

EMMANUEL HOUSE SUPPORT CENTRE
(A company limited by guarantee)

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

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EMMANUEL HOUSE SUPPORT CENTRE

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2023**

Trustees	Alan Boyden Victoria Green Paul Hinchliffe Martin Mellor Jacqueline Morris Richard O'Brien Clive Sillito Theo Brown (appointed 27 July 2022) Graham Bowpitt Denis Tully Debbie Webster (resigned 1 March 2023) Tracy Dickinson (appointed 1 March 2023)
Company registered number	03798780
Charity registered number	1077424
Registered office	53-61 Goose Gate Nottingham Nottinghamshire NG1 1FE
Chief executive officer	Denis Tully
Independent auditors	PKF Smith Cooper Audit Limited Statutory Auditors 2 Lace Market Square Nottingham NG1 1PB
Bankers	Virgin Money 11 Smithy Row Nottingham NG1 3EJ
Solicitors	Nelsons Pennine House 8 Stanford Street Nottingham NG1 7BQ

EMMANUEL HOUSE SUPPORT CENTRE
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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2023

The Trustees present their annual report together with the audited financial statements of the Company for the 1 April 2022 to 31 March 2023. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Company qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

General context

The major challenge this year which has cut across all our services is staff recruitment. As exemplified in the general recruitment market Emmanuel House has found it very difficult to recruit staff for a wide range of roles. This has impacted on our data, in some cases reducing the number of people we have been able to work with. It has also meant that in some cases we had to recruit less experienced staff added to which was the need to provide basic training. This recruitment also increased our spend on HR. This alongside an increase in the demand for homelessness services and increase in the wellbeing needs of beneficiaries made for challenging year.

Objectives and activities

a. Our vision and aims

The Charity Emmanuel House Support Centre is established to deliver services for the benefit of homeless and vulnerable adults. The Charity does not and shall not discriminate on the grounds of protected characteristics as described in the Human Rights Commission on any basis in any of its activities on its operations.

The vision for Emmanuel House is to make a positive difference in the lives of people who are homeless, vulnerable to homelessness, to make a valuable and purposeful contribution to the community of Nottingham and the surrounding area and to be of public benefit. Emmanuel House is committed to and has undertaken activities in the past year preventing homelessness, intervening in homelessness and aiding recovery from homelessness. It is an active partner with other statutory and voluntary sector agencies and services that contribute to or have the purpose of eliminating homelessness. Emmanuel House aspires to remain true to its values and to continue evolving to provide quality services unique to the city of Nottingham for people who need them.

We provide diverse and accessible services that meet basic need, providing vulnerable people with the means to be able to make informed decisions about their welfare and take practical steps to overcome issues that have become barriers to moving out of homelessness, or that threaten a return into homelessness. We support people to make positive changes in their lives and our open access drop-in provision and shelter are the only services of their kind in the city. There are no criteria or thresholds that exclude anyone from accessing Emmanuel House. We take a holistic approach to meeting peoples' needs including material, practical, emotional, social and spiritual needs, using a person-centred approach.

To achieve our purposes, our strategy is to:

- provide unique day support services for people who are homeless and people vulnerable to homelessness
- provide the earliest and most appropriate intervention with a pathway of support towards alleviating poverty and promoting interdependence
- accompany beneficiaries for as long as support is needed including when they are accommodated
- provide services that are relevant to the needs of homeless and vulnerably housed people
- develop a sustainable funding model
- ensure staff are supported and trained to deliver qualitative services
- provide quality volunteering opportunities for volunteers including developing opportunities for their involvement in the development of Emmanuel House

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TRUSTEES' REPORT (CONTINUED)
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Objectives and activities (continued)

- provide appropriate communication systems for supporters of Emmanuel House so they are informed about its work and future intent
- speak with an independent voice in the interests of beneficiaries.
- be a strategic partner in the delivery of Nottingham's interagency Homelessness Prevention Strategy and Nottingham Changing Futures
- provide quality infrastructure to support service delivery.

There are five overarching outcomes that shape the work pathways:

1. HOME FIRST

- A measurable step from homelessness into appropriate housing and independent accommodation
- intervention that prevents a person falling out of settlement into homelessness
- better able to manage personal circumstances and that reduces the likelihood of homelessness.

2. ECONOMIC WELLBEING

- securing of benefit entitlement
- into employment
- undertaking volunteering or training

3. COMMUNITY CONNECTION

- engaging with Emmanuel House staff and other services
- engaging in social activities
- building positive relationships

4. WELLBEING - PHYSICAL AND PSYCHOLOGICAL

- decision making that contributes positively to wellbeing
- increased stability
- progress towards independence

5. FITNESS FOR PURPOSE

- improving financial sustainability
- resourcing personnel (staff, volunteers, trustees)
- Improving resources (including premises and equipment)

Results that flow from this purpose:

- An enhanced quality of life and sense of well-being through the resettlement of beneficiaries from homelessness into more secure accommodation arrangements improving the live chances of vulnerable adults.
- The reduction in the number of people who are rough sleeping.
- Prevention of people becoming homeless and able to sustain their accommodation.
- Reducing demand on already stretch services
- Improvement in the mental health of citizens, reducing demands on services.
- Reduction of isolation, enabling beneficiaries to avail of the services they require, and enabling access to services for citizens, who otherwise would have remained inaccessible to services preventing the escalation of need

Public Benefit Statement

The Board of Trustees consider the work of Emmanuel House to be of Public Benefit to people who are homeless, people at risk of homelessness, people who are vulnerable and have complex needs and the community at large. The Board believes the charity provides a return of investment particularly to Nottingham City, in that, the cost of successfully intervening with someone who is homeless far outweighs the cost to the community of leaving someone homeless which is the charity's first objective. The charity adds value to the whole homelessness support system in Nottingham through its charitable work, some of which is of no cost to the tax payer or the local Council. It also adds value through its commitment to providing quality services that

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Objectives and activities (continued)

are flexible and responsive to ever changing needs of individuals and to the system at large. It is able to work with beneficiaries that do not qualify for services elsewhere and for many of them, find satisfactory solutions mediated by attention to a person's humanity and building positive and trustful relationships. The Board is attentive to ensuring the work of the charity is consummate with its Constitution and regularly examines the charity's financial position ensuring it is secure for the foreseeable future.

Public benefit that flows from this work is:

- Reduction in the number of people who are homeless.
- Prevention in the rise of numbers of people becoming homeless.
- Improved well-being for a specific group of marginalised citizens.
- Added value to statutory services.
- Citizens being able to access services when not meeting statutory criteria.

b. Main objectives and strategies for the year

Going into the year, the impact of Covid remained an on-going dynamic around the re-establishment of routines for beneficiaries and in the recovery of our pre-Covid fiscal yearly pattern. These both created uncertainty in relation to how beneficiaries might respond to services and in relation to our financial income. Within that, our main objectives and strategies for the year were to develop our Culturally Specific Support Service, ensure the continuation of the Wellbeing Support Team (WBST), increase the number of people we support through our drop-in services, increase the diversity representation on the Board and develop the provision of long-term accommodation.

c. Assessment and support plans

Support Workers undertake assessments to understand the needs of beneficiaries to inform the support plan. Where possible the assessments and support plans dovetail with other plans for beneficiaries provided by other services. Support plans are person centred and strengths based, recognizing the skills, knowledge, capabilities and goals of the beneficiary so they can be part of the solution towards achieving positive and sustainable outcomes.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Achievements and performance

a. Our activities and achievements

The year did see a return to more regularised pre-pandemic format of services with the drop-in service becoming established again focusing on case work while outreach services worked with people in a variety of settings, unhindered by restrictions. The Shelter was able to be a more liberal environment providing a more communal structure that benefited the delivery of services and the experience beneficiaries had of the service. Routine and regularity are important facets of services for people who may tend to live chaotic lives to varying degrees so being able to establish consistency was of benefit for everyone concerned. Drop-in services continued to be a vital source of support for people who did not meet statutory thresholds while staff in outreach service experienced a raise in the level of unrealistic expectations.

b. Drop-in Services

Drop-in provision provided services for people who were rough sleeping, homeless, in crisis or had No Recourse to Public Funds (NRPF). The service is in two parts: the provision of basic services such as food, clothing, laundry, access to communication equipment and secondly case work that establishes a person-centred pathway of support with each beneficiary which is then delivered through a partnership between the member of staff and beneficiary. Whilst an appointment system contributes to structuring time and using the resources of staff support is also delivered informally on an 'as needed' basis. European nationals continue to access services but the establishment of the Right to Reside and previous work on supporting people to achieve their status has reduced the number of people needing services from within destitution as many people were then entitled to benefits. In the year, fewer individual people came into Emmanuel House while at the same time they accessed more services. Demand for accommodation services was sustained with a significant increase in the number of people accessing the Shelter which provides emergency respite care. This is partly influenced by the continuation of Everybody In during the first quarter when 50 people were accommodated in a hotel.

Data from April 2022-March 2023

Outputs from Drop-in services	22/23	21/22
Total Visits to drop-in	4252	2892
Total individual involved in all services	716	739
Total individual involved in drop-in	581	488
Food provision	2106	1383
Clothing provision	279	493
Showers	296	382
Appointments with support workers	393	533

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TRUSTEES' REPORT (CONTINUED)
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Achievements and performance (continued)

Outcomes from across all services	22/23	21/22
Supported Accommodation	65	61
PRS	20	29
Accommodated -other	34	22
City Homes/RSL	8	7
Place of safety	3	8
Shelter	107	73
Emergency	28	24
Reconnection UK	8	6
Reconnection – Outside UK	3	1
Residency status	4	3
Benefits in place	47	38
Obtaining ID	8	9
Registered GP	13	18
Training and education	2	3
Employment	5	7
Volunteering	1	3
Reduced social isolation	89	6

During the year there was the revival of sessions on Tuesday evening provided by Heart Church. This service provides a means of people being able, to access food and social activities contributing to people being able to maintain connection, reducing isolation. The drop-in services function as a hub for many beneficiaries and other services. Mental Health Nurses, Alcohol and Drug services use the Drop-in for in-reach providing a bridge that staff frequently facilitate.

c. Culturally Specific Mental Health Support

Service provision

The service supports people from minoritized communities who are experiencing mental health difficulties and who are homeless or living in unsuitable accommodation in the community. Referrals come from mental health services, communities, health visitors, self-referrals via word of mouth. Challenges faced by this client group have included language, poor literacy, difficulty in navigating health and housing systems. The service works with individuals to break down stigma attached to mental health difficulties and has understanding about cultural barriers to accessing services. A number of people supported were parents with young children living accommodation that was overcrowded or in poor repair. The work has included:

- Support for a single Polish father, successfully applying for child benefit after he was given custody of his son. We supported him in setting up activities online for his son over the summer holidays, and applying for a British passport for his son.
- Support for a single man in temporary accommodation in a difficult environment. We worked with him to acquire a two-bedroom flat. This provided him with a home and a sense of community.
- Support for a young Polish mother. Her 14-year daughter was not attending school because of bullying. We set up liaison between the mother, the school, the GP, Social Services and CAMHS. We supported her with a court case regarding family matters and with housing repairs. Mum is home tutoring her daughter as support continues to ensure mum and daughter can access the services they need, including legal and education services.
- Support for a young mother at GP appointments who was asking for a referral for her son to be assessed for Autism, as she was struggling with his behaviour. We liaised with the staff in the hostel she was

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Achievements and performance (continued)

staying in about repairs that were needed. As she suffers from Sciatica and found it very difficult to walk with a pram, we successfully supported her in applying for a bus pass.

Data

The services supported 18 new people in the year from April 2022 to March 2023 (22 in 21/22) from Moroccan, Pakistani, Mixed Caribbean, Black Caribbean, Black British, Indian, Ghana, and Polish, backgrounds.

d. The Independent Living Support Service

The Independent Living Support Service came on line in September 2021.

Service Aims

The primary aim of the service is to help facilitate the resettlement of rough sleepers and prevent repeat street homelessness by providing support for former rough sleepers who have been rehoused into independent tenancies. Highlighting the service for individuals with new, shared housing within the Private Rented Sector (PRS) but also self-contained PRS accommodation and social housing.

Support Workers build up trust and rapport with the beneficiary and provides assistance with setting-up and settling-in to the new home. Support can continue up to an average of six months to ensure that all support needs are being met within the community so the risk of tenancy failure and a return to rough sleeping is minimised.

The service continues to provide a retained point of contact for service users to get in touch again if they are experiencing issues that may ultimately jeopardise their tenancy. This includes regular wellbeing checks for beneficiaries who have exited support.

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TRUSTEES' REPORT (CONTINUED)
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Achievements and performance (continued)

Service Objectives

The service:

- provides support to rough sleepers moving into an independent tenancy;
- works in partnership with other agencies to ensure appropriate access to the service;
- prioritises access for people genuinely sleeping rough and those in emergency accommodation following episodes of street homelessness;
- maintains a safe environment within the service delivery, in line with public health regulations;
- works with individuals to better understand their needs, strengths and goals to collectively develop the next stage of their personalised support plan;
- provides practical support in setting up the tenancy (including applying for welfare benefits, setting up utilities, obtaining furniture);
- provides support and encouragement to help individuals pursue their interests and work towards obtaining their goals
- provides general support and assistance to people to seek to improve their health and wellbeing.
- Provides support to enable former rough sleepers to develop the skills to maintain future living arrangements in settled accommodation.

Assessment and Support Plans

Support Workers undertake assessments to understand the needs of beneficiaries to inform the support plan. Where possible the assessments and support plans dovetail with other plans for the beneficiaries provided by other services. Support plans are person centered and strengths based, recognizing the skills, knowledge, capabilities and goals of the beneficiary so they can be part of the solution towards achieving positive sustainable outcomes.

Data

In the year the service supported 104 people.

e. The Night Shelter

Night Shelter provision

We were able to open on 17th October 2022, slightly earlier than last season, and remained open until 10th April 2023, making 25 weeks in total. The only other significant difference was the more relaxed public health environment that pertained this season that enabled us to accommodate guests at a slightly greater density than the six per room last season. The change in Government funding away from shared accommodation to single room provision omitted the project from applying for funding. The project was funded totally from funds raised.

We are grateful to Nottingham University for making the facilities of Red Court available for a second season. The partnership with the University of Nottingham has yet again been excellent. Emmanuel House is indebted to the University for providing a building in which we were able to accommodate 107 people in emergency respite accommodation, The Winter Shelter. Each night we accommodated an average of 22 people. We provided 3,922 bed nights and supported 58 people into more secure accommodation options.

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Achievements and performance (continued)

Shelter guests accommodated on the university campus

Guest group	Winter Shelter 22-23	Winter Shelter 21-22
Guests who stayed at least one night	107	72
Number of bed-nights	3,922	2,067
Average bed-nights per week	157	103
Average stay (nights)	37	29
Women guests	20	10

Firstly, the nightly accommodation on the campus returned to something like the level that used to be experienced at the standard winter shelter prior to Covid. Secondly, guests on average did not stay as long as they had done in the Hotel during Everybody In.. The Everyone In scheme attracted many homeless people with whom services had struggled to engage for years but its appeal reflected a mixture of contrasting motives, from the attractive quality of the accommodation to a deterrent fear of the virus. Although these factors still applied at its location on the university site, more move-on alternatives became available. Thirdly, the proportion of women guests declined somewhat, but we were not aware of women being deterred by lack of effective gender segregation as used to be the case when the shelter was located in one open area. Proportionately more women have sought refuge at the shelter. We were able to accommodate guests at a 50% higher density than last season owing to the relaxation of public health restrictions. We have accommodated an average of 22 guests per night compared with 15 during last season. This greater level of provision has inevitably placed increased strain on staff and other resources and accommodated a larger number of guests in total than last season. The average stay has been slightly longer, reflecting the challenges of securing move-on accommodation in an increasingly unaccommodating environment.

f. Wellbeing Support Team

The Wellbeing Support Team started working with homeless people in Nottingham in January 2018. It follows on from the work of a previous project, the Multiple Needs Support Team, which was funded by the Big Lottery from 2014-17.

The team works with homeless people who have mental health support needs alongside a number of other support needs, often referred to as 'multiple needs'. The team's approach is based on meeting people, building trust, and working in a person-centred way that supports people to access services and make changes in their lives at their own pace. The team consists of three Wellbeing Support Workers.

Aims

- The Wellbeing Support Team aims to achieve the following changes for homeless people with multiple needs who use its services:
- Improved mental health and wellbeing.
- Reduction in social isolation.
- Improved ability to access and engage with the services they need.

Lottery Funding for this provision ended and the Board of Trustees agreed to underwrite expenditure for the service while an application for continuation funding to the Lottery was submitted along with appeals to other Trust funds. At the same time some staff left the service reducing its capacity but nevertheless it continued to provide support that is not available through other services city-wide.

Data

In the year 2021-22 the WBST supported 45 individuals.

From April 22 – March 23 the WBST supported 23 people (45 2021/22). The service only had one member of staff for most of the year while additional funding was sought.

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TRUSTEES' REPORT (CONTINUED)
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Achievements and performance (continued)

g. Single Support Service

The Single Support Service provided an early point of contact for rough sleepers including a comprehensive assessment of their needs and their own tailored and personalised Support Action Plan, which identified obstacles to engagement and independent living. Support plans also accounted for the strengths and goals of each person accessing the service and how these could be harnessed in accordance with Psychologically Informed Environment (PIE) principles. The service adopted a multi-disciplinary approach with a focus on coordinating support.

The Single Support Service worked with health providers (GP's, community providers and secondary care) to ensure that assertive outreach and flexible treatment for people with multiple complex needs (particularly rough sleepers) was coordinated, consistent and with continuity in place to avoid reliance on individual health care professionals.

Aims and Objectives

The aim of the Single Support Service is to provide intensive support to individuals who are rough sleeping or persistent rough sleepers and who are recognised as having complex needs.

The service provided a single support offer and assisted individuals identified as rough sleepers to acquire and sustain independent accommodation through the provision of flexible, proactive, timely, targeted and effective support.

In the previous year the Navigators responded to changes in service delivery in relation to COVID-19 Pandemic instructions, adopting a flexible approach to delivering support and utilising active outreach in response to the pandemic including offering telephone support and engagement at emergency accommodation provision to meet the health, well-being and safety of rough sleepers and staff. These arrangements were sustained for some months into this year but in the course of time tapered out with services providing face to face support.

Nature of support

Navigators provided support for:

- entrenched rough sleepers with multiple and complex needs who had not engaged in other forms of support or offers of accommodation.
- individuals who were at likely risk of rough sleeping and those who were relatively new to rough sleeping and with less severe support needs.
- individuals who were identified as rough sleepers to sustain independent accommodation.

Data

In the year the team supported 73 people (76 in 21/22).

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TRUSTEES' REPORT (CONTINUED)
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Achievements and performance (continued)

h. Helix project

Funded by the Department for Leveling Up Housing and Communities the Helix project provided accommodation for up to five women at any one time who experienced domestic abuse and or violence and who were homeless. The project was delivered through a partnership between Emmanuel House (homelessness), Juno Women's Aid (domestic abuse) and Nottingham City Homes (housing management). Access to the accommodation was low threshold. It enabled women with very high needs to easily access accommodation without the necessity of complex and involved registration processes. It is worth of note that the women who accessed the provision had no previous contact with women's domestic abuse services.

Data

Number of women supported 33.

Engagement with Support Services

Health services (GP, HHT, dentist, opticians)	33
Drugs and Alcohol Services (NRN, Clean Slate)	24
Counselling services	12
Sex workers support (POW)/Jericho Road	16
DA Support (Juno)	30
Probation	22
Benefits/financial support	33
Housing advise/support	33

i. Mental Health Outreach (County)

Aims and objectives of service

The contract with NHS Nottingham and Nottinghamshire CCG was renewed in July 2021.

The service aims to support the mental health needs of adults who are homeless in Nottinghamshire, who are not receiving a service from statutory health services such as primary care or mental health services. The service provided time-limited support to enable people to engage with mainstream mental health services.

The service's objectives included:

- Providing persistent, strength-based approach to engaging people at risk of homelessness
- Providing appropriate advice, support and evidence-based brief interventions for homeless people with mental health problems
- Providing telephone assistance and advice to other organisations and directly to homeless people
- Providing signposting to other statutory and non-statutory physical, mental health and wellbeing services as appropriate.
- Developing joint plans to deliver proactive and impactful interventions that will support the personalised health and wellbeing needs of the individual
- Through a strength-based approach to engagement and planning, supporting the individual to stabilise their wellbeing and wider needs (e.g. housing, substance misuse)
- Supporting appropriate access to mainstream services through positive advocacy and partnership relationships
- Working with other agencies involved in the person's care to identify access needs and strategies to support successful delivery of interventions or treatment.

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TRUSTEES' REPORT (CONTINUED)
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Achievements and performance (continued)

Service description/care pathway

The service provides physical presence at appropriate venues to meet the needs of individuals with housing connection to South County boroughs and continuity of support and undertook risk assessments, strength based personalised support plans to identify areas where physical or mental health support was needed;

Face to face support was in the form of assertive outreach and delivered in a range of settings that are flexible to the individual including street based, community and housing. The service provided practical support to liaise with wider health, social care and housing agencies on behalf or with beneficiaries to maximise their ability to access services and achieve their goals across a range of areas (e.g. telephone GP Practice with prescribing query, accompany to mental health service appointment or support to complete housing or benefits documentation). The worker took an active role in multi-agency meeting (e.g., rough sleeper action groups, MARAC domestic abuse). The service was provided to individuals who were at risk of rough sleeping with a particular focus on individuals who experienced Severe Multiple Disadvantage.

Data

In 22-23 17 people were supported in the first three quarters. This service was impacted by staff reduction. (38 2021/22)

j. Volunteering

Volunteering always has been and remains a mainstay of the charity. While number of people volunteering has not returned to pre-pandemic levels there was an increase in the number of volunteer hours offered to Emmanuel House despite there being fewer people volunteering. The Board is very grateful to everyone who volunteers in Emmanuel House without which the charity would be significantly diminished. Volunteers do not only deliver on tasks. They add qualities to the beneficiaries' experience of services, by engaging with them, undertaking numerous tasks, they free up staff time to focus on providing support. Yet again the shop volunteers broke the record for the amount raised through the charity shop; money essential to funding services and balancing our annual income and expenditure. Volunteers also cook meals, support administration and with numerous other tasks. The data below does not include the many companies that arrive with teams of people for particularly volunteering days. It is evident from feedback from these teams that it is as important to them to learn about homelessness and its impact on people as it is to undertake their tasks. We are grateful to them all.

Data

- Number: of volunteers 85 (103 21/22)
- Roles: Admin 158 hrs (273 21/22)
Charity Shop 2636 hrs (2495 21/22)
Kitchen 744 hrs (689 21/22)
- Total volunteer hours: 4032 (3597 21/22) hrs

k. Fundraising

Unquestionably this was an uncertain year as the impact of the pandemic remained potent in the general economic environment. There were warnings from national umbrella organisations that nationally charities would struggle to sustain their income from financial donations with 1 in 7 people ceasing to give to charities. In the event our funding was sustained as many new people signed up to donate regularly. In addition, businesses, faith and community groups also donated. Marketing, communication and fundraising are considered an up-front activity in which the Board invests robust resources. This has resulted in excellent ongoing media communication with the community and supporters. This is evidenced in a general search for 'homelessness charity Nottingham' when Emmanuel House comes top of a search engine list. Our profile directly encourages individuals and organisations to engage with the charity often organising fundraising events, arranging to visit and see the work first hand. Through our communication we offer a range of activities and opportunities for all ages to 'do something about homelessness' which is a question people often ask.

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TRUSTEES' REPORT (CONTINUED)
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Achievements and performance (continued)

Future development of Emmanuel House building and services

The Board of Trustees has taken note of the desire of the Department for Levelling Up Housing and Communities that communal shelter provision should transform to single room accommodation. The Trustees agree with this in principle; that all people should be offered appropriate high-quality accommodation. This is also commensurate with the values of Emmanuel House. In responding to this ambition, the Trustees looked for possible premises in the city that the existing shelter provision might move to. Such buildings are extremely scarce and found to be unobtainable so the Trustees decided to embark on changing two floors of its premises on Goose Gate, Nottingham into 20 rooms of accommodation. In the year plans were drawn up, costed and approved. We are waiting for a decision from Nottingham City Council about our rent and lease before launching a funding campaign to raise £2M. In this year we received a legacy which will be dedicated to commencing the first stage of the conversion by replacing all our windows early next financial year.

Board developments

In the year the Board improved its capacity in recruiting two new members recognising that it had a gap in experience and recruited one new female member with lived experience of homelessness and one new member with skills, knowledge and experience of developing and managing accommodation for vulnerable adults. In addition, one of the members is from a minoritised community background.

Financial review

a. Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

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b. Financial statement

Our total income for this year of £1,311,798 is the largest total of income in the charity's history indicating the growth in the charity which has been continuous over the past five years. The Board of Trustees is pleased to report an excess of income over expenditure (£162,522) given what has been up until the beginning of this financial year an uncertain time as we continue to emerge from the shadow of Covid. Indications in this year show that we have, at least for this twelve-month period, returned to the more familiar pattern of income. However, the excess in income is largely due to an unexpected large legacy of £100,000 but the outstanding balance of £62,522 does indicate a positive result for our income.

Donations and legacies are up by 29% to £580,261. Our total unrestricted funds increased by 18% from £369,470 in 2022 to £451,573, essential to sustaining the viability of our core work for which we do not receive statutory funding. We are grateful to the many supporters, individuals, community groups, businesses and trust funds who remained committed to, or chose to support Emmanuel House for the first time this past year. All income streams from donations from business, faith and community groups increased. While income from donation from individuals is slightly down we nevertheless consider this to be a good performance given national forecasts in the reduction of donations to charities over the year. We experienced a pattern of some donors ceasing to give or reducing their donations while others donated regularly for the first time.

The Trustees are grateful to all our volunteers who contribute in so many ways. Particular thanks to our charity shop volunteers who brought in an additional 3,434 on the previous year totally this year 34,832.

We are grateful to the many trust funds who support our work, the majority of which are restricted to funding the Winter Shelter.

Two particular changes to our income are that while we have lost rental income (circa £14,000) because the tenants moved to new premises and we have planned building work on the floor we have received greater income from bank interest of £11,095.

Our expenditure was £1,149,276 and increase of £206,688 on the previous year.

Our largest area of expenditure is on staff salaries and pensions of £768,265 which is 67% of our total demonstrating that our staff are our most important asset. However, our spend on agency staff of £185,721 from restricted funds, reflects the challenge we have had this year of recruiting staff, a challenge which is in the sector locally. No longer are we competing with similar agencies but with larger business organisations that can afford higher salaries. Our spend on legal and professional was down by £18,201 which was predominantly due to the reduction in the need for HR services.

Our overall expenditure increased by 18% on the previous year expressed through mainly moderate increases in expenditure in the previous year which the Board considers to be a reasonable performance given inflationary pressures. We were able to avoid the major increases in utility price increase because we had outstanding contracts.

While the charity has had a good financial performance, the Trustees remain cautious because, as we emerge from the disturbance and drag of Covid, there are nevertheless continuing challenges. Inflation, the lack of supply in the employment market and the continuing risk of donor fatigue around homelessness all remain issues of which the Board is aware. For this year the Balance Sheet is in a healthy position. Our unrestricted funds amount to £679,267 an increase of £59,865 on the previous year. Our liquid unrestricted funds are £575,974 an increase on the previous year of £82,871.

The Board has reserved £250,000 to account for six months running costs of the charity and designated £80,000 towards the cost of replacing the passenger lift.

EMMANUEL HOUSE SUPPORT CENTRE
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

c. Risk

The Board exercises its duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud or error. For example, roles are designated with allocated and separated responsibilities. The Board recognises there are risks to which the charity is exposed and have systems in place to mitigate those risks. For example, it reviews its Finance Control Police annually, has in place risk assessments for example around venues, activities, staff and beneficiary welfare.

d. Principal Risks and uncertainties

Recruitment and retention of staff: The charity faces the same market forces in the community as other charities and businesses as it finds itself in direct competition for staff. People who traditionally have worked in the voluntary sector for the satisfaction of making a difference in society have been forced for economic reasons to apply for jobs with commercial higher waged employers.

Risk mitigation: the Board has attended to providing an uplift in salaries that brings the charities salaries in line with local rates of pay. There has been continuous review and assessment of best outlets for advertising and implementation of flexible application processes. The organisation will attention to the welfare of staff ensuring, where appropriate, reasonable adjustments are made to enable staff receive fulfilment through their job roles.

Financial sustainability: Although there is evidence that our income has returned to the pre-pandemic fiscal pattern the Trustees recognise the continuing tentative financial environment that the general population finds itself in. The coming year may see a reduction in the delivery of statutory contracts as two are up for procurement and another will end. It is anticipated that there will be a decrease in income because of this. These dynamics together, represents a degree of uncertainty for its income for the following year with the additional challenge of predicting its future income.

Risk mitigation: The Trustees recognise the uplift in the profile of the charity in Nottingham. Resources will continue to be invested in our Marketing and Fundraising team through which come many enquiries about engaging with the charity and making financial donations. The CEO will continue to assess how Emmanuel House can offer services that are relevant to beneficiaries but are not provided by the wider system that will be a source of income for the charity and facilitate applications for funding.

Future role and relevance of the charity in the sector: The environment in which Emmanuel House delivers its services has changed significantly over the past eighteen months. Staff are dealing with additional challenges from beneficiaries as presentation often include high levels of severe and multiple disadvantages, including mental health. Case work is complex and resources, especially in relation to accommodation solutions are significantly lessened due to a number of socioeconomic circumstances. In addition, there are likely to be future personnel changes that will impact on the direction of the charity.

Risk mitigation: The Board reviews the staffing resources that are needed to sustain the charity's quality services. It will undertake a further review that will attend particularly to succession planning, particularly accounting for the development of accommodation provision and all that involves.

e. Reserves policy

The Board is retaining six months reserves (£250,000) which is reviewed on a six monthly basis.

Structure, governance and management

EMMANUEL HOUSE SUPPORT CENTRE
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Structure, governance and management (continued)

a. Constitution

Emmanuel House Support Centre is a registered charity and company limited by guarantee and was set up by a Trust deed.

The company was incorporated on 30th June 1999 and registered as a charity on November 1976 under the name of Emmanuel House Day Centre. The name was changed by a resolution of the members on 7th August 2019 and relevant filings made at Companies House and the Charity Commission shortly thereafter.

b. Methods of appointment or election of Trustees

Nominations for Trustees are considered by the Board and interviewed by the Chair. They attend as an observer and there is agreement about their suitability amongst Trustees they are voted on as a Trustee formally at the AGM or subsequent Board meeting.

c. Organisational structure and decision-making policies

The Board of Trustees govern the charity, attending to its legal and financial obligations. The Chair manages the CEO who in turn manages four managers who oversee distinct domains of work. Decision making in the charity is demarcated according to the nature of decisions. The Board of Trustees met four times in the year. The Finance Sub group met five times. The Marketing and Fundraising Sub group met three times. The Health and Safety Sub Group met four times. The Winter Shelter Sub-group met three times. The Equality Diversity and Inclusion group met 5 times in the year. The sub groups provide written reports.

The Board takes decisions on the strategic and financial direction of the charity taking account of information given it by the CEO. The CEO makes decisions on approval of budgetary expenditure and priorities about the direction of the charity and day to day operational matters. Managers made decisions relating to their job domains as to support staff.

d. Policies and procedures for induction and training of trustees

When Trustees are appointed a comprehensive handbook is provided for them containing background information, policies and procedures. Trustees are able to access an induction visit to Emmanuel House, including meeting the staff and volunteers.

e. Pay policy for key management personnel

Pay is set according to the level of roles in the organisation which in the main are: CEO, Manager, Senior Support Worker and officer, support worker with specialism and support worker. Salaries have been reviewed so that there is no discrimination on characteristics other than the job description and terms and conditions relating to the job. Emmanuel House salaries in comparison to other similar roles advertised in the market are neither excessively high or low but are mid range.

f. Financial risk management

The Trustees have assessed the major risks to which the Company is exposed, in particular those related to the operations and finances of the Company, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

EMMANUEL HOUSE SUPPORT CENTRE
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Plans for future periods

Culturally Specific Mental Health Support

- To capacity build a culturally specific steering group to develop the service.
- Create an identity for the service.
- Recruit an additional support worker and development worker to undertake these tasks.

Drop-in services

- Expand the service to include a Wednesday morning
- Develop an early morning breakfast service.

Develop accommodation

- Complete agreement the City Council to advance plans for 20 rooms of accommodation.
- In the meantime initiate fundraising campaign
- Continue interim emergency respite accommodation during the coldest months of the year (November – March)
- Establish additional residential accommodation upon which to begin to build a portfolio of accommodation provision.

Night Shelter

- Seek alternative solutions to communal provision

Premises

- Replace all our windows
- Replace the lift
- Adapt the second floor for services in the interim
- Agree lease and rent with Nottingham City Council
- Initiate fundraising campaign

Welbeing Support Team

- Establishment of a women's group

Contracted services

- Tender for new contracts with the City Council for the delivery of Independent Living Support and Navigator services.

EMMANUEL HOUSE SUPPORT CENTRE
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Statement of Trustees' responsibilities

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

Company law requires the Trustees to prepare financial statements for each financial . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 Company will continue in business.

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

Disclosure of information to auditors

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charity's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

Auditors

The auditors, PKF Smith Cooper Audit Limited, have indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditors at a meeting of the Trustees.

Approved by order of the members of the board of Trustees and signed on their behalf by:

Clive Sillito

Martin Mellor

Date:

EMMANUEL HOUSE SUPPORT CENTRE
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF EMMANUEL HOUSE SUPPORT CENTRE

Opinion

We have audited the financial statements of Emmanuel House Support Centre (the 'charitable company') for the year ended 31 March 2023 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes, 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, including its income and expenditure 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 Charities Act 2011.

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 Auditors' 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 United Kingdom, including the Financial Reporting Council'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 charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

EMMANUEL HOUSE SUPPORT CENTRE
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF EMMANUEL HOUSE SUPPORT CENTRE
(CONTINUED)

Other information

The other information comprises the information included in the Annual report other than the financial statements and our Auditors' 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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Trustees' report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

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 charitable company's 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 charitable company or to cease operations, or have no realistic alternative but to do so.

EMMANUEL HOUSE SUPPORT CENTRE
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF EMMANUEL HOUSE SUPPORT CENTRE
(CONTINUED)

Auditors' responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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 Auditors' 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Based on our understanding of the charity and industry, key laws and regulations that we identified included:

- Charities SORP
- health and safety and employment legislation

We identified that the principal risk of fraud or non compliance with laws and regulations related to:

- management bias in respect of accounting estimates and judgements made;
- management override of control;
- posting of unusual journals or transactions.

We focused on those areas that could give rise to a material misstatement in the Charity financial statements.

Our procedures included, but were not limited to:

- Enquiry of management and those charged with governance around actual and potential litigation and claims, including instances of non-compliance with laws and regulations and fraud;
- Reviewing minutes of meetings of those charged with governance where available;
- Reviewing legal expenditure in the year to identify instances of non-compliance with laws and regulations and fraud
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.
- Performing audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for bias.

It is the primary responsibility of management, with the oversight of those charged with governance, to ensure that the entity's operations are conducted in accordance with the provisions of laws and regulations and for the prevention and detection of fraud.

EMMANUEL HOUSE SUPPORT CENTRE

(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF EMMANUEL HOUSE SUPPORT CENTRE (CONTINUED)

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees 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.

PKF Smith Cooper Audit Limited

Statutory Auditors
2 Lace Market Square
Nottingham
NG1 1PB

Date:

PKF Smith Cooper Audit Limited are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

EMMANUEL HOUSE SUPPORT CENTRE
(A company limited by guarantee)

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

	Note	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from:					
Donations and legacies	2	186,208	394,053	580,261	414,506
Charitable activities	3	674,017	7,600	681,617	481,681
Other trading activities	5	-	38,825	38,825	45,570
Investments	6	-	11,095	11,095	684
Total income		860,225	451,573	1,311,798	942,441
Expenditure on:					
Charitable activities		781,729	367,547	1,149,276	942,588
Total expenditure		781,729	367,547	1,149,276	942,588
Net income/(expenditure)		78,496	84,026	162,522	(147)
Transfers between funds	14	24,161	(24,161)	-	-
Total transfers		24,161	(24,161)	-	-
Net movement in funds		102,657	59,865	162,522	(147)
Reconciliation of funds:					
Total funds brought forward		194,541	619,402	813,943	814,090
Net movement in funds		102,657	59,865	162,522	(147)
Total funds carried forward		297,198	679,267	976,465	813,943

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 26 to 40 form part of these financial statements.

EMMANUEL HOUSE SUPPORT CENTRE**(A company limited by guarantee)****REGISTERED NUMBER: 03798780****BALANCE SHEET
AS AT 31 MARCH 2023**

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	11	103,293	102,132
Current assets			
Debtors	12	606,622	44,110
Cash at bank and in hand		341,437	732,345
		948,059	776,455
Creditors: amounts falling due within one year	13	(74,887)	(64,644)
Net current assets		873,172	711,811
Total net assets		976,465	813,943
Charity funds			
Restricted funds	14	297,198	194,541
Unrestricted funds	14	679,267	619,402
Total funds		976,465	813,943

The entity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the entity to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.

However, an audit is required at the request of the Trustees in accordance with section 144 of the Charities Act 2011.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

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

.....
Clive Sillito

Date:

The notes on pages 26 to 40 form part of these financial statements.

EMMANUEL HOUSE SUPPORT CENTRE
(A company limited by guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2023

	2023 £	2022 £
Cash flows from operating activities		
Net cash used in operating activities	(391,311)	(2,537)
Cash flows from investing activities		
Interest receivable and similar income	11,095	684
Purchase of tangible fixed assets	(10,692)	(2,280)
Net cash provided by/(used in) investing activities	403	(1,596)
Change in cash and cash equivalents in the year	(390,908)	(4,133)
Cash and cash equivalents at the beginning of the year	732,345	736,478
Cash and cash equivalents at the end of the year	341,437	732,345

The notes on pages 26 to 40 form part of these financial statements

EMMANUEL HOUSE SUPPORT CENTRE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

1. Accounting policies

1.1 Basis of preparation of financial statements

Emmanuel House Support Centre is a private company limited by guarantee and incorporated in England within the United Kingdom. The address of the registered office is given in the company information of these financial statements. The company's registration number is 03798780 and the charity registration number is 1077424.

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Emmanuel House Support Centre 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 presented in sterling, which is the functional currency of the company and the financial statements are presented to the nearest £1.

The significant accounting policies have been applied in the preparation of these financial statements are set out below.

1.2 Company status

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

1.3 Going concern

The financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

EMMANUEL HOUSE SUPPORT CENTRE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

1. Accounting policies (continued)

1.4 Income

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

1.5 Government grants

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the balance sheet. Where income is received in advance of meeting any performance related conditions there is not unconditional entitlement to the income and its recognition is deferred and included in creditors as deferred income until the performance-related conditions are met. Where entitlement occurs before income is received, the income is accrued.

1.6 Interest receivable

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

1.7 Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

EMMANUEL HOUSE SUPPORT CENTRE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

1. Accounting policies (continued)

1.8 Tangible fixed assets and depreciation

Individual fixed assets costing £1,000 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

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

Long-term leasehold property	- Straight line over the remaining life of the lease
Fixtures and fittings	- 10% Straight line
Office equipment	- 33.3% Straight line

1.9 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.10 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.11 Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any discounts due.

1.12 Financial instruments

The Company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

1.13 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.

EMMANUEL HOUSE SUPPORT CENTRE
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

1. Accounting policies (continued)

1.14 Fund accounting

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

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

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

Investment income, gains and losses are allocated to the appropriate fund.

2. Income from donations and legacies

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Donations and legacies	186,208	366,041	552,249	384,664
Gift aid recovered	-	28,012	28,012	29,842
	<u>186,208</u>	<u>394,053</u>	<u>580,261</u>	<u>414,506</u>

3. Income from charitable activities

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Grants	652,622	-	652,622	443,966
Contracts	21,395	7,600	28,995	37,715
	<u>674,017</u>	<u>7,600</u>	<u>681,617</u>	<u>481,681</u>

EMMANUEL HOUSE SUPPORT CENTRE
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

4. Grants & donations

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Big Lottery (WBST)	36,402	-	36,402	-
Individuals	4,677	145,400	150,077	158,454
Nottingham City Council	538,944	-	538,944	425,060
Faith Groups & Churches	8,441	23,747	32,188	25,423
Nottinham City homes Registered Provider Limited	37,791	-	37,791	-
The Forman Hardy Charitable Trust	10,000	20,000	30,000	20,000
Community Groups	2,750	20,757	23,507	14,780
Businesses	29,226	40,431	69,657	37,652
The Jessie Spencer Trust	5,000	-	5,000	10,000
The 29th May 1961 Charitable Trust	5,000	-	5,000	-
The Fifty Fund	-	-	-	7,175
B&Q Foundation	5,000	-	5,000	-
Albert Hunt Trust	7,000	-	7,000	7,000
Funeral and Legacies	-	100,000	100,000	42,230
The Gordon Trust	1,000	-	1,000	-
D'Oyly Carte Trust	3,418	-	3,418	-
Mary Magdalen Foundation	-	12,729	12,729	-
Winifred Eileen Kemp Trust	7,000	-	7,000	5,000
The Helen Jean Cope Charity	1,000	-	1,000	1,000
Lloyds Bank Foundation	-	-	-	76
Mary Robertson Trust	-	3,000	3,000	3,000
The Thomas Farr Charity	5,000	-	5,000	-
Souter Charitable Trust	3,000	-	3,000	3,000
Sir John Eastwood Foundation	3,000	-	3,000	3,000
The Beatrice Laing Trust	-	-	-	2,500
The Mary Potter Convent Hospital Trust	1,000	-	1,000	-
Enterprise Rent a Car	-	-	-	1,500
CLA Charitable Trust	4,000	-	4,000	-
Juno Women's Aid	25,142	-	25,142	-
JN Derbyshire Trust	2,000	-	2,000	2,000
The Lady Hind Trust	15,000	-	15,000	9,500
St Lazarus Charitable Trust	-	-	-	500
St Mary's Relief in Need Charity	250	-	250	500
The Jones 1986 Charitable Trust	50,000	-	50,000	25,000
Mazars Charitable Trust	-	-	-	375
Thomas Farr Charity	-	-	-	3,000
Alex Ferry Foundation	5,000	-	5,000	2,000

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

National Emergencies Trust	-	-	-	5,000
Severn Trent Community Fund	-	-	-	9,999
Nineveh Charitable Trust	-	-	-	3,000
The Labone Charitable Foundation	500	-	500	-
Samuel Fox Foundation	15,000	-	15,000	-
Nottingham Community and Voluntary Service	-	-	-	562
Other income	7,264	-	7,264	562
Other government grant	-	-	-	344
	<u>838,805</u>	<u>366,064</u>	<u>1,204,869</u>	<u>829,192</u>

5. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Fundraising events	<u>330</u>	<u>330</u>	<u>-</u>

Income from non charitable trading activities

	Unrestricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Trading income	34,832	34,832	31,398
Property rental income	3,663	3,663	14,172
	<u>38,495</u>	<u>38,495</u>	<u>45,570</u>

6. Investment income

	Unrestricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Interest receivable on bank deposits	<u>11,095</u>	<u>11,095</u>	<u>684</u>

EMMANUEL HOUSE SUPPORT CENTRE
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

7. Analysis of expenditure on charitable activities

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Accommodation Costs	8,496	-	8,496	8,467
Activities	149	-	149	154
Administration	475	8,359	8,834	7,197
Agency staff	185,721	-	185,721	24,395
Bank charges	-	157	157	26
Beneficiary costs	19,907	3,289	23,196	15,348
Charity shop costs	-	2,674	2,674	2,546
Cleaning	1,813	12,688	14,501	12,837
Depreciation	-	9,531	9,531	15,578
Equipment	3,774	650	4,424	11,950
Insurance	203	5,106	5,309	5,488
IT and telephone costs	2,329	14,069	16,398	10,517
Kitchen costs	6,463	3,270	9,733	9,945
Legal and professional	874	38,995	39,869	58,070
Mobile phones	2,762	2,797	5,559	4,733
Publicity and marketing	3,721	7,258	10,979	6,900
Recruitment	1,134	-	1,134	2,042
Repairs and maintenance	5,194	3,460	8,654	23,094
Salaries, NI and pensions	442,123	326,142	768,265	705,405
Staff training	14	1,032	1,046	1,833
Staff travel and subsistence	2,594	270	2,864	3,341
Subscriptions	-	3,093	3,093	1,636
Sundry expenses	126	1,941	2,067	2,237
Utilities	-	9,683	9,683	8,418
Volunteer costs	4	530	534	432
Service transfer	7,990	-	7,990	-
	<u>695,866</u>	<u>454,994</u>	<u>1,150,860</u>	<u>942,589</u>
<i>Total 2022</i>	<u>588,292</u>	<u>354,297</u>	<u>942,589</u>	

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**NOTES TO THE FINANCIAL STATEMENTS
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Support costs have not been separately allocated and disclosed as the Trustees believe they are immaterial to the financial statements.

Included within the above costs are £13,392 (2022: £13,980) in relation to governance costs £9,990 (2022: £11,340) of which is in relation to legal and professional costs and £3,402 (2022: £2,640) in relation to salaries, NI and pensions.

Volunteers contribute towards the activities of the charity. The equivalent cost of the volunteer hours totalled £37,014 (2022: £31,374).

8. Auditors' remuneration

The auditors' remuneration amounts to an auditor fee of £10,000 (2022: £8,325).

9. Staff costs

	2023 £	2022 £
Wages and salaries	887,009	666,602
Social security costs	51,421	48,498
Contribution to defined contribution pension schemes	18,421	18,041
	956,851	733,141

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

	2023 No.	2022 No.
Employees	34	31

The average headcount expressed as full-time equivalents was 34 (2022: 31).

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

The total employee benefits of the key management personnel of the charity were £54,109 (2022: £50,879)

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

10. Trustees' remuneration and expenses

During the year, one Trustee, Denis Tully, (2022: 1) has been paid remuneration from an employment with the Company.

The value of Trustees' remuneration was £46,018 (2022: £43,488). Pension contributions of £2,731 (2022: £2,609) were paid in respect of this trustee. Employers NI contributions paid in respect of this employee totalled £5,361 (2022: £4,782).

During the year ended 31 March 2023, no Trustee expenses have been incurred (2022 - £Nil).

11. Tangible fixed assets

	Land and buildings £	Fixtures and fittings £	Office equipment £	Total £
Cost or valuation				
At 1 April 2022	169,018	30,099	36,192	235,309
Additions	-	9,000	1,692	10,692
At 31 March 2023	169,018	39,099	37,884	246,001
Depreciation				
At 1 April 2022	85,020	11,965	36,192	133,177
Charge for the year	6,119	3,306	106	9,531
At 31 March 2023	91,139	15,271	36,298	142,708
Net book value				
At 31 March 2023	77,879	23,828	1,586	103,293
At 31 March 2022	83,998	18,134	-	102,132

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

12. Debtors

	2023 £	2022 £
Due within one year		
Trade debtors	402,671	40,809
Other debtors	5,273	649
Prepayments and accrued income	198,678	2,652
	<u>606,622</u>	<u>44,110</u>

13. Creditors: Amounts falling due within one year

	2023 £	2022 £
Trade creditors	23,963	19,592
Other taxation and social security	12,183	11,220
Other creditors	8,587	4,344
Accruals and deferred income	30,154	29,488
	<u>74,887</u>	<u>64,644</u>

EMMANUEL HOUSE SUPPORT CENTRE
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

14. Statement of funds

Statement of funds - current year

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2023 £
Unrestricted funds					
Designated funds					
WBST	50,000	-	(14,657)	-	35,343
Winter Shelter	80,000	-	-	-	80,000
Building investigation	140,600	-	-	100,000	240,600
	<u>270,600</u>	<u>-</u>	<u>(14,657)</u>	<u>100,000</u>	<u>355,943</u>

Designated funds

WBST

The Wellbeing Support team provides an unique and important service to people with severe and multiple disadvantage and is confident in the quality of provision it makes to people vulnerable to homelessness. The designated funds are to underwrite the service while additional funding is applied for.

Winter Shelter

The Winter Shelter is a unique service in Nottingham and is integral to the Winter Plan for the City, providing up to 24 beds for people who would otherwise sleep rough.

Building investigation

In response to the new circumstance which both restrict and promote its traditional emergency respite care service (The Shelter) the board is committed to investigating the possibilities of providing new high quality emergency respite accommodation on its premises. This can only be done by employing specialist professional services that have the competencies to meet professional standards and statutory regulations which are in line with the Board's commitment to quality and that would capture the confidence of authorities that are gatekeepers to statutory decision making such as planning permission. This expenditure is in line with its duty to provide public benefit and is coherent with its constitution as it believes this initiative will contribute to securing the relevance of the charity in the future.

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2023 £
General funds					
General Funds - all funds	348,802	451,573	(352,890)	(124,161)	323,324
	<u>348,802</u>	<u>451,573</u>	<u>(352,890)</u>	<u>(124,161)</u>	<u>323,324</u>
Total Unrestricted funds	<u>619,402</u>	<u>451,573</u>	<u>(367,547)</u>	<u>(24,161)</u>	<u>679,267</u>

EMMANUEL HOUSE SUPPORT CENTRE
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

14. Statement of funds (continued)

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2023 £
Restricted funds					
Allotment	13,023	12,418	(14,087)	-	11,354
Big Lottery WBST	-	36,402	(15,444)	-	20,958
Defibrillator	1,338	-	-	-	1,338
Drop In Refurbishment	5,445	-	-	-	5,445
Healthbus	7,990	-	(7,990)	-	-
Trips AFA	1,090	-	-	-	1,090
Winter Shelter	35,041	144,922	(159,335)	-	20,628
Counselling	-	2,000	-	-	2,000
Independent Living Service	26,027	106,452	(85,467)	-	47,012
Helix	-	335,287	(334,302)	-	985
NHS CCG	-	20,000	(12,319)	-	7,681
Culturally Specific Mental Health Support Service	40,798	-	(27,457)	24,161	37,502
Single support service	63,789	153,382	(116,471)	-	100,700
Street support	-	32,098	(8,857)	-	23,241
Night shelter Transformation Fund	-	10,000	-	-	10,000
Other	-	7,264	-	-	7,264
	194,541	860,225	(781,729)	24,161	297,198
Total of funds	813,943	1,311,798	(1,149,276)	-	976,465

EMMANUEL HOUSE SUPPORT CENTRE
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

14. Statement of funds (continued)

Restricted funds

Winter Shelter

The Winter Shelter provides accommodation for up to 24 people who would otherwise sleep rough over the winter months.

Culturally Specific Mental Health Support Service

The project supports members of minoritized ethnic communities for whom the English language is a barrier and accessing services is therefore a challenge.

Single Support Service

The Single Support Service works with people who sleep rough, or are vulnerable to rough sleeping to access appropriate local services, move away from the streets and into settled accommodation.

Independent Living Service

The service provides intensive support to individuals identified as former rough sleepers to support them to achieve and maintain settled accommodation in their own tenancy.

Helix

The Helix project provided easy access respite accommodation for up to five women who were homeless and had experience of domestic abuse.

15. Summary of funds

Summary of funds - current year

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2023 £
Designated funds	270,600	-	(14,657)	100,000	355,943
General funds	348,802	451,573	(352,890)	(124,161)	323,324
Restricted funds	194,541	860,225	(781,729)	24,161	297,198
	813,943	1,311,798	(1,149,276)	-	976,465

EMMANUEL HOUSE SUPPORT CENTRE
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

16. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	-	103,293	103,293
Current assets	297,198	650,861	948,059
Creditors due within one year	-	(74,887)	(74,887)
Total	<u>297,198</u>	<u>679,267</u>	<u>976,465</u>

Analysis of net assets between funds - prior year

	<i>Restricted funds 2022 £</i>	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Tangible fixed assets	-	102,132	102,132
Current assets	194,541	581,914	776,455
Creditors due within one year	-	(64,644)	(64,644)
Total	<u>194,541</u>	<u>619,402</u>	<u>813,943</u>

17. Reconciliation of net movement in funds to net cash flow from operating activities

	2023 £	2022 £
Net income/expenditure for the year (as per Statement of Financial Activities)	162,522	(147)
Adjustments for:		
Depreciation charges	9,531	15,578
Dividends, interests and rents from investments	(11,095)	(684)
Decrease/(increase) in debtors	(560,349)	35,621
Increase/(decrease) in creditors	8,080	(52,905)
Net cash used in operating activities	<u>(391,311)</u>	<u>(2,537)</u>

EMMANUEL HOUSE SUPPORT CENTRE
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

18. Analysis of cash and cash equivalents

	2023 £	2022 £
Cash in hand	<u>341,437</u>	<u>732,345</u>

19. Analysis of changes in net debt

	At 1 April 2022 £	Cash flows £	At 31 March 2023 £
Cash at bank and in hand	732,345	(390,908)	341,437
	<u>732,345</u>	<u>(390,908)</u>	<u>341,437</u>

20. Capital commitments

	2023 £	2022 £
Contracted for but not provided in these financial statements		
Acquisition of tangible fixed assets	<u>185,981</u>	<u>-</u>

21. Pension commitments

The entity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the entity in an independently administered fund. The pension cost charge represents contributions payable by the group to the fund and amounted to £18,421 (2022: £18,041) during the year. This cost is split between restricted and unrestricted funds on the basis of the underlying staff cost. Contributions of £4,017 (2022: £3,231) were payable to the fund at the balance sheet date and are included within creditors.

22. Related party transactions

During the year the charity made the following related party transactions:

Donations of £1,100 (2022: £1,440) were made by trustees with no conditions attached.

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

EMMANUEL HOUSE SUPPORT CENTRE
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EMMANUEL HOUSE SUPPORT CENTRE

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2023**

Trustees	Alan Boyden Victoria Green Paul Hinchliffe Martin Mellor Jacqueline Morris Richard O'Brien Clive Sillito Theo Brown (appointed 27 July 2022) Graham Bowpitt Denis Tully Debbie Webster (resigned 1 March 2023) Tracy Dickinson (appointed 1 March 2023)
Company registered number	03798780
Charity registered number	1077424
Registered office	53-61 Goose Gate Nottingham Nottinghamshire NG1 1FE
Chief executive officer	Denis Tully
Independent auditors	PKF Smith Cooper Audit Limited Statutory Auditors 2 Lace Market Square Nottingham NG1 1PB
Bankers	Virgin Money 11 Smithy Row Nottingham NG1 3EJ
Solicitors	Nelsons Pennine House 8 Stanford Street Nottingham NG1 7BQ

EMMANUEL HOUSE SUPPORT CENTRE
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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2023

The Trustees present their annual report together with the audited financial statements of the Company for the 1 April 2022 to 31 March 2023. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Company qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

General context

The major challenge this year which has cut across all our services is staff recruitment. As exemplified in the general recruitment market Emmanuel House has found it very difficult to recruit staff for a wide range of roles. This has impacted on our data, in some cases reducing the number of people we have been able to work with. It has also meant that in some cases we had to recruit less experienced staff added to which was the need to provide basic training. This recruitment also increased our spend on HR. This alongside an increase in the demand for homelessness services and increase in the wellbeing needs of beneficiaries made for challenging year.

Objectives and activities

a. Our vision and aims

The Charity Emmanuel House Support Centre is established to deliver services for the benefit of homeless and vulnerable adults. The Charity does not and shall not discriminate on the grounds of protected characteristics as described in the Human Rights Commission on any basis in any of its activities on its operations.

The vision for Emmanuel House is to make a positive difference in the lives of people who are homeless, vulnerable to homelessness, to make a valuable and purposeful contribution to the community of Nottingham and the surrounding area and to be of public benefit. Emmanuel House is committed to and has undertaken activities in the past year preventing homelessness, intervening in homelessness and aiding recovery from homelessness. It is an active partner with other statutory and voluntary sector agencies and services that contribute to or have the purpose of eliminating homelessness. Emmanuel House aspires to remain true to its values and to continue evolving to provide quality services unique to the city of Nottingham for people who need them.

We provide diverse and accessible services that meet basic need, providing vulnerable people with the means to be able to make informed decisions about their welfare and take practical steps to overcome issues that have become barriers to moving out of homelessness, or that threaten a return into homelessness. We support people to make positive changes in their lives and our open access drop-in provision and shelter are the only services of their kind in the city. There are no criteria or thresholds that exclude anyone from accessing Emmanuel House. We take a holistic approach to meeting peoples' needs including material, practical, emotional, social and spiritual needs, using a person-centred approach.

To achieve our purposes, our strategy is to:

- provide unique day support services for people who are homeless and people vulnerable to homelessness
- provide the earliest and most appropriate intervention with a pathway of support towards alleviating poverty and promoting interdependence
- accompany beneficiaries for as long as support is needed including when they are accommodated
- provide services that are relevant to the needs of homeless and vulnerably housed people
- develop a sustainable funding model
- ensure staff are supported and trained to deliver qualitative services
- provide quality volunteering opportunities for volunteers including developing opportunities for their involvement in the development of Emmanuel House

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Objectives and activities (continued)

- provide appropriate communication systems for supporters of Emmanuel House so they are informed about its work and future intent
- speak with an independent voice in the interests of beneficiaries.
- be a strategic partner in the delivery of Nottingham's interagency Homelessness Prevention Strategy and Nottingham Changing Futures
- provide quality infrastructure to support service delivery.

There are five overarching outcomes that shape the work pathways:

1. HOME FIRST

- A measurable step from homelessness into appropriate housing and independent accommodation
- intervention that prevents a person falling out of settlement into homelessness
- better able to manage personal circumstances and that reduces the likelihood of homelessness.

2. ECONOMIC WELLBEING

- securing of benefit entitlement
- into employment
- undertaking volunteering or training

3. COMMUNITY CONNECTION

- engaging with Emmanuel House staff and other services
- engaging in social activities
- building positive relationships

4. WELLBEING - PHYSICAL AND PSYCHOLOGICAL

- decision making that contributes positively to wellbeing
- increased stability
- progress towards independence

5. FITNESS FOR PURPOSE

- improving financial sustainability
- resourcing personnel (staff, volunteers, trustees)
- Improving resources (including premises and equipment)

Results that flow from this purpose:

- An enhanced quality of life and sense of well-being through the resettlement of beneficiaries from homelessness into more secure accommodation arrangements improving the live chances of vulnerable adults.
- The reduction in the number of people who are rough sleeping.
- Prevention of people becoming homeless and able to sustain their accommodation.
- Reducing demand on already stretch services
- Improvement in the mental health of citizens, reducing demands on services.
- Reduction of isolation, enabling beneficiaries to avail of the services they require, and enabling access to services for citizens, who otherwise would have remained inaccessible to services preventing the escalation of need

Public Benefit Statement

The Board of Trustees consider the work of Emmanuel House to be of Public Benefit to people who are homeless, people at risk of homelessness, people who are vulnerable and have complex needs and the community at large. The Board believes the charity provides a return of investment particularly to Nottingham City, in that, the cost of successfully intervening with someone who is homeless far outweighs the cost to the community of leaving someone homeless which is the charity's first objective. The charity adds value to the whole homelessness support system in Nottingham through its charitable work, some of which is of no cost to the tax payer or the local Council. It also adds value through its commitment to providing quality services that

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Objectives and activities (continued)

are flexible and responsive to ever changing needs of individuals and to the system at large. It is able to work with beneficiaries that do not qualify for services elsewhere and for many of them, find satisfactory solutions mediated by attention to a person's humanity and building positive and trustful relationships. The Board is attentive to ensuring the work of the charity is consummate with its Constitution and regularly examines the charity's financial position ensuring it is secure for the foreseeable future.

Public benefit that flows from this work is:

- Reduction in the number of people who are homeless.
- Prevention in the rise of numbers of people becoming homeless.
- Improved well-being for a specific group of marginalised citizens.
- Added value to statutory services.
- Citizens being able to access services when not meeting statutory criteria.

b. Main objectives and strategies for the year

Going into the year, the impact of Covid remained an on-going dynamic around the re-establishment of routines for beneficiaries and in the recovery of our pre-Covid fiscal yearly pattern. These both created uncertainty in relation to how beneficiaries might respond to services and in relation to our financial income. Within that, our main objectives and strategies for the year were to develop our Culturally Specific Support Service, ensure the continuation of the Wellbeing Support Team (WBST), increase the number of people we support through our drop-in services, increase the diversity representation on the Board and develop the provision of long-term accommodation.

c. Assessment and support plans

Support Workers undertake assessments to understand the needs of beneficiaries to inform the support plan. Where possible the assessments and support plans dovetail with other plans for beneficiaries provided by other services. Support plans are person centred and strengths based, recognizing the skills, knowledge, capabilities and goals of the beneficiary so they can be part of the solution towards achieving positive and sustainable outcomes.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Achievements and performance

a. Our activities and achievements

The year did see a return to more regularised pre-pandemic format of services with the drop-in service becoming established again focusing on case work while outreach services worked with people in a variety of settings, unhindered by restrictions. The Shelter was able to be a more liberal environment providing a more communal structure that benefited the delivery of services and the experience beneficiaries had of the service. Routine and regularity are important facets of services for people who may tend to live chaotic lives to varying degrees so being able to establish consistency was of benefit for everyone concerned. Drop-in services continued to be a vital source of support for people who did not meet statutory thresholds while staff in outreach service experienced a raise in the level of unrealistic expectations.

b. Drop-in Services

Drop-in provision provided services for people who were rough sleeping, homeless, in crisis or had No Recourse to Public Funds (NRPF). The service is in two parts: the provision of basic services such as food, clothing, laundry, access to communication equipment and secondly case work that establishes a person-centred pathway of support with each beneficiary which is then delivered through a partnership between the member of staff and beneficiary. Whilst an appointment system contributes to structuring time and using the resources of staff support is also delivered informally on an 'as needed' basis. European nationals continue to access services but the establishment of the Right to Reside and previous work on supporting people to achieve their status has reduced the number of people needing services from within destitution as many people were then entitled to benefits. In the year, fewer individual people came into Emmanuel House while at the same time they accessed more services. Demand for accommodation services was sustained with a significant increase in the number of people accessing the Shelter which provides emergency respite care. This is partly influenced by the continuation of Everybody In during the first quarter when 50 people were accommodated in a hotel.

Data from April 2022-March 2023

Outputs from Drop-in services	22/23	21/22
Total Visits to drop-in	4252	2892
Total individual involved in all services	716	739
Total individual involved in drop-in	581	488
Food provision	2106	1383
Clothing provision	279	493
Showers	296	382
Appointments with support workers	393	533

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Achievements and performance (continued)

Outcomes from across all services	22/23	21/22
Supported Accommodation	65	61
PRS	20	29
Accommodated -other	34	22
City Homes/RSL	8	7
Place of safety	3	8
Shelter	107	73
Emergency	28	24
Reconnection UK	8	6
Reconnection – Outside UK	3	1
Residency status	4	3
Benefits in place	47	38
Obtaining ID	8	9
Registered GP	13	18
Training and education	2	3
Employment	5	7
Volunteering	1	3
Reduced social isolation	89	6

During the year there was the revival of sessions on Tuesday evening provided by Heart Church. This service provides a means of people being able, to access food and social activities contributing to people being able to maintain connection, reducing isolation. The drop-in services function as a hub for many beneficiaries and other services. Mental Health Nurses, Alcohol and Drug services use the Drop-in for in-reach providing a bridge that staff frequently facilitate.

c. Culturally Specific Mental Health Support

Service provision

The service supports people from minoritized communities who are experiencing mental health difficulties and who are homeless or living in unsuitable accommodation in the community. Referrals come from mental health services, communities, health visitors, self-referrals via word of mouth. Challenges faced by this client group have included language, poor literacy, difficulty in navigating health and housing systems. The service works with individuals to break down stigma attached to mental health difficulties and has understanding about cultural barriers to accessing services. A number of people supported were parents with young children living accommodation that was overcrowded or in poor repair. The work has included:

- Support for a single Polish father, successfully applying for child benefit after he was given custody of his son. We supported him in setting up activities online for his son over the summer holidays, and applying for a British passport for his son.
- Support for a single man in temporary accommodation in a difficult environment. We worked with him to acquire a two-bedroom flat. This provided him with a home and a sense of community.
- Support for a young Polish mother. Her 14-year daughter was not attending school because of bullying. We set up liaison between the mother, the school, the GP, Social Services and CAMHS. We supported her with a court case regarding family matters and with housing repairs. Mum is home tutoring her daughter as support continues to ensure mum and daughter can access the services they need, including legal and education services.
- Support for a young mother at GP appointments who was asking for a referral for her son to be assessed for Autism, as she was struggling with his behaviour. We liaised with the staff in the hostel she was

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Achievements and performance (continued)

staying in about repairs that were needed. As she suffers from Sciatica and found it very difficult to walk with a pram, we successfully supported her in applying for a bus pass.

Data

The services supported 18 new people in the year from April 2022 to March 2023 (22 in 21/22) from Moroccan, Pakistani, Mixed Caribbean, Black Caribbean, Black British, Indian, Ghana, and Polish, backgrounds.

d. The Independent Living Support Service

The Independent Living Support Service came on line in September 2021.

Service Aims

The primary aim of the service is to help facilitate the resettlement of rough sleepers and prevent repeat street homelessness by providing support for former rough sleepers who have been rehoused into independent tenancies. Highlighting the service for individuals with new, shared housing within the Private Rented Sector (PRS) but also self-contained PRS accommodation and social housing.

Support Workers build up trust and rapport with the beneficiary and provides assistance with setting-up and settling-in to the new home. Support can continue up to an average of six months to ensure that all support needs are being met within the community so the risk of tenancy failure and a return to rough sleeping is minimised.

The service continues to provide a retained point of contact for service users to get in touch again if they are experiencing issues that may ultimately jeopardise their tenancy. This includes regular wellbeing checks for beneficiaries who have exited support.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Achievements and performance (continued)

Service Objectives

The service:

- provides support to rough sleepers moving into an independent tenancy;
- works in partnership with other agencies to ensure appropriate access to the service;
- prioritises access for people genuinely sleeping rough and those in emergency accommodation following episodes of street homelessness;
- maintains a safe environment within the service delivery, in line with public health regulations;
- works with individuals to better understand their needs, strengths and goals to collectively develop the next stage of their personalised support plan;
- provides practical support in setting up the tenancy (including applying for welfare benefits, setting up utilities, obtaining furniture);
- provides support and encouragement to help individuals pursue their interests and work towards obtaining their goals
- provides general support and assistance to people to seek to improve their health and wellbeing.
- Provides support to enable former rough sleepers to develop the skills to maintain future living arrangements in settled accommodation.

Assessment and Support Plans

Support Workers undertake assessments to understand the needs of beneficiaries to inform the support plan. Where possible the assessments and support plans dovetail with other plans for the beneficiaries provided by other services. Support plans are person centered and strengths based, recognizing the skills, knowledge, capabilities and goals of the beneficiary so they can be part of the solution towards achieving positive sustainable outcomes.

Data

In the year the service supported 104 people.

e. The Night Shelter

Night Shelter provision

We were able to open on 17th October 2022, slightly earlier than last season, and remained open until 10th April 2023, making 25 weeks in total. The only other significant difference was the more relaxed public health environment that pertained this season that enabled us to accommodate guests at a slightly greater density than the six per room last season. The change in Government funding away from shared accommodation to single room provision omitted the project from applying for funding. The project was funded totally from funds raised.

We are grateful to Nottingham University for making the facilities of Red Court available for a second season. The partnership with the University of Nottingham has yet again been excellent. Emmanuel House is indebted to the University for providing a building in which we were able to accommodate 107 people in emergency respite accommodation, The Winter Shelter. Each night we accommodated an average of 22 people. We provided 3,922 bed nights and supported 58 people into more secure accommodation options.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Achievements and performance (continued)

Shelter guests accommodated on the university campus

Guest group	Winter Shelter 22-23	Winter Shelter 21-22
Guests who stayed at least one night	107	72
Number of bed-nights	3,922	2,067
Average bed-nights per week	157	103
Average stay (nights)	37	29
Women guests	20	10

Firstly, the nightly accommodation on the campus returned to something like the level that used to be experienced at the standard winter shelter prior to Covid. Secondly, guests on average did not stay as long as they had done in the Hotel during Everybody In.. The Everyone In scheme attracted many homeless people with whom services had struggled to engage for years but its appeal reflected a mixture of contrasting motives, from the attractive quality of the accommodation to a deterrent fear of the virus. Although these factors still applied at its location on the university site, more move-on alternatives became available. Thirdly, the proportion of women guests declined somewhat, but we were not aware of women being deterred by lack of effective gender segregation as used to be the case when the shelter was located in one open area. Proportionately more women have sought refuge at the shelter. We were able to accommodate guests at a 50% higher density than last season owing to the relaxation of public health restrictions. We have accommodated an average of 22 guests per night compared with 15 during last season. This greater level of provision has inevitably placed increased strain on staff and other resources and accommodated a larger number of guests in total than last season. The average stay has been slightly longer, reflecting the challenges of securing move-on accommodation in an increasingly unaccommodating environment.

f. Wellbeing Support Team

The Wellbeing Support Team started working with homeless people in Nottingham in January 2018. It follows on from the work of a previous project, the Multiple Needs Support Team, which was funded by the Big Lottery from 2014-17.

The team works with homeless people who have mental health support needs alongside a number of other support needs, often referred to as 'multiple needs'. The team's approach is based on meeting people, building trust, and working in a person-centred way that supports people to access services and make changes in their lives at their own pace. The team consists of three Wellbeing Support Workers.

Aims

- The Wellbeing Support Team aims to achieve the following changes for homeless people with multiple needs who use its services:
- Improved mental health and wellbeing.
- Reduction in social isolation.
- Improved ability to access and engage with the services they need.

Lottery Funding for this provision ended and the Board of Trustees agreed to underwrite expenditure for the service while an application for continuation funding to the Lottery was submitted along with appeals to other Trust funds. At the same time some staff left the service reducing its capacity but nevertheless it continued to provide support that is not available through other services city-wide.

Data

In the year 2021-22 the WBST supported 45 individuals.

From April 22 – March 23 the WBST supported 23 people (45 2021/22). The service only had one member of staff for most of the year while additional funding was sought.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Achievements and performance (continued)

g. Single Support Service

The Single Support Service provided an early point of contact for rough sleepers including a comprehensive assessment of their needs and their own tailored and personalised Support Action Plan, which identified obstacles to engagement and independent living. Support plans also accounted for the strengths and goals of each person accessing the service and how these could be harnessed in accordance with Psychologically Informed Environment (PIE) principles. The service adopted a multi-disciplinary approach with a focus on coordinating support.

The Single Support Service worked with health providers (GP's, community providers and secondary care) to ensure that assertive outreach and flexible treatment for people with multiple complex needs (particularly rough sleepers) was coordinated, consistent and with continuity in place to avoid reliance on individual health care professionals.

Aims and Objectives

The aim of the Single Support Service is to provide intensive support to individuals who are rough sleeping or persistent rough sleepers and who are recognised as having complex needs.

The service provided a single support offer and assisted individuals identified as rough sleepers to acquire and sustain independent accommodation through the provision of flexible, proactive, timely, targeted and effective support.

In the previous year the Navigators responded to changes in service delivery in relation to COVID-19 Pandemic instructions, adopting a flexible approach to delivering support and utilising active outreach in response to the pandemic including offering telephone support and engagement at emergency accommodation provision to meet the health, well-being and safety of rough sleepers and staff. These arrangements were sustained for some months into this year but in the course of time tapered out with services providing face to face support.

Nature of support

Navigators provided support for:

- entrenched rough sleepers with multiple and complex needs who had not engaged in other forms of support or offers of accommodation.
- individuals who were at likely risk of rough sleeping and those who were relatively new to rough sleeping and with less severe support needs.
- individuals who were identified as rough sleepers to sustain independent accommodation.

Data

In the year the team supported 73 people (76 in 21/22).

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Achievements and performance (continued)

h. Helix project

Funded by the Department for Leveling Up Housing and Communities the Helix project provided accommodation for up to five women at any one time who experienced domestic abuse and or violence and who were homeless. The project was delivered through a partnership between Emmanuel House (homelessness), Juno Women's Aid (domestic abuse) and Nottingham City Homes (housing management). Access to the accommodation was low threshold. It enabled women with very high needs to easily access accommodation without the necessity of complex and involved registration processes. It is worth of note that the women who accessed the provision had no previous contact with women's domestic abuse services.

Data

Number of women supported 33.

Engagement with Support Services

Health services (GP, HHT, dentist, opticians)	33
Drugs and Alcohol Services (NRN, Clean Slate)	24
Counselling services	12
Sex workers support (POW)/Jericho Road	16
DA Support (Juno)	30
Probation	22
Benefits/financial support	33
Housing advise/support	33

i. Mental Health Outreach (County)

Aims and objectives of service

The contract with NHS Nottingham and Nottinghamshire CCG was renewed in July 2021.

The service aims to support the mental health needs of adults who are homeless in Nottinghamshire, who are not receiving a service from statutory health services such as primary care or mental health services. The service provided time-limited support to enable people to engage with mainstream mental health services.

The service's objectives included:

- Providing persistent, strength-based approach to engaging people at risk of homelessness
- Providing appropriate advice, support and evidence-based brief interventions for homeless people with mental health problems
- Providing telephone assistance and advice to other organisations and directly to homeless people
- Providing signposting to other statutory and non-statutory physical, mental health and wellbeing services as appropriate.
- Developing joint plans to deliver proactive and impactful interventions that will support the personalised health and wellbeing needs of the individual
- Through a strength-based approach to engagement and planning, supporting the individual to stabilise their wellbeing and wider needs (e.g. housing, substance misuse)
- Supporting appropriate access to mainstream services through positive advocacy and partnership relationships
- Working with other agencies involved in the person's care to identify access needs and strategies to support successful delivery of interventions or treatment.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Achievements and performance (continued)

Service description/care pathway

The service provides physical presence at appropriate venues to meet the needs of individuals with housing connection to South County boroughs and continuity of support and undertook risk assessments, strength based personalised support plans to identify areas where physical or mental health support was needed;

Face to face support was in the form of assertive outreach and delivered in a range of settings that are flexible to the individual including street based, community and housing. The service provided practical support to liaise with wider health, social care and housing agencies on behalf or with beneficiaries to maximise their ability to access services and achieve their goals across a range of areas (e.g. telephone GP Practice with prescribing query, accompany to mental health service appointment or support to complete housing or benefits documentation). The worker took an active role in multi-agency meeting (e.g., rough sleeper action groups, MARAC domestic abuse). The service was provided to individuals who were at risk of rough sleeping with a particular focus on individuals who experienced Severe Multiple Disadvantage.

Data

In 22-23 17 people were supported in the first three quarters. This service was impacted by staff reduction. (38 2021/22)

j. Volunteering

Volunteering always has been and remains a mainstay of the charity. While number of people volunteering has not returned to pre-pandemic levels there was an increase in the number of volunteer hours offered to Emmanuel House despite there being fewer people volunteering. The Board is very grateful to everyone who volunteers in Emmanuel House without which the charity would be significantly diminished. Volunteers do not only deliver on tasks. They add qualities to the beneficiaries' experience of services, by engaging with them, undertaking numerous tasks, they free up staff time to focus on providing support. Yet again the shop volunteers broke the record for the amount raised through the charity shop; money essential to funding services and balancing our annual income and expenditure. Volunteers also cook meals, support administration and with numerous other tasks. The data below does not include the many companies that arrive with teams of people for particularly volunteering days. It is evident from feedback from these teams that it is as important to them to learn about homelessness and its impact on people as it is to undertake their tasks. We are grateful to them all.

Data

- Number: of volunteers 85 (103 21/22)
- Roles: Admin 158 hrs (273 21/22)
Charity Shop 2636 hrs (2495 21/22)
Kitchen 744 hrs (689 21/22)
- Total volunteer hours: 4032 (3597 21/22) hrs

k. Fundraising

Unquestionably this was an uncertain year as the impact of the pandemic remained potent in the general economic environment. There were warnings from national umbrella organisations that nationally charities would struggle to sustain their income from financial donations with 1 in 7 people ceasing to give to charities. In the event our funding was sustained as many new people signed up to donate regularly. In addition, businesses, faith and community groups also donated. Marketing, communication and fundraising are considered an up-front activity in which the Board invests robust resources. This has resulted in excellent ongoing media communication with the community and supporters. This is evidenced in a general search for 'homelessness charity Nottingham' when Emmanuel House comes top of a search engine list. Our profile directly encourages individuals and organisations to engage with the charity often organising fundraising events, arranging to visit and see the work first hand. Through our communication we offer a range of activities and opportunities for all ages to 'do something about homelessness' which is a question people often ask.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Achievements and performance (continued)

Future development of Emmanuel House building and services

The Board of Trustees has taken note of the desire of the Department for Levelling Up Housing and communities that communal shelter provision should transform to single room accommodation. The Trustees agree with this in principle; that all people should be offered appropriate high-quality accommodation. This is also consummate with the values of Emmanuel House. In responding to this ambition, the Trustees looked for possible premises in the city that the existing shelter provision might move to. Such buildings are extremely scarce and found to be unobtainable so the Trustees decided to embark on changing two floors of its premises on Goose Gate, Nottingham into 20 rooms of accommodation. In the year plans were drawn up, costed and approved. We are waiting for a decision from Nottingham City Council about our rent and lease before launching a funding campaign to raise £2M. In this year we received a legacy which will be dedicated to commencing the first stage of the conversion by replacing all our windows early next financial year.

Board developments

In the year the Board improved its capacity in recruiting two new members recognising that it had a gap in experience and recruited one new female member with lived experience of homelessness and one new member with skills, knowledge and experience of developing and managing accommodation for vulnerable adults. In addition, one of the members is from a minoritised community background.

Financial review

a. Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

b. Financial statement

Our total income for this year of £1,311,798 is the largest total of income in the charity's history indicating the growth in the charity which has been continuous over the past five years. The Board of Trustees is pleased to report an excess of income over expenditure (£162,522) given what has been up until the beginning of this financial year an uncertain time as we continue to emerge from the shadow of Covid. Indications in this year show that we have, at least for this twelve-month period, returned to the more familiar pattern of income. However, the excess in income is largely due to an unexpected large legacy of £100,000 but the outstanding balance of £62,522 does indicate a positive result for our income.

Donations and legacies are up by 29% to £580,261. Our total unrestricted funds increased by 18% from £369,470 in 2022 to £451,573, essential to sustaining the viability of our core work for which we do not receive statutory funding. We are grateful to the many supporters, individuals, community groups, businesses and trust funds who remained committed to, or chose to support Emmanuel House for the first time this past year. All income streams from donations from business, faith and community groups increased. While income from donation from individuals is slightly down we nevertheless consider this to be a good performance given national forecasts in the reduction of donations to charities over the year. We experienced a pattern of some donors ceasing to give or reducing their donations while others donated regularly for the first time.

The Trustees are grateful to all our volunteers who contribute in so many ways. Particular thanks to our charity shop volunteers who brought in an additional 3,434 on the previous year totally this year 34,832.

We are grateful to the many trust funds who support our work, the majority of which are restricted to funding the Winter Shelter.

Two particular changes to our income are that while we have lost rental income (circa £14,000) because the tenants moved to new premises and we have planned building work on the floor we have received greater income from bank interest of £11,095.

Our expenditure was £1,149,276 and increase of £206,688 on the previous year.

Our largest area of expenditure is on staff salaries and pensions of £768,265 which is 67% of our total demonstrating that our staff are our most important asset. However, our spend on agency staff of £185,721 from restricted funds, reflects the challenge we have had this year of recruiting staff, a challenge which is in the sector locally. No longer are we competing with similar agencies but with larger business organisations that can afford higher salaries. Our spend on legal and professional was down by £18,201 which was predominantly due to the reduction in the need for HR services.

Our overall expenditure increased by 18% on the previous year expressed through mainly moderate increases in expenditure in the previous year which the Board considers to be a reasonable performance given inflationary pressures. We were able to avoid the major increases in utility price increase because we had outstanding contracts.

While the charity has had a good financial performance, the Trustees remain cautious because, as we emerge from the disturbance and drag of Covid, there are nevertheless continuing challenges. Inflation, the lack of supply in the employment market and the continuing risk of donor fatigue around homelessness all remain issues of which the Board is aware. For this year the Balance Sheet is in a healthy position. Our unrestricted funds amount to £679,267 an increase of £59,865 on the previous year. Our liquid unrestricted funds are £575,974 an increase on the previous year of £82,871.

The Board has reserved £250,000 to account for six months running costs of the charity and designated £80,000 towards the cost of replacing the passenger lift.

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TRUSTEES' REPORT (CONTINUED)
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c. Risk

The Board exercises its duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud or error. For example, roles are designated with allocated and separated responsibilities. The Board recognises there are risks to which the charity is exposed and have systems in place to mitigate those risks. For example, it reviews its Finance Control Policy annually, has in place risk assessments for example around venues, activities, staff and beneficiary welfare.

d. Principal Risks and uncertainties

Recruitment and retention of staff: The charity faces the same market forces in the community as other charities and businesses as it finds itself in direct competition for staff. People who traditionally have worked in the voluntary sector for the satisfaction of making a difference in society have been forced for economic reasons to apply for jobs with commercial higher waged employers.

Risk mitigation: the Board has attended to providing an uplift in salaries that brings the charities salaries in line with local rates of pay. There has been continuous review and assessment of best outlets for advertising and implementation of flexible application processes. The organisation will attention to the welfare of staff ensuring, where appropriate, reasonable adjustments are made to enable staff receive fulfilment through their job roles.

Financial sustainability: Although there is evidence that our income has returned to the pre-pandemic fiscal pattern the Trustees recognise the continuing tentative financial environment that the general population finds itself in. The coming year may see a reduction in the delivery of statutory contracts as two are up for procurement and another will end. It is anticipated that there will be a decrease in income because of this. These dynamics together, represents a degree of uncertainty for its income for the following year with the additional challenge of predicting its future income.

Risk mitigation: The Trustees recognise the uplift in the profile of the charity in Nottingham. Resources will continue to be invested in our Marketing and Fundraising team through which come many enquiries about engaging with the charity and making financial donations. The CEO will continue to assess how Emmanuel House can offer services that are relevant to beneficiaries but are not provided by the wider system that will be a source of income for the charity and facilitate applications for funding.

Future role and relevance of the charity in the sector: The environment in which Emmanuel House delivers its services has changed significantly over the past eighteen months. Staff are dealing with additional challenges from beneficiaries as presentation often include high levels of severe and multiple disadvantages, including mental health. Case work is complex and resources, especially in relation to accommodation solutions are significantly lessened due to a number of socioeconomic circumstances. In addition, there are likely to be future personnel changes that will impact on the direction of the charity.

Risk mitigation: The Board reviews the staffing resources that are needed to sustain the charity's quality services. It will undertake a further review that will attend particularly to succession planning, particularly accounting for the development of accommodation provision and all that involves.

e. Reserves policy

The Board is retaining six months reserves (£250,000) which is reviewed on a six monthly basis.

Structure, governance and management

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Structure, governance and management (continued)

a. Constitution

Emmanuel House Support Centre is a registered charity and company limited by guarantee and was set up by a Trust deed.

The company was incorporated on 30th June 1999 and registered as a charity on November 1976 under the name of Emmanuel House Day Centre. The name was changed by a resolution of the members on 7th August 2019 and relevant filings made at Companies House and the Charity Commission shortly thereafter.

b. Methods of appointment or election of Trustees

Nominations for Trustees are considered by the Board and interviewed by the Chair. They attend as an observer and there is agreement about their suitability amongst Trustees they are voted on as a Trustee formally at the AGM or subsequent Board meeting.

c. Organisational structure and decision-making policies

The Board of Trustees govern the charity, attending to its legal and financial obligations. The Chair manages the CEO who in turn manages four managers who oversee distinct domains of work. Decision making in the charity is demarcated according to the nature of decisions. The Board of Trustees met four times in the year. The Finance Sub group met five times. The Marketing and Fundraising Sub group met three times. The Health and Safety Sub Group met four times. The Winter Shelter Sub-group met three times. The Equality Diversity and Inclusion group met 5 times in the year. The sub groups provide written reports.

The Board takes decisions on the strategic and financial direction of the charity taking account of information given it by the CEO. The CEO makes decisions on approval of budgetary expenditure and priorities about the direction of the charity and day to day operational matters. Managers made decisions relating to their job domains as to support staff.

d. Policies and procedures for induction and training of trustees

When Trustees are appointed a comprehensive handbook is provided for them containing background information, policies and procedures. Trustees are able to access an induction visit to Emmanuel House, including meeting the staff and volunteers.

e. Pay policy for key management personnel

Pay is set according to the level of roles in the organisation which in the main are: CEO, Manager, Senior Support Worker and officer, support worker with specialism and support worker. Salaries have been reviewed so that there is no discrimination on characteristics other than the job description and terms and conditions relating to the job. Emmanuel House salaries in comparison to other similar roles advertised in the market are neither excessively high or low but are mid range.

f. Financial risk management

The Trustees have assessed the major risks to which the Company is exposed, in particular those related to the operations and finances of the Company, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Plans for future periods

Culturally Specific Mental Health Support

- To capacity build a culturally specific steering group to develop the service.
- Create an identity for the service.
- Recruit an additional support worker and development worker to undertake these tasks.

Drop-in services

- Expand the service to include a Wednesday morning
- Develop an early morning breakfast service.

Develop accommodation

- Complete agreement the City Council to advance plans for 20 rooms of accommodation.
- In the meantime initiate fundraising campaign
- Continue interim emergency respite accommodation during the coldest months of the year (November – March)
- Establish additional residential accommodation upon which to begin to build a portfolio of accommodation provision.

Night Shelter

- Seek alternative solutions to communal provision

Premises

- Replace all our windows
- Replace the lift
- Adapt the second floor for services in the interim
- Agree lease and rent with Nottingham City Council
- Initiate fundraising campaign

Welbeing Support Team

- Establishment of a women's group

Contracted services

- Tender for new contracts with the City Council for the delivery of Independent Living Support and Navigator services.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Statement of Trustees' responsibilities

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

Company law requires the Trustees to prepare financial statements for each financial . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 Company will continue in business.

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

Disclosure of information to auditors

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charity's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

Auditors

The auditors, PKF Smith Cooper Audit Limited, have indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditors at a meeting of the Trustees.

Approved by order of the members of the board of Trustees and signed on their behalf by:

Clive Sillito

Martin Mellor

Date:

EMMANUEL HOUSE SUPPORT CENTRE
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INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF EMMANUEL HOUSE SUPPORT CENTRE

Opinion

We have audited the financial statements of Emmanuel House Support Centre (the 'charitable company') for the year ended 31 March 2023 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes, 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, including its income and expenditure 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 Charities Act 2011.

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 Auditors' 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 United Kingdom, including the Financial Reporting Council'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 charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

EMMANUEL HOUSE SUPPORT CENTRE
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF EMMANUEL HOUSE SUPPORT CENTRE
(CONTINUED)

Other information

The other information comprises the information included in the Annual report other than the financial statements and our Auditors' 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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Trustees' report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

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 charitable company's 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 charitable company or to cease operations, or have no realistic alternative but to do so.

EMMANUEL HOUSE SUPPORT CENTRE
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF EMMANUEL HOUSE SUPPORT CENTRE
(CONTINUED)

Auditors' responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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 Auditors' 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Based on our understanding of the charity and industry, key laws and regulations that we identified included:

- Charities SORP
- health and safety and employment legislation

We identified that the principal risk of fraud or non compliance with laws and regulations related to:

- management bias in respect of accounting estimates and judgements made;
- management override of control;
- posting of unusual journals or transactions.

We focused on those areas that could give rise to a material misstatement in the Charity financial statements.

Our procedures included, but were not limited to:

- Enquiry of management and those charged with governance around actual and potential litigation and claims, including instances of non-compliance with laws and regulations and fraud;
- Reviewing minutes of meetings of those charged with governance where available;
- Reviewing legal expenditure in the year to identify instances of non-compliance with laws and regulations and fraud
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.
- Performing audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for bias.

It is the primary responsibility of management, with the oversight of those charged with governance, to ensure that the entity's operations are conducted in accordance with the provisions of laws and regulations and for the prevention and detection of fraud.

EMMANUEL HOUSE SUPPORT CENTRE

(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF EMMANUEL HOUSE SUPPORT CENTRE (CONTINUED)

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees 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.

PKF Smith Cooper Audit Limited

Statutory Auditors
2 Lace Market Square
Nottingham
NG1 1PB

Date:

PKF Smith Cooper Audit Limited are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

EMMANUEL HOUSE SUPPORT CENTRE
(A company limited by guarantee)

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

	Note	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from:					
Donations and legacies	2	186,208	394,053	580,261	414,506
Charitable activities	3	674,017	7,600	681,617	481,681
Other trading activities	5	-	38,825	38,825	45,570
Investments	6	-	11,095	11,095	684
Total income		860,225	451,573	1,311,798	942,441
Expenditure on:					
Charitable activities		781,729	367,547	1,149,276	942,588
Total expenditure		781,729	367,547	1,149,276	942,588
Net income/(expenditure)		78,496	84,026	162,522	(147)
Transfers between funds	14	24,161	(24,161)	-	-
Total transfers		24,161	(24,161)	-	-
Net movement in funds		102,657	59,865	162,522	(147)
Reconciliation of funds:					
Total funds brought forward		194,541	619,402	813,943	814,090
Net movement in funds		102,657	59,865	162,522	(147)
Total funds carried forward		297,198	679,267	976,465	813,943

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 26 to 40 form part of these financial statements.

EMMANUEL HOUSE SUPPORT CENTRE**(A company limited by guarantee)****REGISTERED NUMBER: 03798780****BALANCE SHEET
AS AT 31 MARCH 2023**

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	11	103,293	102,132
Current assets			
Debtors	12	606,622	44,110
Cash at bank and in hand		341,437	732,345
		948,059	776,455
Creditors: amounts falling due within one year	13	(74,887)	(64,644)
Net current assets		873,172	711,811
Total net assets		976,465	813,943
Charity funds			
Restricted funds	14	297,198	194,541
Unrestricted funds	14	679,267	619,402
Total funds		976,465	813,943

The entity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the entity to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.

However, an audit is required at the request of the Trustees in accordance with section 144 of the Charities Act 2011.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

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

.....
Clive Sillito

Date:

The notes on pages 26 to 40 form part of these financial statements.

EMMANUEL HOUSE SUPPORT CENTRE
(A company limited by guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2023

	2023 £	2022 £
Cash flows from operating activities		
Net cash used in operating activities	(391,311)	(2,537)
Cash flows from investing activities		
Interest receivable and similar income	11,095	684
Purchase of tangible fixed assets	(10,692)	(2,280)
Net cash provided by/(used in) investing activities	403	(1,596)
Change in cash and cash equivalents in the year	(390,908)	(4,133)
Cash and cash equivalents at the beginning of the year	732,345	736,478
Cash and cash equivalents at the end of the year	341,437	732,345

The notes on pages 26 to 40 form part of these financial statements

EMMANUEL HOUSE SUPPORT CENTRE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

1. Accounting policies

1.1 Basis of preparation of financial statements

Emmanuel House Support Centre is a private company limited by guarantee and incorporated in England within the United Kingdom. The address of the registered office is given in the company information of these financial statements. The company's registration number is 03798780 and the charity registration number is 1077424.

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Emmanuel House Support Centre 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 presented in sterling, which is the functional currency of the company and the financial statements are presented to the nearest £1.

The significant accounting policies have been applied in the preparation of these financial statements are set out below.

1.2 Company status

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

1.3 Going concern

The financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

EMMANUEL HOUSE SUPPORT CENTRE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

1. Accounting policies (continued)

1.4 Income

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

1.5 Government grants

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the balance sheet. Where income is received in advance of meeting any performance related conditions there is not unconditional entitlement to the income and its recognition is deferred and included in creditors as deferred income until the performance-related conditions are met. Where entitlement occurs before income is received, the income is accrued.

1.6 Interest receivable

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

1.7 Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

EMMANUEL HOUSE SUPPORT CENTRE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

1. Accounting policies (continued)

1.8 Tangible fixed assets and depreciation

Individual fixed assets costing £1,000 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

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

Long-term leasehold property	- Straight line over the remaining life of the lease
Fixtures and fittings	- 10% Straight line
Office equipment	- 33.3% Straight line

1.9 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.10 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.11 Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any discounts due.

1.12 Financial instruments

The Company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

1.13 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.

EMMANUEL HOUSE SUPPORT CENTRE
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

1. Accounting policies (continued)

1.14 Fund accounting

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

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

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

Investment income, gains and losses are allocated to the appropriate fund.

2. Income from donations and legacies

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Donations and legacies	186,208	366,041	552,249	384,664
Gift aid recovered	-	28,012	28,012	29,842
	<u>186,208</u>	<u>394,053</u>	<u>580,261</u>	<u>414,506</u>

3. Income from charitable activities

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Grants	652,622	-	652,622	443,966
Contracts	21,395	7,600	28,995	37,715
	<u>674,017</u>	<u>7,600</u>	<u>681,617</u>	<u>481,681</u>

EMMANUEL HOUSE SUPPORT CENTRE
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

4. Grants & donations

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Big Lottery (WBST)	36,402	-	36,402	-
Individuals	4,677	145,400	150,077	158,454
Nottingham City Council	538,944	-	538,944	425,060
Faith Groups & Churches	8,441	23,747	32,188	25,423
Nottinham City homes Registered Provider Limited	37,791	-	37,791	-
The Forman Hardy Charitable Trust	10,000	20,000	30,000	20,000
Community Groups	2,750	20,757	23,507	14,780
Businesses	29,226	40,431	69,657	37,652
The Jessie Spencer Trust	5,000	-	5,000	10,000
The 29th May 1961 Charitable Trust	5,000	-	5,000	-
The Fifty Fund	-	-	-	7,175
B&Q Foundation	5,000	-	5,000	-
Albert Hunt Trust	7,000	-	7,000	7,000
Funeral and Legacies	-	100,000	100,000	42,230
The Gordon Trust	1,000	-	1,000	-
D'Oyly Carte Trust	3,418	-	3,418	-
Mary Magdalen Foundation	-	12,729	12,729	-
Winifred Eileen Kemp Trust	7,000	-	7,000	5,000
The Helen Jean Cope Charity	1,000	-	1,000	1,000
Lloyds Bank Foundation	-	-	-	76
Mary Robertson Trust	-	3,000	3,000	3,000
The Thomas Farr Charity	5,000	-	5,000	-
Souter Charitable Trust	3,000	-	3,000	3,000
Sir John Eastwood Foundation	3,000	-	3,000	3,000
The Beatrice Laing Trust	-	-	-	2,500
The Mary Potter Convent Hospital Trust	1,000	-	1,000	-
Enterprise Rent a Car	-	-	-	1,500
CLA Charitable Trust	4,000	-	4,000	-
Juno Women's Aid	25,142	-	25,142	-
JN Derbyshire Trust	2,000	-	2,000	2,000
The Lady Hind Trust	15,000	-	15,000	9,500
St Lazarus Charitable Trust	-	-	-	500
St Mary's Relief in Need Charity	250	-	250	500
The Jones 1986 Charitable Trust	50,000	-	50,000	25,000
Mazars Charitable Trust	-	-	-	375
Thomas Farr Charity	-	-	-	3,000
Alex Ferry Foundation	5,000	-	5,000	2,000

EMMANUEL HOUSE SUPPORT CENTRE
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

National Emergencies Trust	-	-	-	5,000
Severn Trent Community Fund	-	-	-	9,999
Nineveh Charitable Trust	-	-	-	3,000
The Labone Charitable Foundation	500	-	500	-
Samuel Fox Foundation	15,000	-	15,000	-
Nottingham Community and Voluntary Service	-	-	-	562
Other income	7,264	-	7,264	562
Other government grant	-	-	-	344
	<u>838,805</u>	<u>366,064</u>	<u>1,204,869</u>	<u>829,192</u>

5. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Fundraising events	<u>330</u>	<u>330</u>	<u>-</u>

Income from non charitable trading activities

	Unrestricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Trading income	34,832	34,832	31,398
Property rental income	3,663	3,663	14,172
	<u>38,495</u>	<u>38,495</u>	<u>45,570</u>

6. Investment income

	Unrestricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Interest receivable on bank deposits	<u>11,095</u>	<u>11,095</u>	<u>684</u>

EMMANUEL HOUSE SUPPORT CENTRE
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

7. Analysis of expenditure on charitable activities

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Accommodation Costs	8,496	-	8,496	8,467
Activities	149	-	149	154
Administration	475	8,359	8,834	7,197
Agency staff	185,721	-	185,721	24,395
Bank charges	-	157	157	26
Beneficiary costs	19,907	3,289	23,196	15,348
Charity shop costs	-	2,674	2,674	2,546
Cleaning	1,813	12,688	14,501	12,837
Depreciation	-	9,531	9,531	15,578
Equipment	3,774	650	4,424	11,950
Insurance	203	5,106	5,309	5,488
IT and telephone costs	2,329	14,069	16,398	10,517
Kitchen costs	6,463	3,270	9,733	9,945
Legal and professional	874	38,995	39,869	58,070
Mobile phones	2,762	2,797	5,559	4,733
Publicity and marketing	3,721	7,258	10,979	6,900
Recruitment	1,134	-	1,134	2,042
Repairs and maintenance	5,194	3,460	8,654	23,094
Salaries, NI and pensions	442,123	326,142	768,265	705,405
Staff training	14	1,032	1,046	1,833
Staff travel and subsistence	2,594	270	2,864	3,341
Subscriptions	-	3,093	3,093	1,636
Sundry expenses	126	1,941	2,067	2,237
Utilities	-	9,683	9,683	8,418
Volunteer costs	4	530	534	432
Service transfer	7,990	-	7,990	-
	<u>695,866</u>	<u>454,994</u>	<u>1,150,860</u>	<u>942,589</u>
<i>Total 2022</i>	<u>588,292</u>	<u>354,297</u>	<u>942,589</u>	

EMMANUEL HOUSE SUPPORT CENTRE
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

Support costs have not been separately allocated and disclosed as the Trustees believe they are immaterial to the financial statements.

Included within the above costs are £13,392 (2022: £13,980) in relation to governance costs £9,990 (2022: £11,340) of which is in relation to legal and professional costs and £3,402 (2022: £2,640) in relation to salaries, NI and pensions.

Volunteers contribute towards the activities of the charity. The equivalent cost of the volunteer hours totalled £37,014 (2022: £31,374).

8. Auditors' remuneration

The auditors' remuneration amounts to an auditor fee of £10,000 (2022: £8,325).

9. Staff costs

	2023 £	2022 £
Wages and salaries	887,009	666,602
Social security costs	51,421	48,498
Contribution to defined contribution pension schemes	18,421	18,041
	956,851	733,141

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

	2023 No.	2022 No.
Employees	34	31

The average headcount expressed as full-time equivalents was 34 (2022: 31).

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

The total employee benefits of the key management personnel of the charity were £54,109 (2022: £50,879)

EMMANUEL HOUSE SUPPORT CENTRE
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

10. Trustees' remuneration and expenses

During the year, one Trustee, Denis Tully, (2022: 1) has been paid remuneration from an employment with the Company.

The value of Trustees' remuneration was £46,018 (2022: £43,488). Pension contributions of £2,731 (2022: £2,609) were paid in respect of this trustee. Employers NI contributions paid in respect of this employee totalled £5,361 (2022: £4,782).

During the year ended 31 March 2023, no Trustee expenses have been incurred (2022 - £Nil).

11. Tangible fixed assets

	Land and buildings £	Fixtures and fittings £	Office equipment £	Total £
Cost or valuation				
At 1 April 2022	169,018	30,099	36,192	235,309
Additions	-	9,000	1,692	10,692
At 31 March 2023	169,018	39,099	37,884	246,001
Depreciation				
At 1 April 2022	85,020	11,965	36,192	133,177
Charge for the year	6,119	3,306	106	9,531
At 31 March 2023	91,139	15,271	36,298	142,708
Net book value				
At 31 March 2023	77,879	23,828	1,586	103,293
At 31 March 2022	83,998	18,134	-	102,132

EMMANUEL HOUSE SUPPORT CENTRE
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

12. Debtors

	2023 £	2022 £
Due within one year		
Trade debtors	402,671	40,809
Other debtors	5,273	649
Prepayments and accrued income	198,678	2,652
	<u>606,622</u>	<u>44,110</u>

13. Creditors: Amounts falling due within one year

	2023 £	2022 £
Trade creditors	23,963	19,592
Other taxation and social security	12,183	11,220
Other creditors	8,587	4,344
Accruals and deferred income	30,154	29,488
	<u>74,887</u>	<u>64,644</u>

EMMANUEL HOUSE SUPPORT CENTRE
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

14. Statement of funds

Statement of funds - current year

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2023 £
Unrestricted funds					
Designated funds					
WBST	50,000	-	(14,657)	-	35,343
Winter Shelter	80,000	-	-	-	80,000
Building investigation	140,600	-	-	100,000	240,600
	<u>270,600</u>	<u>-</u>	<u>(14,657)</u>	<u>100,000</u>	<u>355,943</u>

Designated funds

WBST

The Wellbeing Support team provides an unique and important service to people with severe and multiple disadvantage and is confident in the quality of provision it makes to people vulnerable to homelessness. The designated funds are to underwrite the service while additional funding is applied for.

Winter Shelter

The Winter Shelter is a unique service in Nottingham and is integral to the Winter Plan for the City, providing up to 24 beds for people who would otherwise sleep rough.

Building investigation

In response to the new circumstance which both restrict and promote its traditional emergency respite care service (The Shelter) the board is committed to investigating the possibilities of providing new high quality emergency respite accommodation on its premises. This can only be done by employing specialist professional services that have the competencies to meet professional standards and statutory regulations which are in line with the Board's commitment to quality and that would capture the confidence of authorities that are gatekeepers to statutory decision making such as planning permission. This expenditure is in line with its duty to provide public benefit and is coherent with its constitution as it believes this initiative will contribute to securing the relevance of the charity in the future.

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2023 £
General funds					
General Funds - all funds	348,802	451,573	(352,890)	(124,161)	323,324
	<u>348,802</u>	<u>451,573</u>	<u>(352,890)</u>	<u>(124,161)</u>	<u>323,324</u>
Total Unrestricted funds	<u>619,402</u>	<u>451,573</u>	<u>(367,547)</u>	<u>(24,161)</u>	<u>679,267</u>

EMMANUEL HOUSE SUPPORT CENTRE
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

14. Statement of funds (continued)

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2023 £
Restricted funds					
Allotment	13,023	12,418	(14,087)	-	11,354
Big Lottery WBST	-	36,402	(15,444)	-	20,958
Defibrillator	1,338	-	-	-	1,338
Drop In Refurbishment	5,445	-	-	-	5,445
Healthbus	7,990	-	(7,990)	-	-
Trips AFA	1,090	-	-	-	1,090
Winter Shelter	35,041	144,922	(159,335)	-	20,628
Counselling	-	2,000	-	-	2,000
Independent Living Service	26,027	106,452	(85,467)	-	47,012
Helix	-	335,287	(334,302)	-	985
NHS CCG	-	20,000	(12,319)	-	7,681
Culturally Specific Mental Health Support Service	40,798	-	(27,457)	24,161	37,502
Single support service	63,789	153,382	(116,471)	-	100,700
Street support	-	32,098	(8,857)	-	23,241
Night shelter Transformation Fund	-	10,000	-	-	10,000
Other	-	7,264	-	-	7,264
	194,541	860,225	(781,729)	24,161	297,198
Total of funds	813,943	1,311,798	(1,149,276)	-	976,465

EMMANUEL HOUSE SUPPORT CENTRE
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

14. Statement of funds (continued)

Restricted funds

Winter Shelter

The Winter Shelter provides accommodation for up to 24 people who would otherwise sleep rough over the winter months.

Culturally Specific Mental Health Support Service

The project supports members of minoritized ethnic communities for whom the English language is a barrier and accessing services is therefore a challenge.

Single Support Service

The Single Support Service works with people who sleep rough, or are vulnerable to rough sleeping to access appropriate local services, move away from the streets and into settled accommodation.

Independent Living Service

The service provides intensive support to individuals identified as former rough sleepers to support them to achieve and maintain settled accommodation in their own tenancy.

Helix

The Helix project provided easy access respite accommodation for up to five women who were homeless and had experience of domestic abuse.

15. Summary of funds

Summary of funds - current year

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2023 £
Designated funds	270,600	-	(14,657)	100,000	355,943
General funds	348,802	451,573	(352,890)	(124,161)	323,324
Restricted funds	194,541	860,225	(781,729)	24,161	297,198
	813,943	1,311,798	(1,149,276)	-	976,465

EMMANUEL HOUSE SUPPORT CENTRE
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

16. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	-	103,293	103,293
Current assets	297,198	650,861	948,059
Creditors due within one year	-	(74,887)	(74,887)
Total	<u>297,198</u>	<u>679,267</u>	<u>976,465</u>

Analysis of net assets between funds - prior year

	<i>Restricted funds 2022 £</i>	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Tangible fixed assets	-	102,132	102,132
Current assets	194,541	581,914	776,455
Creditors due within one year	-	(64,644)	(64,644)
Total	<u>194,541</u>	<u>619,402</u>	<u>813,943</u>

17. Reconciliation of net movement in funds to net cash flow from operating activities

	2023 £	2022 £
Net income/expenditure for the year (as per Statement of Financial Activities)	162,522	(147)
Adjustments for:		
Depreciation charges	9,531	15,578
Dividends, interests and rents from investments	(11,095)	(684)
Decrease/(increase) in debtors	(560,349)	35,621
Increase/(decrease) in creditors	8,080	(52,905)
Net cash used in operating activities	<u>(391,311)</u>	<u>(2,537)</u>

EMMANUEL HOUSE SUPPORT CENTRE
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

18. Analysis of cash and cash equivalents

	2023 £	2022 £
Cash in hand	<u>341,437</u>	<u>732,345</u>

19. Analysis of changes in net debt

	At 1 April 2022 £	Cash flows £	At 31 March 2023 £
Cash at bank and in hand	732,345	(390,908)	341,437
	<u>732,345</u>	<u>(390,908)</u>	<u>341,437</u>

20. Capital commitments

	2023 £	2022 £
Contracted for but not provided in these financial statements		
Acquisition of tangible fixed assets	<u>185,981</u>	<u>-</u>

21. Pension commitments

The entity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the entity in an independently administered fund. The pension cost charge represents contributions payable by the group to the fund and amounted to £18,421 (2022: £18,041) during the year. This cost is split between restricted and unrestricted funds on the basis of the underlying staff cost. Contributions of £4,017 (2022: £3,231) were payable to the fund at the balance sheet date and are included within creditors.

22. Related party transactions

During the year the charity made the following related party transactions:

Donations of £1,100 (2022: £1,440) were made by trustees with no conditions attached.

Emmanuel House Support Centre Audit Findings Report

Year ended 31 March 2023



LOCAL
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This report has been prepared for the sole use of the directors and must not be shown to third parties without our prior consent. No responsibilities are accepted by PKF Smith Cooper Audit Limited towards any party acting or refraining from action as a result of this report.

1. Introduction

The purpose of this report is to provide management and those charged with governance of Emmanuel House Support Centre an update on the key points from our audit of the financial statements for the year ended 31 March 2023 including our conclusions on the key issues and risks identified at the planning stage. This report focuses on those areas that are significant to those charged with governance as required by International Standard in Auditing (UK & Ireland) 260.

We are responsible for forming and expressing an opinion on the statutory financial statements.

The matters dealt with in this report came to our attention during the course of our normal audit procedures which are primarily designed for the purpose of expressing our opinion on the statutory financial statements of the charity.

We did not experience any significant difficulties during the audit process, our audit work is complete, subject to the outstanding matters in Section 6. We expect an **unmodified/clean** audit report to be issued assuming no matters arise from completion of the outstanding work.

This report has been prepared for the sole use of the company and must not be shown to third parties without our prior consent. No responsibilities are accepted by PKF Smith Cooper Audit Limited towards any party acting or refraining from action as a result of this report.

2. Audit summary and significant risks

We communicated our audit approach in our meeting on 3rd August 2023.

Our work combines substantive and other procedures, including direct verification of balances and transactions, which included obtaining confirmation from third parties where we considered this to be necessary. No significant limitations of scope were placed on our audit.

Materiality

We do not seek to certify that the financial statements are 100% accurate, rather we use the concept of 'materiality' to plan our sample sizes and also to decide whether any errors or misstatements discovered during the audit require adjustment. The assessment of materiality is a matter of professional judgement but overall, the matter is material if its omission or misstatement would reasonably influence the economic decisions of a user of the financial statements. Whether adjustments are material to the "true and fair" view, can only be judged in the particular circumstances of the items and their impact on the financial statements to which they relate. Materiality has been considered having due regard to the overall financial statement totals, the relevant individual balance, the type of transaction and the disclosures.

Significant risks

The following significant risk areas were identified at the planning stage of the audit and our conclusions from the audit evidence we obtained is set out below:

Significant risk area	Potential issues	Audit evidence obtained	Audit conclusions
Revenue recognition	There is a rebuttable presumption set out in international Standard on Auditing (ISA) 240 that the fraud risk from revenue recognition is a significant audit risk.	We performed extensive substantive testing around revenue and for cut off our audit focus was around deferred and accrued income.	From the audit evidence we have obtained, we did not identify any issues with regards to revenue recognition.
Management override of controls	There is a non-rebuttable risk set out in international Standard on Auditing (ISA) 240 that the financial statements may be misstated due to management fraud, error, bias and override of controls.	Detailed review of journal adjustments throughout the period and particularly at the year-end to identify any unusual entries. Key accounting estimates were reviewed for evidence of management bias. We also considered significant transactions outside the normal course of business.	From the audit evidence we have obtained, we did not identify any issues with regards to management override of controls.

Accounting estimates and policies

We should adopt professional scepticism at all times when assessing the methods, significant assumptions and data used by management when determining accounting estimates included in the financial statements, as well as the associated financial statement disclosures. The following key accounting estimates were identified at the planning stage of the audit and our conclusions from the audit evidence we obtained is set out below:

Accounting estimate	Potential issues	Audit evidence obtained	Audit conclusion
Revenue recognition and cut-off	Given the nature of the entity as a charity and that the income received may be subject to specific	We performed extensive substantive testing around revenue and for cut off our	From the audit evidence we have obtained, we did not identify any issues with

restrictions, revenue could be recognised incorrectly	audit focus was around deferred and accrued income.	regards to revenue recognition.
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We have considered the adopted accounting policies as part of our audit work and consider these to be appropriate and in accordance with UK accounting standards.

Other information

We have reviewed the information within the Trustees’ Report and did not identify any material misstatements or material inconsistencies.

Going concern

In accordance with International Auditing Standards 570 Going concern, we planned our audit to obtain sufficient appropriate audit evidence regarding the appropriateness of management’s use of going concern and whether a material uncertainty relating to going concern exists. In performing our work, we have reviewed the assessment provided by management, which included budgets and forecasts for the 2023/24 financial year. We wish to review extended forecasts and also cashflow forecasts covering a period of 12 months from the date of signing the financial statements (to end December 2024). We have also considered the appropriateness of disclosures made in the financial statements. We did not identify any events or conditions that give rise to a material uncertainty, therefore the use of the going concern basis of preparation is appropriate pending receipt of the extended forecasts.

3. Key matters arising during the course of the audit

Matters arising	Resolution
<p>Going concern</p> <p>In accordance with International Auditing Standards 570 Going concern, we planned our audit to obtain sufficient appropriate audit evidence regarding the appropriateness of management's use of going concern and whether a material uncertainty relating to going concern exists. In performing our work, we have reviewed the assessment provided by management, which included budgets and forecasts for the 2023/24 financial year.</p> <p>We wish to review extended forecasts and also cashflow forecasts covering a period of 12 months from the date of signing the financial statements (to end December 2024).</p> <p>We have also considered the appropriateness of disclosures made in the financial statements. We did not identify any events or conditions that give rise to a material uncertainty, therefore the use of the going concern basis of preparation is appropriate pending receipt of the extended forecasts.</p>	
<p>Potential capital commitment</p> <p>As at year-end, a deposit had been paid in relation to window upgrades and additional works had been invoiced in relation to the building re-design. Although this work was not complete until post year-end, the deposit and other pre-year end invoices are strong indicators that there may have been a capital commitment as at year-end for disclosure within the financial statements.</p> <p>We would like to discuss this with you in order to conclude as to whether a capital commitment existed as at the year-end.</p>	
<p>Capital items found within review of repairs</p> <p>We note within repairs nominal codes an amount of c. £15k expenditure incurred in relation to bathroom and toilet renovations, new laptops and CCTV. These costs were expended in the year under audit rather than being capitalized and depreciated over a few years.</p> <p>This value has been adjusted through our adjusted audit journal schedule.</p>	

Client funds (accruals)

Included within year-end accruals is £7,264 in relation to client funds. We understand this to be in relation to cash received which is only allowed to be spent on certain events/individuals.

After reviewing the breakdown of this balance, c. £7k relates to amounts received before the start of the financial year under audit. We would like to further understand this balance and the restrictions on it. If unspent, would the funds have to be returned to the client who gave them?

We would like to understand the plan for the older balances and if any of these should be released or returned.

4. Summary of misstatements

The auditor is required to communicate all misstatements which we identified as a result of our audit process and which were not adjusted, other than those considered to be clearly trivial in size or nature, to the company's management. Trivial was deemed to be £1,290.

Our audit approach is based on consideration of audit materiality. We determine materiality for the purpose of the company's statutory reporting by our judgment as to what adjustments would influence the reader's perception of the financial statements. We do not therefore seek to review all immaterial amounts.

The aggregate impact of adjusted and unadjusted misstatements are summarized on separate schedules accompanying this report.

5. Related party transactions

Management confirmed that there were related party transactions during the year, as well as director's remuneration, which require disclosure as follows:

21. Related party transactions

During the year the charity made the following related party transactions:

Donations of £600 (2022: £1,440) were made by trustees with no conditions attached.

The total employee benefits of the key management personnel of the charity were £54,109 (2022: £50,879)

10. Trustees' remuneration and expenses

During the year, one Trustee, Denis Tully, (2022: 1) has been paid remuneration from an employment with the Company.

The value of Trustees' remuneration was £46,018 (2022: £43,488). Pension contributions of £2,731 (2022: £2,609) were paid in respect of this trustee. Employers NI contributions paid in respect of this employee totalled £5,361 (2022: £4,782).

During the year ended 31 March 2023, no Trustee expenses have been incurred (2022 - £Nil).

6. Outstanding matters

- Final wording for front-end financial statements:
 - Financial statement section of the Trustees Report – wording to be provided (PDF page 15, document page 13)
 - Data and Bullet points within the 'Service Provision' section of the Trustees Report – wording to be reviewed and provided, prior year wording currently included (PDF page 9, document page 7)
- Extended forecasts as discussed in section 3 of this report
- Declaration of business interests form for T Dickson
- Credit card statement for year-end

7. Ethical considerations

Provision of non-audit services

Under the FRC Ethical Standard, the provision of audit and non-audit services to you by the firm gives rise to a potential threat to independence.

The following table shows how the threats to this independence are protected against:

Work done	Threat to independence	Safeguard
Preparation of statutory financial statements	Self-review	<p>We generate the financial statements using your TB, which is directly inputted into our software.</p> <p>The charity qualifies as a small company under the Companies Act 2006 and therefore we are not required to have safeguards in place as we can rely on the standard in relation to the Provision of Audits for Smaller Entities.</p>
Proposing adjusting journals	Management	The financial statements and adjusting journals are all discussed and agreed with informed management.
Provision of taxation services	Management	<p>The charity qualifies as a small company under the Companies Act 2006 and therefore we are not required to have safeguards in place as we can rely on the standard in relation to the Provision of Audits for Smaller Entities.</p>

These safeguards have all been discussed with informed management and have been communicated to you previously at our audit planning meeting. We are satisfied that these safeguards were appropriately implemented and mitigated any threat to our objectivity and independence.

8. Fraud, error, laws and regulations

In accordance with International Auditing Standards, we planned our audit so that we have a reasonable expectation of detecting material misstatements in the financial statements or accounting records (including any material misstatements resulting from fraud, error or non-compliance with law or regulations.)

However, we acknowledge that no internal control structure, no matter how effective, can eliminate the possibility that errors or irregularities may occur and remain undetected. In addition, because we use selective testing in our audit, we cannot guarantee that errors or irregularities if present, will be detected. Accordingly, our audit should not be relied upon to disclose all such misstatements or frauds, errors or instances of non-compliance as may exist.

It is ultimately the directors' responsibility to safeguard assets and to design and implement internal control systems to prevent and detect fraud, error and non-compliance with laws and regulations and to assess the risk any such matters may have on the accuracy of the financial statements.

We considered the risk of material misstatement relating to fraud, error and non-compliance with laws and regulations and completed audit procedures including but not limited to:

- Enquiry of management around actual and potential litigation and claims, including instances of non-compliance with laws and regulations and fraud.
- Evaluating the design and implementation of accounting and internal controls implemented by management to address the risk of fraud or error.
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.
- Undertaking audit procedures to assess the risk of fraud or error associated with management override of controls (as set out in Section 2).

Management have confirmed to us that they are not aware of any actual or potential fraud. We have not been made aware of any non-compliance with laws and regulations during the year. During the course of our work we found no evidence of fraud. However, we must emphasize that it is the responsibility of management for the prevention and detection of fraud and our work does not eliminate the possibility that fraud may have occurred and remains undetected.

We have included appropriate paragraphs in the letter of representation, regarding fraud, error, laws and regulations. The letter will require the approval of the Directors together with the financial statements.

9. Internal controls

The purpose of our audit is to form an opinion on the financial statements. As part of our audit we have considered internal controls in order to design and undertake our audit procedures only. Our audit does not express an opinion on the overall effectiveness of internal controls and therefore should not be relied upon to disclose all errors or weaknesses in systems and processes nor irregularities or errors not material in relation to the financial statements.

During the course of the audit certain control improvements were identified as follows:

Assessment

- **Significant deficiency – findings fundamental to the management of risk.**
- **Deficiency – findings which are minor to the management of risk but would strengthen existing practice.**

The following matters were raised in the prior year and remain relevant in the current year:

Observation and risk	Recommendation	Management comments
<p>Missing payroll contracts & ID</p> <p>During our payroll transaction testing, we identified some employees for whom no contract or ID was held or the contract held was not signed by the employee.</p> <p>In each case, these employees were employees who were temporary or sessional workers.</p>	<p>We understand that the problem has been rectified going forwards and would recommend that signed contracts are held on file for all employees in future.</p>	<p>We accept that not all contracts have been completed in the past but have put measures in place to ensure better compliance with the policy.</p>

The following matters were identified in the current year:

Observation and risk	Recommendation	Management comments
<p>Missing declarations of business interest forms – upon requesting DBI forms for all relevant individuals, up to date forms were not held in all cases. This could result in potential related party transactions going unnoticed or not being appropriately approved.</p>	<p>We recommend that DBI forms are updated annually or when anything changes (whichever is sooner) for all relevant individuals.</p>	
<p>Misposting of costs to inappropriate nominal code – it</p>	<p>We recommend that purchase postings are</p>	

<p>was noted in our purchase testing that a cost invoice for mobile phones had been inappropriately allocated to the health & safety nominal code. This could result in certain purchases not being reviewed or approved appropriately and could cause unusual fluctuations in costs.</p>	<p>subject to a second review prior to posting to ensure that the nominal code allocation is appropriate.</p>	
<p>Lack of segregation of duties between reconciling funds and recording in accounting system – this could expose the charity to risk of misallocation of funds</p>	<p>We recommend that reconciling of funds and posting to the nominal is segregated.</p>	
<p>Lack of controls over correct recording of charity shop income in bank/ledger – it was noted in our review of revenue controls that there are no formal controls over checking that the income received in the shop is correctly received in the bank/ledger. This could result in misappropriation of income received through the charity shop.</p>	<p>We recommend that appropriate controls are introduced around the recording/reconciliation of charity shop income.</p>	