international team making delicious home-made food on site

STYLE STUDIO - received 88 male visits, 185 female visits & 17 junior visits for clothing, with a focus on refugees

JIGSAW STOREHOUSE - increased age range to cater for children up to age 11, with 141 visits from 104 families for clothing, toys and equipment

BUGGY REPAIR - 20 buggies and pushchairs refurbished, cleaned and recycled for families in need

MONEY ADVICE - supported 17 individuals 1:1 with debt & budgeting, through twice weekly drop in, with £27k debt written off

STORYTELLING - launched a new project for guests to share and get to know each other

FAMILY HUB - Opened three days a week for singing, story- time, stay & play, and a day for Ukrainians 'STAY & PLAY' - 30 sessions across Tuesdays & Thursdays, with over 400 visits, working with 98 children and 82 families

UKRAINIAN HUB - 7 sessions, with 224 visits (49 over 5s & 75 under 5s). Includes weekly English classes and art therapy for children, and a wellbeing group for mums.

FEEDBACK:

"The team will agree when I say how helpful it is to see community support in action, to inform the information we provide our colleagues and families. We wish you every success with the Family Hub. Woking town centre are very lucky." Hilary Lobb, Family Services Woking

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LIGHTHOUSE BARNSBURY, WOKING

FREE16 YOUTH - 30 young people attended weekly, with seven recently-arrived Ukrainian refugees attending and making new friends. Two young people also completed a First Aid course.

FREE16+ - in April launched a new monthly group for Year 10-12s, where they cooked dinner and talked together

MONDAY CAFE - Grew to average 14 adults per session from the community

TEA & CAKE - 18 senior citizens attending weekly, and established a fantastic link with Barnsbury Primary School, connecting seniors with young people

COMMUNITY FRIDGE - launched in May, collecting unsellable food from the Co- op three times a week to share out locally

FEEDBACK:

"10 Year 2 children from Barnsbury Primary came with their stories and games to our Senior Citizens group. The teacher said that it was incredible to see how the shy children were so relaxed and happy to chat with our guests. One little boy said it was the best afternoon of his life! Next week we have eight Year 6 children coming to share their WWII projects with our guests." Anna, Barnsbury Centre Manager

KEY EVENTS DURING THIS PERIOD

RECEIVED the Queens Award for Volunteering MBE in honour of our incredible team of volunteers, who invest so many hours into The Lighthouse each week!

'BACK TO SCHOOL' provided nearly 500 children with a rucksack & equipment needed for school in September

RECRUITED over 30 new volunteers this quarter, including 25 Ukrainians across four of our projects. We currently have over 200 volunteers regularly helping out. **CELEBRATED** the Platinum Jubilee as a community across all three Lighthouses, with cream teas and cakes

TRAINED our team in boundaries, listening, safeguarding and first aid

QUARTER 2: JULY - SEPTEMBER 2022

LIGHTHOUSE TOWN CENTRE, WOKING

COMMUNITY LUNCH - served 150+ people per week across two nutritious lunches, including taking part in 'Big Green Day' with Woking Environment Action.

JIGSAW STOREHOUSE - received 85 visits over 11 sessions to provide families in need with clothing, toys and equipment.

NURTURE - provided a safe and supportive group for women to flourish, through 12 fun and interactive workshops to offer strategies for wellbeing, self-esteem and confidence.

FOODBANK - 1000+ parcels given out this summer. Also worked with excellent corporate volunteer teams to create hot desk spaces for private support working areas.

STYLE STUDIO - received 261 female visits, 50 male visits, and 16 junior visits, with a total of 327 visits during this period.

OUTSIDE LIGHT - gave out hot drinks and offered a listening ear and prayer for those who need it in the night-time environment in Woking town centre each month.

FAMILY HUB – open 3 days a week for singing, story- time, 'stay & play', including a day for Ukrainian families to access art therapy and English classes for children.

We also provided regular haircuts, a pain clinic, legal 1:1s, money advice, weekly baking & cookery classes, creative arts, storytelling, piano playing, counselling, signposting, workshops, a corner store, and advice on

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energy bills.

UKRAINIAN HUB, WOKING

Weekly community, signposting & support Foodbank, weekly haircuts, clothing and essentials for adults & children
Woking BC and Citizens Advice workshops
1:1 advice regarding housing
Community Lunch
Socials, wellbeing group, library, interpreters
Family Hub Stay & Play for children
Two English classes (beginners and intermediate / advanced for adults)
English classes and art classes for children during the school holidays
Jobs workshops with the NHS
Support with school and job applications Summer activities for teenagers and a camp for children
Monthly support group for host families
140+ Ukrainian refugees attending the Ukrainian Hub in Woking each week during the school holidays, with 120 attending weekly during term time.
Over 20 Ukrainian families attending the Jigsaw Hub.
Provided weekly Community Lunch for 140 (Ukrainian food cooked by Ukrainian team).
300 SIM cards given out.
30+ volunteer roles created for Ukrainians.
12 haircuts per week on average.
60 Ukrainians went to the cinema in Woking for free, and eight went to Summer Camp.
70 children given backpacks, stationary and students accessories for school.
School Coordinator Natalia helped 60+ families to translate and submit applications for schools, nurseries and colleges.

LIGHTHOUSE BARNSBURY, WOKING

FREE16 YOUTH - 30+ young people attended weekly. Held both a prom for Year 11+ (providing three girls with dresses) and a fantastic free exercise session with 'Sports Box'.
FREE16+ - a monthly group for Year 10-12s, where they cooked dinner and talked together. MONDAY CAFE - saw an average of 14 adults per session from the community, providing bacon butties and chat & support.
TEA & CAKE - ran armchair stretches with 18 senior citizens, and took a group to Wisley RHS Gardens to explore the gardens in September, which was thoroughly enjoyed.
COMMUNITY FRIDGE - provided food from the Co-op three times a week to share out locally.

KEY EVENTS DURING THIS PERIOD

CELEBRATED our incredible volunteer team with a Volunteers Party in July, with over 100 volunteer team members sharing dinner.
RECRUITED 12 new volunteers.
TRAINED the team in Safeguarding and inducted over 30 new Ukrainian volunteers.

FEEDBACK:

"A lady came in for a new born bundle for her baby due in the next week, and we were able to help her. She then went into labour early that night and was very grateful that she had everything she needed ready for the baby!" Beth, Jigsaw Storehouse Lead

"A regular participant told us recently that as soon as she enters the room it feels like arms of love go around her and she feels safe. She said she has never felt loved like that in her life before." Dawn, Nurture Lead

"For me, this is my second home. Even my sponsor is from The Lighthouse!"

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Olena, Ukrainian refugee

"The Lighthouse gives a lot of people help and security if they get stressed out or worried. If it didn't exist people would be getting involved in crime because they'd need food for their children. It means a lot to me... you look after people and treat them nicely when they come in." Jimmy, Lighthouse guest

"This month, two school children raised funds for the Ukrainian Hub in their communities. We are so thankful for their kindness." Irina, Ukrainian Hub Lead

QUARTER 3: OCTOBER – DECEMBER 2022

LIGHTHOUSE TOWN CENTRE, WOKING

'WINTER WARMERS' - distributed 172 items, including hats, scarves, gloves, hot water bottles, blankets and dressing gowns to keep people warm.

STYLE STUDIO - received 377 visits throughout this period. Also ran a fantastic 'Partywear or Pjs' event in December to provide 27 guests with clothing for the Christmas season.

COMMUNITY LUNCH - served 140+ people per week across two nutritious lunches.

HYGIENE BANK - piloted a new project to alleviate hygiene poverty in the Woking community, providing 8-10 guests per week with items like deodorant, shampoo etc.

HAIRCUTS - 7-10 haircuts fortnightly on a Monday, provided by Ukrainian refugee hairdresser.

BAKING TABLE - weekly baking classes for women, with a fun 'Christmas Bake Off' competition in December.

PAIN CLINIC - ran monthly, for guests to talk about their physical health needs and receive signposting from professional Physio.

STORYTELLING, POWER OF POSITIVITY, NURTURE & CREATIVE ARTS - weekly sessions for guests to meet together, express themselves and learn new skills.

MONEY ADVICE - 1:1s helped people to relieve debt and learn to budget effectively. FOODWISE - provided weekly cooking classes, as well as 50 home cooked frozen meals handed out per week.

COUNSELLING - weekly 1:1s sessions, supporting guests who are struggling.

CHRISTMAS KINDNESS Received much support and kindness from the local community, and an incredible response to our Christmas appeal, both financially and in terms of volunteering and items.

FEEDBACK:

"I just wanted to say a HUGE thank you for an amazing Christmas Day!! This Christmas was very special and I felt happy, and like I was loved. It's shown me that I have hope and a bright future. Going into hospital on Christmas Eve last year made me think that Christmas time was rubbish and not worth celebrating, but today made me love Christmas and view it in a brighter light! Thank you so much and see you in the new year!"

**Sophie, Lighthouse guest*

WOKING FOODBANK

This Christmas was busy, with all-time records of food donations and people referred to the foodbank for emergency supplies. Had 266 referrals to the foodbank in December, and a worrying trend of more families coming for help this year, cumulating in a rise of 40% this holiday season.

FOOD DONATIONS - rose to an all-time high of 10732 kilos in December, a 4130 kilo increase over the same month in 2021.

BROOKWOOD CHRISTMAS CAMPAIGN ran again this year thanks to Trudi Fletcher and the Brookwood Club raising £3,265 to purchase supplies and collecting 655 kilos of food from the village.

CHRISTMAS BAGS - This December with help from SOMETHINGBIG and Goodgym we packed over 350 Christmas bags (130 distributed via The Salvation Army Woking, 55 to Woking Borough Council for those in supported housing, 170 for Foodbank visitors referred during December, including supermarket gift cards between £50 and £80 depending on family size). Treat bags were distributed during a special weekend event which included hot drinks, homemade cookies, gifts and a new book for each child represented. Books were wrapped on site. A bookstall was kindly run by The Lionheart bookshop in Woking and sponsored by a

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volunteer.

FEEDBACK:

*"Thank you so much for my gifts today. Definitely wasn't expecting that amount of generosity so again THANK YOU VERY MUCH." *Angel, Foodbank guest*

*"When crisis hits, we are so lucky to have Helen and Zahrah from Citizens Advice and trust the problem is shared and guided by you both." *Zahid, Foodbank guest*

UKRAINIAN HUB, WOKING

90 attended the hub weekly during term time (lower numbers due to children having found school places, and many adults working).

90 eating weekly community lunch, cooked by the Ukrainian team.

50 SIM cards given out.

10+ new volunteer roles created for Ukrainians.

12 haircuts per week on average.

80 individuals went ice-skating for free at the pop-up ice rink in the town centre.

School Coordinator Natalia helped families to translate and submit applications for schools, nurseries and colleges.

Ukrainian Christmas Party saw over 200 local Ukrainian refugee families celebrating together.

LIGHTHOUSE BARNSBURY, WOKING

FREE16 YOUTH - Ran a Christmas party for 30 teenagers in December, celebrating the end of term together.

MONDAY CAFE - Saw an average of 14 adults per session from the community, providing bacon butties and chat & support.

TEA & CAKE - Well-attended, lively and interactive social event for senior citizens to meet together, allowing strong relationships to be cultivated.

COMMUNITY FRIDGE - provided food from the Co-op three times a week to share out locally and keep food from landfill.

KEY EVENTS DURING THIS PERIOD

RECEIVED a visit from our new Patron, the Countess of Wessex, on 8th November, for the official presentation of our Queens Award for Volunteering.

CELEBRATED our incredible team of volunteers, and everything that's happened in 2022, with a Christmas Drinks Party in December.

UKRAINIAN CHRISTMAS DAY saw over 200 local Ukrainian refugee families celebrating together with a live band, a puppet show, St Nicolas, faceprinting, crafts, games, pampering, and lovely food.

CHRISTMAS DAY BRUNCH provided a special event for those on their own, eating, singing carols, playing games, and receiving gifts.

ALDERSHOT PROJECTS

FREE16 YOUTH has started and is growing in number. Seeing an increasing number of vulnerable young people coming along. Provided a safe and fun space, with team connecting with those who need someone to talk to.

RELATIONSHIPS with the council have grown through the success of Free16, Christmas Kindness and BacktoSchool, and a conversation started with the council and the owners Vivid Homes about us potentially taking over a community centre on the Tices estate, which is where most of the Free16 young people live.

CHRISTMAS KINDNESS Around 100 people attended an event, each receiving a brand new toy as well as being able to choose some pre-loved toys from our Big Toy Swap, enjoying Christmas snacks and games, and meet

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Santa.

GUILDFORD PROJECTS

CHRISTMAS KINDNESS – We invited Guildford primary schools and organisations to refer families in need to their Christmas Kindness campaign; every child referred would receive a brand new gift, and their parents were invited to come along and choose the gift at one of our two Guildford Christmas Kindness events.

Founders Studio in Guildford was transformed into a pop up Lighthouse. It included the toy shop with wrapping area, a café with homemade cake, our own Style Studio with clothing and winter warmers, a bookstore, stocking fillers, craft zone, a prayer tree and pampering. All for free.

Approx 200 children were referred from local Guildford schools and we welcomed over 80 adults to our events over the two days.

We received an abundance of items donated from the community – which meant every guest could go home with bags full of warm clothes, a new coat and scarf plus lots of extra goodies to give out on Christmas Day to their children. We also received enough funding to allow us to buy gifts for everyone. An amazing team of over 40 volunteers helped with the events – plus many more collected donations. Beneficiaries were blown away by everything being free, and the warm welcome they were given by all the team.

QUARTER 4 JANUARY 2023 – MARCH 2023

LIGHTHOUSE TOWN CENTRE, WOKING

'WINTER WARMERS' for adults Served 115 people and gave out 435 warm items.

HYGIENE BANK - saw 41 different guests this term, with 320 toiletry items given out to local families and individuals in need.

COMMUNITY LUNCH Served 145 people with a hot meal every week.

STYLE STUDIO - received hundreds of visits throughout this period, serving local individuals and families in need of clothing.

HAIRCUTS – Up to 10 haircuts fortnightly.

BUGGY REPAIR - 300 buggies have now been repaired/recycled since the project began, with a couple of new team members.

STORYTELLING, POWER OF POSITIVITY, NURTURE & CREATIVE ARTS - weekly sessions for guests to gather, express themselves and learn new skills. These groups have grown to capacity, with guests undertaking drawing, painting, knitting, as well as sharing their stories and experiences.

FOODWISE - provided weekly cooking classes, and 50 home-cooked frozen meals to give out per week.

COUNSELLING - weekly 1:1s sessions, supporting guests who are struggling.

THE COSY COFFEE SHOP thrived, with an influx of volunteers, new specials menu, and the terrace freshly renovated.

Westminster Drugs Project has started to engage relationally with regulars who are alcohol or drug dependent, signposting to a support group.

MONEY ADVICE - continued to support individuals weekly for debt and budgeting advice, with a team of volunteers.

THRIVE - 'Thrive' piloted a six-week trial this term, working with 16 guests to explore ways to thrive in everyday life, including looking at exercise, breaking and forming habits, identity and how to sleep well.

BAKING TABLE - weekly baking classes for women, with several new women joining the group.

NURTURE - Continued to see women flourish during the past term. Hard times were being experienced by many, but we continued to hear how coming to the group helped with a sense of belonging, and feeling loved increased self-confidence and self-worth. One particularly memorable session was spent showing the film 'The Boy, The Mole, The Fox and The Horse', by Charlie Mackesy.

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FEEDBACK:

*"I have never felt loved in my whole life, but since coming to Nurture and The Lighthouse, I have experienced love and now know that I matter." *June, Nurture guest*

*"The Baking Table has changed my life. I feel accepted." *Gia, Lighthouse guest*

WOKING FOODBANK

The Foodbank received 633 referrals during this period. During March, also trialled a new Thursday evening session, aimed at people working during the day (but open to anyone with a referral). This saw an average of four people per session.

FEEDBACK:

*"Thank you so much. I am very grateful for you looking after me so well and I can see light ahead of me. I was so isolated and now I feel I am in a community that cares." *Gary, Foodbank guest*

JIGSAW

FAMILY HUB - Celebrated Family Hub's first year anniversary on 7th February, and received 390 adult visits and 426 children visits in this period.

STAY & PLAY – In this period, ran 22 'Stay & Play' sessions, welcoming 87 families for story-time, singing, arts & craft and soft play.

PARENTING CLASSES - Ran second six week 'Kids Matter' parenting course from 21st Feb - 28th March. Six parents attended with their children, with positive feedback.

JIGSAW STOREHOUSE - received 107 visits during this period (38 of these were new families).

Gave out 167 clothing packs, 19 tins of formula milk, 94 packs of nappies, 14 strollers / prams, 8 cots with new mattresses, 9 stair-gates, and 242 'Winter Warmers' packs for children.

FEEDBACK:

*"I would like to thank you very much for my son's stroller. It is very comfortable and clean, and my son loves it very much. Thank you for everything you give us, and for your kind and classy treatment." *Navinda, Jigsaw guest*

*"Just wanted to say a very special thank you to Beth and another lady at Jigsaw today for their time and making me feel cared about for my daughters 8th birthday. Feeling grateful, so grateful for all the lighthouse has done for me." *Precious, Jigsaw guest*

UKRAINIAN HUB, WOKING

Pancake day in February was a great opportunity to say thank you to our supporters. Over 400 pancakes were made by Ukrainians, serving Ukrainian guests as well as visitors to The Lighthouse.

"Think Social and Be Social" delivered a workshop for Ukrainian refugees who are starting a new business in UK.

The local Tesco and Gail's stores provided weekly support to us.

Three English classes happened per week (a beginners, elementary and intermediary).

Each week 80 attended for Community Lunch, with homemade food made by refugee volunteers.

At the end of February hosted a 'Ukrainian Hosts Thank You' event in partnership with Woking Borough Council. The Ukrainian choir sang, thanked our host families for all they have done for Ukrainian refugees over the last year.

90 are now attending weekly during term time, due to children having found school places, and many adults

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working. During the holidays numbers rise to 140.

BARNSBURY LIGHTHOUSE, WOKING

FREE16 YOUTH - continued to see up to 30 different young people from the nearby estate attending weekly. **THE FLYING CHILD** launched this term at Barnsbury as a weekly art for wellbeing hub for survivors of childhood sexual abuse.

UKRAINIAN HOSTS SUPPORT - met monthly in the Barnsbury Lighthouse, with a group of 8-10 attending to debrief and share experiences. In February, Adam Thomas from Woking Borough Council came to talk about housing, which saw 40 hosts attend.

MONDAY CAFE - average of 14 adults per session from the community, providing bacon butties and chat & support.

TEA & CAKE - was a well-attended, lively and interactive social event for senior citizens to meet together.

COMMUNITY FRIDGE - provided food from the Co-Op three times a week to share out locally and keep food from landfill.

FEEDBACK:

"Flying Child was amazing. Six came and chatted and did pencil drawings. Really good atmosphere, open conversations and a real mix of people. Some people had travelled from outside of Surrey to come." Anna, Barnsbury Centre Manager

KEY EVENTS DURING THIS PERIOD

THANKED UKRAINIAN HOSTS in February, serving over 80 refugee hosts canapés and prosecco to say thank you for their support for Ukrainians, in partnership with Woking Borough Council.

MARKED the one year anniversary of the war on Ukraine in Jubilee Square, alongside hundreds of Ukrainian refugees, our partners, and local supporters.

HOSTED a coffee morning with the Home School Link Worker at Barnsbury Primary School, for families wanting to make connections and hear more about Lighthouse projects.

HOSTED a party at Barnsbury for nine young carers aged between 5-9 years old, as a thank you for all they do at home.

ALDERSHOT PROJECTS

THE PROM PROJECT was piloted in Aldershot in February. It was a great success, seeing 30 attendees at first event, providing them with free prom dresses and suits.

FREE16 YOUTH continued to be positive and grew in number, seeing about 20-30 per week.

A LIGHTHOUSE on the estate is in the pipeline, which would enable the team meet some significant needs in the area, including social isolation amongst older people, significant youth crime, and financial poverty.

Financial Review

The Charity has continued to expand its activities and also support the work at Emmaus Road Church, achieving a net income of £221,255 in this financial year. The charity receives the majority of its income from donations. These are received from both individuals and other charities or organisations in the form of cash donations and food donations. The charity also receives grants from Woking Borough Council and private grant making organisations.

The charity had total reserves of £553,680 (2022:£332,425) at the year end. Of these, £251,697 (2022: £66,705) are held as restricted funds, £89,237 (2022: £43,136) are designated and £10,614 (2022: £4,895) are held as fixed assets. The remaining general reserves are £202,132 (2022: £217,689). The general reserves are in excess of the reserves policy and a deficit budget was set for 2023/24.

Reserves Policy

The Trustees have considered the level of reserves that they wish to retain, appropriate to the charity's needs.

EMMAUS TRANSFORMATION TRUST (A COMPANY LIMITED BY GUARANTEE)

This is based on the size of the charity and the level of financial commitments held. The Trustees aim to ensure that the charity will be able to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The Trustees endeavour not to set aside funds unnecessarily. In terms of the ETT reserves policy, this is 3 months of staff salaries and essential building operating costs.

Risk management

The Trustees actively review the major risks which the charity faces on a regular basis. The main risk identified and the plans to manage them are:

Financial – reserves policy not met – the COO monitors the reserve position on a monthly basis and raises concerns and actions with the Chair of trustees as needed

Financial – income reduces due to cost of living pressures – COO monitors donations monthly. External fundraisers engaged to assist with income generation

Strategic – the Lighthouse building in Woking is in an area identified for redevelopment – good communication with the council to ensure plans are known at an early stage and other premises identified.

Fundraising

The Trustees wish to thank all those who have supported us financially or through donations of items during the year. Our donors are a mixture of individuals, organisations, trusts and churches and without their support we would not be able to do what we do.

Fundraising is overseen by the COO, being carried out by staff and volunteers. We did not receive any complaints regarding our fundraising activities. We are in the process of establishing our fundraising policy and procedures to ensure best practice in accordance with the Code of Fundraising Practice.

Structure, governance and management

Governing document

Emmaus Transformation Trust is a charitable company limited by guarantee and a registered charity. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association, adopted on 21st April 1998. Amended Articles were adopted in December 2021 and at that point the charity became a subsidiary of Emmaus Road Community Church.

Recruitment and appointment of new Trustees

The Trustees of the Charity are also Directors for the purposes of company law. With the Charity becoming a subsidiary of Emmaus Road Community Church, the ERCC Trustees can appoint up to 5 'Appointed' Trustees. The ETT Trustees can appoint up to a further 4 'Co-opted' Trustees. All new Trustees are provided with information to help them understand their role.

Organisational Structure

The Board of Trustees is responsible for the strategic direction of the Charity. They are assisted by a senior staff management team who lead and oversee the day-to-day running of the Charity.

Key management personnel

The remuneration of the Charity's key management personnel is set with reference to external market rates where possible (as an example, Trussell Trust provide data relating to Foodbank related salaries). Where external market rates are not available, salaries are set with reference to roles which can be set by external rates. Trustees approve all salaries.

Public Benefit

The Charity acknowledges its requirement to demonstrate clearly that its objectives or aims must be for the public benefit. The Trustees have paid due regard to Charity Commission guidance on public benefit when deciding which activities to undertake. The information in this Trustee Report shows that the public have

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benefitted from the work of the Charity.

Plans for future periods

The key focus for the Charity going forward is to establish Lighthouses in Guildford and Aldershot where Emmaus Road Community Church have established church congregations. Discussions with Councils in these areas and with private landlords are underway to look to secure buildings which can become Lighthouses and in which various projects can be established to support people in accordance with the objects of the Charity.

Trustees Responsibilities

The trustees (who are also directors of Emmaus Transformation Trust 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).

The Charities Act and the Companies Act require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue its operations.

The trustees are responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information to auditors

To the knowledge and belief of the trustees, there is no relevant information that the charity's auditors are not aware of. The trustees have taken all steps necessary to ensure it is aware of any relevant information, and to establish that the charity's auditors are aware of any such information.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

This Report was approved by the Trustees on 18 December 2023 and signed on their behalf by:



Pete Keynes (Dec 18, 2023 12:31 GMT)

Peter Keynes
Chair of Trustees

**INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF
EMMAUS TRANSFORMATION TRUST**

Opinion

We have audited the financial statements of Emmaus Transformation Trust (the 'charity') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Charity's ability to continue as a going concern for a period of at least 12 months from when the financial statements are authorized for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, including the trustees' report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included with the trustees' report.

**INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF
EMMAUS TRANSFORMATION TRUST
(continued)**

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees' (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the Emmaus Transformation Trusts' ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Based on our understanding of the charity, we identified that the principal risks of non-compliance with laws and regulations related to financial reporting legislation and safeguarding regulations and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006 and Charities Act 2011.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by making enquiries of management, considering the internal controls in place and discussion amongst the engagement team.

We determined that the principal risks were related to presentation of separately disclosed items, management override of controls, recognition and valuation of donations in kind and identification of restricted income and expenditure transactions.

In response to the risks identified we designed procedures which included, but were not limited to: agreeing financial statement disclosures to underlying supporting documentation, evaluating the charity's internal controls, reviewing donations in kind processes and verifying restricted transactions with documentation.

There are inherent limitations in the audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

**INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF
EMMAUS TRANSFORMATION TRUST
(continued)**

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Other matter

The charity was not required to have an audit in the prior year therefore the comparative figures are not audited.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and regulations made under that Act. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members as a body, for our audit work, for this report, or for the opinions we have formed.



Paul Newton FCA (Senior Statutory Auditor)

for and on behalf of Jacob Cavenagh & Skeet

Statutory Auditor

Chartered Accountants

5 Robin Hood Lane
Sutton
Surrey
SM1 2SW

Dated: 19/12/2023.....

EMMAUS TRANSFORMATION TRUST (A COMPANY LIMITED BY GUARANTEE)

STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2023

		General Funds	Designated Funds	Restricted Funds	2023 Total		General Funds	Designated Funds	Restricted Funds	<i>Restated</i> 2022 Total
	Note	£	£	£	£		£	£	£	£
Income from:										
Donations and legacies	2	183,906	203,476	401,640	789,022		349,947	-	256,579	606,526
Other trading activities	2	-	-	-	-		200	-	-	200
Investments	2	204	271	-	475		5	-	5	10
Charitable activities		<u>24,035</u>	<u>-</u>	<u>-</u>	<u>24,035</u>		<u>16,930</u>	<u>-</u>	<u>-</u>	<u>16,930</u>
Total income		<u>208,145</u>	<u>203,747</u>	<u>401,640</u>	<u>813,532</u>		<u>367,082</u>	<u>-</u>	<u>256,584</u>	<u>623,666</u>
Expenditure on:										
Charitable activities	3	<u>217,233</u>	<u>157,646</u>	<u>217,398</u>	<u>592,277</u>		<u>224,611</u>	<u>62,184</u>	<u>286,548</u>	<u>573,343</u>
Total expenditure		<u>217,233</u>	<u>157,646</u>	<u>217,398</u>	<u>592,277</u>		<u>224,611</u>	<u>62,184</u>	<u>286,548</u>	<u>573,343</u>
Net (expenditure) / income	9	(9,088)	46,101	184,242	221,255		142,471	(62,184)	(29,964)	50,323
Transfer between funds	10	<u>(750)</u>	<u>-</u>	<u>750</u>	<u>-</u>		<u>55,589</u>	<u>24,070</u>	<u>(79,659)</u>	<u>-</u>
Net movement in funds		(9,838)	46,101	184,992	221,255		198,060	(38,114)	(109,623)	50,323
Reconciliation of funds										
Funds brought forward as previously stated		222,584	43,136	66,705	332,425		24,524	81,250	142,309	248,083
Prior year adjustment		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>		<u>-</u>	<u>-</u>	<u>34,019</u>	<u>34,019</u>
Funds brought forward as restated		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>		<u>24,524</u>	<u>81,250</u>	<u>176,328</u>	<u>282,102</u>
Funds carried forward		<u>212,746</u>	<u>89,237</u>	<u>251,697</u>	<u>553,680</u>		<u>222,584</u>	<u>43,136</u>	<u>66,705</u>	<u>332,425</u>

**EMMAUS TRANSFORMATION TRUST
(A COMPANY LIMITED BY GUARANTEE)
BALANCE SHEET
AS AT 31 MARCH 2023**

		2023		<i>Restated</i> 2022	
	Note	£	£	£	£
Fixed Assets					
Tangible assets-	4		10,614		4,895
Current Assets					
Stock	5	64,316		41,615	
Debtors	6	37,030		31,540	
Cash at bank and in hand		<u>459,698</u>		<u>263,670</u>	
		561,044		336,825	
Creditors: amounts falling due within one year	7	(17,978)		(9,295)	
NET CURRENT ASSETS			<u>543,066</u>		<u>327,530</u>
NET ASSETS			<u>553,680</u>		<u>332,425</u>
Funds					
Unrestricted general fund	10		212,746		222,584
Unrestricted designated fund	10		89,237		43,136
Restricted funds	10		<u>251,697</u>		<u>66,705</u>
			<u>553,680</u>		<u>332,425</u>

The charitable company's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Directors on 18 December 2023 and signed on their behalf by:

Pete Keynes
Pete Keynes (Dec 18, 2023 12:31 GMT)

Peter Keynes
Chair of Trustees

Reg.company no.03549934

EMMAUS TRANSFORMATION TRUST
(A COMPANY LIMITED BY GUARANTEE)
CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2023

		2023 £	2022 £
Cash generated from operating activities	(a)	<u>209,544</u>	<u>17,226</u>
Cash used from investing activities			
Interest income		475	10
Purchase of tangible fixed assets		(13,991)	(2,996)
Cash provided by (used in) investing activities		<u>(13,516)</u>	<u>(2,986)</u>
 Increase in cash and cash equivalents in the year		 <u>196,028</u>	 <u>14,240</u>
Cash and cash equivalents at the start of the year		263,670	249,430
TOTAL cash and cash equivalents at the end of the year		<u>459,698</u>	<u>263,670</u>

(a) Reconciliation of net movement in funds to net cash flow from operating activities

	2023 £	2022 £
Net movement in funds	221,255	50,323
Add back depreciation charge	8,272	852
Deduct interest income	(475)	(10)
(Increase) in stocks	(22,701)	(7,596)
(Increase)/decrease in debtors	(5,490)	(31,540)
(Decrease)/increase in creditors	8,683	5,197
Net cash generated from operating activities	<u>209,544</u>	<u>17,226</u>

**EMMAUS TRANSFORMATION TRUST
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

1. Accounting policies

a) Basis of preparation

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Emmaus Transformation Trust meets the definition of a public benefit entity under FRS 102. It is a company limited by guarantee with registered office of The Lighthouse, 8-10 High Street, Woking, Surrey GU21 6BG. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £1.

b) Preparation of accounts on a going concern basis

There are no material uncertainties affecting the going concern status of the charity.

c) Income

Income is included in the Statement of Financial Activities (SOFA) when:

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

d) Interest receivable

Interest on funds held on deposit is included when receipt is probable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

e) 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 FRS 102 SORP).

f) 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.

g) Government Grants

The charity has received government grants in the reporting period.

h) Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

**EMMAUS TRANSFORMATION TRUST
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023 (continued)**

i) Expenditure

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources. Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

j) Operating leases

Rental charges payable under operating leases are charged on a straight line basis over the terms of the lease.

k) Taxation

The charity is exempt from tax on its charitable activities.

l) Legal status of the charity

The charity is a company limited by guarantee and has no share capital. 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.

m) Redundancy payments

The charity made no redundancy payments during the period.

n) Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

o) Stock

Donations in kind of food are recognized at estimated fair value on receipt at £1.75kg as recommended by the Trussell Trust.

p) Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

q) Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

r) Tangible Fixed Assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses. They are capitalised if they can be used for more than one year and cost over £1,500.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following basis:

Fixtures and fittings 25% now on straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

EMMAUS TRANSFORMATION TRUST
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023 (continued)

2. INCOME FROM:

	Note	Unrestricted Funds	Restricted Funds	TOTAL 2023	TOTAL 2022
		£	£	£	£
a) Donations and legacies					
Gifts, Tithes & Donations		190,463	98,959	289,422	130,639
Donated Food		-	176,986	176,986	107,752
Gift Aid Tax Recoverable		4,110	20,518	24,628	8,568
Legacies		-	-	-	24,152
Grants	2ai)	192,809	105,177	297,986	335,415
		<u>387,382</u>	<u>401,640</u>	<u>789,022</u>	<u>606,526</u>
b) Charitable activities					
Cosy Café		24,035	-	24,035	16,930
		<u>24,035</u>	<u>-</u>	<u>24,035</u>	<u>16,930</u>
c) Investments					
Interest receivable		475	-	475	10
		<u>475</u>	<u>-</u>	<u>475</u>	<u>10</u>
d) Other Trading activities					
Venue Hire		-	-	-	200
		<u>-</u>	<u>-</u>	<u>-</u>	<u>200</u>

EMMAUS TRANSFORMATION TRUST
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023 (continued)

2a) Analysis of receipt of grants

	2023	2022
	£	£
B&Q Foundation	8,871	-
BDO LLP	20,111	-
Belron Ronnie Lubner	8,523	-
Community Foundation	20,168	-
Community Foundation (Jigsaw)	21,590	35,000
Co-Op Local Community Fund	4,567	2,364
CPS Poverty Fund	10,000	-
Emmaus Road Community Church	14,000	187,785
Good News Evangelical Mission	4,000	-
Greenoak Community Focus Ltd.	4,000	-
Insights Psychology	3,250	-
Moore Barlow LLP	5,000	-
Nova Trust Ltd	10,000	-
Pro Drive IT	8,800	-
Souter Charitable Trust	3,000	-
Surrey County Council	21,410	11,000
Surrey Heath Borough Council	4,000	-
The Josep Rank Trust	10,000	-
The Trussell Trust	37,059	11,834
Ukrainian Children Friends of Chernobyl	7,323	-
Woking Borough Council	26,895	18,200
Other small grants	45,416	69,232
	<u>297,983</u>	<u>335,415</u>

3. EXPENDITURE ON

Charitable activities	Unrestricted Funds	Restricted Funds	TOTAL 2023	TOTAL 2022
	£	£	£	£
a) Direct Costs				
Administrative Expenses	-	-	-	-
Advertising & Publicity	1,421	36	1,457	1,544
Bank Charges	765	217	982	822
Cleaning Costs	7,674	62	7,736	4,634
Cost of Goods Sold	-	-	-	71
Covid-19 Expenses	-	-	-	962
Depreciation Expense	7,522	750	8,272	852
Equipment Costs	(5,635)	7,330	1,695	10,377
Foodbank and Food Provision Costs	90,382	156,782	247,164	162,318
Gifts & Donations	1,219	264	1,483	1,410
Health and Safety and DBS Checks	3,625	-	3,625	3,350
Hospitality and Events	6,256	18	6,274	2,551
SUB-TOTAL	<u>113,229</u>	<u>165,459</u>	<u>278,688</u>	<u>188,891</u>

EMMAUS TRANSFORMATION TRUST
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023 (continued)

3. EXPENDITURE ON

Charitable activities

	Unrestricted Funds	Restricted Funds	TOTAL 2023	TOTAL 202 2
	£	£	£	£
SUB-TOTAL brought forward	113,229	165,459	278,688	188,891
Affiliations, Licences and Subscriptions	3,897	545	4,442	1,198
IT and Website	3,354	3,930	7,284	4,678
Insurance	3,085	276	3,361	3,726
Kitchen Development	-	-	-	-
Materials and Essential Supplies	4,532	382	4,914	2,169
Outreach	-	-	-	-
Printing, Postage and Stationery and Telephone	2,875	90	2,965	2,716
Projects, Events and Activities	24,355	20,249	44,604	57,523
Repairs & Maintenance	11,587	-	11,587	10,852
Staff and Volunteer Training and Development	984	94	1,078	1,072
Staff Costs	177,905	25,348	203,253	268,624
Storage	-	-	-	-
Sundry Expenses	2,912	259	3,171	12,528
Supplies and Supply Packs incl Back to School Costs	30	264	294	2,371
Travel & Subsistence	1,859	207	2,066	1,951
Utility Costs	9,235	295	9,530	8,300
	359,839	217,398	577,237	566,599
b) Governance costs				
Auditors' fee: audit	5,400	-	5,400	4,680
Independent Examiners Fees	-	-	-	-
Auditors' fee: accountancy	1,906	-	1,906	2,000
Legal and Professional Fees	7,734	-	7,734	64
	15,040	-	15,040	6,744
Total expenditure	374,879	217,398	592,277	573,343

EMMAUS TRANSFORMATION TRUST
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023 (continued)

4 TANGIBLE FIXED ASSETS

	Furniture & Equipment £
Cost	
At 1 April 2022	5,996
Additions	<u>13,991</u>
At 31 March 2023	<u>19,987</u>
Depreciation	
At 1 April 2022	1,101
Charge for the year	<u>8,272</u>
At 31 March 2023	<u>9,373</u>
Net book value	
At 31 March 2023	<u>10,614</u>
At 31 March 2022	<u>4,895</u>

5 STOCK

	2023 £	2022 £
Donated food	<u>64,316</u>	<u>41,615</u>

6 DEBTORS

	2023 £	2022 £
Other debtors	<u>37,030</u>	<u>31,540</u>

7 CREDITORS

	2023 £	2022 £
Trade creditors	8,863	950
Accruals	7,200	6,680
Other taxes and social security	1,051	801
Other creditors	<u>864</u>	<u>864</u>
	<u>17,978</u>	<u>9,295</u>

**8 ANALYSIS OF STAFF COSTS, TRUSTEE REMUNERATION AND
EXPENSES AND THE COST OF KEY MANAGEMENT PERSONNEL**

	2023 £	2022 £
Gross Wages and Salaries	274,994	249,174
Social security costs	16,182	15,144
Pension costs	4,757	4,306
	<u>295,933</u>	<u>268,624</u>

The average number of persons employed by the charity during the year was as follows:

	2023	2022
Activities in furtherance of organisation's objectives	11	12

**EMMAUS TRANSFORMATION TRUST
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023 (continued)**

8 STAFF COSTS (continued)

In 2023, the charity engaged the services of one self employed person for project work carried out (2022: one self employed personnel).

No employees received emoluments in excess of £60,000 (2022: Nil)

The key management personnel of the charity comprise the Trustees and Senior Management Team. The total employee benefits (including employer national insurance and employer pension contributions) of the key management personnel of the charity were £92,680 and are included in the costs above for 2023 but were paid by the parent charity Emmaus Road Community Church (2022: £87,785).

The charity offers a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity, in an independently administered fund. The pension cost charge represents employer contributions payable by the charity to the fund and amounted to £2,688 (2022:£4,306).

In this financial period the charity has not paid any trustees remuneration or benefits nor incurred any trustee expenses.

9 RELATED PARTY TRANSACTIONS

In the year the charity has paid remuneration to related parties to key management personnel (KMP), for services supplied to the Trust as follows:

<u>Name of related party</u>	<u>Related party to</u>	<u>Amounts paid or benefit value</u>			
		Remuneration	Expenses and benefits	2023 Total	2022 Total
		£	£	£	£
Mrs A Buckland	Mr A Buckland (KMP)	23,034	-	23,034	21,808
		<u>23,034</u>	<u>-</u>	<u>23,034</u>	<u>21,808</u>

EMMAUS TRANSFORMATION TRUST
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023 (continued)

10 FUNDS

	Balance 01-Apr-22 £	Income £	Expenditure £	Transfers £	Balance 31-Mar-23 £
<u>Unrestricted funds</u>					
General Unrestricted Funds	222,584	208,145	(217,233)	(750)	212,746
Food Bank Designated Fund	43,136	170,896	(142,781)	-	71,251
Ukrainian Hub Designated Fund	-	32,851	(14,865)	-	17,986
	<u>265,720</u>	<u>411,892</u>	<u>(374,879)</u>	<u>(750)</u>	<u>301,983</u>
<u>Restricted funds</u>					
Aldershot	-	2,000	-	-	2,000
Back to school	-	19,357	(16,777)	-	2,580
Ukraine CFS Mascot	-	8,718	(380)	-	8,338
Wellbeing CFS	-	2,710	(950)	-	1,760
Community Lunch	1,625	1,265	(2,514)	-	376
Friends of Chernobyl	-	7,323	(403)	-	6,920
Co Op Local Community Grant	341	-	(341)	-	-
DCMS Grant	-	-	(750)	750	-
Guildford Lighthouse	-	100,198	-	-	100,198
Grace Fund	6,840	-	(2,905)	-	3,935
Jigsaw	10,776	340	(956)	-	10,160
Jigsaw Hub No 11	-	36,590	(13,519)	-	23,071
Nurture Fund	1,935	2,747	(960)	-	3,722
Outside Light	2,481	-	(276)	-	2,205
Restricted - ETT projects	-	12,611	(10,014)	-	2,597
Restricted - Foodbank	42,707	204,931	(166,435)	-	81,203
Westhill Endowment	-	2,850	(218)	-	2,632
	<u>66,705</u>	<u>401,640</u>	<u>(217,398)</u>	<u>750</u>	<u>251,697</u>
TOTAL FUNDS	<u>332,425</u>	<u>813,532</u>	<u>(592,277)</u>	<u>-</u>	<u>553,680</u>

Purpose of funds

Restricted donations were received during the year to fund particular projects and the funds were titled accordingly.

Funds were simplified at the start of the year so there are fewer individual funds listed above. The transfers during the year represent corrections to fund allocations.

EMMAUS TRANSFORMATION TRUST
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023 (continued)

10 FUNDS (continued)	Balance 01-Apr-21 £	Income £	Expenditure £	Transfers £	Balance 31-Mar-22 £
<u>Unrestricted funds</u>					
General Unrestricted Funds	24,524	279,297	(136,826)	55,589	222,584
General Designated Funds	81,250	-	(62,184)	24,070	43,136
	<u>105,774</u>	<u>279,297</u>	<u>(199,010)</u>	<u>79,659</u>	<u>265,720</u>
<u>Restricted funds</u>					
24/7 Coaching	393	-	-	(393)	-
Back to school	-	4,624	(4,624)	-	-
Breadmaker Fund	43	-	(43)	-	-
CGS 2122	9,766	-	(10,107)	341	-
Community Lunch	2,238	50	(663)	-	1,625
Co Op Local Community Grant	341	-	-	-	341
DCMS Grant	40,804	-	-	(40,804)	-
Food Bank ASDA	4,369	-	(4,369)	-	-
Grace Fund	6,840	-	-	-	6,840
Jigsaw	7,533	44,751	(36,354)	(5,154)	10,776
Jigsaw Buggy repair	73	-	(73)	-	-
Jigsaw Hub No 11	-	4,000	(4,000)	-	-
Nurture Fund	10,009	(138)	(6,004)	(1,932)	1,935
Outside Light	3,026	30	(276)	(299)	2,481
Refugee Fund	90	-	-	(90)	-
Restricted - ETT projects	18,937	-	12,084	(31,021)	-
Restricted - Foodbank	71,559	203,267	(232,119)	-	42,707
Shine Fund	307	-	-	(307)	-
	<u>176,328</u>	<u>256,584</u>	<u>(286,548)</u>	<u>(79,659)</u>	<u>66,705</u>
TOTAL FUNDS	<u>282,102</u>	<u>535,881</u>	<u>(485,558)</u>	<u>-</u>	<u>332,425</u>

Purpose of funds

Restricted donations were received during the year to fund particular projects and the funds were titled accordingly.

Funds were simplified at the start of the year so there are fewer individual funds listed above. The transfers during the year represent corrections to fund allocations.

**EMMAUS TRANSFORMATION TRUST
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023 (continued)**

11. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Current year			
	Unrestricted Fund £	Unrestricted Fund (Foodbank/ Ukraine Hub) £	Restricted Fund £	Total 2023 £
Tangible assets	-	-	10,614	10,614
Net current assets	212,746	89,237	241,083	543,066
	<u>212,746</u>	<u>89,237</u>	<u>251,697</u>	<u>553,680</u>

	Prior year			
	Unrestricted Fund £	Unrestricted Fund (Foodbank) £	Restricted Fund £	Total 2022 £
Tangible assets	-	-	4,895	4,895
Net current assets	222,584	43,136	61,810	327,530
	<u>222,584</u>	<u>43,136</u>	<u>66,705</u>	<u>332,425</u>

12 OPERATING LEASE COMMITMENTS

The charity has payments due under operating lease commitments which fall due as follows:

	2023 £	2022 £
Within 1 year	14,803	28,740
After one year but within five year	-	14,803
	<u>14,803</u>	<u>43,543</u>

13 PARENT CHARITY

Emmaus Transformation Trust is a subsidiary of Emmaus Road Community Church (ERCC) as ERCC has the power to appoint the majority of the trustees of ETT. ERCC is a registered charity based in England with charity number of 1152606 and company number 08576457. The object of ERCC is to glorify God by making a measurable difference amongst the poor and the lost throughout the Guildford, Aldershot & Woking. This is achieved through various activities which are detailed in the consolidated accounts, available from The Founders Studio, Millbrook, Guildford Surrey GU1 3UT

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Final Audit Report

2023-12-18

Created:	2023-12-18
By:	Michelle Beeson (michelle.beeson@emmausrd.com)
Status:	Signed
Transaction ID:	CBJCHBCAABAA-poMFQoJRCbgwRhSerxFKX4DSatc0TzO

"141223 15.58 Copy of ETT Accounts 2023 draftCP.docx-14" History

-  Document created by Michelle Beeson (michelle.beeson@emmausrd.com)
2023-12-18 - 12:18:51 PM GMT- IP address: 81.108.47.139
-  Document emailed to Pete Keynes (pete.keynes@emmausrd.com) for signature
2023-12-18 - 12:18:57 PM GMT
-  Email viewed by Pete Keynes (pete.keynes@emmausrd.com)
2023-12-18 - 12:26:14 PM GMT- IP address: 66.249.93.48
-  Document e-signed by Pete Keynes (pete.keynes@emmausrd.com)
Signature Date: 2023-12-18 - 12:31:44 PM GMT - Time Source: server- IP address: 86.164.53.148
-  Agreement completed.
2023-12-18 - 12:31:44 PM GMT

Accounts

EMMAUS TRANSFORMATION TRUST
(A COMPANY LIMITED BY GUARANTEE)

**TRUSTEES REPORT
AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MARCH 2022**

CHARITY REGISTRATION No: 1069902

COMPANY REGISTRATION No: 03549934

**EMMAUS TRANSFORMATION TRUST
(A COMPANY LIMITED BY GUARANTEE)**

CONTENTS

Page 1	Reference and administrative details of the charity, its trustees and advisors
Pages 2 to 7	Trustees' report
Pages 8 to 10	Independent auditor's report
Page 11	Statement of financial activities
Page 12	Balance sheet
Page 13	Cash flow statement
Pages 14 to 23	Notes to the financial statements

**EMMAUS TRANSFORMATION TRUST
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE DIRECTORS
FOR THE YEAR ENDED 31 MARCH 2022**

REFERENCE AND ADMINISTRATIVE

INFORMATION

CHARITY NAME	Emmaus Transformation Trust
WORKING NAME	The Lighthouse
CHARITY NUMBER	1069902
COMPANY REGISTRATION NUMBER	3549934
TRUSTEES	Mr Peter Keynes Chair, Company Secretary Mr Scot Bower Mr Ian Nicholson Mrs Emma Harewood (appointed 17 February 2022) Mr Richard Grove (appointed 17 February 2022) Mr Paz Redondo (appointed 17 February 2022)
COMPANY SECRETARY	Mr Peter Keynes
REGISTERED ADDRESS	The Lighthouse 8-10 High Street Woking Surrey GU21 6BG
DATE OF INCORPORATION	21st April 1998
GOVERNING DOCUMENT	Memorandum and Articles of Association
BANKERS	HSBC Bank Plc 6 Commercial Road Woking Surrey GU21 6EZ
AUDITOR	Jacob Cavenagh & Skeet 5 Robin Hood Lane Sutton SM1 2SW

EMMAUS TRANSFORMATION TRUST
TRUSTEES REPORT
FOR THE YEAR ENDED 31 MARCH 2022 (continued)

The trustees present their report and financial statements for the year ended 31 March 2022.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Objectives and activities

Emmaus Transformation Trust objects are, for the public benefit and in accordance with Christian principles, to:

(a) promote social inclusion by preventing people from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society.

(b) advance such other charitable purposes as the trustees see fit from time to time.

Socially excluded means being excluded from society, or parts of society, as a result of one or more of the following factors: unemployment; financial hardship; youth or old age; ill health (physical or mental); substance abuse or dependency including alcohol and drugs; discrimination on the grounds of sex, race, disability, ethnic origin, religion, belief, creed, sexual orientation or gender re-assignment; poor educational or skills attainment; relationship and family breakdown; poor housing (that is housing that does not meet basic habitable standards); crime (either as a victim of crime or as an offender rehabilitating into society).

The activities undertaken during the year in pursuit of these objects are detailed in the following section.

Achievements and Performance

Summary

2021/22 has been a year for us as to emerge from the lockdowns of the previous year. It was with great relief and anticipation that we were finally able to open the doors of The Lighthouse again in April 2021 and for the projects to start providing support to people face-to-face. It took time to return fully to normal, but by the end of 2021, we were back to operating as we were pre-pandemic. There is no doubt that being able to meet in-person makes a huge difference in the support we can provide.

We are very pleased to say that the staff team have responded incredibly well to the re-establishing period during 2021 and have continued to do an excellent job bringing vision and leadership in all they do. A special thank you to all our volunteers who have re-grouped and been outstanding in bringing kindness, belief and hope to those we have had the privilege of supporting over the year. We would also like to thank our donors, be they individuals, businesses, churches, trusts, etc, who have continued to provide us with the finances to keep our Lighthouses operating and the projects within them. It is the combination of staff, volunteers and donors that enable us to provide the support we do.

We would like to highlight the opening of our Barnsbury Lighthouse on the Barnsbury estate in Woking. We were planning to launch in March 2020 but that had to be postponed because of the pandemic. However, in May, we opened the doors of the Barnsbury Lighthouse. Our initial focus has been on providing a place where senior citizens from the estate can come and enjoy company, along with organising youth sessions after school. It has been a real joy and privilege for us to have this opportunity on Barnsbury estate.

We are very pleased to say that the charity's finances have remained in a healthy state through 2021/22. People and organisations continue to be very generous and we are very grateful for this.

Finally, we would like to thank everyone involved with Emmaus Transformation Trust for their contribution in making what we are today and together, we look forward to continuing and growing what we will do in the future.

EMMAUS TRANSFORMATION TRUST
TRUSTEES REPORT
FOR THE YEAR ENDED 31 MARCH 2022 (continued)

Achievements and Performance
Detailed

During the winter lockdown, The Lighthouse continued to address specific needs relating to the pandemic and vulnerable families in crisis, both online and through home delivery, as well as preparing the space ready to reopen. From April 2021 we re-opened the doors of The Lighthouse, providing chat, support, signposting and several other projects that could run during that stage of government re-opening plans. During this period, we've received referrals from social workers, health visitors, support workers, refugees, midwives, home school link workers, refugee support workers etc. We've supported beneficiaries from Woking, Guildford, Staines, Addlestone, Chertsey, Godalming, and Aldershot.

April – June 2021

The Foodbank continued to provide emergency food supplies and household essentials through a home delivery system during the winter lockdown. Since April, returned to in person collections, as well as continuing home deliver.

Care Packages: 90 NHS workers provided with hampers, 30 workers in Aldershot vaccination hub provided with hampers, 80+ school children in Aldershot given Easter supplies in March.

Jigsaw continued home deliveries of essential baby items including clothing, toys and equipment during lockdown. They also ran several Zoom parenting courses with 30 families. In person pick-ups resumed in April.

Community Money Advice Online 'Money Workshops' held on Zoom each week, returning to face-to-face from June. 49 supported with debt and budgeting advice during this period.

Nurture continued online twice weekly wellbeing workshops for women, and face to face 1:1s, plus care calls, and from June workshops returned to face-to-face at Lighthouse Woking.

Chat & Support 70 different guests in for a cuppa, prayer, support, and signposting. Hundreds of visits during this period.

LaunchPad supported 34 individuals through Zoom employability workshops / 1:1s. 51% of clients gained employment (59% if including further education).

Style Studio provided over 20 emergency packages of adult clothes home delivered during this period. From June, back in person twice a week.

The Little Corner Store Lunches a small community market opened from April on a Monday, Wednesday, and Thursday. Guests able to take a basket with five items.

P.O.P (Power of Positivity) group launched weekly in May, with a group of guests sharing ways to stay hopeful and positive over this period

Barnsbury Lighthouse Tea and cake for senior citizens began in May, plus three youth events held in June (ahead of starting weekly from September).

July – Sept 2021

Re-opened most projects face-to-face. 18 projects tackling a poverty of resources, relationships and identity currently happening, with 115 referral partners.

Foodbank continued to provide emergency food supplies and household essentials. Supported 425 adults and 286 children during this period (711 in total).

Jigsaw ran three Back-to-School events in Woking, Guildford, and Aldershot in July, giving out 225 packs to families in need.

Community Brunch re-launched in July, feeding about 50 people per session.

EMMAUS TRANSFORMATION TRUST
TRUSTEES REPORT
FOR THE YEAR ENDED 31 MARCH 2022 (continued)

Barnsbury Lighthouse held 'Tea and cake' for senior citizens is thriving, and saw 62 visits since July, with an average of 13 each week. Three Free16 youth events were held, seeing 75 visits from young people during first four sessions.

October - December 2021

The Foodbank processed 566 vouchers, supporting 807 adults & 463 children.

Jigsaw gave out 800 Christmas Kindness parcels to families & children.

Style Studio gave emergency clothing to 35 men & 55 women.

Money Advice supported 18 people with debt & budgeting.

Free 16 Youth had 48 young people attending over 10 sessions.

Baby Massage provided eight excellent sessions for new mums & babies.

Christmas Kindness parcels given out to 1,100 individuals across several projects.

January - March 2022

Foodbank processed 506 vouchers, supporting 723 adults & 460 children

Jigsaw Hub helped 47 new families, 174 visits & 54 children

Style Studio gave emergency clothing to 43 people.

Money Advice supported 14 people with debt & budgeting, £27k debt written off.

Free16 Youth 48 young people attending over 12 sessions

Jigsaw Family Hub was launched in January. This new centre was officially opened by the Countess of Wessex in February 2022.

Shoe Day provided 75 families & 151 children with brand new Russell & Bromley shoes, in partnership with Home-Start.

Jigsaw Babybank served 101 families.

FEEDBACK

Kelly*

"I just want to say a massive thank you to everyone that helps there, you have truly helped us through this tough patch the past few months. My husband was put on furlough and I am on maternity so things were tougher than normal! Your kind donations of nappies, wipes, clothes and toys made such a difference. You all do such a great job, thank you so much xx"

Supporting Syrian refugee families

"The Lighthouse and Jigsaw have been awesome in supporting our whole school community as we are quite a high need area and really couldn't do it without the help we get from you :)"

Nurture

"Battle weary from raising three children, through Nurture I have reconnected with myself again; self-care is now part of my daily routine and I have a group of friends cheering me on with every positive step I take."

Neil, CMA Money Workshop

"Everybody should take these workshops at some point in their life. I could have done with doing these workshops sooner. I'm one who waited too long."

EMMAUS TRANSFORMATION TRUST
TRUSTEES REPORT
FOR THE YEAR ENDED 31 MARCH 2022 (continued)

Julie, CMA Money Workshop

"It was enlightening. Charlie, our case study, was a colourful character and I learnt a lot. I feel calm about my money now."

LaunchPad, spring 2021

"If I was talking to someone like me who lacked focus and direction then id describe it as life changing. If I was talking to someone who's already in a good position like my friend drew who's already a manager somewhere then id describe it as very useful for evaluating whether you are in the space that's right for you and truly makes you happy."

Back to School, July 2021

"I have recently been rehoused to the area and don't have many friends or a support network so to have this amazing package from back to school has made me feel so welcomed and supported and is such a massive help as I had no idea how I was going to afford shoes and uniform for my children. Thank you for helping me and for making me feel like a good parent by being able to provide for my children. You have put a big smile on my face and there hasn't been much to smile about recently."

Financial Review

The Charity has continued to expand its activities and also support the work at Emmaus Road Church, achieving a net income of £50,323 in this financial year. The charity receives the majority of its income from donations. These are received from both individuals and other charities or organisations in the form of cash donations and food donations. The charity also receives grants from Woking Borough Council and private grant making organisations.

The charity had total reserves of £332,425 (2021:£282,102) at the year end. Of these, £66,705 (2021: £176,328) are held as restricted funds, £43,136 (2021: £81,250) are designated and £4,895 (2021: £2,751) are held as fixed assets. The remaining general reserves are £217,689 (2021: £21,773). The general reserves are in excess of the reserves policy and a deficit budget was set for 2022/23.

Reserves Policy

The Trustees have considered the level of reserves that they wish to retain, appropriate to the charity's needs. This is based on the size of the charity and the level of financial commitments held. The Trustees aim to ensure that the charity will be able to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The Trustees endeavour not to set aside funds unnecessarily. In terms of the ETT reserves policy, this is 3 months of staff salaries and essential building operating costs.

Risk management

The Trustees actively review the major risks which the charity faces on a regular basis. The main risk identified and the plans to manage them are:

Financial – reserves policy not met – the COO monitors the reserve position on a monthly basis and raises concerns and actions with the Chair of trustees as needed

Financial – income reduces due to cost of living pressures – COO monitors donations monthly. External fundraisers engaged to assist with income generation

Strategic – the Lighthouse building in Woking is in an area identified for redevelopment – good communication with the council to ensure plans are known at an early stage and other premises identified.

Fundraising

The Trustees wish to thank all those who have supported us financially or through donations of items during the year. Our donors are a mixture of individuals, organisations, trusts and churches and without their support we would not be able to do what we do.

Fundraising is overseen by the COO, being carried out by staff and volunteers. No professional fundraisers were used during the year. We did not receive any complaints regarding our fundraising activities. We are in the process of establishing our fundraising policy and procedures to ensure best practice in accordance with the Code of Fundraising Practice.

EMMAUS TRANSFORMATION TRUST
TRUSTEES REPORT
FOR THE YEAR ENDED 31 MARCH 2022 (continued)

Structure, governance and management

Governing document

Emmaus Transformation Trust is a charitable company limited by guarantee and a registered charity. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association, adopted on 21st April 1998. Amended Articles were adopted in December 2021 and at that point the charity became a subsidiary of Emmaus Road Community Church.

Recruitment and appointment of new Trustees

The Trustees of the Charity are also Directors for the purposes of company law. With the Charity becoming a subsidiary of Emmaus Road Community Church, the ERCC Trustees can appoint up to 5 'Appointed' Trustees. The ETT Trustees can appoint up to a further 4 'Co-opted' Trustees. All new Trustees are provided with information to help them understand their role.

Organisational Structure

The Board of Trustees is responsible for the strategic direction of the Charity. They are assisted by a senior staff management team who lead and oversee the day-to-day running of the Charity.

Key management personnel

The remuneration of the Charity's key management personnel is set with reference to external market rates where possible (as an example, Trussell Trust provide data relating to Foodbank related salaries). Where external market rates are not available, salaries are set with reference to roles which can be set by external rates. Trustees approve all salaries.

Public Benefit

The Charity acknowledges its requirement to demonstrate clearly that its objectives or aims must be for the public benefit. The Trustees have paid due regard to Charity Commission guidance on public benefit when deciding which activities to undertake. The information in this Trustee Report shows that the public have benefitted from the work of the Charity.

Plans for future periods

The key focus for the Charity going forward is to establish Lighthouses in Guildford and Aldershot where Emmaus Road Community Church have established church congregations. Discussions with Councils in these areas and with private landlords are underway to look to secure buildings which can become Lighthouses and in which various projects can be established to support people in accordance with the objects of the Charity.

Trustees Responsibilities

The trustees (who are also directors of Emmaus Transformation Trust 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).

The Charities Act and the Companies Act require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue its operations.

The trustees are responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

EMMAUS TRANSFORMATION TRUST
TRUSTEES REPORT
FOR THE YEAR ENDED 31 MARCH 2022 (continued)

Disclosure of information to auditors

To the knowledge and belief of the trustees, there is no relevant information that the charity's auditors are not aware of. The trustees have taken all steps necessary to ensure it is aware of any relevant information, and to establish that the charity's auditors are aware of any such information.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

This Report was approved by the Trustees on 19 December 2022 and signed on their behalf by:


Pete Keynes (Dec 19, 2022 13:13 GMT)

Peter Keynes
Chair of Trustees

**INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF
EMMAUS TRANSFORMATION TRUST**

Opinion

We have audited the financial statements of Emmaus Transformation Trust (the 'charity') for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet, and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Charity's ability to continue as a going concern for a period of at least 12 months from when the financial statements are authorized for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, including the trustees' report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included with the trustees' report.

**INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF
EMMAUS TRANSFORMATION TRUST
(continued)**

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees' (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the Emmaus Transformation Trusts' ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Based on our understanding of the charity, we identified that the principal risks of non-compliance with laws and regulations related to financial reporting legislation and safeguarding regulations and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006 and Charities Act 2011.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by making enquiries of management, considering the internal controls in place and discussion amongst the engagement team.

We determined that the principal risks were related to presentation of separately disclosed items, management override of controls, recognition and valuation of donations in kind and identification of restricted income and expenditure transactions.

In response to the risks identified we designed procedures which included, but were not limited to: agreeing financial statement disclosures to underlying supporting documentation, evaluating the charity's internal controls, reviewing donations in kind processes and verifying restricted transactions with documentation.

There are inherent limitations in the audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

**INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF
EMMAUS TRANSFORMATION TRUST
(continued)**

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Other matter

The charity was not required to have an audit in the prior year therefore the comparative figures are not audited.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and regulations made under that Act. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members as a body, for our audit work, for this report, or for the opinions we have formed.



Paul Newton FCA (Senior Statutory Auditor)
for and on behalf of Jacob Cavenagh & Skeet
Statutory Auditor
Chartered Accountants

5 Robin Hood Lane
Sutton
Surrey
SM1 2SW

20/12/2022
Dated:

EMMAUS TRANSFORMATION TRUST (A COMPANY LIMITED BY GUARANTEE)

STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2022

		General Funds	Designated Funds	Restricted Funds	2022 Total		General Funds	Designated Funds	Restricted Funds	Restated 2021 Total
	Note	£	£	£	£		£	£	£	£
Income from:										
Donations and legacies	2	349,947	-	256,579	606,526		111,336	165,462	369,196	645,994
Other trading activities	2	200	-	-	200		-	-	-	-
Investments	2	5	-	5	10		18	2	14	34
Charitable activities		<u>16,930</u>	<u>-</u>	<u>-</u>	<u>16,930</u>		<u>78</u>	<u>-</u>	<u>-</u>	<u>78</u>
Total income		<u>367,082</u>	<u>-</u>	<u>256,584</u>	<u>623,666</u>		<u>111,432</u>	<u>165,464</u>	<u>369,210</u>	<u>646,106</u>
Expenditure on:										
Charitable activities	3	<u>224,611</u>	<u>62,184</u>	<u>286,548</u>	<u>573,343</u>		<u>85,345</u>	<u>84,214</u>	<u>283,316</u>	<u>452,875</u>
Total expenditure		<u>224,611</u>	<u>62,184</u>	<u>286,548</u>	<u>573,343</u>		<u>85,345</u>	<u>84,214</u>	<u>283,316</u>	<u>452,875</u>
Net income / (expenditure)	9	142,471	(62,184)	(29,964)	50,323		26,087	81,250	85,894	193,231
Transfer between funds	18	55,589	24,070	(79,659)	-		(5,237)	(3,311)	8,548	-
Net movement in funds		198,060	(38,114)	(109,623)	50,323		20,850	77,939	94,442	193,231
Reconciliation of funds										
Funds brought forward as previously stated		24,524	81,250	142,309	248,083		3,674	3,311	81,886	88,871
Prior year adjustment		-	-	<u>34,019</u>	<u>34,019</u>		-	-	-	-
Funds brought forward as restated		24,524	81,250	176,328	282,102		<u>3,674</u>	<u>3,311</u>	<u>81,886</u>	<u>88,871</u>
Funds carried forward		<u>222,584</u>	<u>43,136</u>	<u>66,705</u>	<u>332,425</u>		<u>24,524</u>	<u>81,250</u>	<u>176,328</u>	<u>282,102</u>

**EMMAUS TRANSFORMATION TRUST
(A COMPANY LIMITED BY GUARANTEE)
BALANCE SHEET
AS AT YEAR ENDED 31 MARCH 2022**

		2022		<i>Restated</i> 2021	
	Note	£	£	£	£
Fixed Assets					
Tangible assets-	4		4,895		2,751
Current Assets					
Stock	5	41,615		34,019	
Debtors	6	31,540		-	
Cash at bank and in hand		<u>263,670</u>		<u>249,430</u>	
		336,825		283,449	
Creditors: amounts falling due within one year	7	(9,295)		(4,098)	
NET CURRENT ASSETS			<u>327,530</u>		<u>279,351</u>
NET ASSETS			<u>332,425</u>		<u>282,102</u>
Funds					
Unrestricted general fund	10		222,584		24,524
Unrestricted designated fund	10		43,136		81,250
Restricted funds	10		<u>66,705</u>		<u>176,328</u>
			<u>332,425</u>		<u>282,102</u>

The charitable company's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Directors on 19th December 2022 and signed on their behalf by:


Pete Keynes (Dec 19, 2022 13:13 GMT)

Peter Keynes
Chair of Trustees

Reg.company no.03549934

**EMMAUS TRANSFORMATION TRUST
(A COMPANY LIMITED BY GUARANTEE)
CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2022**

		2022	2021
		£	£
Cash used in operating activities	(a)	<u>17,226</u>	<u>175,351</u>
Cash used from investing activities			
Interest income		10	34
Purchase of tangible fixed assets		(2,996)	(3,000)
Cash provided by (used in) investing activities		<u>(2,986)</u>	<u>(2,966)</u>
Cash flows from financing activities			
Financing activities		-	-
Cash used in financing activities		<u>-</u>	<u>-</u>
Increase/(decrease) in cash and cash equivalents in the year		<u>14,240</u>	<u>172,385</u>
Cash and cash equivalents at the start of the year		249,430	77,045
TOTAL cash and cash equivalents at the end of the year		<u>263,670</u>	<u>249,430</u>

(a) Reconciliation of net movement in funds to net cash flow from operating activities

	2022	2021
	£	£
Net movement in funds	50,323	193,231
Add back depreciation charge	852	249
Deduct interest income	(10)	(34)
(Increase) in stocks	(7,596)	(4,523)
(Increase)/decrease in debtors	(31,540)	1,769
(Decrease)/increase in creditors	5,197	(15,341)
Net cash used in operating activities	<u>17,226</u>	<u>175,351</u>

**EMMAUS TRANSFORMATION TRUST
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

1. Accounting policies

a) Basis of preparation

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Emmaus Transformation Trust meets the definition of a public benefit entity under FRS 102. It is a company limited by guarantee with registered office of The Lighthouse, 8-10 High Street, Woking, Surrey GU21 6BG. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £1.

b) Preparation of accounts on a going concern basis

There are no material uncertainties affecting the going concern status of the charity.

f) Income

Income is included in the Statement of Financial Activities (SOFA) when:

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

c) Interest receivable

Interest on funds held on deposit is included when receipt is probable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

d) 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 FRS 102 SORP).

e) 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.

f) Government Grants

The charity has received government grants in the reporting period.

g) Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

**EMMAUS TRANSFORMATION TRUST
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022 (continued)**

h) Expenditure

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources. Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

i) Operating leases

Rental charges payable under operating leases are charged on a straight line basis over the terms of the lease.

j) Taxation

The charity is exempt from tax on its charitable activities.

k) Legal status of the charity

The charity is a company limited by guarantee and has no share capital. 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.

l) Redundancy payments

The charity made no redundancy payments during the period.

m) Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

n) Stock

Donations in kind of food are recognized at estimated fair value on receipt at £1.75kg as recommended by the Trussell Trust.

o) Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

p) Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

q) Tangible Fixed Assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses. They are capitalised if they can be used for more than one year and cost over £1,500.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following basis:

Fixtures and fittings 25% on reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

EMMAUS TRANSFORMATION TRUST
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022 (continued)

2. INCOME FROM:

	Note	Unrestricted Funds	Restricted Funds	TOTAL 2022	TOTAL 2021
		£	£	£	£
a) Donations and legacies					
Gifts, Tithes & Donations		71,201	59,438	130,639	234,261
Donated Food		-	107,752	107,752	130,950
Gift Aid Tax Recoverable		4,688	3,880	8,568	9,168
Legacies		24,152	-	24,152	-
Grants	2ai)	249,906	85,509	335,415	271,615
		<u>349,947</u>	<u>256,579</u>	<u>606,526</u>	<u>645,994</u>
b) Charitable activities					
Cosy Café		16,930	-	16,930	78
		<u>16,930</u>	<u>-</u>	<u>16,930</u>	<u>78</u>
c) Investments					
Interest receivable		5	5	10	34
		<u>5</u>	<u>5</u>	<u>10</u>	<u>34</u>
d) Other Trading activities					
Venue Hire		200	-	200	-
		<u>200</u>	<u>-</u>	<u>200</u>	<u>-</u>

**EMMAUS TRANSFORMATION TRUST
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022 (continued)**

2a) Analysis of receipt of grants

	2022	2021
	£	£
Asda	-	5,295
CAF	-	10,000
Clothworkers	-	1,810
Community Foundation	-	9,766
Community Foundation (Jigsaw)	35,000	5,000
Community Foundation (Nurture for Women)	-	5,000
Co-Op Local Community Fund	2,364	341
Emmaus Road Community Church	187,785	148,419
GroundWorks	1,125	2,500
GroundWorks	-	2,000
HMRC Job Retention Scheme	-	9,721
Leathersellers Company	-	2,000
Lichfield Trust	-	-
Morrisons Foundation	-	4,780
National Lottery Community Fund	-	9,990
Neighbourly Community	-	400
Nurture TT20	-	8,893
Orbis	-	10,000
Surrey County Council	11,000	7,500
Surrey County Council	-	10,000
Skipton Building Society	2,624	-
The Trussell Trust	11,834	-
Woking Borough Council	18,200	18,200
Other small grants	65,483	-
	<u>335,415</u>	<u>271,615</u>

3. EXPENDITURE ON

Charitable activities	Unrestricted Funds £	Restricted Funds £	TOTAL 2022 £	TOTAL 2021 £
a) Direct Costs	-	-	-	2,615
Administrative Expenses	-	-	-	2,615
Advertising & Publicity	1,469	75	1,544	1,522
Bank Charges	708	114	822	721
Cleaning Costs	3,879	755	4,634	988
Cost of Goods Sold	71	-	71	280
Covid-19 Expenses	608	354	962	9,210
Depreciation Expense	164	688	852	249
Equipment Costs	6,311	4,066	10,377	4,346
Foodbank and Food Provision Costs	7,657	154,661	162,318	145,077
Gifts & Donations	662	748	1,410	2,915
Health and Safety and DBS Checks	3,350	-	3,350	534
Hospitality and Events	1,671	880	2,551	506
SUB-TOTAL	<u>26,550</u>	<u>162,341</u>	<u>188,891</u>	<u>168,963</u>

EMMAUS TRANSFORMATION TRUST
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022 (continued)

3. EXPENDITURE ON

Charitable activities

	Unrestricted Funds	Restrict ed Funds	TOTAL 2022	TOTAL 2021
	£	£	£	£
SUB-TOTAL brought forward	26,550	162,341	188,891	168,963
Affiliations, Licences and Subscriptions	551	647	1,198	1,774
IT and Website	2,945	1,733	4,678	3,555
Insurance	2,300	1,426	3,726	3,494
Kitchen Development	-	-	-	500
Materials and Essential Supplies	1,188	981	2,169	6,259
Outreach	-	-	-	111
Printing, Postage and Stationery and Telephone	1,068	1,648	2,716	5,909
Projects, Events and Activities	42,498	15,025	57,523	110,792
Repairs & Maintenance	10,747	105	10,852	10,372
Staff and Volunteer Training and Development	796	276	1,072	673
Staff Costs	173,148	95,476	268,624	107,430
Storage	-	-	-	8,809
Sundry Expenses	10,529	1,999	12,528	1,154
Supplies and Supply Packs incl Back to School Costs	2,371	-	2,371	7,116
Travel & Subsistence	174	1,777	1,951	1,431
Utility Costs	5,186	3,114	8,300	6,127
	280,051	286,548	566,599	444,469
b) Governance costs				
Auditors' fee: audit	4,680	-	4,680	-
Independent Examiners Fees	-	-	-	1,260
Auditors' fee: accountancy	2,000	-	2,000	-
Legal and Professional Fees	64	-	64	7,146
	6,744	-	6,744	8,406
Total expenditure	286,795	286,548	573,343	452,875

**EMMAUS TRANSFORMATION TRUST
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022 (continued)**

4 TANGIBLE FIXED ASSETS

	Furniture & Equipment £
Cost	
At 1 April 2021	3,000
Additions	<u>2,996</u>
At 31 March 2022	<u>5,996</u>
Depreciation	
At 1 April 2021	249
Charge for the year	<u>852</u>
At 31 March 2022	<u>1,101</u>
Net book value	
At 31 March 2022	<u>4,895</u>
At 31 March 2021	<u>2,751</u>

5 STOCK

	2022 £	2021 £
Donated food	<u>41,615</u>	<u>34,019</u>

6 DEBTORS

	2022 £	2021 £
Other debtors	<u>31,540</u>	<u>-</u>

7 CREDITORS

	2022 £	2021 £
Trade creditors	950	159
Accruals	6,680	1,260
Other taxes and social security	801	2,324
Other creditors	<u>864</u>	<u>355</u>
	<u>9,295</u>	<u>4,098</u>

**8 ANALYSIS OF STAFF COSTS, TRUSTEE REMUNERATION AND
EXPENSES AND THE COST OF KEY MANAGEMENT PERSONNEL**

	2022 £	2021 £
Gross Wages and Salaries	249,174	104,008
Social security costs	15,144	2,271
Pension costs	4,306	1,151
	<u>268,624</u>	<u>107,430</u>

The average number of persons employed by the charity during the year was as follows:

	2022	2021
Activities in furtherance of organisation's objectives	12	10

**EMMAUS TRANSFORMATION TRUST
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022 (continued)**

8 STAFF COSTS (continued)

In 2022, the charity engaged the services of one self employed person for project work carried out (2021: up to 7 self employed personnel).

No employees received emoluments in excess of £60,000 (2021: Nil)

The key management personnel of the charity comprise the Trustees and Senior Management Team. The total employee benefits (including employer national insurance and employer pension contributions) of the key management personnel of the charity were £87,785 and are included in the costs above for 2022 but were paid by the parent charity Emmaus Road Community Church (2021: £0).

The charity offers a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity, in an independently administered fund. The pension cost charge represents employer contributions payable by the charity to the fund and amounted to £4,306 (2021:£1,151).

In this financial period the charity has not paid any trustees remuneration or benefits nor incurred any trustee expenses.

9 RELATED PARTY TRANSACTIONS

In the year the charity has paid remuneration to related parties to key management personnel (KMP), for services supplied to the Trust as follows:

<u>Name of related party</u>	<u>Related party to</u>	<u>Amounts paid or benefit value</u>			
		Remuneration	Expenses and benefits	2022 Total	2021 Total
		£	£	£	£
Mrs D Jespersen (Bookkeeping)	Mr E Jespersen (KMP)	-	-	-	390
Mr T Jespersen (Events Management)	Mr E Jespersen (KMP)	-	-	-	470
Mr Z Jespersen (Casual work)	Mr E Jespersen (KMP)	-	-	-	200
Mrs A Buckland	Mr A Buckland (KMP)	21,808	-	21,808	3,236
		<u>21,808</u>	<u>-</u>	<u>21,808</u>	<u>4,296</u>

EMMAUS TRANSFORMATION TRUST
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022 (continued)

10 FUNDS

	Balance 01-Apr-21 £	Income £	Expenditure £	Transfers £	Balance 31-Mar-22 £
<u>Unrestricted funds</u>					
General Unrestricted Funds	24,524	279,297	(136,826)	55,589	222,584
General Designated Funds	81,250	-	(62,184)	24,070	43,136
	<u>105,774</u>	<u>279,297</u>	<u>(199,010)</u>	<u>79,659</u>	<u>265,720</u>
<u>Restricted funds</u>					
24/7 Coaching	393	-	-	(393)	-
Back to school	-	4,624	(4,624)	-	-
Breadmaker Fund	43	-	(43)	-	-
CGS 2122	9,766	-	(10,107)	341	-
Community Lunch	2,238	50	(663)	-	1,625
Co Op Local Community Grant	341	-	-	-	341
DCMS Grant	40,804	-	-	(40,804)	-
Food Bank ASDA	4,369	-	(4,369)	-	-
Grace Fund	6,840	-	-	-	6,840
Jigsaw	7,533	44,751	(36,354)	(5,154)	10,776
Jigsaw Buggy repair	73	-	(73)	-	-
Jigsaw Hub No 11	-	4,000	(4,000)	-	-
Nurture Fund	10,009	(138)	(6,004)	(1,932)	1,935
Outside Light	3,026	30	(276)	(299)	2,481
Refugee Fund	90	-	-	(90)	-
Restricted - ETT projects	18,937	-	12,084	(31,021)	-
Restricted - Foodbank	71,559	203,267	(232,119)	-	42,707
Shine Fund	307	-	-	(307)	-
	<u>176,328</u>	<u>256,584</u>	<u>(286,548)</u>	<u>(79,659)</u>	<u>66,705</u>
TOTAL FUNDS	<u>282,102</u>	<u>535,881</u>	<u>(485,558)</u>	<u>-</u>	<u>332,425</u>

Purpose of funds

Restricted donations were received during the year to fund particular projects and the funds were titled accordingly.

Funds were simplified at the start of the year so there are fewer individual funds listed above. The transfers during the year represent corrections to fund allocations.

Fund comments for 2020/21

The transfer out of the Nurture Fund to General Funds of £1,656 was a monthly contribution of £138 towards rent and utilities, as agreed with the donor.

Transfers into restricted funds in represent any shortfall top up from general unrestricted funds.

EMMAUS TRANSFORMATION TRUST
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022 (continued)

10 FUNDS (continued)

	Balance 01-Apr-20 £	Income £	Expense £	Transfers £	Balance 31-Mar-21 £
Unrestricted funds					
General Unrestricted Funds	3,674	111,432	(85,345)	(5,237)	24,524
General Unrestricted Funds (Foodbank)	-	165,464	(84,214)	-	81,250
General Designated Funds	3,311	-	-	(3,311)	-
	<u>6,985</u>	<u>276,896</u>	<u>(169,559)</u>	<u>(8,548)</u>	<u>105,774</u>
Restricted Funds					
24-7 Coaching	393	-	-	-	393
Barnsbury	-	-	(514)	514	-
Breadmaker Fund	43	-	-	-	43
CAF Grant	-	-	(4,938)	4,938	-
CFS – Jigsaw	-	5,000	(5,264)	264	-
CFS Schools – Jigsaw	-	-	(2,177)	2,177	-
CGS 2122	-	9,766	-	-	9,766
Community Lunch	2,288	-	(50)	-	2,238
Co Op Local Community Grant	-	341	-	-	341
DCMS Grant	-	125,619	(84,815)	-	40,804
Esteem Ahead	-	-	(40)	40	-
Food Bank ASDA	-	5,295	(926)	-	4,369
Restricted - Foodbank					
Clothworks	-	1,810	(30)	-	1,780
FoodBank Leathers	-	2,000	(1,617)	-	383
FoodBank Neighbourly	-	400	(286)	-	114
GroundWork - Foodbank	-	500	(45)	-	455
Surrey CCFB	-	17,500	(16,163)	-	1,337
Trussell Trust PPE - Foodbank	-	-	-	220	220
Woking Foodbank	63,502	131,327	(127,559)	-	67,270
Total Restricted – Foodbank	<u>63,502</u>	<u>153,537</u>	<u>(145,700)</u>	<u>220</u>	<u>71,559</u>
Go Rendang	-	189	(955)	766	-
Grace Fund	6,900	-	(60)	-	6,840
Jigsaw					
GroundWork - Jigsaw	-	4,000	(2,826)	-	1,174
Jigsaw	5,264	778	(147)	-	5,895
National Lottery - Jigsaw	-	4,995	(4,531)	-	464
Total Jigsaw	<u>5,264</u>	<u>9,773</u>	<u>(7,504)</u>	<u>-</u>	<u>7,533</u>
Jigsaw Buggy repair	73	-	-	-	73
Morrisons Street Teams	-	4,780	(4,830)	50	-
Outside Light	3,026	-	-	-	3,026
National Lottery - Foodbank	-	4,995	(5,369)	374	-
Nurture Fund	-	13,893	(2,228)	(1,656)	10,009
Refugee Fund	90	-	-	-	90
Restricted - ETT projects	-	36,022	(17,085)	-	18,937
Shine Fund	307	-	-	-	307
	<u>81,886</u>	<u>369,210</u>	<u>(283,316)</u>	<u>8,548</u>	<u>176,328</u>
TOTAL FUNDS	<u>88,871</u>	<u>646,106</u>	<u>(452,875)</u>	<u>-</u>	<u>282,102</u>

EMMAUS TRANSFORMATION TRUST
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022 (continued)

11. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Current year			
	Unrestricted	Unrestricted	Restricted	Total
	Fund	Fund	Fund	2022
	£	(Foodbank) £	£	£
Tangible assets	-	-	4,895	4,895
Net assets	222,584	43,136	61,810	327,530
	<u>222,584</u>	<u>43,136</u>	<u>66,705</u>	<u>332,425</u>

	Prior year			
	Unrestricted	Unrestricted	Restricted	Total
	Fund	Fund	Fund	2021
	£	(Foodbank) £	£	£
Tangible assets	-	-	2,751	2,751
Net assets	24,524	81,250	173,577	279,351
	<u>24,524</u>	<u>81,250</u>	<u>176,328</u>	<u>282,102</u>

12 OPERATING LEASE COMMITMENTS

The charity has payments due under operating lease commitments which fall due as follows:

	2022	2021
	£	£
Within 1 year	23,593	23,593
After one year but within five years	<u>35,745</u>	<u>59,338</u>
	<u>59,338</u>	<u>82,931</u>

13 PARENT CHARITY

Emmaus Transformation Trust is a subsidiary of Emmaus Road Community Church (ERCC) as ERCC has the power to appoint the majority of the trustees of ETT. ERCC is a registered charity based in England with charity number of 1152606 and company number 08576457. The object of ERCC is to glorify God by making a measurable difference amongst the poor and the lost throughout the Guildford, Aldershot & Woking. This is achieved through various activities which are detailed in the consolidated accounts, available from The Founders Studio, Millbrook, Guildford Surrey GU1 3UT

14 PRIOR YEAR ADJUSTMENT

Food donations received, distributed and held as stock were not included in the prior year's accounts. The prior period's figures have been adjusted as follows:

	<i>Per 2021 accounts</i>	<i>Adjustment</i>	<i>As restated</i>
	£	£	£
Donation income	515,044	130,950	645,994
Charitable expenditure	326,448	126,427	452,875
Stock of donated food	<u>-</u>	<u>34,019</u>	<u>34,019</u>

Accounts

EMMAUS TRANSFORMATION TRUST LIMITED

(A COMPANY LIMITED BY GUARANTEE)

**TRUSTEES REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31ST MARCH 2021**

CHARITY REGISTRATION No: 1069902

COMPANY REGISTRATION No: 03549934

EMMAUS TRANSFORMATION TRUST LIMITED
(A COMPANY LIMITED BY GUARANTEE)

CONTENTS

Page 2	Reference and administrative details of the charity, its trustees and advisors
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Page 23	Statement of Cashflows

**EMMAUS TRANSFORMATION TRUST LIMITED
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE DIRECTORS
FOR THE YEAR ENDED 31 MARCH 2021**

REFERENCE AND ADMINISTRATIVE INFORMATION

CHARITY NAME	Emmaus Transformation Trust Limited
WORKING NAMES	The Lighthouse Woking Vineyard Christian Fellowship Woking Vineyard
CHARITY NUMBER	1069902
COMPANY REGISTRATION NUMBER	3549934
START OF FINANCIAL YEAR	1st April 2020
END OF FINANCIAL YEAR	31st March 2021
TRUSTEES THAT SERVED DURING THE YEAR TO 31 MARCH 2021	Mr Peter Keynes Chair, Company Secretary Mr Scot Bower Mr Ian Nicholson
COMPANY SECRETARY	Mr Peter Keynes
REGISTERED ADDRESS	The Lighthouse 8-10 High Street Woking Surrey GU21 6BG
DATE OF INCORPORATION	21st April 1998
GOVERNING DOCUMENT	Memorandum and Articles of Association
BANKERS	HSBC Bank Plc 6 Commercial Road Woking Surrey GU21 6EZ
INDEPENDENT EXAMINERS	Independent Examiners Limited Unit 2 The Broadbridge Business Centre Delling Lane Bosham PO18 8NF

**EMMAUS TRANSFORMATION TRUST LIMITED
(A COMPANY LIMITED BY GUARANTEE)**

**TRUSTEES REPORT
FOR THE YEAR ENDED 31 MARCH 2021**

The trustees present their report and financial statements for the year ended 31 March 2021.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Objectives

Emmaus Transformation Trust Limited has the objects set out here:

- 1 The furtherance of religious or secular public education.
2. The advancement of the Christian faith including missionary activities in the United Kingdom.
3. The relief of the poor and needy.
4. The relief of the sick and elderly.
5. Such other charitable objects and for the benefit of such other charitable bodies and institutions.

Achievement and Performance

SUMMARY

Emmaus Transformation Trust (ETT) primarily operates through growing hubs called Lighthouses which serves the community, seeking to transform lives through kindness, belief and hope.

APRIL 2020 – MARCH 2021

During this period The Lighthouse ran 18 projects, via three full-time and 11 part-time staff members, 22 project leaders, and over 300 dedicated volunteers. Throughout the pandemic we worked with 111 referral partners and front-line agencies (doctors, social workers, churches, health visitors etc), serving 8,162 beneficiaries across Woking Borough and beyond.

Spring 2020

In March, The Lighthouse closed its doors for the national lockdown, adapting to home deliveries, and taking our projects online wherever possible.

We launched a 'Love Your Neighbour' campaign with Emmaus Rd Church, to help our community through the pandemic, and we took on tens of volunteers to replace those shielding or home schooling.

Nurture began running Zoom wellbeing workshops, we provided hundreds of care calls, and Foodbank received a visit to its warehouse from the Countess of Wessex.

Summer 2020

In the summer term, Jigsaw distributed hundreds of emergency packs of nappies, wipes and formula, activity packs and newborn bundles.

Jigsaw ran a 'Back to School' initiative in July, providing school shoes/equipment packs for children.

We completed our new Lighthouse on the Barnsbury estate in Woking, and outfitted a Mobile Cafe, to reach isolated communities with ice cream during the warm weather!

Autumn 2020

In October we were able to re-open our doors for (social distanced) 1:1s with the local community. Woking Foodbank moved to a new warehouse, expanding provision as demand increased.

We created a beautiful 'Winterland' experience in November and received a second visit from the Countess of Wessex, who helped us to create care packages and Christmas Kindness parcels.

We also set up a Community Money Advice Centre to support individuals with debt and budgeting advice, as well as 'LaunchPad', a career coaching project.

In December we started delivering Christmas Hampers/supermarket gift cards through Foodbank, delivered Christmas Kindness parcels through Jigsaw, and hundreds of Christmas Dinner Boxes and Bags of Comfort & Cheer to those who were isolated.

**EMMAUS TRANSFORMATION TRUST LIMITED
(A COMPANY LIMITED BY GUARANTEE)**

**TRUSTEES REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2021**

Winter 2021

We continued to work with refugees, and furnished homes for new tenants with Woking Borough Council. We also gave hundreds of care packages to NHS workers and schools.

In January we began providing men's clothing and helped those in need of clothing with Esteem Ahead.

In February, Jigsaw ran our first ever Lockdown Survival Kit parenting sessions. 'Toddler Time' Zoom mums and toddler groups were launched in March.

Achievements and Performance

Woking Foodbank

6,837 vouchers processed for emergency food supplies during this period

3,894 adults and 2,943 children

95 volunteers

111 referral partners

50+ tonnes of food

1 new, much bigger warehouse

267 Christmas Hampers and supermarket gift cards given out in December 2020

"I have been out of work for a long time now, the Foodbank has been amazing and this really does mean so much"

Jigsaw

1,100 supported

369 families & 744 children supported in 2020, and 59 families supported between January – March 2021

591 home deliveries

671 support packages & 518 emergency packs

129 Back to School packs

30 took part in parenting courses

"The Lighthouse and Jigsaw have been awesome in supporting our whole school community as we are quite a high need area and really couldn't do it without the help we get from you :)"

Nurture

82 wellbeing workshops

100s of care calls

Over 50 women supported

1 new prayer group established

48 Bible Study sessions over the year

"The team in Nurture have been instrumental in helping me to move forward."

LaunchPad

39 took part in LaunchPad careers coaching & workshops since launching in November 2020. Includes 1:1 coaching, group workings and weekly CV clinics.

7 took part in Jobs Club courses

"Such projects as Launchpad, coming from the Lighthouse, really changed my whole outlook. It makes me feel part of the Church again, being helped so I can help and add my little candlelight back to the world."

**EMMAUS TRANSFORMATION TRUST LIMITED
(A COMPANY LIMITED BY GUARANTEE)**

**TRUSTEES REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2021**

Mobile Café

350 ice cream given out during the pandemic

Chat & Support

500+ visits to Winterland for 1:1s & to pick up parcels

46 individuals supported with 1:1s during lockdown 2.0

163 meals served through GoRendang to raise funds for refugees

Christmas

1,142 people supported at Christmas

25 Christmas Kindness parcels

267 Christmas Hampers through Foodbank

350 Bags of Comfort & Cheer

100 Christmas Dinner Boxes

Royal Visits

4 volunteering visits from the Countess of Wessex during this period!

Community Money Advice

Launched in November 2020 to support individuals with debt relief and budgeting support

21 individuals supported in depth and 1:1 between November 2020 and March 2021.

£23,359 avoidable debt was written off during this period

"Everybody should take these workshops at some point in their life. I could have done with doing these workshops sooner. I'm one who waited too long."

Homeless Support

59 vulnerable households were refurbished with a bed, table and chairs for new Woking Borough Council tenants between Nov 20 - Mar 21

A team of WBC/LH staff equipped to deliver tenancy training for new vulnerable tenants

Care Packages

90 NHS workers provided with hamper goodies in February 2021

30 workers in Aldershot vaccination hub provided with hamper goodies February 2021

80+ school children given Easter gifts in Aldershot in March 2021

Refugee Support

8 refugees supported during this period, with clothing, driving lessons etc

"Lovely to have met you today and thank you so much for your hospitality. I really enjoyed visiting the Lighthouse and meeting you and your colleagues who were friendly, informative, caring and professional. Prior to my visit, I heard really positive comments about the Lighthouse and the Love Your Neighbour service from some of the service users I work with. I've made a few requests for assistance on behalf of service users and my requests have always been fulfilled. The positivity that your service exudes is definitely well received by visitors and vulnerable adults. I felt very valued and cared for whilst I was at the Lighthouse, it was like going to your friend's house and having a cosy chat and you leave feeling more positive in spirit."

**EMMAUS TRANSFORMATION TRUST LIMITED
(A COMPANY LIMITED BY GUARANTEE)**

**TRUSTEES REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2021**

Refugee Support (continued)

As regards the Love Your Neighbour service, which I am aware is a collaborative project between the Lighthouse and Emmaus Rd Woking Church, I have been so impressed by the response to the Covid-19 crisis. The coming together of charity and church organisations, the generosity, the logistics of organising and ensuring that supplies got to the most vulnerable people, the care and support that staff have provided to those most affected by the Covid crisis, the sense of community and care promoted by all staff is phenomenal to me and I have never seen anything like it. The integrity and compassion that you and your colleagues at the Lighthouse and Love Your Neighbour Project demonstrate towards others is heartfelt. Furthermore, the willingness of you all to inspire, encourage and assist is truly admirable and illustrates the importance of unity, understanding and learning from each other. So, thanks again for your kindness and hospitality. I really do appreciate it." Tracey, Social Worker, December 2020

Financial Review

The Charity has continued to expand its activities and also support the work at Emmaus Road Church, achieving a net income of £188,708 in this financial year. Free unrestricted general reserves at 31st March 2021 stand at £24,524.

Reserves Policy

The Trustees have considered the level of reserves that they wish to retain, appropriate to the charity's needs. This is based on the size of the charity and the level of financial commitments held. The Trustees aim to ensure that the charity will be able to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The Trustees endeavour not to set aside funds unnecessarily. In terms of the ETT reserves policy, this is 3 months of staff salaries and essential building operating costs. For non-Foodbank activities, a 3-month reserve is around £24k.

Governing document

The organisation is a charitable company limited by guarantee and a registered charity. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association, adopted on 21st April 1998

Recruitment and appointment of new Trustees

The Trustees of the Charity are also Directors for the purposes of company law. New Trustees are sought and appointed by the existing Trustees, and Provided with a copy of CC3 - The Essential Trustee, and other information to help new Trustees understand their role.

Organisational Structure

The Board of Trustees is responsible for the strategic direction of the Charity. They are assisted by a team of dedicated, unpaid, volunteers who enable the level of support provided by the Charity to the local community. Some of the volunteers are reimbursed travel and other expenses incurred in their ministry.

Risk Management

The Trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves shown in the accounts, combined with the annual review of the controls over key financial systems mitigates the financial risk likely to arise in adverse conditions. The Trustees have also examined other operational and business risks and have established systems to mitigate those risks also.

Public Benefit

The Charity acknowledges its requirement to demonstrate clearly that its objectives or aims must be for the public benefit. The Trustees have paid due regard to Charity Commission guidance on public benefit when deciding which activities to undertake. The information in this Trustee Report shows that the public have benefitted from the work of the Charity.

**EMMAUS TRANSFORMATION TRUST LIMITED
(A COMPANY LIMITED BY GUARANTEE)**

**TRUSTEES REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2021**

Funds held as custodian trustees on behalf of others

None

Trustees Responsibilities

The Charities Act and the Companies Act require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.

The trustees are responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are also responsible for the contents of the trustees' report, and the responsibility of the independent examiner in relation to the trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

This Report was approved by the Trustees on 20th December 2021 and signed on their behalf by:

Peter Keynes
Trustee

EMMAUS TRANSFORMATION TRUST LIMITED

INDEPENDENT EXAMINERS REPORT TO THE MEMBERS OF EMMAUS TRANSFORMATION TRUST

I report to the trustees on my examination of the accounts of Emmaus Transformation Trust for the year ended 31st March 2021.

Responsibilities and basis of report

As the charity's trustees of the charitable company (who are also the directors of the company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the charitable company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination, I have followed the Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act).

The company's gross income exceeded £250,000 and I am qualified to undertake the examination by being a member of The Association of Charity Independent Examiners.

Independent examiner's qualified statement

I have completed my examination. I confirm that apart from the matters detailed below, no other material matters have come to my attention which gives me cause to believe that:

- 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).

The matters that have come to my attention are:

1) The charity uses a system with an automatic bank entries import function. During the examination it became apparent that during this financial year, the system on numerous occasions either failed to fully import or duplicated some transactions. This resulted in the charity bookkeeping expenditure, at times, showing inaccuracies. Upon discovery, the charity immediately remedied their bookkeeping records. The Examiner has recommended that the charity regularly checks the actual bank statement, rather than placing full reliance on the automatic import facility to prevent such a re-occurrence.

2) I was unable to fully verify spending on the charity credit card, as complete statements were unavailable at the time of the examination. The monthly statements are sent directly to the cardholder/s (note the cardholders are key management personnel), and copies are provided to the Finance Manager on request. However, the charity has set up a new facility with cash card for employee use, with full access and visibility given to the Finance Team at all times, and all spending captured in a pre approved budget agreed by the Trustees. The charity intends to close the existing credit card facility imminently.

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

Signed J Irvinesmith

Name J Irvinesmith FCIE

Date 4th January 2022

Independent Examiners Ltd
Unit 2 The Broadbridge Business Centre
Delling Lane
Bosham
West Sussex
PO18 8NF

EMMAUS TRANSFORMATION TRUST LIMITED
(A COMPANY LIMITED BY GUARANTEE)

STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted Funds £	Unrestricted Funds (Foodbank) £	Designated Funds £	Restricted Funds £	TOTAL 2021 £	Restated TOTAL 2020 £
Income from:							
Donations and legacies	2a	111,336	165,462	-	238,245	515,044	135,432
Charitable activities	2b	78	-	-	-	78	18,941
Investments	2c	18	2	-	14	34	126
Other Trading activities	2d	-	-	-	-	-	6,017
Total income		111,432	165,464	-	238,260	515,156	160,516
Expenditure on:							
Charitable activities	3a, 3b	85,345	84,214	-	156,889	326,448	158,958
Total Expenditure		85,345	84,214	-	156,889	326,448	158,958
Net income/expenditure before other recognised gains and losses		26,087	81,250	-	81,371	188,708	1,558
Transfers between funds	10	(5,237)	-	(3,311)	8,548	-	-
Net movement in funds		20,850	81,250	(3,311)	89,919	188,708	1,558
Reconciliation of funds:							
Total Funds Brought Forward		3,674	-	3,311	52,390	59,375	57,817
Total Funds Carried Forward		24,524	81,250	-	142,309	248,083	59,375

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 11 to 22 form part of these financial statements.

EMMAUS TRANSFORMATION TRUST LIMITED
(A COMPANY LIMITED BY GUARANTEE)

Reg.company no.03549934

BALANCE SHEET
AS AT 31 MARCH 2021

		Unrestricted Funds	Unrestricted Funds (Foodbank)	Designated Funds	Restricted Funds	31.3.21 Total	Restated 31.3.20 Total
	Note	£	£	£	£	£	£
Fixed Assets:							
Tangible assets	5	-	-	-	2,751	2,751	-
Current Assets:							
Debtors	6	-	-	-	-	-	1,769
Cash at bank and in hand		25,323	84,549	-	139,558	249,430	77,045
Total Current Assets		25,323	84,549	-	139,558	249,430	78,814
Creditors: amounts falling due within one year	7	(799)	(3,299)	-	-	(4,098)	(19,439)
NET CURRENT ASSETS		24,524	81,250	-	139,558	245,332	59,375
TOTAL ASSETS less current liabilities		24,524	81,250	-	142,309	248,083	59,375
NET ASSETS		24,524	81,250	-	142,309	248,083	59,375
Funds of the Charity:							
General Unrestricted Funds		24,524	-	-	-	24,524	3,674
General Unrestricted Funds (Foodbank)			81,250	-	-	81,250	-
General Designated Funds		-	-	-	-	-	3,311
Restricted Funds	8	-	-	-	142,309	142,309	52,390
Total Funds		24,524	81,250	-	142,309	248,083	59,375

Directors' Responsibilities:

The charitable company's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The Directors consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act. However, in accordance with section 145 of the Charities Act 2011, the accounts have been examined by an Independent Examiner whose report appears on page 8.

The Directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

Approved by the Directors on the 20th December 2021

Signed on their behalf by Director Peter Keynes

Print Name:

EMMAUS TRANSFORMATION TRUST LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

1. Accounting policies

a) Basis of preparation

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Emmaus Transformation Trust Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £1. There may be minor discrepancies as pence are not being shown.

b) Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period

c) Material prior period errors and changes to previous accounts

No material prior period errors have been identified in this accounting period and there have been no changes to previous accounts, apart from the matter disclosed below:

The charity changed the way it allocates and reports income and expenditure within its bookkeeping system, therefore some items of income and expenditure in the previous year have been reallocated where possible, to provide more meaningful comparisons.

d) Preparation of accounts on a going concern basis

Preparation of the accounts is on a going concern basis. The Trustees are of the view that the level of reserves will support the charity going forward.

f) Income

Income is included in the Statement of Financial Activities (SOFA) when:

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

c) Interest receivable

Interest on funds held on deposit is included when receipt is probable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

d) 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 FRS 102 SORP).

e) 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.

f) Government Grants

The charity has received government grants in the reporting period.

EMMAUS TRANSFORMATION TRUST LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

g) Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

h) Expenditure

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources. Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

i) Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

j) Operating leases

Rental charges payable under operating leases are charged on a straight line basis over the terms of the lease.

k) Taxation

The charity is exempt from tax on its charitable activities.

l) Legal status of the charity

The charity is a company limited by guarantee and has no share capital. 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.

m) Redundancy payments

The charity made no redundancy payments during the period.

n) Pensions

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year.

o) Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

p) Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

q) Tangible Fixed Assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses. They are capitalised if they can be used for more than one year and cost over £1,500.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following basis:

Plant and equipment 25% on reducing balance
Fixtures and fittings 25% on reducing balance
General equipment 25% on reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

EMMAUS TRANSFORMATION TRUST LIMITED
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 MARCH 2021

2. INCOME FROM:	Note	Unrestricted Funds £	Unrestricted Funds (Foodbank) £	Restricted Funds £	TOTAL 2021 £	TOTAL 2020 £
a) Donations and legacies						
Gifts, Tithes & Donations		39,065	159,999	35,197	234,261	85,460
Gift Aid Tax Recoverable		1,551	5,463	2,155	9,168	4,666
Grants	2ai)	70,721	-	200,894	271,615	45,306
		<u>111,336</u>	<u>165,462</u>	<u>238,245</u>	<u>515,044</u>	<u>135,432</u>
b) Charitable activities						
Cosy Café		78	-	-	78	18,941
		<u>78</u>	<u>-</u>	<u>-</u>	<u>78</u>	<u>18,941</u>
c) Investments						
Interest receivable		18	2	14	34	126
		<u>18</u>	<u>2</u>	<u>14</u>	<u>34</u>	<u>126</u>
d) Other Trading activities						
Venue Hire		-	-	-	-	6,017
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,017</u>

EMMAUS TRANSFORMATION TRUST LIMITED
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 MARCH 2021

2a) i **Analysis of receipt of grants**

	2021	2020
	£	£
Asda	5,295	-
CAF	10,000	5,000
Clothworkers	1,810	-
Community Foundation	9,766	-
Community Foundation (Jigsaw)	5,000	6,615
Community Foundation (Nurture for Women)	5,000	-
Co-Op Local Community Fund	341	-
Emmaus Road Community Church	148,419	-
GroundWorks	2,500	-
GroundWorks	2,000	-
HMRC Job Retention Scheme	9,721	-
Leathersellers Company	2,000	-
Lichfield Trust	-	9,000
Morrisons Foundation	4,780	-
National Lottery Community Fund	9,990	-
Neighbourly Community	400	-
Nurture TT20	8,893	4,945
Orbis	10,000	-
Surrey County Council	7,500	-
Surrey County Council	10,000	-
Tesco	-	1,546
Woking Borough Council	18,200	18,200
	<u>271,615</u>	<u>45,306</u>

3. EXPENDITURE ON

Charitable activities

	Unrestricted Funds	Unrestricted Funds (Foodbank)	Restricted Funds	TOTAL 2021	TOTAL 2020
	£	£	£	£	£
a) Direct Costs					
Administrative Expenses	219	500	1,896	2,615	867
Advertising & Publicity	261	847	414	1,522	2,825
Bank Charges	637	84	-	721	254
Cleaning Costs	561	427	-	988	4,266
Cost of Goods Sold	280	-	-	280	10,214
Covid-19 Expenses	4,172	3,294	1,744	9,210	72
Depreciation Expense	-	-	249	249	-
Equipment Costs	214	-	4,132	4,346	2,044
Foodbank and Food Provision Costs	-	8,642	10,008	18,650	16,176
Gifts & Donations	850	1,006	1,059	2,915	579
Health and Safety and DBS Checks	534	-	-	534	3,280
Hospitality and Events	506	-	-	506	1,548
SUB-TOTAL	<u>8,233</u>	<u>14,800</u>	<u>19,502</u>	<u>42,535</u>	<u>42,125</u>

EMMAUS TRANSFORMATION TRUST LIMITED
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (continued)
NOTES TO THE FINANCIAL STATEMENTS

3. EXPENDITURE ON

Charitable activities

	Unrestricted Funds £	Unrestricted Funds (Foodbank) £	Restricted Funds £	TOTAL 2021 £	TOTAL 2020 £
SUB-TOTAL brought forward	8,233	14,800	19,502	42,535	42,125
Affiliations, Licences and Subscriptions	289	395	1,090	1,774	-
IT and Website	1,487	244	1,824	3,555	2,124
Kitchen Development	500	-	-	500	-
Materials and Essential Supplies	1,362	1,084	3,813	6,259	-
Outreach	111	-	-	111	624
Prayer & Worship	-	-	-	-	84
Printing, Postage and Stationery and Telephone	1,606	2,099	2,203	5,909	2,063
Projects, Events and Activities	5,087	13,562	92,143	110,792	28,781
Repairs & Maintenance	6,150	3,765	457	10,372	18,877
Speakers Fees	-	-	-	-	500
Staff and Volunteer Training and Development	640	-	33	673	857
Staff Costs	43,714	38,878	24,838	107,430	48,972
Storage	10	6,556	2,243	8,809	2,758
Sundry Expenses	1,102	35	18	1,154	574
Supplies and Supply Packs incl Back to School Costs	-	-	7,116	7,116	-
Travel & Subsistence	443	501	488	1,431	685
Utility Costs	5,300	800	27	6,127	5,592
	76,035	82,718	155,795	314,548	154,616
b) Governance costs					
Insurance	2,073	865	556	3,494	1,996
Independent Examiners Fees	630	630	-	1,260	1,140
Legal and Professional Fees	6,608	-	538	7,146	1,206
	9,311	1,495	1,094	11,900	4,342

EMMAUS TRANSFORMATION TRUST LIMITED
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 MARCH 2021

4. NET INCOME/(EXPENDITURE)

This is stated after charging:

	TOTAL 2021 £	TOTAL 2020 £
Independent Examiners Fees	1,260	1,140

5. TANGIBLE FIXED ASSETS

		Unrestricted Fund	Unrestricted Fund	Unrestricted Fund	Restricted Fund	
		General Equipment £	Plant and Equipment £	Fixtures and Fittings £	Fixtures and Fittings £	Total £
Cost	01-Apr-20	11,588	12,930	5,514	-	30,032
Additions		-	-	-	3,000	3,000
Cost at	31-Mar-21	11,588	12,930	5,514	3,000	33,032
Depreciation	01-Apr-20	11,588	12,930	5,514	-	30,032
Charge		-	-	-	249	249
Depreciation at	31-Mar-21	11,588	12,930	5,514	249	30,281
Net Book Value	31-Mar-21	-	-	-	2,751	2,751
Net Book Value	31-Mar-20	-	-	-	-	-

6. DEBTORS AND PREPAYMENTS

	Unrestricted Fund	Unrestricted Fund (Foodbank)	Restricted Fund	Total 31.3.21	Total 31.3.20
	£	£	£	£	£
Other debtors	-	-	-	-	1,769
	-	-	-	-	1,769

7. CREDITORS AND ACCRUALS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Fund	Unrestricted Fund (Foodbank)	Restricted Fund	Total 31.3.21	Total 31.3.20
	£	£	£	£	£
Accounts Payable	159	-	-	159	-
Accruals and deferred income	-	-	-	-	18,299
Credit Card	10	-	-	10	-
Independent Examiners Fees	630	630	-	1,260	1,140
Payroll Liabilities	-	2,669	-	2,669	-
	799	3,299	-	4,098	19,439

EMMAUS TRANSFORMATION TRUST LIMITED
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 MARCH 2021

8. ANALYSIS OF STAFF COSTS, TRUSTEE REMUNERATION AND EXPENSES AND THE COST OF KEY MANAGEMENT PERSONNEL

	2021	2020
	£	£
Gross Wages and Salaries	104,008	33,620
Employers National Insurance Costs	6,271	805
HMRC Employers Allowance	(4,000)	(805)
Employer's Pension Costs	1,095	72
Employer's Pension Costs (prior year)	56	-
Self employed personnel	-	15,280
	<u>107,430</u>	<u>48,972</u>

The average number of persons employed by the company during the year was as follows:

	2021	2020
Activities in furtherance of organisation's objectives	10	6

In 2021, the charity engaged the services of up to 7 self employed personnel for project work carried out (2020: up to 6 self employed personnel).

No employees received emoluments in excess of £60,000 (2020: Nil)

The key management personnel of the charity comprise the Trustees and Senior Management Team. The total employee benefits (including employer national insurance and employer pension contributions) of the key management personnel of the charity were £0 (2020: £0)

The charity offers a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity, in an independently administered fund. The pension cost charge represents employer contributions payable by the charity to the fund and amounted to £1,095 plus £56 relating to the previous financial year, but paid in this year (2020: £72).

In this financial period the charity has not paid any trustees remuneration or benefits (including Employer NI and Employer Pension contributions).

In the period the charity has paid trustees expenses as follows:

	2021	2020
Number of trustees who were paid expenses	-	1
<u>Amount Paid</u>		
	2021	2020
	Total	Total
	£	£
Travel and subsistence	-	3,035
Total amount paid	<u>£ -</u>	<u>3,035</u>

Note: the above expenses were paid to Mr E Jespersen, who resigned as a Trustee in December 2019.

One trustee received reimbursement for purchases made on behalf of the charity totalling £13.

EMMAUS TRANSFORMATION TRUST LIMITED
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 MARCH 2021

9. RELATED PARTY TRANSACTIONS

In the period the charity has paid remuneration to related parties to trustees and related parties to key management personnel (KMP), for services supplied to the Trust as follows:

<u>Name of related party</u>	<u>Related party to</u>	<u>Amounts paid or benefit value</u>			
		Remuneration	Expenses and benefits	2021 Total	2020 Total
		£	£	£	£
Mrs D Jespersen (Bookkeeping)	Mr E Jespersen (KMP)	260	130	390	2,421
Mr T Jespersen (Events Management)	Mr E Jespersen (KMP)	470	-	470	4,843
Mr Z Jespersen (Casual work)	Mr E Jespersen (KMP)	200	-	200	-
Mrs A Buckland	Mr A Buckland (KMP)	-	3,236	3,236	-
		930	3,366	4,296	7,264

Note: Mr E Jespersen resigned as a Trustee in December 2019. Mrs R Jespersen is his spouse and she is Head of Social Transformation. Both are considered to be key management personnel. Mrs A Buckland is the Foodbank Manager. Mr A Buckland is her spouse and he is considered to be key management personnel.

Ian Nicholson is and Peter Keynes are also trustees of Emmaus Road Community Church, registered charity number 1152606 which donated £10,384 and gave grants of £148,419 to Emmaus Transformation Trust in this financial year (2020: donated £4,257).

EMMAUS TRANSFORMATION TRUST LIMITED
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 MARCH 2021

10. STATEMENT OF FUNDS - CURRENT YEAR

Statement of Funds

	Current Year					
	Balance 01-Apr-20	Income	Expenditure	Expenditure on fixed assets	Transfers	Balance 31-Mar-21
	£	£	£	£	£	£
<u>Unrestricted funds</u>						
General Unrestricted Funds	3,674	111,432	(85,345)	-	(5,237)	24,524
General Unrestricted Funds (Foodbank)	-	165,464	(84,214)	-	-	81,250
General Designated Funds	3,311	-	-	-	(3,311)	-
	6,985	276,896	(169,559)	-	(8,548)	105,774
<u>Restricted funds</u>						
24/7 Coaching	393	-	-	-	-	393
Back to school	-	-	(861)	-	861	-
Barnsbury	-	-	(514)	-	514	-
Breadmaker Fund	43	-	-	-	-	43
CAF Grant	-	-	(4,938)	-	4,938	-
CFS - Jigsaw	-	5,000	(5,264)	-	264	-
CFS Schools - Jigsaw	-	-	(2,177)	-	2,177	-
CGS 2122	-	9,766	-	-	-	9,766
Clothworks	-	1,810	(30)	-	-	1,780
Community Lunch	2,288	-	(50)	-	-	2,238
Co Op Local Community Grant	-	341	-	-	-	341
DCMS Grant	-	125,619	(84,815)	(3,000)	-	40,804
Esteem ahead	-	-	(40)	-	40	-
Food Bank ASDA	-	5,295	(926)	-	-	4,369
FoodBank Leathers	-	2,000	(1,617)	-	-	383
FoodBank Neighbourly	-	400	(286)	-	-	114
Go Rendang	-	189	(955)	-	766	-
Grace Fund	6,900	-	(60)	-	-	6,840
GroundWork - Foodbank	-	500	(45)	-	-	455
GroundWork - Jigsaw	-	4,000	(2,826)	-	-	1,174
Jigsaw	5,264	778	(147)	-	-	5,895
Jigsaw Buggy repair	73	-	-	-	-	73
Morrisons Street Teams	-	4,780	(4,830)	-	50	-
Outside Light	3,026	-	-	-	-	3,026
National Lottery - Foodbank	-	4,995	(5,369)	-	374	-
National Lottery - Jigsaw	-	4,995	(4,531)	-	-	464
Nurture Fund	-	13,893	(2,228)	-	(1,656)	10,009
Refugee Fund	90	-	-	-	-	90
Restricted - ETT projects	-	36,022	(17,085)	-	-	18,937
Shine Fund	307	-	-	-	-	307
Surrey CCFB	-	17,500	(16,163)	-	-	1,337
Trussell Trust PPE - Foodbank	-	-	-	-	220	220
Woking Foodbank	34,006	377	(1,132)	-	-	33,251
	52,390	238,260	(156,889)	(3,000)	8,548	142,309
TOTAL FUNDS	59,375	515,156	(326,448)	(3,000)	-	248,083

EMMAUS TRANSFORMATION TRUST LIMITED
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 MARCH 2021

11. STATEMENT OF FUNDS - PRIOR YEAR

Statement of Funds

	Prior Year				
	Balance 01-Apr-19	Income	Expenditure	Transfers	Balance 31-Mar-20
	£	£	£	£	£
<u>Unrestricted funds</u>					
General Unrestricted Funds	(532)	38,136	(46,964)	13,034	3,674
General Unrestricted Funds (Foodbank)	-	-	-	-	-
General Designated Funds	27,949	22,171	(21,882)	(24,927)	3,311
	<u>27,417</u>	<u>60,307</u>	<u>(68,846)</u>	<u>(11,893)</u>	<u>6,985</u>
<u>Restricted funds</u>					
24/7 Coaching	393	-	-	-	393
Back to school	-	1,568	(2,569)	1,001	-
Barnsbury	-	7,000	(15,498)	8,498	-
Breadmaker Fund	197	-	(154)	-	43
Christmas Kindness	-	1,527	(2,359)	832	-
Community Lunch	-	3,000	(712)	-	2,288
Creative Collective	(91)	-	(26)	117	-
DJ Grant	(866)	-	-	866	-
Woking foodbank	20,236	51,898	(38,128)	-	34,006
Grace Fund	(147)	12,500	(5,453)	-	6,900
Esteem ahead	368	66	(865)	431	-
Jigsaw	4,067	14,803	(13,606)	-	5,264
Jigsaw Buggy repair	1,755	-	(1,682)	-	73
Outside Light	3,389	50	(413)	-	3,026
Nurture Fund	-	6,945	(6,967)	22	-
Refugee Fund	918	852	(1,680)	-	90
Screwfix Fund	(126)	-	-	126	-
Shine Fund	307	-	-	-	307
	<u>30,400</u>	<u>100,209</u>	<u>(90,112)</u>	<u>11,893</u>	<u>52,390</u>
TOTAL FUNDS	<u>57,817</u>	<u>160,516</u>	<u>(158,958)</u>	<u>-</u>	<u>59,375</u>

Transfers between funds

The transfer out of the Nurture Fund to General Funds of £1,656 in 2020/21 was a monthly contribution of £138 towards rent and utilities, as agreed with the donor.

All transfers into restricted funds in 2020/21 and 2019/20 represent any shortfall top up from general unrestricted funds.

EMMAUS TRANSFORMATION TRUST LIMITED
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 MARCH 2021

12. SUMMARY OF FUNDS

Summary of funds

	Current year				
	Balance 01-Apr-20 £	Income £	Expenditure £	Transfers £	Balance 31-Mar-21 £
General unrestricted funds	3,674	111,432	(85,345)	(5,237)	24,524
General unrestricted funds (Foodbank)	-	165,464	(84,214)	-	81,250
General designated funds	3,311	-	-	(3,311)	-
Restricted funds	52,390	238,260	(156,889)	8,548	142,309
	<u>59,375</u>	<u>515,156</u>	<u>(326,448)</u>	<u>-</u>	<u>248,083</u>

	Prior Year				
	Balance 01-Apr-19 £	Income £	Expenditure £	Transfers £	Balance 31-Mar-20 £
General unrestricted funds	(532)	38,136	(46,964)	13,034	3,674
General designated funds	27,949	22,171	(21,882)	(24,927)	3,311
Restricted funds	30,400	100,209	(90,112)	11,893	52,390
	<u>57,817</u>	<u>160,516</u>	<u>(158,958)</u>	<u>-</u>	<u>59,375</u>

13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Current year			
	Unrestricted Fund £	Unrestricted Fund (Foodbank) £	Restricted Fund £	Total 2021 £
Tangible assets	-	-	2,751	2,751
Current assets	25,323	84,549	139,558	249,430
Creditors due within one year	(799)	(3,299)	-	(4,098)
	<u>24,524</u>	<u>81,250</u>	<u>142,309</u>	<u>248,083</u>

	Prior year			
	Unrestricted Funds £	Unrestricted Funds (Foodbank) £	Restricted Funds £	Total 2020 £
Tangible assets	-	-	-	-
Current assets	30,055	-	48,759	78,814
Creditors due within one year	(19,439)	-	-	(19,439)
	<u>10,616</u>	<u>-</u>	<u>48,759</u>	<u>59,375</u>

EMMAUS TRANSFORMATION TRUST LIMITED
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 MARCH 2021

14. OTHER DISCLOSURES

The charity does not have any commitments not provided for in the accounts.

The charity has not given any guarantees.

The charity has not received any loans secured on any of its assets.

At the year end the charity did not have any contingent liabilities.

15. RISK ASSESSMENT

The trustees are aware of the need to properly manage and mitigate the risks faced by the company. Details of how the charity has achieved this are provided in the Trustees' Report. The trustees confirm that they have paid due regard to the Charity Commission guidance on risk assessment when adopting and implementing policies for the charity

16. PUBLIC BENEFIT

The charity acknowledges its requirements to demonstrate clearly that it must have charitable purposes or "aims" that are for the public benefit. Details of how the charity has achieved this are provided in the Trustees' Report. The trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

17. DECLARATIONS

Sufficient resources are held in appropriate form to enable each fund to be applied in accordance with any restrictions imposed.

The trustees have not changed the year end date nor length of the charity's financial year.

The charity did not make any material ex-gratia payments during the year.

The trustees confirm that there is no relevant information of which the Independent Examiner is unaware.

EMMAUS TRANSFORMATION TRUST LIMITED
(A COMPANY LIMITED BY GUARANTEE)

STATEMENT OF CASHFLOWS
FOR THE YEAR ENDED 31 MARCH 2021

		2021 £	2020 £
Cash used in operating activities	(a)	175,351	14,044
Cash used from investing activities			
Interest income		34	126
Purchase of tangible fixed assets		(3,000)	-
Cash provided by (used in) investing activities		(2,966)	126
Cash flows from financing activities			
Financing activities		-	-
Cash used in financing activities		-	-
Increase/(decrease) in cash and cash equivalents in the year		172,385	14,170
Cash and cash equivalents at the start of the year		77,045	62,875
TOTAL cash and cash equivalents at the end of the year	(b)	249,430	77,045

(a) Reconciliation of net movement in funds to net cash flow from operating activities

	2021 £	2020 £
Net movement in funds	188,708	1,558
Add back depreciation charge	249	-
Deduct interest income shown in investing activities	(34)	(126)
Decrease/(increase) in stocks	-	-
Decrease/(increase) in debtors	1,769	1,862
Increase/(decrease) in creditors	(15,341)	10,750
Net cash used in operating activities	175,351	14,044

(b) Analysis of cash and cash equivalents

	2021 £	2020 £
Cash at bank and in hand	249,430	77,045
Fixed Term Bond	-	-
Total cash and cash equivalents	249,430	77,045