

EMMAUS SHEFFIELD

England & Wales · Charity number 1085609

Details

Status	Registered
Legal form	Charitable company
Company number	03978765
Registered	2001-03-16
Register	View on the Charity Commission register

Contact

Address	Emmaus Unit 5 Sipelia Works Cadman Street Sheffield S4 7ZG
Phone	01142720677
Email	enquiry@emmaus-sheffield.org.uk
Website	www.emmaus-sheffield.org.uk

Activities

Objects: THE ALLEVIATION AND RELIEF OF POVERTY, HARDSHIP AND DISTRESS ARISING THEREFROM TO THOSE IN NEED WITHOUT DISTINCTION BY;1) THE PROVISION OF ACCOMMODATION, OR ASSISTANCE IN SUCH PROVISION, FOR THE POOR AND HOMELESS IN THE SHEFFIELD AREA AND SUCH OTHER PLACES AS MAY SEEM APPROPRIATE FROM TIME TO TIME.2) THE PROVISION OF EDUCATION, TRAINING AND EMPLOYMENT TRAINING FOR SUCH PERSONS WITH THE PURPOSE OF DEVELOPING SKILLS TO ENABLE THEM TO GAIN EMPLOYMENT.3) THE SUPPORT OF THE WORK OF OTHER EMMAUS COMMUNITIES OR OTHER AGENCIES IN THE RELIEF OF POVERTY AND HOMELESSNESS WHETHER IN THE UNITED KINGDOM OR ELSEWHERE IN THE WORLD AND IN PARTICULAR (WITHOUT LIMITATION) BY THE EXCHANGE OF RESOURCES, INFORMATION AND EXPERTISE WITH OTHER EMMAUS COMMUNITIES WORLD WIDE.4) THE FULFILLING OF SUCH OTHER PURPOSES AS MAY FROM TIME TO TIME BE RECOGNISED BY ENGLISH LAW AS BEING CHARITABLE AND WHICH THE CHARITY SHALL FROM TIME TO TIME DETERMINE

Activities: Providing accommodation and work for previously homeless people

Classification

- **How:** Provides Buildings/facilities/open Space, Other Charitable Activities
- **What:** Accommodation/housing, Economic/community Development/employment
- **Who:** Other Defined Groups

Geography

- Sheffield City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£659,077	£687,782	£1,406,502	9
2024-06-30	£831,222	£661,565	£1,435,207	9
2023-06-30	£567,242	£571,557	£1,265,550	8
2022-06-30	£449,005	£529,508	-	-
2021-06-30	£424,260	£473,345	-	-

Trustees

Name	Role	Appointed
CARL DRAY	Chair	2025-08-20
ANDREW DAVID WILLIAM SHEPHERD		2022-10-19
David William Thomas		2015-03-17
Jane Keeton		2023-03-09
Joseph Anthony Michael Morgan		2024-10-02
Lyndon Alun Morgan		2021-01-26
Niall Morton		2025-03-25
Thomas David Geoffrey Brown		2022-11-23

EMMAUS SHEFFIELD

England & Wales - Charity number 1085609

Accounts

REGISTERED COMPANY NUMBER: 03978765 (England and Wales)
REGISTERED CHARITY NUMBER: 1085609

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 30 June 2025
for
Emmaus Sheffield

Sutton McGrath Hartley Limited
5 Westbrook Court
Sharrowvale Road
Sheffield
S11 8YZ

Emmaus Sheffield

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for the Year Ended 30 June 2025

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Emmaus Sheffield

Reference and Administrative Details
for the Year Ended 30 June 2025

TRUSTEES	C Dray Chairman L A Morgan D W Thomas T D G Brown Vice-Chair A D W Shepherd J Keeton M W Murphy (resigned 26/2/25) J A M Morgan (appointed 2/10/24) N Morton (appointed 25/3/25)
COMPANY SECRETARY	L A Morgan
REGISTERED OFFICE	Unit 5 Sipelia Works Cadman Street Sheffield S4 7ZG
REGISTERED COMPANY NUMBER	03978765 (England and Wales)
REGISTERED CHARITY NUMBER	1085609
INDEPENDENT EXAMINER	Sutton McGrath Hartley Limited 5 Westbrook Court Sharrowvale Road Sheffield S11 8YZ
SOLICITORS	Taylor & Emmet 20 Arundel Gate Sheffield S1 2PP

BANKERS

The Cooperative Bank
PO Box 101
1 Balloon Street
Manchester
M60 4EP

Triodos Bank
Deanery Road
Bristol
BS1 5AS

Cambridge & Counties Bank Limited
Charnwood Court
5B New Walk
Leicester
LE1 6TE

Unity Trust Bank
PO Box 7193
Planetary Road
Willenhall
WV1 9DG

Mansfield Building Society
Regent House
Regent Street
Mansfield
NG18 1SS

Emmaus Sheffield

Report of the Trustees for the Year Ended 30 June 2025

The Trustees, who are also Directors for the purposes of company law, present their annual report together with the financial statements for the year ended 30 June 2025 which are also prepared to meet the requirements for a director's report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Articles of Association and 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).

OBJECTIVES AND ACTIVITIES

Our goals and aims

Our purpose is simple: the provision of accommodation, or assistance in such provision, for homeless people in the Sheffield and South Yorkshire area. Those individuals who find accommodation with us are known as Companions. Our purpose embraces the rehabilitation, provision of education, training (including employment training) and work opportunities and satisfaction for Companions with the purpose of developing their skills to enable them to gain employment in the future and thereby develop a sense of self-worth and dignity through having a self-supporting life. We also support the work of other Emmaus Communities and Emmaus Groups or other agencies in the relief of poverty and homelessness whether in the United Kingdom or elsewhere in the world.

Our aim is to provide in Sheffield a social opportunity, where people who were formerly homeless will find somewhere safe and welcoming to live; a place where they can rediscover their dignity and self-pride through being part of a working Community geared towards becoming self-sufficient through social enterprise. Ultimately being able to regain a social and sustainable place in wider society.

By fulfilling our goals and aims we will ensure that our legal purposes are achieved. All of our objectives and activities as set out in the following paragraphs are geared to ensuring we deliver our legal purposes and provide a significant contribution to the public benefit. Our strategy is to direct our resources to maximise the number of Companions we support by the provision of safe and secure accommodation, ongoing emotional and wellbeing support, and training and work opportunities through an effective social enterprise. In doing so we foster an environment which promotes equality, diversity and inclusion and a respect for individuals, the environment and the community, our own and the locality we operate in. We are working towards self-sufficiency and the investments we have made over the reporting period and which we have planned for the future will move us closer to achieving that goal, albeit we recognise we are some way off achieving it.

We measure our success by the number of Companions we support, how many we have helped out of homelessness and into mainstream society, and the quality of support and training we provide to them along their path to self-sufficiency and self-reliance.

Emmaus Sheffield

Report of the Trustees for the Year Ended 30 June 2025

OBJECTIVES AND ACTIVITIES

Objectives and Activities

The objectives of the Charity are the alleviation and relief of poverty, hardship and distress arising there from, to those in need without distinction by the provision of accommodation, or assistance in such provision, for the poor and homeless in the Sheffield and South Yorkshire area and such other places that might seem appropriate from time to time.

We achieve this by providing accommodation for 18 Companions at Sipelia Works Sheffield. We provide training and support to Companions as set out in this report via our trained Community support and social enterprise team of seven and where appropriate third-party counselling and support services. We operate a social enterprise comprising a retail outlet for donated goods including refurbished second furniture, the sale of second-hand clothing, items of bric-a-brac, electrical household goods and other such items. We also operate a small workshop which refurbishes donated furniture, manufactures furnishings and a variety of small items made of wood ranging from chopping boards to candle holders and plant stands to birdhouses. The purpose of the social enterprise is to generate income to support our charitable objectives and to provide skills, training, support and education to Companions to assist on their journey out of homelessness.

Our long-term objective is to bring as much of Sipelia Works as is practicable into meaningful use either by the provision of additional accommodation for Companions and or use in the social enterprise. Our short-term objective is to provide an additional five Companion rooms and two move on rooms by the end of 2027, a project we have set in motion and committed an initial financial contribution from our cash reserves of £70,000. We are now actively engaged with CRASH (the construction industry charity) in furthering the project. Our experience of making changes to the building and its use has taught us that we need to approach such changes incrementally to avoid over committing ourselves. We have recognised that we will require the services of more staff to deliver the current excellent level of support to Companions, and we are committed to recruitment as the need arises. Our social enterprise will be expanded through a focus on our retail and workshop activities, and we are currently engaged in reviewing what further opportunities we can exploit to ensure the additional Companions we will work with have the opportunity to work and secure new skills as they progress to self-sufficiency and a return to mainstream society. The achievements we have attained in this reporting period have laid a solid foundation for the future and a springboard to our long-term objective. Our future program will bring parts of the building into use over the period of the project rather than focussing on a single delivery date.

To ensure that our work delivers on our aims and further our legal purposes we review our objectives regularly. This review looks at what we have done and the benefits to Companions and of outcomes achieved in the last 12 months. We bear in mind the guidance in the Charity Commissions general guidance on public benefit (PB1) and in particular think about how our activities contribute to and support our aims and objectives.

The challenging economic environment that businesses and individuals face has undoubtedly led to a downturn in donations and grants across the charities sector, with some funders reporting success rates for grants under 10%, others no longer accepting applications, and several are committing to spending down their funds to maximise their impact, and we have not been immune from that. The short term future looks unlikely to change and we anticipate continued headwinds. The regulatory environment for supported housing is in flux which is unsettling. In anticipation of these changes we are working towards implementing strict recording of inputs (see later paragraphs) to ensure we can accurately report against any anticipated regulatory criteria and demonstrate the impact of our support to Companions. This impacts on staff time and morale and we are actively monitoring this. We have moved to new licencing arrangements with Companions and recast our codes of conduct in anticipation of the new regulatory regime. The consultation on those changes is ongoing, and we continue to monitor the situation and improve our readiness for what might come.

Emmaus Sheffield

Report of the Trustees for the Year Ended 30 June 2025

OBJECTIVES AND ACTIVITIES

Achievements and Performance

The Community has had a good year in demanding circumstances. The building at Sipelia Works is a Victorian former cutlery works and it has required a good deal of upkeep in the period ranging from repointing part of the building to the replacement of the hot water boiler. These works, some planned and some unforeseen, have placed considerable strain on our resources, financial and people. In addition we have managed our way through a number of staff changes through retirements and maternity. The outcome is a safe place in which to live and work and a positive and rebuilt team working hard to successfully ensure the safety and wellbeing of the Companions.

The staff have been constantly alert to need to maintain the size of the Community and we have generally achieved a ninety percent occupancy of the 18 ensuite rooms available.

Our social enterprise continues to thrive in these days of financial difficulties for a lot of families in wider society. This has been realised through the careful monitoring of stock, active marketing campaigns to maintain donation levels and maximising retail displays. The income generated by our retail activities has grown by 6.5% over last year's level. Our workshop continues to provide stock for sale by refurbishing donated furniture and recycling timber into useable and useful items ensuring limited waste. As well as generating income this part of the enterprise also creates the opportunity for Companions to learn new skills.

These achievements were delivered whilst maintaining excellent occupancy levels and supporting Companions through their journeys. Our Community has been full for most of the year, with 28 vulnerable adults supported and 55 referrals received: 44 from the Emmaus UK Gateway, 10 self-referrals and 1 from other partner agencies. Despite high demand, we were only able to offer spaces to 13 Companions from these referrals, maintaining a waiting list to ensure rooms are quickly filled when available. Our aims for the future include increasing our rooms available to Companions to 24 and an additional two move on flats, by the end of 2027. This will ensure that we continue to fulfil our objectives and provide further public benefit by offering support and accommodation to more individuals experiencing homelessness.

13 Companions moved on from our Community during the year, with 7 successfully assisted into onward accommodation and 6 leaving for other reasons. This demonstrates our commitment to supporting Companions' progression towards independence when they feel ready to take that step.

Some of our key highlights of the year are:

New Laundry: This year, we successfully relocated our Community laundry from a deteriorating garden shed into a purpose-built indoor facility within our main building.

Our previous laundry housed aging domestic appliances in an old shed where pipes froze in winter and cycles took over three hours. The cold, uninviting environment discouraged regular use and required constant maintenance.

We've now created a modern laundry facility featuring new commercial washing machines and dryers. These commercial appliances are more robust, energy-efficient, and significantly faster than domestic alternatives, whilst offering greater capacity to meet our Community's needs. The warm, well-lit space includes proper plumbing and worktop areas with storage.

A welcoming laundry facility encourages regular washing, directly impacting our Companions' confidence, self-esteem, and personal pride. When someone feels good about their appearance, it positively affects every aspect of their journey towards independence.

This investment demonstrates our commitment to addressing basic needs with dignity, creating lasting benefits for our Companions' wellbeing and progress towards independent living.

New Community Kitchen: We've transformed our Community spaces by converting the old lounge into a combined living-dining area and creating a new spacious kitchen with commercial-grade appliances in the former dining room.

Emmaus Sheffield

Report of the Trustees for the Year Ended 30 June 2025

OBJECTIVES AND ACTIVITIES

The upgraded kitchen features commercial fridges and freezers that provide ample storage for food donations from FareShare and local supermarkets, helping reduce waste whilst ensuring our Companions access fresh, nutritious ingredients. The professional equipment also offers practical workplace experience for future employment opportunities.

Beyond meal preparation, this space serves as a vital training hub where Companions develop essential life skills through meal planning, food budgeting, preparation techniques, and cooking lessons. These practical skills support their journey towards independence, helping with both physical wellbeing and financial management when they transition to independent living.

New Community Car: This year, we successfully raised funds to replace our 17-year-old Community vehicle with an environmentally friendly electric car-an achievement that extends far beyond simple transport.

Our Community car is used daily to support Companions in rebuilding their lives, from attending medical appointments to viewing potential new homes. When Companions are trusted to use the car independently for family visits or days out, it becomes a powerful tool for rebuilding self-worth and confidence.

The impact is particularly significant for Companions learning to drive or recently qualified. Access to a reliable, modern vehicle provides vital experience that directly improves employment prospects and personal independence. We've witnessed how this simple act of trust can be transformational in someone's journey towards independent living.

Choosing an electric vehicle reflects our commitment to environmental sustainability whilst reducing ongoing maintenance costs. This fundraising success demonstrates how practical support for our Companions can align with our broader environmental responsibilities, showing that with community support, we can provide the tools that enable lasting change.

New Beds: Following the redecoration of all Companion rooms last year, we've now completed the transformation by replacing all beds, mattresses, and bedding throughout our accommodation.

Many of our Companions haven't experienced the comfort of a new bed in years, having previously been sofa surfing, sleeping rough, or staying in hostels. We've installed new beds with fresh mattresses, duvets, pillows, and bedding across all our ensuite rooms, replacing existing donated furniture.

A comfortable, dignified sleeping environment provides our Companions with a genuine sense of 'home'-something many haven't experienced in years. Quality sleep is fundamental to mental and physical health, directly supporting our Companions' ability to engage with support programmes and work towards independent living.

This project illustrates our commitment to providing not just shelter, but a genuine home environment that enables real recovery and progress.

New Boiler: This year, we successfully replaced our aging boiler system that supplies hot water throughout our accommodation areas-an achievement that extends far beyond basic infrastructure maintenance.

Our previous boiler, whilst still operational, was approaching the end of its viable life and posed a significant risk of sudden failure. The old system struggled with efficiency and threatened to leave our Companions without reliable hot water access during essential daily activities like showering or washing dishes.

We've now installed a new, energy-efficient boiler system that provides consistent hot water supply across all accommodation areas. The modern system consumes significantly less energy, reducing our utility costs whilst ensuring uninterrupted service. This reliable infrastructure integrates seamlessly with our recently completed laundry facility, providing the essential hot water feed required for our new commercial appliances.

Emmaus Sheffield

Report of the Trustees for the Year Ended 30 June 2025

OBJECTIVES AND ACTIVITIES

Reliable access to hot water is fundamental to dignity and wellbeing-something many take for granted but is essential for our Companions' daily routines. For beneficiaries with multiple complex needs, ensuring dependable access to basic amenities creates the stable, stress-free environment necessary for addressing underlying issues that led to their homelessness. When someone can rely on hot water for personal hygiene and daily tasks, it removes one barrier to focusing on their recovery journey.

New Companion Showers: This year, we successfully replaced two aging shower facilities that had reached the end of their operational life throughout our accommodation areas - an achievement that extends far beyond basic maintenance to restore fundamental dignity for our most vulnerable residents.

Our previous shower facilities were failing and posed risks of water damage and costly emergency repairs. Operating from the historic Grade II listed Sipelia Works, we face unique maintenance challenges, and deteriorating fixtures threatened both our building integrity and our Companions' daily wellbeing.

The modern fixtures prevent water damage whilst providing reliable, dignified bathing facilities. Building on our previous success upgrading one ensuite with a walk-in shower for a Companion with mobility needs-which "made a huge difference to his day-to-day life"-these replacements extend the same dignity and practical support to other vulnerable residents.

For someone who may not have had consistent access to hot water for months, a functioning shower isn't a luxury-it's a fundamental step towards rebuilding their sense of self-worth and preparing for reintegration into society. Every Companion who starts their day with a proper shower is better equipped to engage in our training programmes, seek employment, and rebuild relationships.

New Workshop Electrical System: This year, we successfully completed a comprehensive electrical overhaul of our ground floor workshop area, replacing condemned wiring with a modern, safe electrical infrastructure-an achievement that extends far beyond compliance to create a secure environment where Companions can develop essential skills.

Our previous electrical system housed aging, potentially dangerous wiring that posed safety risks and failed to meet current regulations. The condemned containment system and obsolete switchgear threatened both our Companions' safety and our ability to provide meaningful work experience in woodworking, retail skills, and general maintenance-activities crucial to building confidence and employment readiness.

We've now installed a completely redesigned electrical system featuring new containment throughout the workshop, a modern Hager distribution board with RCBO protection, and energy-efficient LED lighting with motion sensors. The upgraded system includes proper surge protection devices and meets all 18th Edition regulations, ensuring our workshop operates safely and efficiently. The improved lighting creates a welcoming, well-lit environment that encourages regular use of this vital training space.

A safe, properly equipped workshop enables our Companions to gain valuable practical skills whilst contributing to our social enterprise through furniture restoration and craft projects. When someone can work confidently in a professional environment, it builds the self-worth and practical experience essential for future employment. Our workshop serves as both a training ground and a place where Companions create products for our superstore, generating income whilst developing transferable skills.

LED Lighting Upgrade: This year, we successfully completed a comprehensive lighting upgrade throughout our entire facility, replacing the final 71 outdated fluorescent fittings with energy-efficient LED equivalents-an achievement that extends far beyond energy savings to create a brighter, more welcoming environment for our Companions.

Our previous lighting system consisted entirely of aging fluorescent fittings that consumed excessive energy, provided poor illumination, and required frequent maintenance. The dim, flickering lights created an unwelcoming atmosphere that affected both our Companions' wellbeing and our ability to provide an inspiring environment for recovery and skill development.

Emmaus Sheffield

Report of the Trustees for the Year Ended 30 June 2025

OBJECTIVES AND ACTIVITIES

We've now installed modern LED fixtures throughout our accommodation areas, workshop, and social enterprise spaces, including motion sensor-activated flood lights and anti-corrosive fittings suited to our diverse environments. The new system provides superior illumination whilst delivering impressive environmental and financial benefits, and significantly reduced maintenance requirements.

Proper lighting profoundly impacts mental health and wellbeing-particularly important for Companions who may be struggling with depression or anxiety. Bright, consistent lighting in accommodation areas helps establish healthy daily routines, whilst excellent workshop and retail lighting enables our Companions to take pride in their work and develop professional skills. When someone can see clearly to complete tasks, read training materials, or simply feel comfortable in their living space, it removes barriers to engagement and progress.

Community

At the beginning of the year, we implemented Homeless Link's In-Form CRM system to significantly enhance how our staff record and track support provided to Companions. This comprehensive system enables consistent documentation of support areas, personal goals, development progress, and all interactions that contribute to each Companion's journey within our Community.

The new system has transformed our data accessibility and analysis capabilities. Staff can now immediately identify potential challenges, spot emerging trends, and recognise areas requiring additional attention. This enhanced insight enables our Community Team to work more effectively with Companions, quickly identifying evolving support needs and adapting individual support and training packages accordingly.

Most importantly, this improved data management directly supports our mission of providing tailored, responsive support that helps each Companion progress towards independent living.

In the last 12 months:

While 14% of Companions were identified as struggling with their mental health, this represents a significant improvement from previous years and reflects early intervention strategies. Our structured environment provides essential stability, but when additional support is required, we ensure access to professional counselling services and specialist mental health partnerships.

79% of Companions felt positive or saw improvements in their physical health. This remarkable outcome demonstrates the effectiveness of our holistic approach, which includes subsidised gym memberships, regular walking groups in the Peak District, and hands-on cooking sessions that teach nutrition and meal preparation skills. Many Companions report this is the first time in years they've felt physically healthy and energised.

21% of Companions struggled with their personal addictions. Our approach combines the stability of secure accommodation with access to specialist addiction services, creating an environment where Companions can address underlying issues without the pressures of housing insecurity. This integrated support model has proven effective in helping Companions develop healthy coping strategies.

71% of Companions felt happy and content living at Emmaus Sheffield. The supportive community environment creates a true sense of home, fostering belonging and purpose through meaningful work, shared activities, and peer support networks.

93% of Companions were able to manage their finances sufficiently, a remarkable achievement reflecting our comprehensive approach to financial literacy, combining practical budgeting guidance with the security of stable accommodation. Many Companions arrive having never held a bank account or managed regular income, making this outcome particularly significant for their long-term independence.

We also track longer-term outcomes through follow-up support for former Companions, maintaining contact to ensure sustainable positive outcomes and continued wellbeing.

Emmaus Sheffield

Report of the Trustees for the Year Ended 30 June 2025

OBJECTIVES AND ACTIVITIES

The data also reveals the intensive, personalised nature of our support approach. Over the year, our dedicated staff provided more than 4,536 hours of direct support to Companions, focusing on their development journeys and mental health and wellbeing needs. This represents an average of 162 hours of targeted support per Companion—a substantial investment that reflects our unwavering commitment to each person's unique path towards self-respect, dignity, and personal growth.

This level of engagement goes far beyond basic accommodation provision; it demonstrates our fundamental belief that every Companion deserves dedicated time, attention, and expertise to help them rebuild their lives. For those who aspire to independent living, we provide targeted support to make that transition successful and sustainable. For others, we focus on enhancing their quality of life, sense of purpose, and personal wellbeing within our supportive community environment.

Training:

We provide Companions with the specific training they need to develop their skills within the social enterprise and optional training courses they might want to do as part of their development and progression into employment. Our comprehensive training programme is designed to address both immediate practical needs and longer-term career aspirations, helping Companions build confidence whilst acquiring valuable, transferable skills.

71% of Companions attended at least one training session during the year. This represents an improvement from last year and demonstrates the commitment our team has to ensuring that those Companions interested in learning new skills are given every opportunity to follow their ambitions. The high participation rate reflects both the quality of our training offerings and the growing confidence of Companions to engage with learning opportunities.

29% of Companions participated in accredited training courses, including Food Safety and Hygiene, Manual Handling, First Aid, and PAT/EET certification. For many Companions, achieving these nationally recognised qualifications represents their first formal certification in years, providing both employment credentials and a tremendous boost to self-confidence.

Companions invested a collective total of 325 hours of training throughout the year. For many Companions who may not have engaged with formal learning for some time, this represents a significant personal achievement—averaging 16 hours per participating Companion across both group sessions and tailored one-to-one coaching. This sustained engagement demonstrates not just our commitment to providing flexible, individualised support, but more importantly, the courage and determination shown by Companions in taking those crucial first steps back into structured learning. Each hour represents progress in rebuilding both practical skills and the confidence to pursue future opportunities.

Emmaus Sheffield

Report of the Trustees for the Year Ended 30 June 2025

OBJECTIVES AND ACTIVITIES

Public Benefit

The trustees confirm that guidance given by the Charity Commission in respect of Public Benefit is part of their considerations when focusing on the Charities aims and objects.

The costs of homelessness to society are substantial and as the costs of living and housing continue to grow so does that cost.

As stated in other parts of this report homelessness brings with it substantial mental health issues as well as drug and alcohol issues and these problems impact on both the Justice system and the health systems.

Local Authorities are also impacted in attempting to house people impacted by homelessness and so any savings in this respect are welcomed.

The aim of Emmaus Sheffield is to assist people to re-establish themselves in society by developing skills and confidence which allows them to enjoy and develop their contribution to society. We look for this to happen in their time and on their terms.

It is difficult to establish the exact costs of the service provided by Emmaus but it is certainly substantial both financially and emotionally.

We handled over 84,790 donated items this year that would otherwise reach landfill. Our workshop transforms reclaimed wood into new products for resale, whilst approximately 186.8 tonnes of donated items were saved through reuse and 2.3 tonnes through recycling. This environmental stewardship demonstrates how addressing homelessness can align with broader sustainability goals.

Equality

Our policy dictates that all people are treated equally regardless of race, creed, gender, sexual orientation or disability. Homelessness affects everyone and it is our role to ensure all are helped when in need.

Premises

The Community is housed in Sipelia Works adjacent to the canal basin in the centre of Sheffield. The property was built in the late Victorian era and as such requires a high level of maintenance. The freehold is owned by Emmaus Sheffield in its own right. The premises are subject to a mortgage in favour of Triodos Bank in the sum of £77,242.49

Substantial improvements have been made to the property, it now houses the social enterprise, which is a large retail area and warehouse, together with 18 ensuite bedrooms which house the Companions.

During the year we have been able to invest in the creation of an excellent kitchen facility and a new laundry which was possible thanks to a donation from the Hugh Facey foundation which is very much appreciated.

We are excited to have been able to begin progress towards five more ensuite bedrooms together with two move on rooms. This is a project that is in its early stages but that we feel could be completed over the next two years, enabling us to help more people who find themselves in a homeless situation.

Staff

The trustees recognise the commitment and talent of the staff who are responsible for the success of the Community and of the social enterprise and the positive morale and wellbeing of the Companions.

During the year there have been changes with our Community Leader retiring and another member having maternity leave, which has led to pressure on other team members all of whom have stepped up to the challenge and enabled the transition to move into place quite seamlessly. We have appointed a new Community Leader, a Deputy Leader and replaced a Support Worker. This upheaval in the Community team has been actively managed and achieved with minimal disruption to the support provided to the Companions.

Emmaus Sheffield

Report of the Trustees for the Year Ended 30 June 2025

OBJECTIVES AND ACTIVITIES

There has been a good deal of staff training with safeguarding being at the forefront. There have been quite a few challenges during year with the introduction of new contractual arrangements with the Companions following guidance received from Emmaus UK, together with the development of new IT systems.

The trustees recognise the amount of effort expended to ensure these challenges are completed and would like to record their thanks to the team for all their hard work.

There are no employees who received employee benefits (excluding employer pension costs) of more than £60,000.

When setting salary levels we have regard to the salary paid to others of a similar level within the wider Emmaus Community as well as publicly available information on salary levels of equivalents in the region in the charity sector.

Volunteers

Due to the circumstances of our Companions we do not make use of volunteers in the direct provision of support to them. We do however have two individuals who volunteer in the shop. This provides additional support at busy times. Without this assistance we would be faced with the prospect of employing at least one part time worker at a likely cost of £10,530 together with associated on costs.

We are committed to fostering the good health and wellbeing of our Companions. To that end one volunteer takes two or more Companions for walks in the Peak District each week. This is an invaluable aide in promoting health and wellbeing which we could not otherwise provide within our current staff structure. The Companions self-report that they have found this a very beneficial experience. To provide these services otherwise would likely cost in the region of £85 per excursion.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The information provided on page 1 of this report provides information on this matter. The Board meets once a month and the meetings are minuted and actions are tracked and reviewed. As well as the main Board we have established sub-committees dealing with Governance, Finance, Wellbeing and the Building. These sub-committees meet quarterly (the Finance sub-committee meets every two months) and report to the Board on salient matters and help develop policies and procedures to support better governance and management as well as ensuring our risk register is regularly reviewed both at sub-committee and at least annually by the board.

Emmaus Sheffield is an independent charity and is part of the Emmaus UK federation. It is also affiliated to Emmaus Europe and Emmaus International. For all organisations we pay an annual subscription based on trading income (2025: £7,686.25) and commit to the Emmaus Universal manifesto whilst retaining our independence. In return the federated structure provides advice, training, fundraising and advocacy, whilst fostering international solidarity through the sharing of knowledge and best practice to help tackle global poverty and homelessness.

Governing Document

The organisation is a charitable company limited by guarantee, incorporated on 20 April 2000 and registered as a Charity no. 1085609. The Charity was established in 2000 under a Memorandum of Association which established the objects and powers of the Charity and is governed under its Articles of Association. Revised Memorandum and Articles are in the process of being agreed with the Charity Commission as far as is required by law, and will be presented to the members for adoption at the earliest opportunity. In the event of the Charity being wound up members are required to contribute an amount not exceeding £1.

Emmaus Sheffield

Report of the Trustees for the Year Ended 30 June 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and Appointment of Trustee Management Committee

The board now consists of 8 trustees with one resignation, and two new trustees appointed during the year.

We have in place a process when appointing new trustees to ensure that they understand the responsibility of the position of trustee, this takes the form of an interview and discussion as well as a guest invitation to a board meeting to ensure all existing trustees have met the applicant. We are also conscious of the need to expand our knowledge and skills wherever possible. New trustees undergo an induction process which clarifies their responsibilities as trustees and provides them with all necessary materials (internal guidance policies and procedures as well as Charity Commission published guidance for trustees). The board approves all appointments and each new trustee is subject to resignation and reappointment at the next following AGM.

The issue of working with vulnerable people underlines the trustee's understanding of their responsibilities.

Each trustee stands for re-election after a 3-year term.

Risk Management

The Board of Trustees is committed to ensuring the long-term sustainability and effective delivery of our charitable objectives by maintaining a robust risk management framework. This framework involves a proactive and ongoing process of identifying, assessing and mitigating significant risks that could affect our ability to achieve our strategic objectives. During the year the trustees reviewed and updated the risk register via the sub-committee structure and at full board level. This review took into account our appetite for risk, the level of risk which we deemed appropriate in pursuing our aims and objectives and set controls and mitigation strategies across key areas, including operational, financial, reputational and governance risks.

At the time of this report the five highest risks identified and the mitigation steps in place are:

Risk ID	Risk	Qualitative Rating				Risk Ranking	Response
		Risk Category	Probability	Impact	Risk Score		
OP06	Adverse publicity, potential bad publicity due to Emmaus group activity	Operational	3	4	12		1. Mitigation is cooperation with EUK, directing all q to the dedicated person at EUK and instructions not comment to press. 2. Ongoing monitoring of impact by the senior mana team, 3. Agreed communication with staff and companions 4. Agreed procedure for dealing with journalists / ext complaints. 5. PR resource in place. 6. Communications and complaints policies in place
OP07	Fund raising	Operational	3	4	12		Monthly reporting, forward plan of funding. Awareness campaign
OP18	Violence and threatening behaviour from customers	Operational	4	3	12		1. Ensure staff at front of shop have access to walkie talkie to provide back up support 2. Careful selection of companions for front of shop 3. Continued use of CCTV as a potential deterrent (notices?) 4. Behaviour Policy in place setting out responses.
			4	4	16		Regular contact with Emmaus UK. Governance SC developments in Housing Benefit Law Charity law ar Policy quarterly. Regular Board meetings to address issues arising. External audit of accounts in place. T filing of tax returns. Review of VAT and PAYE comp procedures. Good relations with Sheffield City Coun

The risk register is kept under review and the risk ratings for risks will change from time to time as circumstances change.

Emmaus Sheffield

Report of the Trustees for the Year Ended 30 June 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational Structure

The board of trustees has varied between 7 and 8 trustees over the period and there is a monthly board meeting which takes place every third Wednesday of the month. The meetings are held to ensure that there is an opportunity to discuss the strategy being followed and to ensure that it aligns with the business plan.

The CEO or their representative and the Community Leader attend these meetings at least every two months to ensure that the needs of the Community are being met and that the overall performance is in line with expectations. Written reports covering finance, funding, retail, property, and major projects are circulated to the Board along with any ad hoc papers for the meeting and are circulated at least seven days in advance of the meeting.

There is a place held open for a Companion to attend but unfortunately there is a high degree of reticence in the Community to take up this place.

There are subcommittees for Financial matters, Welfare matters, Property matters, all sub committees have risk items to review at their meetings. Each of these sub-committees is chaired by a trustee and comprises other trustees and members of staff with responsibility for the remit of the sub-committee. Each sub-committee is responsible for the review of the relevant policies and procedures and risks falling within their areas of responsibility as well as making decisions within the levels permitted under our Scheme of Delegation.

A Scheme of Delegation exists which allows for the smooth running of the business on a day-to-day basis. This document sets out who can make which decisions within our organisation. The Scheme of Delegation outlines responsibilities for the leadership and governance within our charity. As our organisation develops, the strategic and operational functions of the organisation, both in terms of governance and leadership, will evolve to maintain fitness for purpose.

Our Board is responsible for setting the policies and strategies of the charity This scheme does not interfere with the legal responsibilities of Trustees, rather it provides clarity on implementation of strategy and operation of Emmaus Sheffield's activities. This Scheme delegates to an appropriate level (Chair, CEO or sub-committee) such matters as the board has deemed appropriate, including a level of financial delegation to the Chair and the CEO to allow for operational performance, the roles and functions allowed for in our policies and procedures, the entering into of contracts and dealing with personnel issues.

During the reporting period the CEO was Graham Bostock, and currently we operate a co-CEO function with Graham and Lee Bostock filling that role.

Emmaus Sheffield

Report of the Trustees for the Year Ended 30 June 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Fundraising

The environment in which we operate, and the wider economic climate has proved challenging this year as is reflected in the reduced income. The budget for the year was set at £160,000, but raised through fundraising and general donations was £134,499 (2024: £328,841). We are deeply grateful to the trusts, foundations, and individual supporters who enable our work. Our local community's generosity-through monetary donations, goods, and shopping with us-directly transforms Companions' lives.

Our fundraising philosophy centres on building genuine partnerships with funders whose priorities align with our mission. We employ only ethical, legal techniques that respect public privacy and enhance our community standing. We have received no complaints about our fundraising activities during the year.

Our approach going forward will include targeted bids to grant-making organisations, applications for specific project funding, digital engagement through social media and our website, and carefully planned crowdfunding campaigns that raise both awareness and resources. We are working closely with CRASH and their Patrons to achieve our stated objectives of bringing on stream more Companion rooms and move on self-contained flats. This will be a particular focus in the short term in terms of fundraising and targeting donations.

While our long-term goal remains self-sufficiency, we recognise this ambitious target is still several years away. However, with continued community support and our expanding development plans, we move closer to this goal each year.

Financial Review

While an operating loss was registered within the twelve month period the Trustees are satisfied with the financial position of the charity at the end of this financial year. We remain in a positive cash position with £391,032 in the bank (2024: £446,849).

The overall income generated was £659,077 (2024: £831,222) which was a 21% decrease on the previous year. This can be explained by understanding that last year's income was artificially inflated due to exceptional items that did not represent our typical annual income. These exceptional items included a legacy gift and major donor funding for roof repairs which totalled £151,722 and were the main contributors to the decrease in income for the current year. We received donations, grants and legacies of £134,499 (2024: £328,841). Income from the social enterprise added £309,618 (2024: £290,705) to our finances, rental income was £15,022 (2024: £15,022), interest incomes was £9,219 (2024: £6,911) and Housing Benefit for the Companions for the year was £190,520 (2024: £181,589). We also received £200 from the sale of an asset.

Expenditure for the year was £687,782 (2024: £661,565), which is an increase of 4%, the main factor for the increase being unscheduled property maintenance, including the repointing of the building, the Companion showers and the workshop electrical system.

The net movement of funds for the year amounted to a deficit of £28,705 compared to the £169,657 surplus reported in 2024.

Emmaus Sheffield

Report of the Trustees
for the Year Ended 30 June 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Reserves Policy

The Trustees have carried out a review of their reserves policy, considering the value of reserves required to be held in cash or cash equivalents that are not restricted to or designated for particular purposes. This includes any capital projects or major repairs to the building that are planned.

We agree that reserves should be maintained to provide sufficient funds to enable the charity to respond to a sudden loss of income or unforeseen liability, and to cover major issues and risks to the property and social enterprise. It allows the charity to continue to provide, in the short-term, the types of services required by our Companions whilst considering the way in which additional funds may be raised.

Our policy is to hold a minimum level of cash reserves equal to 3 months operating expenditure, providing sufficient funds to meet our obligations to staff and the relocation of Companions in case of wind-up. When we set the reserve figure at the beginning of the period we allocated £165,000 based on our then experience and expenditure. Based on the expenditure at the close of the year to 30 June 2025, we have chosen to increase the reserves figure to £172,000.

At 30 June 2025, total funds stand at £1,406,502 of which £726,119 are restricted funds (consisting of a combination of Sipelia Works and restricted grants). This leaves total unrestricted funds of £680,383, of which £305,919 are unrestricted tangible assets and £190,588 are designated funds, giving actual free unrestricted reserves of £183,876. Of that sum £172,000 has been set aside as reserves, leaving £11,876 as available cash.

We adopt a risk based approach to setting our reserves and in setting our reserve each year we bear in mind our predicted future expenditure, the level of any free reserves, the extent to which designated but unused funds may be available when any reserve has to be activated, the likely costs associated with any business interruption, the perceived risks of a total business failure and the wider risks that we will face over that period. We will report in future on any changes to our reserve figure and the rationale for it.

Approved by order of the board of trustees on 17/12/2025 and signed on its behalf by:



.....
C Dray - Trustee

**Independent Examiner's Report to the Trustees of
Emmaus Sheffield**

Independent examiner's report to the trustees of Emmaus Sheffield ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 June 2025.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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



James Salim FCCA

Sutton McGrath Hartley Limited
5 Westbrook Court
Sharrowvale Road
Sheffield
S11 8YZ

Date: 12/01/2026

Emmaus Sheffield

Statement of Financial Activities
for the Year Ended 30 June 2025

		Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	53,647	-	53,647	194,205
Charitable activities	5				
Grants, contracts and fees		245,020	26,351	271,371	316,225
Shop Income		309,618	-	309,618	290,705
Other trading activities	3	15,022	-	15,022	15,676
Investment income	4	9,219	-	9,219	6,911
Other income		200	-	200	7,500
Total		<u>632,726</u>	<u>26,351</u>	<u>659,077</u>	<u>831,222</u>
EXPENDITURE ON					
Raising funds		34,905	-	34,905	180,834
Charitable activities	6				
Grants, contracts and fees		<u>601,434</u>	<u>51,443</u>	<u>652,877</u>	<u>480,731</u>
Total		<u>636,339</u>	<u>51,443</u>	<u>687,782</u>	<u>661,565</u>
NET INCOME/(EXPENDITURE)		(3,613)	(25,092)	(28,705)	169,657
Transfers between funds	16	<u>13,000</u>	<u>(13,000)</u>	-	-
Net movement in funds		9,387	(38,092)	(28,705)	169,657
RECONCILIATION OF FUNDS					
Total funds brought forward		670,996	764,211	1,435,207	1,265,550
TOTAL FUNDS CARRIED FORWARD		<u><u>680,383</u></u>	<u><u>726,119</u></u>	<u><u>1,406,502</u></u>	<u><u>1,435,207</u></u>

The notes form part of these financial statements

Emmaus Sheffield

Balance Sheet
30 June 2025

		Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	11	305,919	802,383	1,108,302	1,093,796
CURRENT ASSETS					
Debtors	12	21,433	-	21,433	17,753
Cash at bank and in hand		<u>383,930</u>	<u>7,102</u>	<u>391,032</u>	<u>446,849</u>
		405,363	7,102	412,465	464,602
CREDITORS					
Amounts falling due within one year	13	<u>(30,899)</u>	<u>(16,275)</u>	<u>(47,174)</u>	<u>(45,789)</u>
NET CURRENT ASSETS		<u>374,464</u>	<u>(9,173)</u>	<u>365,291</u>	<u>418,813</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		680,383	793,210	1,473,593	1,512,609
CREDITORS					
Amounts falling due after more than one year	14	-	<u>(67,091)</u>	<u>(67,091)</u>	<u>(77,402)</u>
NET ASSETS		<u>680,383</u>	<u>726,119</u>	<u>1,406,502</u>	<u>1,435,207</u>
FUNDS	16				
Unrestricted funds				680,383	670,996
Restricted funds				<u>726,119</u>	<u>764,211</u>
TOTAL FUNDS				<u>1,406,502</u>	<u>1,435,207</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

Emmaus Sheffield

Balance Sheet - continued

30 June 2025

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

The financial statements were approved by the Board of Trustees and authorised for issue on 17/12/2025 and were signed on its behalf by:



.....
C Dray - Trustee

The notes form part of these financial statements

Emmaus Sheffield

Cash Flow Statement
for the Year Ended 30 June 2025

	Notes	2025 £	2024 £
Cash flows from operating activities			
Cash generated from operations	1	<u>12,231</u>	<u>210,408</u>
Net cash provided by operating activities		<u>12,231</u>	<u>210,408</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(68,170)	(37,821)
Sale of tangible fixed assets		200	7,500
Interest received		<u>9,219</u>	<u>6,911</u>
Net cash used in investing activities		<u>(58,751)</u>	<u>(23,410)</u>
Cash flows from financing activities			
Loan repayments in year		<u>(9,297)</u>	<u>(8,430)</u>
Net cash used in financing activities		<u>(9,297)</u>	<u>(8,430)</u>
<hr/>			
Change in cash and cash equivalents in the reporting period		(55,817)	178,568
Cash and cash equivalents at the beginning of the reporting period		<u>446,849</u>	<u>268,281</u>
Cash and cash equivalents at the end of the reporting period		<u>391,032</u>	<u>446,849</u>

The notes form part of these financial statements

Emmaus Sheffield

Notes to the Cash Flow Statement
for the Year Ended 30 June 2025

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2025	2024
	£	£
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(28,705)	169,657
Adjustments for:		
Depreciation charges	53,664	45,365
Profit on disposal of fixed assets	(200)	(7,500)
Interest received	(9,219)	(6,911)
(Increase)/decrease in debtors	(3,680)	5,531
Increase in creditors	<u>371</u>	<u>4,266</u>
Net cash provided by operations	<u>12,231</u>	<u>210,408</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/7/24	Cash flow	At 30/6/25
	£	£	£
Net cash			
Cash at bank and in hand	<u>446,849</u>	<u>(55,817)</u>	<u>391,032</u>
	<u>446,849</u>	<u>(55,817)</u>	<u>391,032</u>
Debt			
Debts falling due within 1 year	(9,137)	(1,014)	(10,151)
Debts falling due after 1 year	<u>(77,402)</u>	<u>10,311</u>	<u>(67,091)</u>
	<u>(86,539)</u>	<u>9,297</u>	<u>(77,242)</u>
Total	<u>360,310</u>	<u>(46,520)</u>	<u>313,790</u>

Emmaus Sheffield

Notes to the Financial Statements for the Year Ended 30 June 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

Donations and shop income will be recognised in the period in which they are received.

Housing benefit, grants and rental income are all recognised in the period in which they relate, on an accruals basis.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Plant and machinery	- 25% on cost
Motor vehicles	- 25% on cost
Computer equipment	- 25% on cost

Emmaus Sheffield only capitalises purchases of a capital nature, where the value of the purchase is equal to or exceeds £1,000.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Stocks

Stock is recognised at the lower of cost and net realisable value.

In respect of donations, stock is logged, however due to the nature of donations there is no value recognised.

Emmaus Sheffield

Notes to the Financial Statements - continued
for the Year Ended 30 June 2025

2. DONATIONS AND LEGACIES

	2025	2024
	£	£
D Gascoyne - Legacy	-	76,722
Mr Hugh Facey	-	75,000
Crowdfunder Ltd	3,006	-
Facey Family Trust	5,000	5,000
S J Bolger	-	1,310
Emmaus UK	11,700	6,478
Gift Aid	16,008	19,516
Just Giving	4,431	2,502
Charities Aid Foundation	-	4,437
Mr & Mrs Bostock	3,000	-
Sheffield Central Quaker Meeting	5,507	-
Other	4,995	3,240
	<u>53,647</u>	<u>194,205</u>

3. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Rental Income	15,022	15,022
Outwork	<u>-</u>	<u>654</u>
	<u>15,022</u>	<u>15,676</u>

4. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	<u>9,219</u>	<u>6,911</u>

Emmaus Sheffield

Notes to the Financial Statements - continued
for the Year Ended 30 June 2025

5. CHARITABLE ACTIVITIES

	Unrestricted funds	Restricted funds	2025
Grants, contracts and fees			
Housing Benefit	190,520	-	190,520
B& Q Foundation	-	10,000	10,000
The Freshgate Trust Foundation	-	2,000	2,000
The Beatrice Laing Trust	-	2,000	2,000
South Yorkshire's Community Foundation	-	9,851	9,851
JG Graves Charitable Trust	-	2,500	2,500
Garfield Weston	30,000	-	30,000
Harry Bottom Charitable Trust	3,000	-	3,000
Sheffield town Trust	2,500	-	2,500
Albert Hunt Trust	8,000	-	8,000
The Talbot Trust	3,000	-	3,000
Church Burgesses	3,000	-	3,000
The 29th May 1961 Charitable Trust	5,000	-	5,000
	245,020	26,351	271,371
Trading Income			
Shop Income	309,618	-	309,618
Total	554,638	26,351	580,989

	Unrestricted funds	Restricted funds	2024
Grants, contracts and fees			
Housing Benefit	181,589	-	181,589
Skipton BS Charitable Foundation	-	2,500	2,500
South Yorkshire PCC	-	5,000	5,000
South Yorkshire's Community Foundation	-	1,000	1,000
The Beatrice Laing Trust	-	5,000	5,000
The Charles and Elsie Sykes Trust	-	4,000	4,000
The Hobson Charity	-	5,000	5,000
The Morrisons Foundation	-	9,000	9,000
The National lottery	-	62,136	62,136
Garfield Weston	30,000	-	30,000
The James Neil Trust Fund	2,000	-	2,000
The May Hearnshaw Charitable Trust	3,000	-	3,000
Sheffield Town Trust	3,000	-	3,000
Church Burgesses	3,000	-	3,000
	222,589	93,636	316,225
Trading Income			
Shop Income	290,705	-	290,705
Total	513,294	93,636	606,930

Emmaus Sheffield

**Notes to the Financial Statements - continued
for the Year Ended 30 June 2025**

6. CHARITABLE ACTIVITIES COSTS

	Allocation	Unrestricted Funds	Restricted Funds	2025 Total £	2024 Total £
Cost of generating funds					
Salaries	Direct	24,243	-	24,243	172,653
Publicity	Direct	10,662	-	10,662	8,181
		<u>34,905</u>	<u>-</u>	<u>34,905</u>	<u>180,834</u>
Charitable activities					
Salaries	Direct	283,613	-	283,613	98,457
Occupancy	Direct	116,423	18,873	135,296	155,868
Food	Direct	17,178	-	17,178	16,636
Companions allowance	Direct	71,741	137	71,878	66,901
Training	Direct	4,459	-	4,459	5,657
Travel	Direct	443	-	443	127
Transport costs	Direct	10,019	-	10,019	13,426
Equipment costs	Direct	8,063	-	8,063	7,416
Insurance	Direct	16,003	-	16,003	16,278
Office, finance and other	Direct	42,809	1,015	43,824	39,278
Depreciation	Usage	22,246	31,418	53,664	45,365
Governance	Direct	8,437	-	8,437	15,322
		<u>601,434</u>	<u>51,443</u>	<u>652,877</u>	<u>480,731</u>
		<u>636,339</u>	<u>51,443</u>	<u>687,782</u>	<u>661,565</u>
Governance					
Examiners fee - inspection	Direct	5,145	-	5,145	-
Auditors Fees	Direct	-	-	-	10,250
Non recoverable VAT	Direct	3,292	-	3,292	5,072
		<u>8,437</u>	<u>-</u>	<u>8,437</u>	<u>15,322</u>

7. NET INCOME/(EXPENDITURE)

	2025 £	2024 £
Depreciation	53,664	45,365
Auditors fees	-	10,250
Fees payable to the independent examiner	<u>5,145</u>	<u>-</u>

Emmaus Sheffield

Notes to the Financial Statements - continued
for the Year Ended 30 June 2025

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 June 2025 nor for the year ended 30 June 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 June 2025 nor for the year ended 30 June 2024.

9. STAFF COSTS

	2025	2024
	£	£
Salaries and wages	278,204	247,437
Social security costs	19,710	17,431
Pension costs	8,148	7,205
	306,062	£272,073
	10	9
Members of key management personnel	82,679	77,423

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	193,326	879	194,205
Charitable activities			
Grants, contracts and fees	222,589	93,636	316,225
Shop Income	290,705	-	290,705
Other trading activities	15,676	-	15,676
Investment income	6,911	-	6,911
Other income	7,500	-	7,500
Total	736,707	94,515	831,222
EXPENDITURE ON			
Raising funds	179,972	862	180,834
Charitable activities			
Grants, contracts and fees	361,635	119,096	480,731
Total	541,607	119,958	661,565
NET INCOME/(EXPENDITURE)	195,100	(25,443)	169,657
Transfers between funds	16,434	(16,434)	-
Net movement in funds	211,534	(41,877)	169,657

Emmaus Sheffield

**Notes to the Financial Statements - continued
for the Year Ended 30 June 2025**

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	459,462	806,088	1,265,550
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD	<u>670,996</u>	<u>764,211</u>	<u>1,435,207</u>

11. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Motor vehicles £	Computer equipment £	Totals £
COST					
At 1 July 2024	1,564,652	14,742	45,191	44,532	1,669,117
Additions	<u>9,657</u>	<u>42,811</u>	<u>13,139</u>	<u>2,563</u>	<u>68,170</u>
At 30 June 2025	<u>1,574,309</u>	<u>57,553</u>	<u>58,330</u>	<u>47,095</u>	<u>1,737,287</u>
DEPRECIATION					
At 1 July 2024	518,469	7,733	13,512	35,607	575,321
Charge for year	<u>31,418</u>	<u>7,974</u>	<u>11,568</u>	<u>2,704</u>	<u>53,664</u>
At 30 June 2025	<u>549,887</u>	<u>15,707</u>	<u>25,080</u>	<u>38,311</u>	<u>628,985</u>
NET BOOK VALUE					
At 30 June 2025	<u>1,024,422</u>	<u>41,846</u>	<u>33,250</u>	<u>8,784</u>	<u>1,108,302</u>
At 30 June 2024	<u>1,046,183</u>	<u>7,009</u>	<u>31,679</u>	<u>8,925</u>	<u>1,093,796</u>

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade debtors	321	-
VAT	4,166	2,895
Prepayments and accrued income	<u>16,946</u>	<u>14,858</u>
	<u>21,433</u>	<u>17,753</u>

Emmaus Sheffield

Notes to the Financial Statements - continued
for the Year Ended 30 June 2025

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Bank loans and overdrafts (see note 15)	10,151	9,137
Trade creditors	10,417	10,251
Social security and other taxes	3,128	4,325
Accruals and deferred income	23,478	22,076
	<u>47,174</u>	<u>45,789</u>

14. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2025	2024
	£	£
Other loans (see note 15)	67,091	77,402

15. LOANS

An analysis of the maturity of loans is given below:

	2025	2024
	£	£
Amounts falling due within one year on demand:		
Bank loans	10,151	9,137
Amounts falling between one and two years:		
Other loans - 1-2 years	10,927	9,925
Amounts falling due between two and five years:		
Other loans - 2-5 years	20,613	24,604
Amounts falling due in more than five years:		
Repayable by instalments:		
Other loans more 5yrs instal	35,551	42,873

Bank loans include two mortgages which are secured by a charge over the property at Unit 5, Sipelia Works, Cadman Street, Sheffield, S4 7ZG. The first mortgage of £14,272 charges interest at a rate of base rate plus 5.6% and is repayable by instalments until November 2027. The second mortgage of £62,970 charges interest at a rate of base rate plus 1.35% and is repayable by instalments until August 2034.

Emmaus Sheffield

**Notes to the Financial Statements - continued
for the Year Ended 30 June 2025**

16. MOVEMENT IN FUNDS

	At 1/7/24 £	Net movement in funds £	Transfers between funds £	At 30/6/25 £
Unrestricted funds				
General fund	444,450	(3,613)	48,958	489,795
Reserve Property Development	226,546	-	(35,958)	190,588
	<u>670,996</u>	<u>(3,613)</u>	<u>13,000</u>	<u>680,383</u>
Restricted funds				
Building Fund	756,559	(31,418)	-	725,141
Emmaus UK	137	(137)	-	-
B & Q Foundation	-	978	-	978
JG Graves Charitable Trust	-	2,500	(2,500)	-
The Freshgate Trust Foundation	-	2,000	(2,000)	-
West Riding Masonic Charities Limited	1,015	(1,015)	-	-
Skipton BS Charitable Foundation	2,500	-	(2,500)	-
The Beatrice Laing Trust	-	2,000	(2,000)	-
The Charles and Elsie Sykes Trust	4,000	-	(4,000)	-
	<u>764,211</u>	<u>(25,092)</u>	<u>(13,000)</u>	<u>726,119</u>
TOTAL FUNDS	<u>1,435,207</u>	<u>(28,705)</u>	<u>-</u>	<u>1,406,502</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	632,726	(636,339)	(3,613)
Restricted funds			
Building Fund	-	(31,418)	(31,418)
Emmaus UK	-	(137)	(137)
B & Q Foundation	10,000	(9,022)	978
JG Graves Charitable Trust	2,500	-	2,500
The Freshgate Trust Foundation	2,000	-	2,000
West Riding Masonic Charities Limited	-	(1,015)	(1,015)
South Yorkshire's Community Foundation	9,851	(9,851)	-
The Beatrice Laing Trust	2,000	-	2,000
	<u>26,351</u>	<u>(51,443)</u>	<u>(25,092)</u>
TOTAL FUNDS	<u>659,077</u>	<u>(687,782)</u>	<u>(28,705)</u>

Emmaus Sheffield

Notes to the Financial Statements - continued
for the Year Ended 30 June 2025

16. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/7/23	Net movement in funds	Transfers between funds	At 30/6/24
	£	£	£	£
Unrestricted funds				
General fund	402,462	195,100	(153,112)	444,450
Reserve Property Development	<u>57,000</u>	<u>-</u>	<u>169,546</u>	<u>226,546</u>
	459,462	195,100	16,434	670,996
Restricted funds				
Building Fund	787,828	(31,269)	-	756,559
Sheffield Town Trust	663	(663)	-	-
Emmaus UK	326	(189)	-	137
Anton Jurgens Charitable Trust	4,000	-	(4,000)	-
Cooperative Bank	1,000	(1,000)	-	-
Rank Foundation	1,450	-	(1,450)	-
The Ashworth Charitable Trust	5,000	(5,000)	-	-
The Freshgate Trust Foundation	1,000	(1,000)	-	-
The Hedley Foundation	1,156	(1,156)	-	-
The National lottery	984	-	(984)	-
West Riding Masonic Charities Limited	2,681	(1,666)	-	1,015
Skipton BS Charitable Foundation	-	2,500	-	2,500
The Beatrice Laing Trust	-	5,000	(5,000)	-
The Charles and Elsie Sykes Trust	-	4,000	-	4,000
The Hobson Charity	<u>-</u>	<u>5,000</u>	<u>(5,000)</u>	<u>-</u>
	<u>806,088</u>	<u>(25,443)</u>	<u>(16,434)</u>	<u>764,211</u>
TOTAL FUNDS	<u><u>1,265,550</u></u>	<u><u>169,657</u></u>	<u><u>-</u></u>	<u><u>1,435,207</u></u>

Emmaus Sheffield

Notes to the Financial Statements - continued
for the Year Ended 30 June 2025

16. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	736,707	(541,607)	195,100
Restricted funds			
Building Fund	-	(31,269)	(31,269)
Sheffield Town Trust	-	(663)	(663)
Emmaus UK	879	(1,068)	(189)
Cooperative Bank	-	(1,000)	(1,000)
South Yorkshire PCC	5,000	(5,000)	-
The Ashworth Charitable Trust	-	(5,000)	(5,000)
The Freshgate Trust Foundation	-	(1,000)	(1,000)
The Hedley Foundation	-	(1,156)	(1,156)
The National lottery	62,136	(62,136)	-
West Riding Masonic Charities Limited	-	(1,666)	(1,666)
Skipton BS Charitable Foundation	2,500	-	2,500
South Yorkshire's Community Foundation	1,000	(1,000)	-
The Beatrice Laing Trust	5,000	-	5,000
The Charles and Elsie Sykes Trust	4,000	-	4,000
The Hobson Charity	5,000	-	5,000
The Morrisons Foundation	<u>9,000</u>	<u>(9,000)</u>	<u>-</u>
	<u>94,515</u>	<u>(119,958)</u>	<u>(25,443)</u>
TOTAL FUNDS	<u><u>831,222</u></u>	<u><u>(661,565)</u></u>	<u><u>169,657</u></u>

Emmaus Sheffield

Notes to the Financial Statements - continued
for the Year Ended 30 June 2025

16. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/7/23 £	Net movement in funds £	Transfers between funds £	At 30/6/25 £
Unrestricted funds				
General fund	402,462	191,487	(104,154)	489,795
Reserve Property Development	<u>57,000</u>	<u>-</u>	<u>133,588</u>	<u>190,588</u>
	459,462	191,487	29,434	680,383
Restricted funds				
Building Fund	787,828	(62,687)	-	725,141
Sheffield Town Trust	663	(663)	-	-
Emmaus UK	326	(326)	-	-
Anton Jurgens Charitable Trust	4,000	-	(4,000)	-
B & Q Foundation	-	978	-	978
Cooperative Bank	1,000	(1,000)	-	-
JG Graves Charitable Trust	-	2,500	(2,500)	-
Rank Foundation	1,450	-	(1,450)	-
The Ashworth Charitable Trust	5,000	(5,000)	-	-
The Freshgate Trust Foundation	1,000	1,000	(2,000)	-
The Hedley Foundation	1,156	(1,156)	-	-
The National lottery	984	-	(984)	-
West Riding Masonic Charities Limited	2,681	(2,681)	-	-
Skipton BS Charitable Foundation	-	2,500	(2,500)	-
The Beatrice Laing Trust	-	7,000	(7,000)	-
The Charles and Elsie Sykes Trust	-	4,000	(4,000)	-
The Hobson Charity	<u>-</u>	<u>5,000</u>	<u>(5,000)</u>	<u>-</u>
	<u>806,088</u>	<u>(50,535)</u>	<u>(29,434)</u>	<u>726,119</u>
TOTAL FUNDS	<u><u>1,265,550</u></u>	<u><u>140,952</u></u>	<u><u>-</u></u>	<u><u>1,406,502</u></u>

Emmaus Sheffield

Notes to the Financial Statements - continued
for the Year Ended 30 June 2025

16. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,369,433	(1,177,946)	191,487
Restricted funds			
Building Fund	-	(62,687)	(62,687)
Sheffield Town Trust	-	(663)	(663)
Emmaus UK	879	(1,205)	(326)
B & Q Foundation	10,000	(9,022)	978
Cooperative Bank	-	(1,000)	(1,000)
JG Graves Charitable Trust	2,500	-	2,500
South Yorkshire PCC	5,000	(5,000)	-
The Ashworth Charitable Trust	-	(5,000)	(5,000)
The Freshgate Trust Foundation	2,000	(1,000)	1,000
The Hedley Foundation	-	(1,156)	(1,156)
The National lottery	62,136	(62,136)	-
West Riding Masonic Charities Limited	-	(2,681)	(2,681)
Skipton BS Charitable Foundation	2,500	-	2,500
South Yorkshire's Community Foundation	10,851	(10,851)	-
The Beatrice Laing Trust	7,000	-	7,000
The Charles and Elsie Sykes Trust	4,000	-	4,000
The Hobson Charity	5,000	-	5,000
The Morrisons Foundation	<u>9,000</u>	<u>(9,000)</u>	<u>-</u>
	<u>120,866</u>	<u>(171,401)</u>	<u>(50,535)</u>
TOTAL FUNDS	<u>1,490,299</u>	<u>(1,349,347)</u>	<u>140,952</u>

Purpose of Designated funds:

The Trustees have designated funds of £190,588 towards property development of Unit 5, Sipelia Works, Cadman Street, Sheffield, S4 7ZG.

Purpose of Restricted funds:

B&Q Foundation grant was used to replace all beds, mattresses, and bedding items for all Companions.

The Freshgate Trust Foundation grant contributed towards the purchase of a new environmentally friendly Community car.

West Riding Masonic Charities Limited grant was used towards the refurbishment of our café.

Skipton BS Charitable Foundation provided funding towards the relocation of our Community Laundry to inside the building.

The Beatrice Laing Trust grant contributed towards the purchase of a new environmentally friendly Community car.

Emmaus Sheffield

Notes to the Financial Statements - continued
for the Year Ended 30 June 2025

16. MOVEMENT IN FUNDS - continued

The Charles and Elsie Sykes Trust provided funding towards the relocation of our Community Laundry to inside the building.

South Yorkshire Community Foundation grant was used to replace all the remaining standard lights with energy efficient LED lights as part of the Low Carbon Community & Culture Project fund provided by the government.

JG Graves Trust grant contributed towards the purchase of a new environmentally friendly Community car.

Funds Transfers:

Unrestricted funds have been transferred into restricted funds to prevent deficit's within individual funds, in the prior year designated funds had been transferred into unrestricted funds in line with the purpose of the designated funds disclosed above.

17. CONTINGENT LIABILITIES

In previous years grant funding has been received from Emmaus UK to support development of the project (Emmaus Sheffield). The philosophy of Emmaus UK is that grant funding from them to any Emmaus community should be repaid when and if the receiving community is financially self-supporting. The Trustees position is that the grant does not give rise to a legal obligation for repayment. No provision for repayment of the grants has therefore been made. Emmaus Sheffield recognise the general philosophy of Emmaus UK though it is unlikely in the foreseeable future to be in a financially self-supporting position.

18. RELATED PARTY DISCLOSURES

During the year the Charity received donations from other Emmaus companies as outlined in the the Report of the Trustees.

There are no other related party transactions in this or the prior year.

Emmaus Sheffield

Detailed Statement of Financial Activities
for the Year Ended 30 June 2025

	2025	2024
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	53,647	194,205
Other trading activities		
Rental Income	15,022	15,022
Outwork	<u>-</u>	<u>654</u>
	15,022	15,676
Investment income		
Deposit account interest	9,219	6,911
Charitable activities		
Grants	580,989	606,930
Other income		
Gain on sale of tangible fixed assets	<u>200</u>	<u>7,500</u>
Total incoming resources	659,077	831,222
EXPENDITURE		
Raising donations and legacies		
Wages	24,243	172,653
Publicity	<u>10,662</u>	<u>8,181</u>
	34,905	180,834
Charitable activities		
Wages	283,613	98,457
Occupancy	135,296	155,868
Food	17,178	16,636
Companions allowance	71,878	66,901
Travel	443	127
Training	4,459	5,657
Transport costs	10,019	13,426
Equipment costs	8,063	7,416
Insurance	16,003	16,278
Governance costs	8,437	15,322
Office, finance and other	43,824	39,278
Depreciation of tangible fixed assets	<u>53,664</u>	<u>45,365</u>
	652,877	480,731
Total resources expended	687,782	661,565
Net (expenditure)/income	<u>(28,705)</u>	<u>169,657</u>

This page does not form part of the statutory financial statements

This page does not form part of the statutory financial statements

EMMAUS SHEFFIELD

England & Wales - Charity number 1085609

Accounts

REGISTERED COMPANY NUMBER: 03978765 (England and Wales)
REGISTERED CHARITY NUMBER: 1085609

Report of the Trustees and
Financial Statements for the Year Ended 30 June 2024
for
Emmaus Sheffield

Sutton McGrath Hartley
5 Westbrook Court
Sharrowvale Road
Sheffield
South Yorkshire
S11 8YZ

Emmaus Sheffield

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for the Year Ended 30 June 2024

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Emmaus Sheffield

Reference and Administrative Details
for the Year Ended 30 June 2024

TRUSTEES	C Dray Vice Chair J M Giles (resigned 20/3/24) B G Harvey (resigned 27/12/23) L J Kerr (resigned 15/11/23) L A Morgan D W Thomas Chairman T D G Brown A D W Shepherd J Keeton M W Murphy (appointed 21/2/24) J A M Morgan (appointed 02/10/24)
COMPANY SECRETARY	L A Morgan
KEY MANAGEMENT	G Bostock (CEO) L Bostock (General Manager)
REGISTERED OFFICE	Unit 5 Sipelia Works Cadman Street Sheffield S4 7ZG
REGISTERED COMPANY NUMBER	03978765 (England and Wales)
REGISTERED CHARITY NUMBER	1085609
AUDITORS	Sutton McGrath Hartley 5 Westbrook Court Sharrowvale Road Sheffield South Yorkshire S11 8YZ
SOLICITORS	Taylor & Emmet 20 Arundel Gate Sheffield S1 2PP

BANKERS

The Cooperative Bank
PO Box 101
1 Balloon Street
Manchester
M60 4EP

Cambridge & Counties Bank Limited
Charnwood Court
5B New Walk
Leicester
LE1 6TE

Triodos Bank
Deanery Road
Bristol
BS1 5AS

Unity trust Bank
PO Box 7193
Planetary Road
Willenhall
WV1 9DG

Emmaus Sheffield

Report of the Trustees for the Year Ended 30 June 2024

The Trustees, who are also Directors for the purposes of company law, present their annual report together with the financial statements for the year ended 30 June 2024 which are also prepared to meet the requirements for a director's report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Articles of Association and 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).

OBJECTIVES AND ACTIVITIES

Our goals and aims

Our purpose is simple: the provision of accommodation, or assistance in such provision, for homeless people in the Sheffield and South Yorkshire area. Those individuals who find accommodation with us are known as Companions. Our purpose embraces the rehabilitation, provision of education, training (including employment training) and work opportunities and satisfaction for Companions with the purpose of developing their skills to enable them to gain employment in the future and thereby develop a sense of self-worth and dignity through having a self-supporting life. We also support the work of other Emmaus Communities and Emmaus Groups or other agencies in the relief of poverty and homelessness whether in the United Kingdom or elsewhere in the world.

Our aim is to provide in Sheffield a social opportunity, where people who were formerly homeless will find somewhere safe and welcoming to live; a place where they can rediscover their dignity and self-pride through being part of a working Community geared towards becoming self-sufficient through social enterprise. Ultimately being able to regain a social and sustainable place in wider society.

Objectives and Activities

The objectives of the Charity are the alleviation and relief of poverty, hardship and distress arising there from, to those in need without distinction by the provision of accommodation, or assistance in such provision, for the poor and homeless in the Sheffield and South Yorkshire area and such other places that might seem appropriate from time to time.

To ensure that our work delivers on our aims we review our objectives regularly. This review looks at what we have done and the benefits to Companions of outcomes achieved in the last 12 months. We bear in mind the guidance in the Charity Commissions general guidance on public benefit and in particular think about how our activities contribute to and support our aims and objectives.

Emmaus Sheffield

Report of the Trustees
for the Year Ended 30 June 2024

OBJECTIVES AND ACTIVITIES

Achievements and Performance

The year has been one of substantial improvement both from a financial perspective and the improved environment within the Community and the Companions. Through the diligent effort of the staff we have been able to maintain strong Companion numbers despite the inevitable leavers and joiners and we have always had around 90 percent of the rooms in use throughout the year.

At the beginning of the reporting period we had 18 Companions and at the close we had 17 Companions, with an average of 17.5 Companions over the period.

Our Community has been full for the majority of the year with 34 referrals received: 26 from the Emmaus UK Gateway, 5 self-referrals and 3 from other partner agencies. We were only able to offer a space to 11 Companions from these referrals. We hold a waiting list so as a room becomes available, it is quickly filled.

Of the 12 Companions that left the Community, 7 were assisted into onward accommodation and 5 leaving for other reasons.

We have also seen substantial success in the social enterprise with an increase in the shop income of 23% over the previous year. Grant income has been a serious success with growth in the year of 159% over the previous year. We recognise however that as we write this report there is a significant pressure on the availability of grants and funds as potential donors tighten their belts and funds become less accessible.

We have developed a relationship with Baby Basics who care for struggling families within our area helping with item donation to help them achieve their aims.

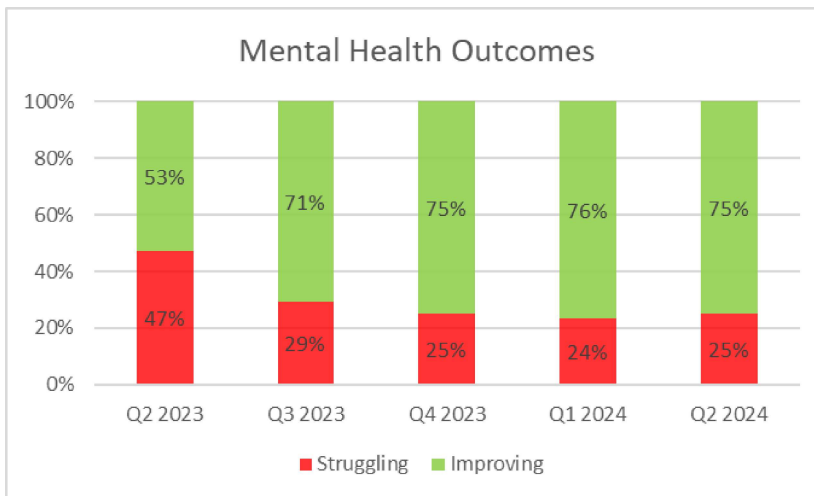
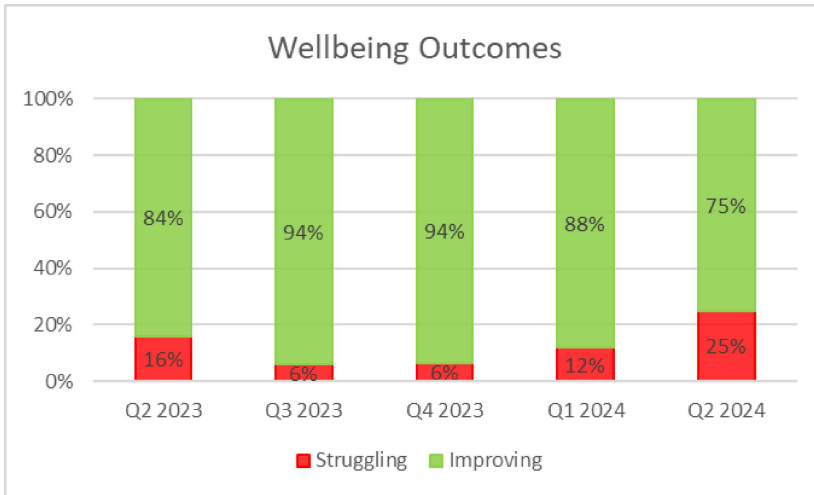
Community

Staff meet with Companions on a regular basis and work with them to produce personal development plans and goals. We perform analysis of the data outputs from these plans, using this to standardise reporting, and provide graphical representation of the data as demonstrated in the following graphs. This allows the Community Team to see the trend across the primary outcomes throughout the Community, identifying any areas of concern, and subsequently work with the Companions to amend their individual support and training package as appropriate.

From the analysis of the data over the reporting period, mental health has improved greatly. The Community is generally stable and coping, as is validated in the outcome graphs. When considering the graphs it should be borne in mind that the Companion body at anyone time does not exceed 18 and so just one Companion reporting an adverse change will significantly affect the percentages in the following graphs.

Given the profile of the Companions it is not unexpected that a significant minority report issues with wellbeing, mental and physical health. As individuals become integrated into the community they report improved outcomes but given the turnover in Companion numbers, consistent improvements across the whole community are not necessarily reflected in the short term.

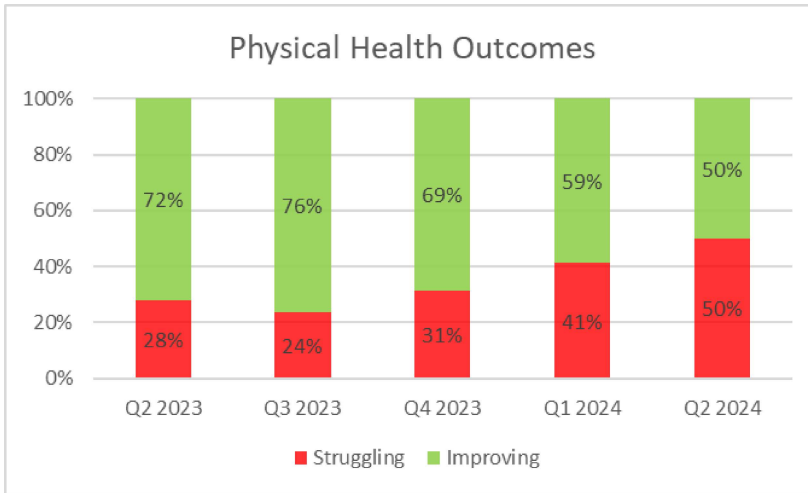
The increase in those struggling with their wellbeing in the final quarter is a reflection of personal issues Companions were going through at the time. The Community Team continue to work with those Companions, offering both internal and external support opportunities.



**Report of the Trustees
for the Year Ended 30 June 2024**

OBJECTIVES AND ACTIVITIES

Whilst the wellbeing and mental health outcomes have fluctuated over the period, adverse physical health outcomes have increased in the last three quarters, with nearly 50% of Companions reporting they were struggling with their physical health by the end of the year. A number of those reporting problems had received new diagnosis or were dealing with pre-existing conditions that were flaring up. To help combat this the Community Team work with Companions medical advisers and offer various physical activities including subsidised gym membership and weekly walks in the surrounding countryside.



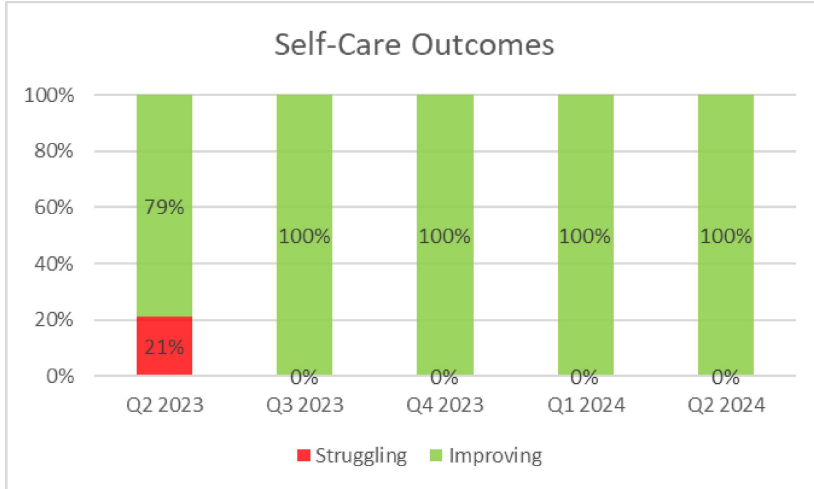
The number of Companions struggling with drugs, alcohol or gambling problems has remained relatively stable and at a low level, albeit with a slight increase in the third quarter of 2023. The Community Team work closely with Companions, ready to signpost them to the relevant agencies if they feel they are unable to manage their addictions. We operate a strict drugs and alcohol policy which in extremis can result in a Companion being excluded from the community for a short period or even asked to leave altogether. When this arises we work with the Companion to find suitable alternative accommodation and strive to prevent them becoming street homeless. In the reporting period we had 6 exclusions (3 temporary and 3 permanent).



Report of the Trustees
for the Year Ended 30 June 2024

OBJECTIVES AND ACTIVITIES

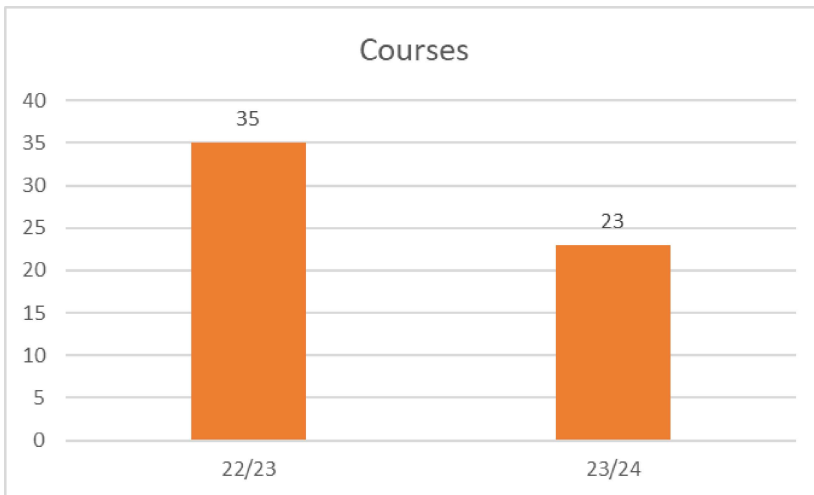
Negative self-care outcomes reduced to 0% struggling throughout the reporting period. This is indicative of the positive work the team do with the Companions on their self-care and living skills. For example the Team have worked hard on a program aimed at improving dental hygiene, and one providing support to quit smoking.



Training:

We provide Companions with the specific training they need to develop their skills within the social enterprise and training they might want to do as part of their development and progression into employment.

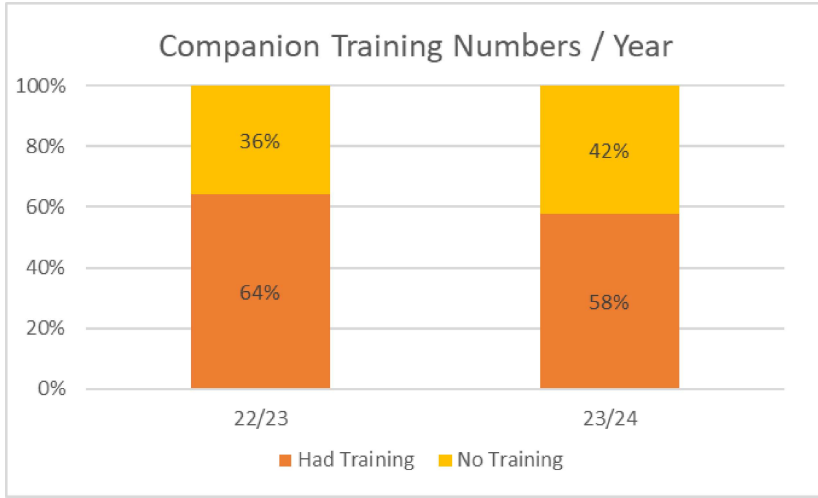
Last year, 6 places on accredited courses were provided with an additional 17 places on non-accredited courses. In total, 23 courses were completed with 4 still on-going. Examples of training provided include driving lessons, Tower Scaffolding and Manual Handling.



Emmaus Sheffield

Report of the Trustees
for the Year Ended 30 June 2024

OBJECTIVES AND ACTIVITIES



Over the course of the year, 58% of Companions attended at least one training course. This is down from last year, but a number of Companions left the Community within this period who had not undertaken training, and a handful joined within the last few months, and they have not yet had the opportunity to engage in training.

Emmaus Sheffield

Report of the Trustees for the Year Ended 30 June 2024

OBJECTIVES AND ACTIVITIES

Public Benefit

The Trustees confirm that they take note of the Charity Commissions guidance on Public Benefit when considering the Charities aims and objectives. Those aims and objectives target the alleviation of poverty and homelessness in the Sheffield and wider South Yorkshire area. To achieve this, we continue to offer accommodation and work opportunities in the social enterprises we operate.

It is well recognized that homelessness brings with it mental health issues and drug related crimes and anti-social behavior which place pressures and costs on the NHS and the Justice system. Additionally, the costs associated with providing accommodation and support in this Community are substantial, and which would otherwise fall more significantly on the public purse.

It is well known that the cost to society of homelessness is substantial with estimates running between £20,000 and £30,000 per person and this does not take account of the costs and stresses caused in the NHS and the judicial system. As has also been documented the cost to local authorities is substantial and in the current climate any savings that can be made are very welcome.

The stresses of homelessness impact on both mental and physical health which leads to further long-term costs which it is impossible to assess.

As well as providing immediate support to alleviate homelessness one of the aims of our Charity is to help people move back into society in their own time and on their own terms, this adds value both to the individual and society as a whole. It is however difficult to fully assess that value, but it is clearly substantial, both emotionally and financial to the individuals concerned, and to society more widely.

In addition, we take in many items of donated furniture, clothing, books and bric a brac that would otherwise be destined for landfill. We therefore have a significant positive impact on the environment. In the reporting period we handled 72,885 items. In the workshop we used reclaimed wood to make items for resale in the Community Shop further benefiting the environment in which we operate. Approximate 173.7 Tonnes of donated items were saved from Landfill through reuse, and 3.3 Tonnes through recycling.

Equality

Our policy dictates that all people are treated equally regardless of race, creed, gender, sexual orientation or disability. Homelessness affects everyone and it is our role to ensure all are helped when in need.

Premises

Our premises are located close to the canal basin in Sheffield. Having been built in the late Victorian period the initial use was that of a cutlery works and because of the history relating to the works the property is Grade 2 listed.

Emmaus Sheffield is the owner of this property known as Sipelia works.

During the tenure of the property the charity has made substantial improvements which include the creation of 18 self-contained en-suite bedrooms plus communal areas. We have also developed a substantial retail area for our social enterprise from which we sell items that have been donated to the public. We additionally have established a workshop and warehousing. In the workshop we refurbish donated items and make other items ranging from tables and chairs to benches, garden planters and various small household items from reclaimed wood.

Inevitably due to the age of the property there are substantial maintenance and development costs required annually. We are currently involved in the substantial upgrade to the kitchen and laundry facilities required by the Community. We have also managed to create a garden space adjacent to the refurbished cafe area for Companions and visitors alike to take time in and to enjoy.

Emmaus Sheffield

Report of the Trustees for the Year Ended 30 June 2024

OBJECTIVES AND ACTIVITIES

We continue to have the objective of expanding the number of Community rooms to help more people experiencing homelessness. Our goal as set out in our Strategic Plan "2022 and beyond" is to incrementally increase our Companion numbers to 24, to include move on accommodation for those who are starting their progress towards self-sufficient living. Our current plans which are under development will achieve this objective within the period of the Plan.

Staff

We have a talented and committed group of staff, the Trustees recognize and thank them for their energy and effort needed to ensure the Community and Companions are cared for

We are conscious of the need for a strong safeguarding focus and this is under regular review forming an item within our risk register to ensure that all can be kept safe.

The staff have been instrumental in the development of our social enterprise with great success in the sales areas being achieved by an excellent focus of the behind the scenes organisation which drives the success.

Our workshop continues to develop providing an increasing supply of items which are sold through the shop.

Our staff numbers have increased to ensure that all aspects of the Community and the social enterprise are delivered effectively. We continue to monitor the effectiveness of the support we can offer as we move towards being able to offer accommodation to more Companions.

We continue to invest in staff training and support. Specific training has been provided in fundraising, wellbeing, health and safety, data management and even self-defence!

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The information provided on page 1 of this report provides information on this matter. The Board meets once a month and the meetings are minuted and actions are tracked and reviewed. As well as the main Board we have established sub-committees dealing with Governance, Finance, Wellbeing and the Building. These sub-committees meet quarterly (the Finance sub-committee meets every two months) and report to the Board on salient matters and help develop policies and procedures to support better governance and management.

Governing Document

The organisation is a charitable company limited by guarantee, incorporated on 20 April 2000 and registered as a Charity no. 1085609. The Charity was established under a Memorandum of Association which established the objects and powers of the Charity and is governed under its Articles of Association. Revised Memorandum and Articles were adopted at the Annual General Meeting on 28 March 2017, in line with current company law. In the event of the Charity being wound up members are required to contribute an amount not exceeding £1.

The Charities Commission guidance on the effective governance of charities is also recognised as a necessary part of our operation. We review our governing document at least annually to ensure that it remains fit for purpose and update it as changes in the law of guidance dictate or as our charity develops.

Emmaus Sheffield

Report of the Trustees for the Year Ended 30 June 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and Appointment of Trustee Management Committee

The Trustee board has seen a number of changes to personnel through the year due to resignations and new additions. We are aware of the need to recruit people with a diverse range of skills and there is in place a process of discussion and interview with prospective Trustees to establish how they will fill or expand the abilities of the board.

All Trustees are aware of the need to be conscious of the involvement with vulnerable people and their responsibilities in that respect. We have a Safeguarding Policy that all Trustees are aware of and are familiar with.

In addition to its regular meetings, the board has "away day meetings" with a view to ensuring the aims and objectives of the charity are both clear and are being fulfilled. The first of these took the form of a training day with roles and responsibilities being debated and established. This was facilitated externally and the learnings from that experience have been taken back into board meetings, have shaped the development of our policies and procedures and help guide us to attaining the objectives set out in our Strategic Plan.

The recruitment and expansion of the board is a regular agenda item, this also includes space for a companion representative. This does not always happen due to reticence from the Companion group, but we definitely welcome and encourage their presence and input when it occurs.

Trustees are elected for a period of three years as stated in the memorandum and articles with re-election required at the end of the period. In the reporting period 2 trustees were elected (1 being a new appointment and 1 being a reappointment).

Risk Management

This very important issue is an agenda item at the monthly board meeting. A risk register has been established and is regularly reviewed to ensure that there are clear priorities in place to protect the Community. As well as being reviewed at Board level relevant sections of the risk register are reviewed by the various sub-committees and updated as necessary.

During the year we have reviewed the majority of our policies to cover management, data protection, financial controls, health and safety, well-being and property matters to ensure we are up to date on all the relevant needs of the Community and social enterprise.

Organisational structure

The board is currently comprised of 7 Trustees with meetings held every third Wednesday of the month to review and discuss the performance and strategic direction of the Charity.

In addition to the Trustees the CEO and Community Leader attends the meeting to ensure that the needs of the Community are clearly understood and are being acted upon.

There are sub-committees as outlined above that meet quarterly to review their areas of delegation and to make recommendations to the board as they see fit.

A scheme of delegation has been agreed with the CEO and Chairman delegated financial and operational authority to ensure the smooth running of day to day matters.

Emmaus Sheffield

Report of the Trustees for the Year Ended 30 June 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Fundraising

Income raised through fundraising and general donations was £328,841 (2023: £126,994). We are very grateful to all the trusts and foundations that have supported our charity over the year. We would also like to thank all those who support our charity through donations, both money and goods, and those who shop with us. Without the support of our local community, we would not be able to do what we do, and our Companions lives are all the better for it.

While our aim is to become self-sufficient, we know we are many years away from this goal. With the continued support and resilience of our Companions and local community, and our bold plans for the future, this aim gets closer each year.

Our approach to fundraising is to only to apply for grants where we align with the funders' priorities. We do not use third parties and we use techniques that are ethical, legal, do not inconvenience the public, and are not detrimental to our good name or standing in the local community. We do not use general solicitation techniques by telephone or door-to-door, and all fundraising activities undertaken follow the Fundraising Regulators Code of Fundraising Practice. We have received no complaints about fundraising during the year.

Our fundraising techniques include:

- " Bids to grant making charities, foundations and trusts
- " Bids to commercial and public sector funders for defined grants
- " Using leaflet distribution, social media and our website to promote our charity
- " Crowdfunding opportunities to raise awareness, funds and donations

Financial Review

The Trustees are satisfied with the financial position of the charity at the end of this financial year. The overall income generated was £831,222 (2023: £567,242) which was a 45% increase on the previous year. This increase was due to a strong retail performance which increased by 23% and a great year of fundraising. We received donations, grants and legacies of £328,841 (2023: £126,994). Income from the social enterprise added £320,792 (2023: £254,222) to our finances. Housing Benefit for the Companions for the year was £181,589 (2023: £186,026).

Expenditure for the year was £661,565 (2023: £571,557), which is an increase of 14%.

The net movement of funds for the year amounted to a gain of £169,657 compared to the £4,315 deficit reported in 2023. This significant improvement was a team effort from everyone at Emmaus Sheffield. The additional retail sales, legacies and major donor contributions helped to provide a substantial income this year.

Emmaus Sheffield

Report of the Trustees
for the Year Ended 30 June 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Reserves policy

The Trustees have carried out a review of their reserves policy, considering the value of reserves required to be held in cash or cash equivalents that are not restricted to or designated for particular purposes. This includes any capital projects or major repairs to the building that are planned.

We agree that reserves should be maintained to provide sufficient funds to enable the charity to respond to a sudden loss of income or unforeseen liability, and to cover major issues and risks to the property and social enterprise. It allows the charity to continue to provide, in the short-term, the types of services required by our Companions whilst considering the way in which additional funds may be raised.

Our policy during the period was to hold a minimum level of cash reserves equal to 3 months operating expenditure, providing sufficient funds to meet our obligations to staff and the relocation of Companions in case of wind-up. When we set the reserve figure at the beginning of the period we allocated £165,000 based on our then experience and expenditure. Based on the expenditure at the close of the year to 30 June 2024, this approach would lead us to reserve an amount up to £165,000. During the period we kept our reserves under review and chose not to increase the reserve figure based on our perception of the low risks of a total failure of the charity as opposed to a period of business interruption.

At 30 June 2024, total funds stand at £1,435,207 of which £764,211 are restricted funds (consisting of a combination of Sipelia Works and restricted grants). This leaves unrestricted funds of £670,996, of which £250,698 are unrestricted tangible assets and £226,546 are designated funds. Actual free unrestricted reserves £193,752.

We adopt a risk based approach to setting our reserves and in setting our reserve each year we bear in mind our predicted future expenditure, the level of any free reserves, the extent to which designated but unused funds may be available when any reserve has to be activated, the likely costs associated with any business interruption, the perceived risks of a total business failure and the wider risks that we will face over that period. We will report in future on any changes to our reserve figure and the rationale for it.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Emmaus Sheffield for the purposes of company law) are responsible for preparing the Report of the Trustees 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 year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Emmaus Sheffield

Report of the Trustees
for the Year Ended 30 June 2024

AUDITORS

The auditors, Sutton McGrath Hartley, will be proposed for re-appointment at the forthcoming Annual General Meeting.

16/01/2025

Approved by order of the board of trustees on and signed on its behalf by:



.....
D W Thomas - Trustee

**Report of the Independent Auditors to the Members of
Emmaus Sheffield**

Opinion

We have audited the financial statements of Emmaus Sheffield (the 'charitable company') for the year ended 30 June 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (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 30 June 2024 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 Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the 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.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

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.

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

**Report of the Independent Auditors to the Members of
Emmaus Sheffield**

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

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

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

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, 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.

**Report of the Independent Auditors to the Members of
Emmaus Sheffield**

Our responsibilities for the audit of the financial statements

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

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

Our assessment of the susceptibility to material misstatement, whether by fraud or error, is made in a risk based approach.

In this approach, laws and regulations applicable to the entity, such as the Companies Act 2006, United Kingdom Generally Accepted Accounting Practice including Financial Reporting Standard 102, Charities SORP, employment law, and Health and Safety law is considered. The policies and controls the entity has in place to comply with these laws are reviewed, by discussion, reviews of correspondence and registrations monitored by external bodies. The engagement team remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Policies and controls relating to the risk of material misstatement as a result of fraud, management override of controls, and revenue recognitions are also considered. These are assessed by obtaining an understanding of the charity's operations and control environment. The policies and controls have been reviewed by discussion, review and sample testing of accounting entries, including journals, challenging assumptions and judgements, reviewing and evaluating related parties transactions, and wider background searches. Testing of income recognition and fund accounting is also completed.

We have ensured that the engagement team have appropriate levels of competence and experience to effectively monitor these risks and carry out work relevant to our assessment of each risk, including consideration of the sector the charity operates in and its size and complexity.

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 Report of the Independent Auditors.

Other matters which we are required to address

The comparative figures have not been audited as the audit exemption was taken. As far as we are aware there is no material misstatement in those figures.

Report of the Independent Auditors to the Members of
Emmaus Sheffield

Use of our report

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



James Salim FCCA (Senior Statutory Auditor)
for and on behalf of Sutton McGrath Hartley
5 Westbrook Court
Sharrowvale Road
Sheffield
South Yorkshire
S11 8YZ

Date: **16/01/2025**

Emmaus Sheffield

**Statement of Financial Activities
for the Year Ended 30 June 2024**

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	193,326	879	194,205	32,734
Charitable activities					
Grants, contracts and fees	5	222,589	93,636	316,225	280,286
Shop Income		290,705	-	290,705	235,763
Other trading activities	3	15,676	-	15,676	15,022
Investment income	4	6,911	-	6,911	3,437
Other income		7,500	-	7,500	-
Total		736,707	94,515	831,222	567,242
EXPENDITURE ON					
Raising funds		281,774	36,145	317,919	257,081
Charitable activities					
Grants, contracts and fees	6	259,833	83,813	343,646	314,476
Total		541,607	119,958	661,565	571,557
NET INCOME/(EXPENDITURE)					
Transfers between funds	16	195,100	(25,443)	169,657	(4,315)
		16,434	(16,434)	-	-
Net movement in funds		211,534	(41,877)	169,657	(4,315)
RECONCILIATION OF FUNDS					
Total funds brought forward		459,462	806,088	1,265,550	1,269,865
TOTAL FUNDS CARRIED FORWARD		670,996	764,211	1,435,207	1,265,550

The notes form part of these financial statements

Emmaus Sheffield

Balance Sheet
30 June 2024

		Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
Notes					
FIXED ASSETS					
Tangible assets	11	250,698	843,098	1,093,796	1,101,340
CURRENT ASSETS					
Debtors	12	17,753	-	17,753	23,284
Cash at bank and in hand		<u>439,197</u>	<u>7,652</u>	<u>446,849</u>	<u>268,281</u>
		456,950	7,652	464,602	291,565
CREDITORS					
Amounts falling due within one year	13	(36,652)	(9,137)	(45,789)	(40,890)
		<u>420,298</u>	<u>(1,485)</u>	<u>418,813</u>	<u>250,675</u>
NET CURRENT ASSETS					
		670,996	841,613	1,512,609	1,352,015
CREDITORS					
Amounts falling due after more than one year	14	-	(77,402)	(77,402)	(86,465)
		<u>670,996</u>	<u>764,211</u>	<u>1,435,207</u>	<u>1,265,550</u>
NET ASSETS					
FUNDS					
Unrestricted funds	16			670,996	459,462
Restricted funds				<u>764,211</u>	<u>806,088</u>
TOTAL FUNDS					
				<u>1,435,207</u>	<u>1,265,550</u>

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

The financial statements were approved by the Board of Trustees and authorised for issue on 16/01/2025 and were signed on its behalf by:



.....
D W Thomas - Trustee

Emmaus Sheffield

Cash Flow Statement
for the Year Ended 30 June 2024

		2024	2023
	Notes	£	£
Cash flows from operating activities			
Cash generated from operations	1	<u>210,408</u>	<u>40,037</u>
Net cash provided by operating activities		<u>210,408</u>	<u>40,037</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(37,821)	(42,986)
Sale of tangible fixed assets		7,500	-
Interest received		<u>6,911</u>	<u>3,437</u>
Net cash used in investing activities		<u>(23,410)</u>	<u>(39,549)</u>
Cash flows from financing activities			
Loan repayments in year		<u>(8,430)</u>	<u>(8,521)</u>
Net cash used in financing activities		<u>(8,430)</u>	<u>(8,521)</u>
<hr/>			
Change in cash and cash equivalents in the reporting period		178,568	(8,033)
Cash and cash equivalents at the beginning of the reporting period		<u>268,281</u>	<u>276,314</u>
Cash and cash equivalents at the end of the reporting period		<u>446,849</u>	<u>268,281</u>

The notes form part of these financial statements

Emmaus Sheffield

Notes to the Cash Flow Statement
for the Year Ended 30 June 2024

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2024	2023
	£	£
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	169,657	(4,315)
Adjustments for:		
Depreciation charges	45,365	34,017
Profit on disposal of fixed assets	(7,500)	-
Interest received	(6,911)	(3,437)
Decrease/(increase) in debtors	5,531	(942)
Increase in creditors	4,266	14,714
Net cash provided by operations	<u>210,408</u>	<u>40,037</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/7/23	Cash flow	At 30/6/24
	£	£	£
Net cash			
Cash at bank and in hand	<u>268,281</u>	<u>178,568</u>	<u>446,849</u>
	<u>268,281</u>	<u>178,568</u>	<u>446,849</u>
Debt			
Debts falling due within 1 year	(8,504)	(633)	(9,137)
Debts falling due after 1 year	<u>(86,465)</u>	<u>9,063</u>	<u>(77,402)</u>
	<u>(94,969)</u>	<u>8,430</u>	<u>(86,539)</u>
Total	<u>173,312</u>	<u>186,998</u>	<u>360,310</u>

The notes form part of these financial statements

Notes to the Financial Statements
for the Year Ended 30 June 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

Donations and shop income will be recognised in the period in which they are received.

Housing benefit, grants and rental income are all recognised in the period in which they relate, on an accruals basis.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Plant and machinery	- 25% on cost
Motor vehicles	- 25% on cost
Computer equipment	- 25% on cost

Emmaus Sheffield only capitalises purchases of a capital nature, where the value of the purchase is equal to or exceeds £1,000.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Stocks

Stock is recognised at the lower of cost and net realisable value.

In respect of donations, stock is logged, however due to the nature of donations there is no value recognised.

Emmaus Sheffield

Notes to the Financial Statements - continued
for the Year Ended 30 June 2024

2. DONATIONS AND LEGACIES

	2024	2023
	£	£
D Gascoyne - Legacy	76,722	-
Mr Hugh Facey	75,000	-
Crowdfunder Ltd	-	10,145
Facey Family Trust	5,000	5,000
S J Bolger	1,310	1,025
Emmaus UK	6,478	4,052
Gift Aid	19,516	6,044
Just Giving	2,502	2,787
Charities Aid Foundation	4,437	-
Other	3,240	3,681
	<u>194,205</u>	<u>32,734</u>

3. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Rental Income	15,022	15,022
Outwork	654	-
	<u>15,676</u>	<u>15,022</u>

4. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	<u>6,911</u>	<u>3,437</u>

Emmaus Sheffield

Notes to the Financial Statements - continued
for the Year Ended 30 June 2024

5. CHARITABLE ACTIVITIES

	Unrestricted funds	Restricted funds	2024
Grants, contracts and fees			
Housing Benefit	181,589	-	181,589
Skipton BS Charitable Foundation	-	2,500	2,500
South Yorkshire PCC	-	5,000	5,000
South Yorkshire's Community Foundation	-	1,000	1,000
The Beatrice Laing Trust	-	5,000	5,000
The Charles and Elsie Sykes Trust	-	4,000	4,000
The Hobson Charity	-	5,000	5,000
The Morrisons Foundation	-	9,000	9,000
The National lottery	-	62,136	62,136
Garfield Weston	30,000	-	30,000
The James Neil Trust Fund	2,000	-	2,000
The May Hearnshaw Charitable Trust	3,000	-	3,000
Sheffield Town Trust	3,000	-	3,000
Church Burgesses	3,000	-	3,000
	222,589	93,636	316,225
Trading Income			
Shop Income	290,705	-	290,705
Total	513,294	93,636	606,930

	Unrestricted funds	Restricted funds	2023
Grants, contracts and fees			
Housing Benefit	186,026	-	186,026
Anton Jurgens Charitable Trust	-	4,000	4,000
Company of Cutlers Combined Charitable	-	1,000	1,000
Cooperative Bank	-	1,000	1,000
JG Graves Charitable Trust	-	2,500	2,500
B & Q Foundation	-	4,680	4,680
Rank Foundation	-	1,450	1,450
Sheffield Church Burgesses Trust	3,000	-	3,000
Sheffield City Council	-	750	750
Sheffield Town Trust	3,000	4,680	7,680
South Yorkshire PCC	-	5,000	5,000
The Albert Hunt Trust	-	7,000	7,000
The Ashworth Charitable Trust	-	5,000	5,000
The Freshgate Trust Foundation	-	1,000	1,000
The Hedley Foundation	-	2,700	2,700
The National Lottery	-	9,000	9,000
West Riding Masonic Charities Limited	-	4,500	4,500
Garfield Weston	30,000	-	30,000
Charities Trust	1,000	-	1,000
The Hugh Neil Charity	1,000	-	1,000
Asda Foundation	2,000	-	2,000
	226,026	54,260	280,286
Trading Income			
Shop Income	235,763	-	235,763
Total	461,789	54,260	516,049

Emmaus Sheffield

**Notes to the Financial Statements - continued
for the Year Ended 30 June 2024**

6. CHARITABLE ACTIVITIES COSTS

	Allocation	Unrestricted Funds	Restricted Funds	2024 Total £	2023 Total £
Cost of generating funds					
Salaries	Direct	172,653	-	172,653	130,173
Insurance	Direct	16,278	-	16,278	16,090
Depreciation	Usage	14,096	31,269	45,365	34,017
Transport costs	Direct	13,426	-	13,426	17,485
Equipment costs	Direct	4,260	3,156	7,416	5,013
Publicity	Direct	7,506	675	8,181	8,238
Office, finance and other	Direct	38,233	1,045	39,278	33,603
Governance costs	Direct	15,322	-	15,322	12,462
		281,774	36,145	317,919	211,422
Charitable activities					
Salaries	Direct	30,321	68,136	98,457	92,527
Occupancy	Direct	141,202	14,666	155,868	131,204
Food	Direct	16,636	-	16,636	15,739
Companions allowance	Direct	65,890	1,011	66,901	68,826
Training	Direct	5,657	-	5,657	6,125
Travel	Direct	127	-	127	55
		259,833	83,813	343,646	314,110
		541,607	119,958	661,565	571,191
Governance					
Examiners fee - inspection	Direct	-	-	-	3,150
Auditors Fees	Direct	10,250	-	10,250	-
Non recoverable VAT	Direct	5,072	-	5,072	9,312
		15,322	-	15,322	12,462

7. NET INCOME/(EXPENDITURE)

	2024 £	2023 £
Depreciation	45,365	34,017
Auditors fees	10,250	-
Fees payable to the independent examiner	-	3,150

Emmaus Sheffield

**Notes to the Financial Statements - continued
for the Year Ended 30 June 2024**

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 June 2024 nor for the year ended 30 June 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 June 2024 nor for the year ended 30 June 2023.

9. STAFF COSTS

	2024	2023
	£	£
Salaries and wages	247,437	204,596
Social security costs	17,431	12,609
Pension costs	7,205	5,495
	£272,073	£222,700
Average number of employees	9	8

Members of key management personnel	77,423	76,947
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10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	31,184	1,550	32,734
Charitable activities			
Grants, contracts and fees	226,026	54,260	280,286
Shop Income	235,763	-	235,763
Other trading activities	15,022	-	15,022
Investment income	3,437	-	3,437
Total	511,432	55,810	567,242
EXPENDITURE ON			
Raising funds	222,814	34,267	257,081
Charitable activities			
Grants, contracts and fees	279,638	34,838	314,476
Total	502,452	69,105	571,557
NET INCOME/(EXPENDITURE)	8,980	(13,295)	(4,315)
RECONCILIATION OF FUNDS			
Total funds brought forward	450,482	819,383	1,269,865

Emmaus Sheffield

**Notes to the Financial Statements - continued
for the Year Ended 30 June 2024**

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS CARRIED FORWARD	<u>459,462</u>	<u>806,088</u>	<u>1,265,550</u>

11. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Motor vehicles £	Computer equipment £	Totals £
COST					
At 1 July 2023	1,562,934	6,115	44,681	36,653	1,650,383
Additions	1,718	8,627	19,597	7,879	37,821
Disposals	<u>-</u>	<u>-</u>	<u>(19,087)</u>	<u>-</u>	<u>(19,087)</u>
At 30 June 2024	<u>1,564,652</u>	<u>14,742</u>	<u>45,191</u>	<u>44,532</u>	<u>1,669,117</u>
DEPRECIATION					
At 1 July 2023	487,200	6,114	21,716	34,013	549,043
Charge for year	31,269	1,619	10,883	1,594	45,365
Eliminated on disposal	<u>-</u>	<u>-</u>	<u>(19,087)</u>	<u>-</u>	<u>(19,087)</u>
At 30 June 2024	<u>518,469</u>	<u>7,733</u>	<u>13,512</u>	<u>35,607</u>	<u>575,321</u>
NET BOOK VALUE					
At 30 June 2024	<u>1,046,183</u>	<u>7,009</u>	<u>31,679</u>	<u>8,925</u>	<u>1,093,796</u>
At 30 June 2023	<u>1,075,734</u>	<u>1</u>	<u>22,965</u>	<u>2,640</u>	<u>1,101,340</u>

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade debtors	-	96
VAT	2,895	3,822
Prepayments and accrued income	<u>14,858</u>	<u>19,366</u>
	<u>17,753</u>	<u>23,284</u>

Emmaus Sheffield

Notes to the Financial Statements - continued
for the Year Ended 30 June 2024

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Bank loans and overdrafts (see note 15)	9,137	8,504
Trade creditors	10,251	13,491
Social security and other taxes	4,325	3,239
Accruals and deferred income	<u>22,076</u>	<u>15,656</u>
	<u>45,789</u>	<u>40,890</u>

14. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2024	2023
	£	£
Other loans (see note 15)	<u>77,402</u>	<u>86,465</u>

15. LOANS

An analysis of the maturity of loans is given below:

	2024	2023
	£	£
Amounts falling due within one year on demand:		
Bank loans	<u>9,137</u>	<u>8,504</u>
Amounts falling between one and two years:		
Other loans - 1-2 years	<u>9,925</u>	<u>9,197</u>
Amounts falling due between two and five years:		
Other loans - 2-5 years	<u>24,604</u>	<u>28,714</u>
Amounts falling due in more than five years:		
Repayable by instalments:		
Other loans more 5yrs instal	42,873	48,554

Bank loans include two mortgages which are secured by a charge over the property at Unit 5, Sipelia Works, Cadman Street, Sheffield, S4 7ZG. The first mortgage of £19,603 charges interest at a rate of base rate plus 5.6% and is repayable by instalments until November 2027. The second mortgage of £66,936 charges interest at a rate of base rate plus 1.35% and is repayable by instalments until August 2034.

Emmaus Sheffield

**Notes to the Financial Statements - continued
for the Year Ended 30 June 2024**

16. MOVEMENT IN FUNDS

	At 1/7/23 £	Net movement in funds £	Transfers between funds £	At 30/6/24 £
Unrestricted funds				
General fund	402,462	195,100	(153,112)	444,450
Reserve Property Development	57,000	-	169,546	226,546
	<u>459,462</u>	<u>195,100</u>	<u>16,434</u>	<u>670,996</u>
Restricted funds				
Building Fund	787,828	(31,269)	-	756,559
Sheffield Town Trust	663	(663)	-	-
Emmaus UK	326	(189)	-	137
Anton Jurgens Charitable Trust	4,000	-	(4,000)	-
Cooperative Bank	1,000	(1,000)	-	-
Rank Foundation	1,450	-	(1,450)	-
The Ashworth Charitable Trust	5,000	(5,000)	-	-
The Freshgate Trust Foundation	1,000	(1,000)	-	-
The Hedley Foundation	1,156	(1,156)	-	-
The National lottery	984	-	(984)	-
West Riding Masonic Charities Limited	2,681	(1,666)	-	1,015
Skipton BS Charitable Foundation	-	2,500	-	2,500
The Beatrice Laing Trust	-	5,000	(5,000)	-
The Charles and Elsie Sykes Trust	-	4,000	-	4,000
The Hobson Charity	-	5,000	(5,000)	-
	<u>806,088</u>	<u>(25,443)</u>	<u>(16,434)</u>	<u>764,211</u>
TOTAL FUNDS	<u><u>1,265,550</u></u>	<u><u>169,657</u></u>	<u><u>-</u></u>	<u><u>1,435,207</u></u>

Emmaus Sheffield

Notes to the Financial Statements - continued
for the Year Ended 30 June 2024

16. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	736,707	(541,607)	195,100
Restricted funds			
Building Fund	-	(31,269)	(31,269)
Sheffield Town Trust	-	(663)	(663)
Emmaus UK	879	(1,068)	(189)
Cooperative Bank	-	(1,000)	(1,000)
South Yorkshire PCC	5,000	(5,000)	-
The Ashworth Charitable Trust	-	(5,000)	(5,000)
The Freshgate Trust Foundation	-	(1,000)	(1,000)
The Hedley Foundation	-	(1,156)	(1,156)
The National lottery	62,136	(62,136)	-
West Riding Masonic Charities Limited	-	(1,666)	(1,666)
Skipton BS Charitable Foundation	2,500	-	2,500
South Yorkshire's Community Foundation	1,000	(1,000)	-
The Beatrice Laing Trust	5,000	-	5,000
The Charles and Elsie Sykes Trust	4,000	-	4,000
The Hobson Charity	5,000	-	5,000
The Morrisons Foundation	9,000	(9,000)	-
	<u>94,515</u>	<u>(119,958)</u>	<u>(25,443)</u>
TOTAL FUNDS	<u>831,222</u>	<u>(661,565)</u>	<u>169,657</u>

Emmaus Sheffield

Notes to the Financial Statements - continued
for the Year Ended 30 June 2024

16. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/7/22 £	Net movement in funds £	Transfers between funds £	At 30/6/23 £
Unrestricted funds				
General fund	375,482	8,980	18,000	402,462
Reserve Property Development	<u>75,000</u>	<u>-</u>	<u>(18,000)</u>	<u>57,000</u>
	450,482	8,980	-	459,462
Restricted funds				
Building Fund	818,918	(31,090)	-	787,828
Sheffield Town Trust	-	663	-	663
Emmaus UK	465	(139)	-	326
Anton Jurgens Charitable Trust	-	4,000	-	4,000
Cooperative Bank	-	1,000	-	1,000
Rank Foundation	-	1,450	-	1,450
The Ashworth Charitable Trust	-	5,000	-	5,000
The Freshgate Trust Foundation	-	1,000	-	1,000
The Hedley Foundation	-	1,156	-	1,156
The National lottery	-	984	-	984
West Riding Masonic Charities Limited	<u>-</u>	<u>2,681</u>	<u>-</u>	<u>2,681</u>
	<u>819,383</u>	<u>(13,295)</u>	<u>-</u>	<u>806,088</u>
TOTAL FUNDS	<u><u>1,269,865</u></u>	<u><u>(4,315)</u></u>	<u><u>-</u></u>	<u><u>1,265,550</u></u>

Emmaus Sheffield

Notes to the Financial Statements - continued
for the Year Ended 30 June 2024

16. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	511,432	(502,452)	8,980
Restricted funds			
Building Fund	-	(31,090)	(31,090)
Sheffield Town Trust	4,680	(4,017)	663
Emmaus UK	1,550	(1,689)	(139)
Sheffield City Council	750	(750)	-
Albert Hunt Trust	7,000	(7,000)	-
Anton Jurgens Charitable Trust	4,000	-	4,000
B & Q Foundation	4,680	(4,680)	-
CCCT	1,000	(1,000)	-
Cooperative Bank	1,000	-	1,000
JG Graves Charitable Trust	2,500	(2,500)	-
Rank Foundation	1,450	-	1,450
South Yorkshire PCC	5,000	(5,000)	-
The Ashworth Charitable Trust	5,000	-	5,000
The Freshgate Trust Foundation	1,000	-	1,000
The Hedley Foundation	2,700	(1,544)	1,156
The National lottery	9,000	(8,016)	984
West Riding Masonic Charities Limited	4,500	(1,819)	2,681
	<u>55,810</u>	<u>(69,105)</u>	<u>(13,295)</u>
TOTAL FUNDS	<u>567,242</u>	<u>(571,557)</u>	<u>(4,315)</u>

Emmaus Sheffield

Notes to the Financial Statements - continued
for the Year Ended 30 June 2024

16. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/7/22 £	Net movement in funds £	Transfers between funds £	At 30/6/24 £
Unrestricted funds				
General fund	375,482	204,080	(135,112)	444,450
Reserve Property Development	<u>75,000</u>	<u>-</u>	<u>151,546</u>	<u>226,546</u>
	450,482	204,080	16,434	670,996
Restricted funds				
Building Fund	818,918	(62,359)	-	756,559
Emmaus UK	465	(328)	-	137
Anton Jurgens Charitable Trust	-	4,000	(4,000)	-
Rank Foundation	-	1,450	(1,450)	-
The National lottery	-	984	(984)	-
West Riding Masonic Charities Limited	-	1,015	-	1,015
Skipton BS Charitable Foundation	-	2,500	-	2,500
The Beatrice Laing Trust	-	5,000	(5,000)	-
The Charles and Elsie Sykes Trust	-	4,000	-	4,000
The Hobson Charity	<u>-</u>	<u>5,000</u>	<u>(5,000)</u>	<u>-</u>
	<u>819,383</u>	<u>(38,738)</u>	<u>(16,434)</u>	<u>764,211</u>
TOTAL FUNDS	<u><u>1,269,865</u></u>	<u><u>165,342</u></u>	<u><u>-</u></u>	<u><u>1,435,207</u></u>

Emmaus Sheffield

Notes to the Financial Statements - continued
for the Year Ended 30 June 2024

16. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,248,139	(1,044,059)	204,080
Restricted funds			
Building Fund	-	(62,359)	(62,359)
Sheffield Town Trust	4,680	(4,680)	-
Emmaus UK	2,429	(2,757)	(328)
Sheffield City Council	750	(750)	-
Albert Hunt Trust	7,000	(7,000)	-
Anton Jurgens Charitable Trust	4,000	-	4,000
B & Q Foundation	4,680	(4,680)	-
CCCT	1,000	(1,000)	-
Cooperative Bank	1,000	(1,000)	-
JG Graves Charitable Trust	2,500	(2,500)	-
Rank Foundation	1,450	-	1,450
South Yorkshire PCC	10,000	(10,000)	-
The Ashworth Charitable Trust	5,000	(5,000)	-
The Freshgate Trust Foundation	1,000	(1,000)	-
The Hedley Foundation	2,700	(2,700)	-
The National lottery	71,136	(70,152)	984
West Riding Masonic Charities Limited	4,500	(3,485)	1,015
Skipton BS Charitable Foundation	2,500	-	2,500
South Yorkshire's Community Foundation	1,000	(1,000)	-
The Beatrice Laing Trust	5,000	-	5,000
The Charles and Elsie Sykes Trust	4,000	-	4,000
The Hobson Charity	5,000	-	5,000
The Morrisons Foundation	9,000	(9,000)	-
	<u>150,325</u>	<u>(189,063)</u>	<u>(38,738)</u>
TOTAL FUNDS	<u>1,398,464</u>	<u>(1,233,122)</u>	<u>165,342</u>

Purpose of Designated funds:

The Trustees have designated funds of £226,546 towards property development of Unit 5, Sipelia Works, Cadman Street, Sheffield, S4 7ZG.

Purpose of Restricted funds:

Sheffield Town Trust grant was used as part of the project to refurbish the Companion rooms.

The Ashworth Charitable Trust grant was used as part of the project to refurbish the Companion rooms.

Emmaus UK grants were provided to help with training opportunities, IT equipment and counselling sessions.

Notes to the Financial Statements - continued
for the Year Ended 30 June 2024

16. MOVEMENT IN FUNDS - continued

The National Lottery grant was used as part of our courtyard garden project, funding the creation of a new garden area in the middle of our Community. Additional funding towards salary costs of the Community Support Team were also made.

South Yorkshire PCC provided funding towards the salary costs of a full time Community support worker.

Anton Jurgens Charitable Trust provided a grant towards capital costs.

The Hedley Foundation contributed towards our Clothing fund, providing a grant towards clothing for the Companions.

The Freshgate Trust Foundation contributed towards our Clothing fund, providing a grant towards clothing for the Companions.

Co-operative Bank contributed towards our Clothing fund, providing a grant towards clothing for the Companions.

Rank Foundation provided a grant towards the cost of workshop equipment, specifically a CNC machine.

West Ridings Masonic Charities Limited grant was used towards the refurbishment of our café.

Skipton BS Charitable Foundation provided funding towards the relocation of our Community Laundry to inside the building.

South Yorkshire's Community Foundation provided funding towards the salary costs of a part time Community support worker working on the health and wellbeing of our Companions.

The Beatrice Laing Foundation contributed towards the cost of purchasing a new environmentally friendly delivery van.

The Charles and Elsie Sykes Trust provided funding towards the relocation of our Community Laundry to inside the building.

The Hobson Charity contributed towards the cost of purchasing a new environmentally friendly delivery van.

The Morrisons Foundation provided funding towards the complete refurbishment of our new Training and Therapy Room.

Funds Transfers:

Unrestricted funds have been transferred into restricted funds to prevent deficit's within individual funds, in the prior year designated funds had been transferred into unrestricted funds in line with the purpose of the designated funds disclosed above.

Emmaus Sheffield

Notes to the Financial Statements - continued
for the Year Ended 30 June 2024

17. CONTINGENT LIABILITIES

In previous years grant funding has been received from Emmaus UK to support development of the project (Emmaus Sheffield). The philosophy of Emmaus UK is that grant funding from them to any Emmaus community should be repaid when and if the receiving community is financially self-supporting. The Trustees position is that the grant does not give rise to a legal obligation for repayment. No provision for repayment of the grants has therefore been made. Emmaus Sheffield recognise the general philosophy of Emmaus UK though it is unlikely in the foreseeable future to be in a financially self-supporting position.

18. RELATED PARTY DISCLOSURES

During the year the Charity received donations from other Emmaus companies as outlined in the the Report of the Trustees.

There are no other related party transactions in this or the prior year.

EMMAUS SHEFFIELD

England & Wales - Charity number 1085609

Accounts

REGISTERED COMPANY NUMBER: 03978765 (England and Wales)
REGISTERED CHARITY NUMBER: 1085609

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 30 June 2023
for
Emmaus Sheffield

Sutton McGrath Hartley Limited
5 Westbrook Court
Sharrowvale Road
Sheffield
S11 8YZ

Emmaus Sheffield

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for the Year Ended 30 June 2023

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Emmaus Sheffield

Reference and Administrative Details
for the Year Ended 30 June 2023

TRUSTEES	C Dray J M Giles C L Goode (resigned 30/9/22) B G Harvey L J Kerr (resigned 18/10/23) L A Morgan R H Parker Treasurer (resigned 31/3/23) T A Stone (resigned 23/11/22) D W Thomas Chairman T D G Brown (appointed 23/11/22) A D W Shepherd (appointed 19/10/22) J Keeton (appointed 9/3/23)
COMPANY SECRETARY	L A Morgan
KEY MANAGEMENT	G Bostock (CEO) L Bostock (General Manager)
REGISTERED OFFICE	Unit 5 Sipelia Works Cadman Street Sheffield S4 7ZG
REGISTERED COMPANY NUMBER	03978765 (England and Wales)
REGISTERED CHARITY NUMBER	1085609
INDEPENDENT EXAMINER	Sutton McGrath Hartley Limited 5 Westbrook Court Sharrowvale Road Sheffield S11 8YZ
SOLICITORS	Taylor & Emmet 20 Arundel Gate Sheffield S1 2PP
BANKERS	The Cooperative Bank PO Box 101 1 Balloon Street Manchester M60 4EP Cambridge & Counties Bank Limited Charnwood Court 5B New Walk Leicester LE1 6TE Triodos Bank Deanery Road Bristol BS1 5AS

Emmaus Sheffield

**Report of the Trustees
for the Year Ended 30 June 2023**

The Trustees, who are also Directors for the purposes of company law, present their annual report together with the financial statements for the year ended 30 June 2023 which are also prepared to meet the requirements for a Director's report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Articles of Association and 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).

"...if you are suffering, whoever you are, come in, eat, sleep and regain hope. Here you are loved."
Abbé Pierre - Founder of Emmaus.

OBJECTIVES AND ACTIVITIES

Our goals and aims

Our purpose is simple: the provision of accommodation, or assistance in such provision, for homeless people in the Sheffield and South Yorkshire area. Those individuals who find accommodation with us are known as Companions. Our purpose embraces the rehabilitation, provision of education, training (including employment training) and work opportunities and satisfaction for Companions with the purpose of developing their skills to enable them to gain employment in the future and thereby develop a sense of self-worth and dignity through having a self-supporting life. We also support the work of other Emmaus Communities and Emmaus Groups or other agencies in the relief of poverty and homelessness whether in the United Kingdom or elsewhere in the world.

Our aim is to provide in Sheffield a social opportunity, where people who were formerly homeless will find somewhere safe and welcoming to live; a place where they can rediscover their dignity and self-pride through being part of a working community geared towards becoming self-sufficient through social enterprise. Ultimately being able to regain a social and sustainable place in wider society.

Objectives and Activities

The objectives of the Charity are the alleviation and relief of poverty, hardship and distress arising there from, to those in need without distinction by the provision of accommodation, or assistance in such provision, for the poor and homeless in the Sheffield and South Yorkshire area and such other places that might seem appropriate from time to time.

To ensure that our work delivers on our aims we review our objectives regularly. This review looks at what we have done and the benefits to Companions of outcomes achieved in the last 12 months. We bear in mind the guidance in the Charity Commissions general guidance on public benefit and in particular think about how our activities contribute to and support our aims and objectives.

Emmaus Sheffield

**Report of the Trustees
for the Year Ended 30 June 2023**

OBJECTIVES AND ACTIVITIES

Achievements and Performance

Our year began in July 2022 when covid restrictions were in the process of being lifted enabling us to plan ahead on our social enterprise retail proposition. There was a need to maintain some Covid health and safety rules for the protection of the Companions, the staff and the public with whom we had contact.

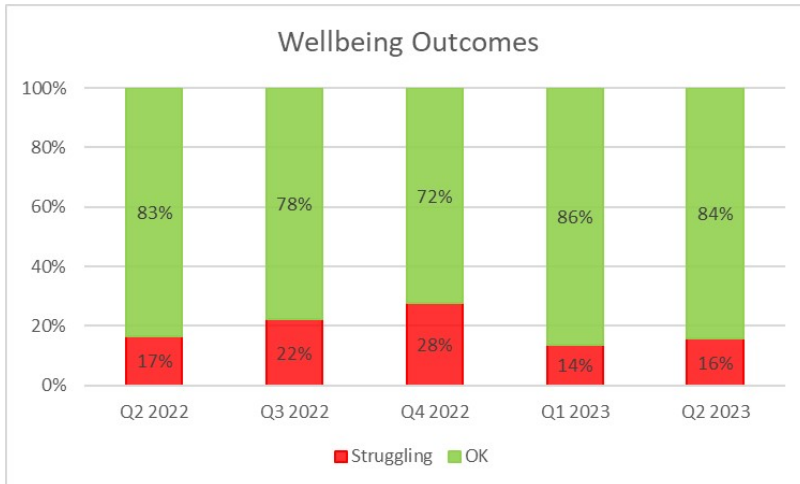
The pandemic had brought with it increased mental health issues and we kept our support worker in place with a focus on ensuring that some gains made by the introduction of this role were maintained.

Health and Wellbeing

Each quarter, we gather responses from the Companions which are reviewed to understand their situations in the five key areas of their lives. We perform analysis of the data, using this to standardise reporting, and provide graphical representation of the data as demonstrated in the graphs below. This allows the Community Team to see the trend across the primary outcomes throughout the Community, identifying any areas of concern, and subsequently to work with the Companions to amend their individual support and training package as appropriate.

From the analysis of the data over the current year, mental health has improved slightly, despite a drop in the first quarter of 2023. The drop can be explained by the small number of Companions who moved on from our Community within that time frame, and the start of our new program to introduce 'Lifestyle Medicine' to the Community. This evidence-based approach sits alongside conventional medicine and public health but seeks to address conditions that are a result of complex lifestyle factors and improve the health and wellbeing of individuals. At the start of the year, we focused on physical health, introducing monthly challenges for everyone.

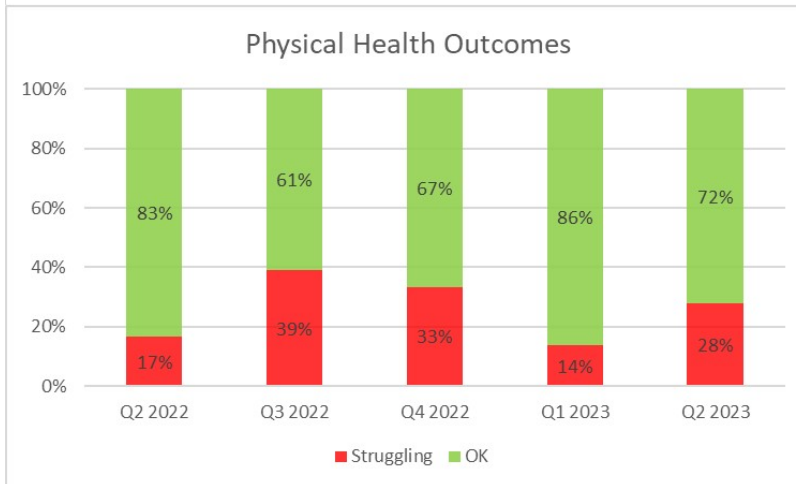
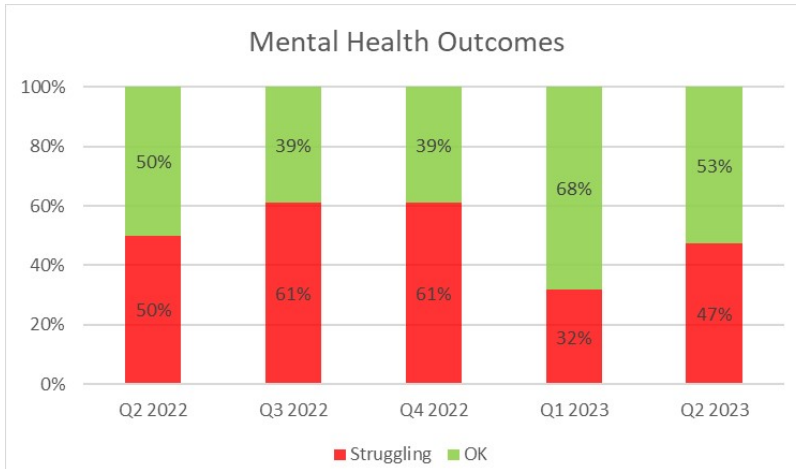
This program can also be linked with mental health and general wellbeing outcomes, as can be seen in the drop in those struggling during the first quarter of 2023. Although physical health problems have increased from the same quarter last year, they have gradually decreased over the course of the reporting period after seeing a spike in Q3 of 2022, but even at its highest, less than 40% of Companions reported problems. Wellbeing outcomes show that only a small number of Companions report that they have been struggling, which is acknowledgement to the work that is done each day.



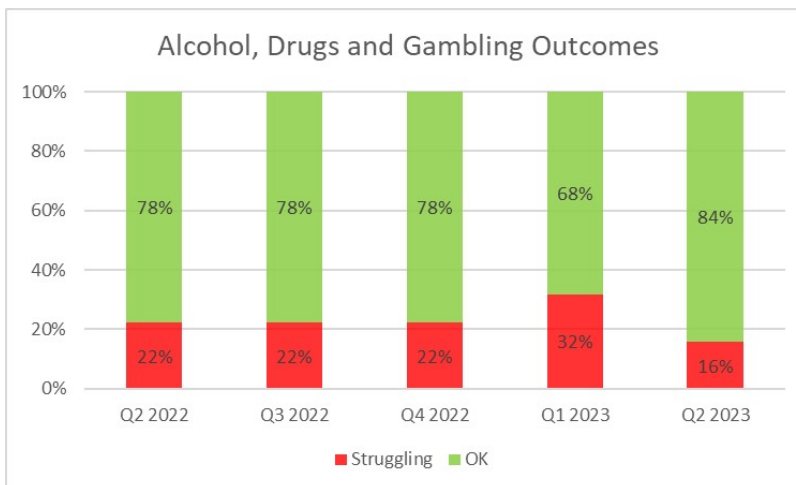
Whilst the wellbeing outcomes have stayed low, the physical and mental health outcomes have climbed a little bit, although lower than the end of the previous year. Towards the end of the year, a few Companions were hit with unforeseen changes to their lives, and their inability to cope with change caused an increase in anxieties, thereby affecting their mental health and consequently their physical health. We work with Companions to give them the tools to be able to cope with unexpected situations, but sometimes, the situation seems too big and the tools don't work, meaning it takes more time for their anxieties to subside.

Emmaus Sheffield

**Report of the Trustees
for the Year Ended 30 June 2023**



Companions struggling with drugs, alcohol or gambling problems has remained relatively stable at a low level, with a slight increase in the first quarter of 2023 due to new Companions joining the Community with existing struggles. The Community team worked closely with them during their first couple of months and we can see that the numbers have improved in the following quarter.

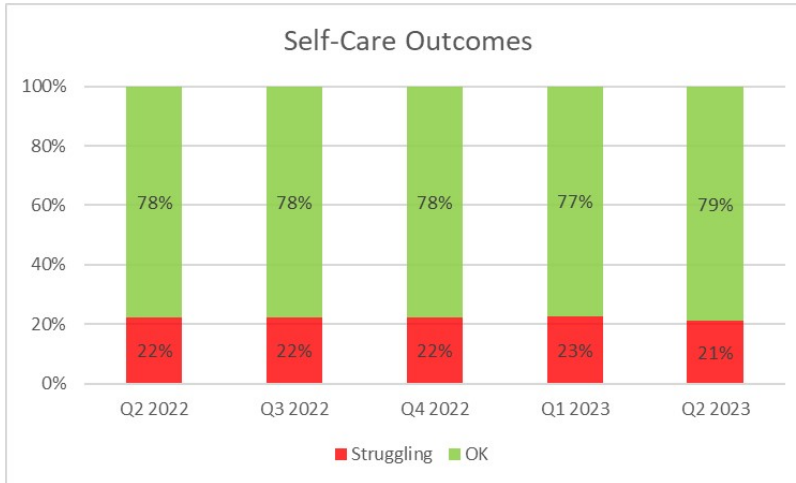


Emmaus Sheffield

Report of the Trustees
for the Year Ended 30 June 2023

OBJECTIVES AND ACTIVITIES

Self-care outcomes remained steady over the course of the year, with those reporting problems receiving one-to-one sessions with staff to discuss issues and develop plans for improvement.



We also maintained our expansion and development of the workshop looking to widen the roles and enhance the skill levels of the Companions who work in this area. It is anticipated that these skills will assist Companions to gain work opportunities when they are thinking of moving back into society allowing them to live independently.

All work in the workshop is supervised with health and safety playing a leading role. The companions are involved in making items for sale together with repairing and upcycling other items which have been donated.

Our Community has been full all year with 33 referrals received: 18 from the Emmaus UK Gateway, 12 self-referrals, 2 from other Emmaus Communities and 1 from Probation Services. We were only able to offer a space to 11 Companions from these referrals. We hold a waiting list so as a room becomes available, it is filled within the week.

Of the 11 Companions that left the Community, 9 were assisted into onward accommodation and 2 leaving for other reasons. Two Companions have gained employment, taking massive steps towards their goals, and we wish them every success.

Training:

As always, training continues to be an essential part of the social enterprise. We work with the Companions to help develop new skills and improve confidence, offering external training courses and one-to one work between staff and Companions. By offering different types of training, from vocational courses to on-the-job training, we can accommodate all levels of learning, which often provides much better results. We help them see opportunities for obtaining work beyond the Community and help improve their chances of gaining employment.

Last year, 24 places on accredited courses were provided with an additional 11 places on non-accredited courses. In total, 35 courses were completed with 7 still on-going. Courses ranged from first aid, fire warden and manual handling to driver CPC and health & social care.

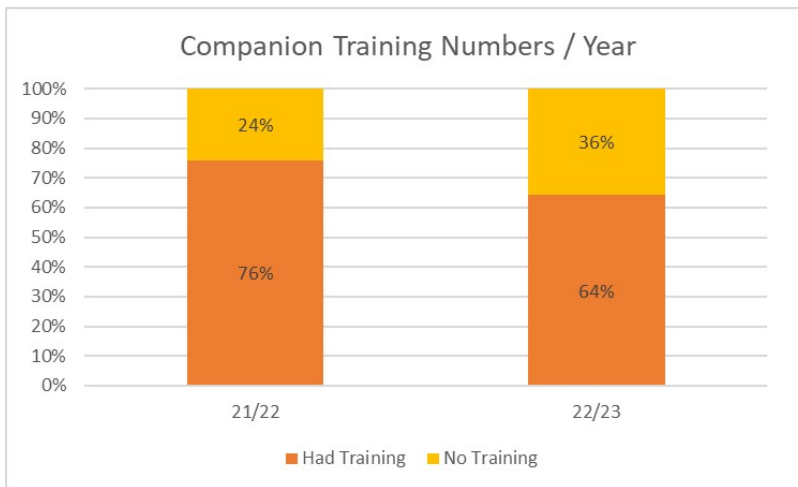
Having successfully gained the appropriate qualifications, two Companions have gone on to secure jobs. After moving out of the Community earlier this year, one Companion put his qualifications to good use and is now an HGV driver, with the other Companion starting work as a youth worker. This is all down to the hard work and focus each Companion showed, enabling them to progress into their chosen careers.

Emmaus Sheffield

Report of the Trustees
for the Year Ended 30 June 2023



Over the course of the year, 64% of Companions attended at least one training course. This is down from last year, but the movement of Companions within the Community was such that a number of those who left the Community, had not engaged in training prior to their move. We also had a number of new Companions within the last 6 months who are still working on their training plan, and we expect numbers to improve within the coming year as more Companions work towards their long term goals.



Emmaus Sheffield

Report of the Trustees for the Year Ended 30 June 2023

OBJECTIVES AND ACTIVITIES

Public Benefit

The Trustees confirm that they take note of the Charity Commissions guidance on Public Benefit when considering the Charities aims and objectives.

It is well recognised that homelessness brings with it mental health issues and also drug related crimes which place pressures and costs on the NHS and the Justice system. Additionally the costs associated with providing accommodation for this community are substantial.

In "The true cost of Homelessness" written by Rhiannon Phillips (published on the 28th January 2021) she wrote "It is estimated that the average cost of homelessness for each individual can run into tens of thousands of pounds per year taking account of health services, preventative services and housing costs plus much more "

The aim of our Charity is to help people back into society in their own time and on their own terms, this adds value both to the individual and society as a whole. It is however difficult to fully assess that value, but it is clearly substantial, both emotionally and financially.

Equality

We believe that it is fundamental to people suffering with homelessness that they be helped and supported regardless of race, gender, sexual orientation and disability.

Premises

The Charity is housed in a former cutlery works which is grade II listed and is located adjacent to the canal basin close to Sheffield city centre. The property is known as Sipelia Works and is owned by Emmaus Sheffield.

There are 18 self-contained en-suite bedrooms together with other areas including a communal kitchen, dining area, tv lounge and laundry facilities. The property also houses the social enterprise together with warehouse facilities and the workshop.

The property is over 100 years old and is a constant maintenance drain on our resources. We have areas particularly in our north wing which require substantial refurbishment to become usable. It is our intention to look for funds to develop the building to increase our room capacity and to improve the communal areas for the companions. This currently is a mid to long-term aim.

Staff

We have a talented and experienced group of staff who are very committed to improving the lives and prospects for the current and future group of companions living in the community. We have had some good results this year with individual companions and the level of harmony has been generally excellent. In addition, we have seen growth in our social enterprise and development in output from the workshop.

We are conscious of our safeguarding policies, and these are reviewed on a regular basis together with this matter forming part of our risk register.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The information provided on page 1 of this report provides information on this matter.

Governing Document

The organisation is a charitable company limited by guarantee, incorporated on 20 April 2000 and registered as a Charity 1085609. The Charity was established under a Memorandum of Association which established the objects and powers of the Charity and is governed under its Articles of Association. Revised Memorandum and Articles were adopted at the Annual General Meeting on 18 October 2023, in line with current company law. In the event of the Charity being wound up members are required to contribute an amount not exceeding £1.

Emmaus Sheffield

Report of the Trustees for the Year Ended 30 June 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and Appointment of Trustee Management Committee

Trustees are elected to the board for a period of three years with re-election required after the period as identified in the Memorandum and articles of association. The Trustees are aware that due to the aims of the Charity there is involvement with vulnerable people. The board of trustees is diverse with skills which are deemed appropriate to those aims.

The recruitment of Trustees is regularly an item on the board agenda with a constant search for new and appropriate members. A space is maintained on the board for a companion representative which is not always filled due to reticence but is definitely encouraged.

The board of Trustees, which includes the CEO and the Community Manager, has a range of diverse skills including legal, surveying, teaching, probation services and general business. There is also health and safety skills and human resource knowledge. There is a recognition that new Trustees should add skills and diversity appropriate to the charities requirements.

Trustee Induction and Training

It has been possible this year to return to face to face board meetings although the early part of the year was mainly via Zoom. The Zoom facility is still available for trustees unable to make the meetings in person.

All trustees are familiar with the practical workings of the Charity. A training session with external legal consultants occurred this year. It was attended by the trustees and looked at all aspects of the Charity including the responsibilities of a trustee together with some minor updates to the Memorandum and Articles such as ensuring they accounted for the ability to hold virtual meetings.

During the year Emmaus UK has introduced online training programmes each month and the trustees are encouraged to take part in these courses where relevant to their role.

There is an interview and selection process which has been adopted to decide whether prospective new trustees have an enthusiasm for the aims of the Charity and also to identify that they will enhance the diverse skill base of the board.

Risk Management

A Risk Register has been adopted with all risks being assessed and identified. There are clear priorities around the most serious risks and these are discussed at board meetings with Risk being a standard item on the agenda.

The Risks are regularly reviewed and adjusted as circumstances change and new risks are identified.

Organisational structure

The board comprises nine trustees who meet on the third Wednesday of each month to discuss the performance and strategic direction of the Charity. In addition to the Trustees the CEO and the Community manager attend each meeting to ensure the appropriate support is in place.

A seat is available for a Companion Representative, the Companions can at times be reticent to attend the meetings but they are encouraged at all times.

A scheme of delegation is in place with the involvement of the CEO and the Chairman who carry the day-to-day responsibilities for the running of the Community and delivery of the Charities aims.

Emmaus Sheffield

Report of the Trustees for the Year Ended 30 June 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Fundraising

Income raised through fundraising and general donations was £126,994 (2022: £77,296). We are very grateful to all the trusts and foundations that have supported our Charity over the year. We would also like to thank all those who support our Charity through donations, both money and goods, and those who shop with us. Without the support of our local community, we would not be able to do what we do, and our Companions lives are all the better for it.

While our aim is to become self-sufficient, we know we are many years away from this goal. With the continued support and resilience of our Companions and local community, and our bold plans for the future, this aim gets closer each year.

Our approach to fundraising is to only apply for grants where we align with the funders' priorities. We do not use third parties and we use techniques that are ethical, legal, do not inconvenience the public, and are not detrimental to our good name or standing in the local community. We do not use general solicitation techniques by telephone or door-to-door, and all fundraising activities undertaken follow the Fundraising Regulators Code of Fundraising Practice. We have received no complaints about fundraising during the year.

Our fundraising techniques include:

- " Bids to grant making charities, foundations and trusts
- " Bids to commercial and public sector funders for defined grants
- " Using leaflet distribution, social media and our website to promote our Charity
- " Crowdfunding opportunities to raise awareness, funds and donations

We have had an extremely good year attracting funding, receiving £126,994 (2022: 77296) in donations and grants, which is a 64% increase on the previous year. This included £54,260 of restricted grants.

Significant Grants and Donations

We received £30,000 from Garfield Weston Foundation as part of a multi-year grant and £3,000 from Sheffield Church Burgesses Trust from their Triennial Grant Scheme, towards unrestricted funding. Further funding towards our core costs were received from The Hugh Neill Charity and Benefact Group who both awarded £1,000, with Asda Foundation awarding £2,000. We also received £3,000 from the Sheffield Town Trust as part of their continued support via their subscription list.

The National Lottery awarded £9,000 and J G Graves £2,500 towards the creation of a new courtyard garden for the benefit of everyone that comes to Emmaus Sheffield.

The Albert Hunt Trust awarded £7,000 and the South Yorkshire Police and Crime Commissioner awarded £5,000 towards the salary of one of our Support Workers.

As part of our project to upgrade the Companion's rooms, we received funding of £5,000 from The Ashworth Charitable Trust, £4,680 from B&Q Foundation, £4,680 from Sheffield Town Trust and £1,000 from Company of Cutlers Combined Charitable Trust.

We received £4,500 from The West Riding Masonic Charities to help towards our café refurbishment and the purchase of a new coffee machine.

Anton Jurgens gave £4,000 towards capital costs and the Rank Foundation gave £1,450 towards new machinery for our workshop.

We began a project to enable us to provide new clothing to Companions, and we received £2,700 from The Hedley Foundation, £1,000 from Freshgate Trust Foundation and £1,000 from The Cooperative Bank towards our clothing fund.

Emmaus Sheffield

Report of the Trustees
for the Year Ended 30 June 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Facey Family Foundation donated £5,000 towards the work we do with our Companions, and we'd like to thank them for their continued support and generous donation.

Mrs Bolger donated £1,025, Dr Kendall-Taylor donated £750 and the supporters of our crowdfunding campaign through the Aviva Community Fund helped us raise £10,145.

Emmaus UK gave us £2,503 of donations from the public, which was donated via their website. We also received £1,550 direct from Emmaus UK towards the training and wellbeing of our Companions.

Financial Review

The social enterprise performed well in the year with retail sales delivering £235,763 (2022: £180,974) which is a 30% increase on the previous year. This is a reflection of the effort put in by the retail team including Companions, they have all worked hard and effectively to produce such a good result.

Housing Benefit for the Companions for the year was £186,026 up from £174,650 in 2022, mainly due to our Community being at full capacity for most of the year.

We continued to let part of our property to a light industrial tenant for an annual rent of £15,000, and Northern Powergrid pay £22 to house an electrical substation within Sipelia Works, providing us with additional rental income.

As identified above, we attracted £126,994 in grants and donations which is a 64% improvement over the previous year.

The net movement of funds for the year amounted to a deficit of £4,315 compared to the £80,503 deficit reported in 2022. This significant improvement was a team effort from everyone at Emmaus Sheffield, especially in the face of rising costs over the year. Not only did we have an exceptional year for income, but we also carefully monitored our expenditure to ensure that the rising energy and food costs we were experiencing did not prevent us from delivering our objectives.

Reserves policy

The trustees have carried out a review of their reserves policy, considering the value of reserves required to be held in cash or cash equivalents that are not restricted to or designated for particular purposes. This includes any capital projects or major repairs to the building that are planned.

We agree that reserves should be maintained to provide sufficient funds to enable the Charity to respond to a sudden loss of income or unforeseen liability, and to cover major issues and risks to the property and social enterprise. It allows the Charity to continue to provide, in the short-term, the types of services required by our Companions whilst considering the way in which additional funds may be raised.

Our policy is to hold a minimum level of cash reserves equal to 3 months operating expenditure, providing sufficient funds to meet our obligations to staff and the relocation of Companions in case of wind-up. Based on the budget for year to 30 June 2024, this amounts to £165,000.

At 30 June 2023, total unrestricted funds were £459,462, of which £218,543 are unrestricted tangible assets and £57,000 are designated funds, leaving actual free reserves of £183,919. The excess reserves will be used for any short-term funding gaps or urgent repairs to the building.

08/01/2024

Approved by order of the board of trustees on and signed on its behalf by:



.....
D W Thomas - Trustee

**Independent Examiner's Report to the Trustees of
Emmaus Sheffield**

Independent examiner's report to the trustees of Emmaus Sheffield ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 June 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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



Jonathon Dickens ACA

Sutton McGrath Hartley Limited
5 Westbrook Court
Sharrowvale Road
Sheffield
S11 8YZ

Date: 08/01/2024

Emmaus Sheffield

Statement of Financial Activities
for the Year Ended 30 June 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	31,184	1,550	32,734	31,890
Charitable activities					
Grants, contracts and fees	5	226,026	54,260	280,286	220,056
Shop Income		235,763	-	235,763	180,974
Other trading activities	3	15,022	-	15,022	15,022
Investment income	4	3,437	-	3,437	1,063
Total		<u>511,432</u>	<u>55,810</u>	<u>567,242</u>	<u>449,005</u>
EXPENDITURE ON					
Raising funds		222,814	34,267	257,081	211,422
Charitable activities					
Grants, contracts and fees	6	279,638	34,838	314,476	318,086
Total		<u>502,452</u>	<u>69,105</u>	<u>571,557</u>	<u>529,508</u>
NET INCOME/(EXPENDITURE)		8,980	(13,295)	(4,315)	(80,503)
RECONCILIATION OF FUNDS					
Total funds brought forward		450,482	819,383	1,269,865	1,350,368
TOTAL FUNDS CARRIED FORWARD		<u>459,462</u>	<u>806,088</u>	<u>1,265,550</u>	<u>1,269,865</u>

The notes form part of these financial statements

Emmaus Sheffield

Balance Sheet
30 June 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	11	218,543	882,797	1,101,340	1,092,371
CURRENT ASSETS					
Debtors	12	23,284	-	23,284	22,342
Cash at bank and in hand		<u>250,021</u>	<u>18,260</u>	<u>268,281</u>	<u>276,779</u>
		273,305	18,260	291,565	299,121
CREDITORS					
Amounts falling due within one year	13	<u>(32,386)</u>	<u>(8,504)</u>	<u>(40,890)</u>	<u>(27,349)</u>
NET CURRENT ASSETS		<u>240,919</u>	<u>9,756</u>	<u>250,675</u>	<u>271,772</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		459,462	892,553	1,352,015	1,364,143
CREDITORS					
Amounts falling due after more than one year	14	-	<u>(86,465)</u>	<u>(86,465)</u>	<u>(94,278)</u>
NET ASSETS		<u>459,462</u>	<u>806,088</u>	<u>1,265,550</u>	<u>1,269,865</u>
FUNDS					
Unrestricted funds	17			459,462	450,482
Restricted funds				<u>806,088</u>	<u>819,383</u>
TOTAL FUNDS				<u>1,265,550</u>	<u>1,269,865</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

Emmaus Sheffield

Balance Sheet - continued

30 June 2023

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

The financial statements were approved by the Board of Trustees and authorised for issue on08/01/2024..... and were signed on its behalf by:

Dw Thomas

.....
D W Thomas - Trustee

Emmaus Sheffield

Cash Flow Statement
for the Year Ended 30 June 2023

	Notes	2023 £	2022 £
Cash flows from operating activities			
Cash generated from operations	1	<u>40,037</u>	<u>(49,200)</u>
Net cash provided by/(used in) operating activities		<u>40,037</u>	<u>(49,200)</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		<u>(42,986)</u>	<u>(9,688)</u>
Interest received		<u>3,437</u>	<u>1,063</u>
Net cash used in investing activities		<u>(39,549)</u>	<u>(8,625)</u>
Cash flows from financing activities			
Loan repayments in year		<u>(8,521)</u>	<u>(9,208)</u>
Net cash used in financing activities		<u>(8,521)</u>	<u>(9,208)</u>
<hr/>			
Change in cash and cash equivalents in the reporting period		(8,033)	(67,033)
Cash and cash equivalents at the beginning of the reporting period	2	<u>276,314</u>	<u>343,347</u>
Cash and cash equivalents at the end of the reporting period	2	<u>268,281</u>	<u>276,314</u>

The notes form part of these financial statements

Emmaus Sheffield

Notes to the Cash Flow Statement
for the Year Ended 30 June 2023

1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES			
	2023		2022
	£		£
Net expenditure for the reporting period (as per the Statement of Financial Activities)	(4,315)		(80,503)
Adjustments for:			
Depreciation charges	34,017		36,544
Interest received	(3,437)		(1,063)
Increase in debtors	(942)		(2,309)
Increase/(decrease) in creditors	<u>14,714</u>		<u>(1,869)</u>
Net cash provided by/(used in) operations	<u>40,037</u>		<u>(49,200)</u>
2. ANALYSIS OF CASH AND CASH EQUIVALENTS			
	2023		2022
	£		£
Cash in hand	720		1,836
Notice deposits (less than 3 months)	267,561		274,943
Overdrafts included in bank loans and overdrafts falling due within one year	-		<u>(465)</u>
Total cash and cash equivalents	<u>268,281</u>		<u>276,314</u>
3. ANALYSIS OF CHANGES IN NET FUNDS			
	At 1/7/22	Cash flow	At 30/6/23
	£	£	£
Net cash			
Cash at bank and in hand	276,779	(8,498)	268,281
Bank overdraft	<u>(465)</u>	<u>465</u>	-
	<u>276,314</u>	<u>(8,033)</u>	<u>268,281</u>
Debt			
Debts falling due within 1 year	(9,212)	708	(8,504)
Debts falling due after 1 year	<u>(94,278)</u>	<u>7,813</u>	<u>(86,465)</u>
	<u>(103,490)</u>	<u>8,521</u>	<u>(94,969)</u>
Total	<u>172,824</u>	<u>488</u>	<u>173,312</u>

The notes form part of these financial statements

Notes to the Financial Statements
for the Year Ended 30 June 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Plant and machinery	- 25% on cost
Motor vehicles	- 25% on cost
Computer equipment	- 25% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Emmaus Sheffield

**Notes to the Financial Statements - continued
for the Year Ended 30 June 2023**

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Arthur and Mary Hogg - Legacy	-	10,000
Crowdfunder Ltd	10,145	-
Facey Family Trust	5,000	5,000
S J Bolger	1,025	1,423
Emmaus UK	4,052	4,081
Gift Aid	6,044	3,360
Co-operative Local Community Fund	-	1,150
Just Giving	2,787	-
Other	3,681	6,876
	<u>32,734</u>	<u>31,890</u>

3. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Rental Income	<u>15,022</u>	<u>15,022</u>

4. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	<u>3,437</u>	<u>1,063</u>

Emmaus Sheffield

**Notes to the Financial Statements - continued
for the Year Ended 30 June 2023**

5. CHARITABLE ACTIVITIES

	Unrestricted funds	Restricted funds	2023
Grants, contracts and fees			
Housing Benefit	186,026	-	186,026
Anton Jurgens Charitable Trust	-	4,000	4,000
Company of Cutlers Combined Charitable Trust	-	1,000	1,000
Cooperative Bank	-	1,000	1,000
JG Graves Charitable Trust	-	2,500	2,500
B & Q Foundation	-	4,680	4,680
Rank Foundation	-	1,450	1,450
Sheffield Church Burgesses Trust	3,000	-	3,000
Sheffield City Council	-	750	750
Sheffield Town Trust	3,000	4,680	7,680
South Yorkshire PCC	-	5,000	5,000
The Albert Hunt Trust	-	7,000	7,000
The Ashworth Charitable Trust	-	5,000	5,000
The Freshgate Trust Foundation	-	1,000	1,000
The Hedley Foundation	-	2,700	2,700
The National Lottery	-	9,000	9,000
West Riding Masonic Charities Limited	-	4,500	4,500
Garfield Weston Charities Trust	30,000	-	30,000
The Hugh Neil Charity	1,000	-	1,000
Asda Foundation	2,000	-	2,000
	226,026	54,260	280,286
Trading Income			
Shop Income	235,763	-	235,763
Total	461,789	54,260	516,049

	Unrestricted funds	Restricted funds	2022
Grants, contracts and fees			
Housing Benefit	174,650	-	174,650
Postcode Neighbourhood Trust	-	13,856	13,856
The Screwfix Foundation	-	4,750	4,750
Emmaus UK	-	5,000	5,000
Sheffield City Council	-	4,800	4,800
The Albert Hunt Trust	-	5,000	5,000
Freemasons	3,500	-	3,500
Sheffield Town Trust	3,000	-	3,000
South Yorkshire Police CC - Covid 19	2,500	-	2,500
Church Burgesses	3,000	-	3,000
	186,650	33,406	220,056
Trading income			
Shop income	180,974	-	180,974
Total	367,624	33,406	401,030

Emmaus Sheffield

**Notes to the Financial Statements - continued
for the Year Ended 30 June 2023**

6. CHARITABLE ACTIVITIES COSTS

	Allocation	Unrestricted Funds	Restricted Funds	2023 Total £	2022 Total £
Cost of generating funds					
Salaries	Direct	130,173	-	130,173	96,547
Insurance	Direct	16,090	-	16,090	14,470
Depreciation	Usage	2,927	31,090	34,017	36,544
Transport costs	Direct	17,485	-	17,485	16,903
Equipment costs	Direct	3,469	1,544	5,013	6,270
Publicity	Direct	8,238	-	8,238	8,512
Office, finance and other	Direct	31,970	1,633	33,603	24,623
Governance costs	Direct	12,462	-	12,462	7,553
		<u>222,814</u>	<u>34,267</u>	<u>257,081</u>	<u>211,422</u>
Charitable activities					
Salaries	Direct	80,527	12,000	92,527	108,500
Occupancy	Direct	109,591	21,613	131,204	119,207
Food	Direct	15,739	-	15,739	15,976
Companions allowance	Direct	68,406	420	68,826	63,723
Training	Direct	5,320	805	6,125	10,202
Travel	Direct	55	-	55	478
		<u>279,638</u>	<u>34,838</u>	<u>314,110</u>	<u>318,086</u>
		<u>502,452</u>	<u>69,105</u>	<u>571,191</u>	<u>529,508</u>
Governance					
Examiners fee - inspection	Direct	3,150	-	3,150	1,875
Non recoverable VAT	Direct	9,312	-	9,312	5,678
		<u>12,462</u>	<u>-</u>	<u>12,462</u>	<u>7,553</u>

7. NET INCOME/(EXPENDITURE)

	2023 £	2022 £
Depreciation	34,017	36,544
Fees payable to the independent examiner	<u>3,150</u>	<u>1,875</u>

Emmaus Sheffield

**Notes to the Financial Statements - continued
for the Year Ended 30 June 2023**

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 June 2023 nor for the year ended 30 June 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 June 2023 nor for the year ended 30 June 2022.

9. STAFF COSTS

	2023	2022
	£	£
Salaries and wages	£204,596	£187,346
Social security costs	£12,609	£12,702
Pension costs	£5,495	£4,999
	£222,700	£205,047
	8	8

Members of key management personnel	£76,947	£78,238
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10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	31,425	465	31,890
Charitable activities			
Grants, contracts and fees	186,650	33,406	220,056
Shop Income	180,974	-	180,974
Other trading activities	15,022	-	15,022
Investment income	1,063	-	1,063
Total	415,134	33,871	449,005
EXPENDITURE ON			
Raising funds	169,504	41,918	211,422
Charitable activities			
Grants, contracts and fees	298,680	19,406	318,086
Total	468,184	61,324	529,508
NET INCOME/(EXPENDITURE)	(53,050)	(27,453)	(80,503)
RECONCILIATION OF FUNDS			
Total funds brought forward	503,532	846,836	1,350,368

Emmaus Sheffield

**Notes to the Financial Statements - continued
for the Year Ended 30 June 2023**

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS CARRIED FORWARD	<u>450,482</u>	<u>819,383</u>	<u>1,269,865</u>

11. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Motor vehicles £	Computer equipment £	Totals £
COST					
At 1 July 2022	1,548,478	6,115	19,087	33,717	1,607,397
Additions	<u>14,456</u>	<u>-</u>	<u>25,594</u>	<u>2,936</u>	<u>42,986</u>
At 30 June 2023	<u>1,562,934</u>	<u>6,115</u>	<u>44,681</u>	<u>36,653</u>	<u>1,650,383</u>
DEPRECIATION					
At 1 July 2022	456,110	6,114	19,086	33,716	515,026
Charge for year	<u>31,090</u>	<u>-</u>	<u>2,630</u>	<u>297</u>	<u>34,017</u>
At 30 June 2023	<u>487,200</u>	<u>6,114</u>	<u>21,716</u>	<u>34,013</u>	<u>549,043</u>
NET BOOK VALUE					
At 30 June 2023	<u><u>1,075,734</u></u>	<u><u>1</u></u>	<u><u>22,965</u></u>	<u><u>2,640</u></u>	<u><u>1,101,340</u></u>
At 30 June 2022	<u><u>1,092,368</u></u>	<u><u>1</u></u>	<u><u>1</u></u>	<u><u>1</u></u>	<u><u>1,092,371</u></u>

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade debtors	96	-
VAT	3,822	4,533
Prepayments and accrued income	<u>19,366</u>	<u>17,809</u>
	<u>23,284</u>	<u>22,342</u>

Emmaus Sheffield

**Notes to the Financial Statements - continued
for the Year Ended 30 June 2023**

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Bank loans and overdrafts (see note 15)	8,504	9,677
Trade creditors	13,491	-
Social security and other taxes	3,239	2,861
Accruals and deferred income	15,656	14,811
	<u>40,890</u>	<u>27,349</u>

14. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2023	2022
	£	£
Other loans (see note 15)	86,465	94,278

15. LOANS

An analysis of the maturity of loans is given below:

	2023	2022
	£	£
Amounts falling due within one year on demand:		
Bank overdrafts	-	465
Bank loans	8,504	9,212
	<u>8,504</u>	<u>9,677</u>
Amounts falling between one and two years:		
Other loans - 1-2 years	9,197	-
Amounts falling due between two and five years:		
Other loans - 2-5 years	28,714	41,227
Amounts falling due in more than five years:		
Repayable by instalments:		
Other loans more 5yrs instal	48,554	53,051

Bank loans include two mortgages which are secured by a charge over the property at Unit 5, Sipelia Works, Cadman Street, Sheffield, S4 7ZG. The first mortgage of £29,515 charges interest at a rate of base rate plus 5.6% and is repayable by instalments until November 2027. The second mortgage of £73,975 charges interest at a rate of base rate plus 1.35% and is repayable by instalments until August 2034.

Emmaus Sheffield

**Notes to the Financial Statements - continued
for the Year Ended 30 June 2023**

16. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2023	2022
	£	£
Within one year	<u>-</u>	<u>2,527</u>

17. MOVEMENT IN FUNDS

	At 1/7/22	Net movement in funds	Transfers between funds	At 30/6/23
	£	£	£	£
Unrestricted funds				
General fund	375,482	8,980	18,000	402,462
Reserve Property Development	<u>75,000</u>	-	<u>(18,000)</u>	<u>57,000</u>
	450,482	8,980	-	459,462
Restricted funds				
Building Fund	818,918	(31,090)	-	787,828
Sheffield Town Trust	-	663	-	663
Emmaus UK	465	(139)	-	326
Anton Jurgens Charitable Trust	-	4,000	-	4,000
Cooperative Bank	-	1,000	-	1,000
Rank Foundation	-	1,450	-	1,450
The Ashworth Charitable Trust	-	5,000	-	5,000
The Freshgate Trust Foundation	-	1,000	-	1,000
The Hedley Foundation	-	1,156	-	1,156
The National lottery	-	984	-	984
West Riding Masonic Charities Limited	-	<u>2,681</u>	-	<u>2,681</u>
	<u>819,383</u>	<u>(13,295)</u>	<u>-</u>	<u>806,088</u>
TOTAL FUNDS	<u>1,269,865</u>	<u>(4,315)</u>	<u>-</u>	<u>1,265,550</u>

Emmaus Sheffield

**Notes to the Financial Statements - continued
for the Year Ended 30 June 2023**

17. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	511,432	(502,452)	8,980
Restricted funds			
Building Fund	-	(31,090)	(31,090)
Sheffield Town Trust	4,680	(4,017)	663
Emmaus UK	1,550	(1,689)	(139)
Sheffield City Council	750	(750)	-
Albert Hunt Trust	7,000	(7,000)	-
Anton Jurgens Charitable Trust	4,000	-	4,000
B & Q Foundation	4,680	(4,680)	-
CCCT	1,000	(1,000)	-
Cooperative Bank	1,000	-	1,000
JG Graves Charitable Trust	2,500	(2,500)	-
Rank Foundation	1,450	-	1,450
South Yorkshire PCC	5,000	(5,000)	-
The Ashworth Charitable Trust	5,000	-	5,000
The Freshgate Trust Foundation	1,000	-	1,000
The Hedley Foundation	2,700	(1,544)	1,156
The National lottery	9,000	(8,016)	984
West Riding Masonic Charities Limited	4,500	(1,819)	2,681
	<u>55,810</u>	<u>(69,105)</u>	<u>(13,295)</u>
TOTAL FUNDS	<u>567,242</u>	<u>(571,557)</u>	<u>(4,315)</u>

Comparatives for movement in funds

	At 1/7/21 £	Net movement in funds £	Transfers between funds £	At 30/6/22 £
Unrestricted funds				
General fund	103,532	(53,050)	325,000	375,482
Reserve Property Development	400,000	-	(325,000)	75,000
	503,532	(53,050)	-	450,482
Restricted funds				
Building Fund	846,836	(31,918)	4,000	818,918
Emmaus UK	-	465	-	465
Screwfix Foundation	-	4,000	(4,000)	-
	<u>846,836</u>	<u>(27,453)</u>	<u>-</u>	<u>819,383</u>
TOTAL FUNDS	<u>1,350,368</u>	<u>(80,503)</u>	<u>-</u>	<u>1,269,865</u>

Emmaus Sheffield

**Notes to the Financial Statements - continued
for the Year Ended 30 June 2023**

17. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	415,134	(468,184)	(53,050)
Restricted funds			
Building Fund	-	(31,918)	(31,918)
Emmaus UK	5,465	(5,000)	465
Postcode Neighbourhood Trust	13,856	(13,856)	-
Screwfix Foundation	4,750	(750)	4,000
Sheffield City Council	4,800	(4,800)	-
Albert Hunt Trust	5,000	(5,000)	-
	<u>33,871</u>	<u>(61,324)</u>	<u>(27,453)</u>
TOTAL FUNDS	<u>449,005</u>	<u>(529,508)</u>	<u>(80,503)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/7/21 £	Net movement in funds £	Transfers between funds £	At 30/6/23 £
Unrestricted funds				
General fund	103,532	(44,070)	343,000	402,462
Reserve Property Development	400,000	-	(343,000)	57,000
	503,532	(44,070)	-	459,462
Restricted funds				
Building Fund	846,836	(63,008)	4,000	787,828
Sheffield Town Trust	-	663	-	663
Emmaus UK	-	326	-	326
Screwfix Foundation	-	4,000	(4,000)	-
Anton Jurgens Charitable Trust	-	4,000	-	4,000
Cooperative Bank	-	1,000	-	1,000
Rank Foundation	-	1,450	-	1,450
The Ashworth Charitable Trust	-	5,000	-	5,000
The Freshgate Trust Foundation	-	1,000	-	1,000
The Hedley Foundation	-	1,156	-	1,156
The National lottery	-	984	-	984
West Riding Masonic Charities Limited	-	2,681	-	2,681
	<u>846,836</u>	<u>(40,748)</u>	<u>-</u>	<u>806,088</u>
TOTAL FUNDS	<u>1,350,368</u>	<u>(84,818)</u>	<u>-</u>	<u>1,265,550</u>

Emmaus Sheffield

**Notes to the Financial Statements - continued
for the Year Ended 30 June 2023**

17. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	926,566	(970,636)	(44,070)
Restricted funds			
Building Fund	-	(63,008)	(63,008)
Sheffield Town Trust	4,680	(4,017)	663
Emmaus UK	7,015	(6,689)	326
Postcode Neighbourhood Trust	13,856	(13,856)	-
Screwfix Foundation	4,750	(750)	4,000
Sheffield City Council	5,550	(5,550)	-
Albert Hunt Trust	12,000	(12,000)	-
Anton Jurgens Charitable Trust	4,000	-	4,000
B & Q Foundation	4,680	(4,680)	-
CCCT	1,000	(1,000)	-
Cooperative Bank	1,000	-	1,000
JG Graves Charitable Trust	2,500	(2,500)	-
Rank Foundation	1,450	-	1,450
South Yorkshire PCC	5,000	(5,000)	-
The Ashworth Charitable Trust	5,000	-	5,000
The Freshgate Trust Foundation	1,000	-	1,000
The Hedley Foundation	2,700	(1,544)	1,156
The National lottery	9,000	(8,016)	984
West Riding Masonic Charities Limited	4,500	(1,819)	2,681
	<u>89,681</u>	<u>(130,429)</u>	<u>(40,748)</u>
TOTAL FUNDS	<u>1,016,247</u>	<u>(1,101,065)</u>	<u>(84,818)</u>

Purpose of Designated funds:

The Trustees have designated funds of £82,000 towards property development of Unit 5, Sipelia Works, Cadman Street, Sheffield, S4 7ZG.

Purpose of Restricted funds:

Sheffield Town Trust grant was used as part of the project to refurbish the Companion rooms.

B&Q Foundation grant was used as part of the project to refurbish the Companion rooms.

CCCT grant was used as part of the project to refurbish the Companion rooms.

The Ashworth Charitable Trust grant was used as part of the project to refurbish the Companion rooms.

Emmaus UK grants were provided to help with training opportunities, IT equipment and counselling sessions.

The National Lottery grant was used as part of our courtyard garden project, funding the creation of a new garden area in the middle of our Community.

Emmaus Sheffield

Notes to the Financial Statements - continued
for the Year Ended 30 June 2023

17. MOVEMENT IN FUNDS - continued

JG Graves Charitable Trust grant was used as part of our courtyard garden project, funding the creation of a new garden area in the middle of our Community.

Sheffield City Council provided a grant towards our courtyard garden project, specifically to memorialise the Covid pandemic.

Albert Hunt Trust provided funding towards the salary costs of a full time Community support worker.

South Yorkshire PCC provided funding towards the salary costs of a full time Community support worker.

Anton Jurgens Charitable Trust provided a grant towards capital costs.

The Hedley Foundation contributed towards our Clothing fund, providing a grant towards clothing for the Companions.

The Freshgate Trust Foundation contributed towards our Clothing fund, providing a grant towards clothing for the Companions.

Co-operative Bank contributed towards our Clothing fund, providing a grant towards clothing for the Companions.

Rank Foundation provided a grant towards the cost of workshop equipment, specifically a CNC machine.

West Ridings Masonic Charities Limited grant was used towards the refurbishment of our café.

Funds Transfers:

Designated funds have been transferred into unrestricted funds in line with the purpose of the designated funds disclosed above.

18. CONTINGENT LIABILITIES

In previous years grant funding has been received from Emmaus UK to support development of the project (Emmaus Sheffield). The philosophy of Emmaus UK is that grant funding from them to any Emmaus community should be repaid when and if the receiving community is financially self-supporting. The Trustees position is that the grant does not give rise to a legal obligation for repayment. No provision for repayment of the grants has therefore been made. Emmaus Sheffield recognise the general philosophy of Emmaus UK though it is unlikely in the foreseeable future to be in a financially self-supporting position.

Emmaus Sheffield

Notes to the Financial Statements - continued
for the Year Ended 30 June 2023

19. RELATED PARTY DISCLOSURES

During the year the Charity received donations from other Emmaus companies as outlined in the the Report of the Trustees.

L Bostock is a member of key management. S Bailey, partner of L Bostock, is a contractor to Emmaus Sheffield. During the year Emmaus Sheffield bought services totalling £13,586 (2022: £16,245) from S Bailey. As at 30 June 2023 the balance owing to S Bailey was £NIL (2022: £1,080).

There are no other related party transactions in this or the prior year.

EMMAUS SHEFFIELD

England & Wales - Charity number 1085609

Accounts

REGISTERED COMPANY NUMBER: 03978765 (England and Wales)
REGISTERED CHARITY NUMBER: 1085609

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 30 June 2022
for
Emmaus Sheffield

Sutton McGrath Hartley Limited
5 Westbrook Court
Sharrowvale Road
Sheffield
S11 8YZ



Emmaus Sheffield

Contents of the Financial Statements
for the Year Ended 30 June 2022

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Emmaus Sheffield

Reference and Administrative Details
for the Year Ended 30 June 2022

TRUSTEES	D W Thomas	Chairman (appointed 30/09/2021)
	P R Allen	(resigned 07/05/2022)
	C Dray	
	J M Giles	
	C L Goode	(resigned 30/9/2022)
	B G Harvey	
	L J Kerr	
	L A Morgan	
	H Muller	(resigned 10/05/2022)
	R H Parker	Treasurer
	T A Stone	(resigned 23/11/2022)
T D G Brown	(appointed 23/11/2022)	
A D W Shepherd	(appointed 19/10/2022)	
SECRETARY	L A Morgan	(appointed 21/07/2021)
KEY MANAGEMENT	G Bostock	CEO
	L Bostock	General manager
REGISTERED OFFICE	Unit 5 Sipelia Works Cadman Street Sheffield S4 7ZG	
REGISTERED COMPANY NUMBER	03978765 (England and Wales)	
REGISTERED CHARITY NUMBER	1085609	
INDEPENDENT EXAMINER	Jonathon Dickens ACA Sutton McGrath Hartley Limited 5 Westbrook Court Sharrowvale Road Sheffield S11 8YZ	
SOLICITORS	Taylor & Emmet 20 Arundel Gate Sheffield S1 2PP	
BANKERS	The Cooperative Bank PO Box 101 1 Balloon Street Manchester M60 4EP	
	Cambridge & Counties Bank Limited Charnwood Court 5B New Walk Leicester LE1 6TE	
	Triodos Bank Deanery Road Bristol BS1 5AS	

Emmaus Sheffield

**Report of the Trustees
for the Year Ended 30 June 2022**

The Trustees, who are also Directors for the purposes of company law, present their annual report together with the financial statements for the year ended 30 June 2022 which are also prepared to meet the requirements for a Director's report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Articles of Association and 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).

"...if you are suffering, whoever you are, come in, eat, sleep and regain hope. Here you are loved."
Abbé Pierre - Founder of Emmaus.

OBJECTIVES AND ACTIVITIES

Our goals and aims

Our purpose is simple: the provision of accommodation, or assistance in such provision, for homeless people in the Sheffield and South Yorkshire area. Those individuals who find accommodation with us are known as Companions. Our purpose embraces the rehabilitation, provision of education, training (including employment training) and work opportunities, with satisfaction for Companions in the purpose of developing their skills to enable them to gain future employment and thereby develop a sense of self-worth and dignity through having a self-supporting life. We also support the work of other Emmaus Communities and Emmaus Groups or other agencies in the relief of poverty and homelessness whether in the United Kingdom or elsewhere.

Our aim is to provide in Sheffield a social opportunity, where people who were formerly homeless can find somewhere safe and welcoming to live; a place where they can rediscover their dignity and self-pride through being part of a working community geared towards becoming self-sufficient through social enterprise. Ultimately being able to regain a social and sustainable place in wider society.

Objectives and Activities

The objects of the Charity shall be the alleviation and relief of poverty, hardship and distress arising there from, to those in need without distinction by the provision of accommodation, or assistance in such provision, for the poor and homeless in the Sheffield and South Yorkshire area and such other places that might seem appropriate from time to time.

To ensure that our work delivers on our aims we review our objectives regularly. This review looks at what we have done and the benefits to Companions of outcomes achieved in the last 12 months. We bear in mind the guidance in the Charity Commissions general guidance on public benefit and in particular think about how our activities contribute to and support our aims and objectives.

Achievements and Performance

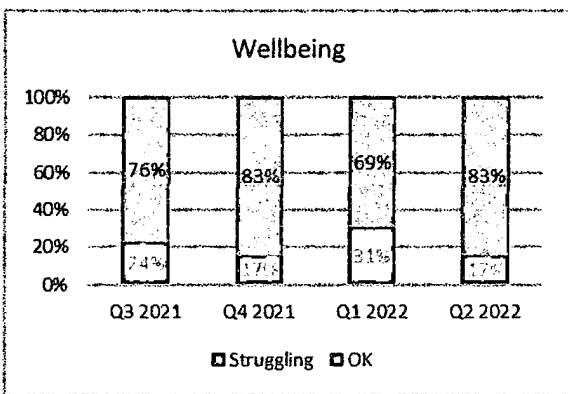
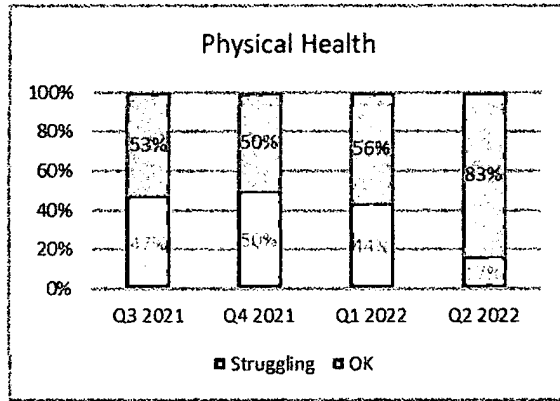
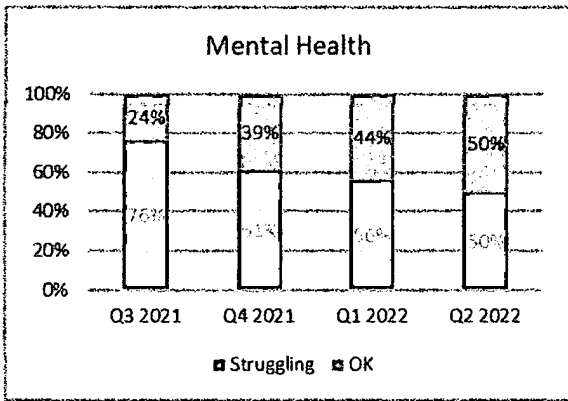
The year began with hope, but uncertainty, around Covid-19 and we maintained the Covid-19 Action Plan implemented in 2020 to support and protect the Companions who fall into a high-risk group. These actions were also designed to protect the staff and the public while enabling the Community to go about its business in an effective way.

Covid-19 brought with it a lot of anxiety and fear, and we are still seeing the after affects. The start of the year saw a distressing decline in the mental health of a number of Companions, with two spending time in mental health facilities. Working in partnership with the Mental Health Crisis Team (MHCT) and other agencies we ensured appropriate support was put in place for the individuals as they returned to the Community.

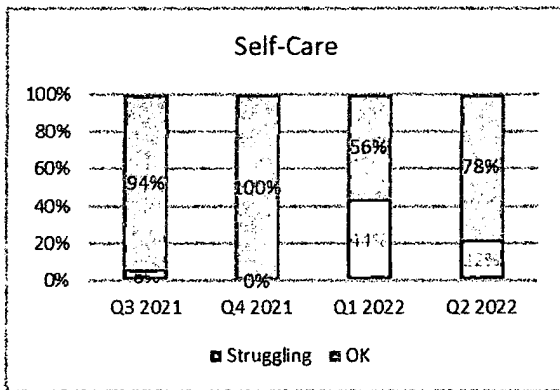
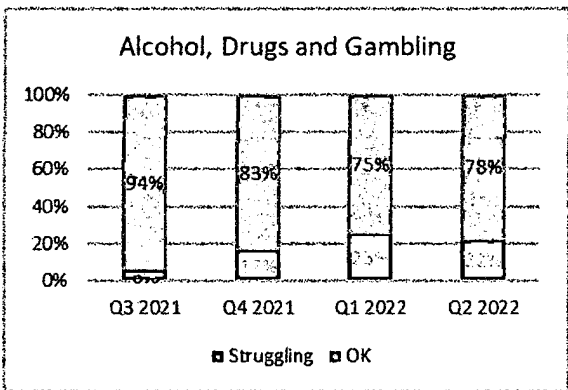
Due to the deterioration in the mental health of the Companions, a new Support Worker was recruited to strengthen the Community Team. This additional staff member has had a considerable impact on the health and wellbeing of the Companions. The addition of the new Support Worker and the gradual return to normality after the pandemic had a positive impact on the mental and physical health of the Companions:

Emmaus Sheffield

**Report of the Trustees
for the Year Ended 30 June 2022**



Although we had a number positive outcomes, there were some areas of decline over the year. But, as the graphs demonstrate, with constant review of responses, the Community team were able to highlight the worsening scores, determine the cause and put in place measures to start reversing the decline and improving the Companions outlook.



To supplement the income from our social enterprise, we have continued to develop our contributions from the workshop. In addition to repairing and upcycling furniture, we are making our own hand crafted items which include hand turned wooden bowls, cutting boards and shelves which are proving popular with customers. Companions have gained real world skills with the numbers working in the workshop having increased from one to four over the course of the year, all of whom are fully supervised.

To increase the number of items that could be made within the workshop we needed more material than donated furniture could provide. We spoke to a local woodturning company, Woodware Repetitions Ltd, who import logs from Bolivia and trim them down to the sizes required for their wood turning products. They agreed to donate their offcuts to our workshop, enabling us to use their waste to make more handmade products and improving the overall sustainability of the process.

Emmaus Sheffield

Report of the Trustees for the Year Ended 30 June 2022

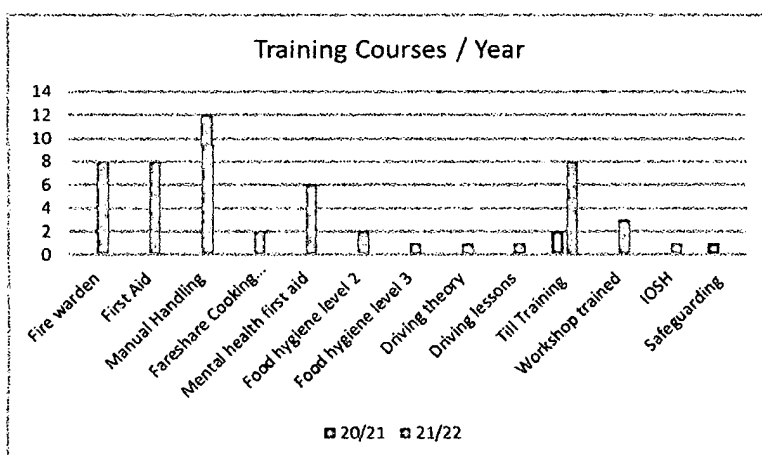
Due to the pressures of the Covid-19 pandemic, Companion numbers were low at the start of the year. Staff members worked with our partners around the city to increase our numbers to ensure we were able to assist as many people as possible and by the end of the year we had 17 Companions living in the Community. By the very nature of the project there is continuous movement in these numbers as Companions move on.

This year we had 40 referrals; 25 from other Emmaus communities, 11 self-referrals and 4 from various agencies. We were only able to house 11 Companions from these referrals, of which only 1 was from within the local area. We had 12 Companions leave the Community, with 8 being assisted into onward accommodation, 1 leaving spontaneously and 3 leaving due to other reason. A major success this year was to have one of our Companions leave to start full time employment with another Emmaus Community. This was a massive opportunity which was grabbed with both hands.

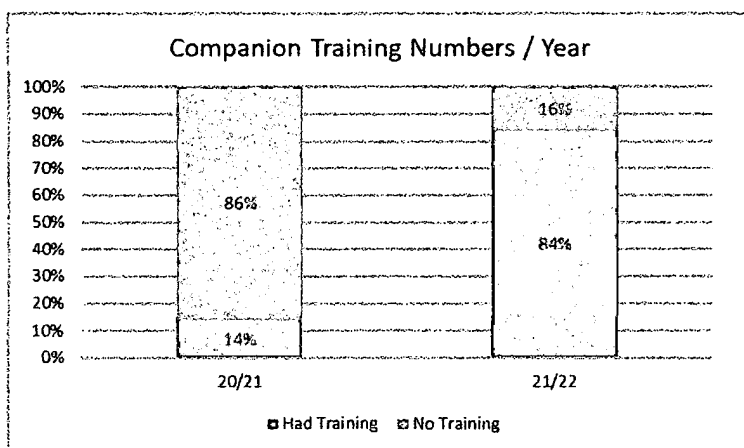
Training:

Training continues to be an essential part of our focus, developing new skills and improving confidence in the Companions. We help them see opportunities for self-development and improving their chances of obtaining work beyond the Community.

Due to Covid-19 restrictions last year, only a small number of training courses were completed by our Companions. This year, 26 places on accredited courses were provided with an additional 36 places on non-accredited courses, with two work experience places provided outside the community. In total, 53 courses were completed with 9 still on-going, including first aid, fire warden, food hygiene and driving theory.



Over the course of the year, 84% of Companions attended at least one training course. The remaining 16% did not attend courses because they either left or joined the Community during the year.



Emmaus Sheffield

Report of the Trustees **for the Year Ended 30 June 2022**

Public Benefit

It is readily acknowledged that the costs associated with a Homeless person are substantial for the public purse due to additional health problems and the justice system with drug associated crime.

"The true cost of Homelessness" written by Rhiannon Phillips (published on the 28th January 2021), wrote "It is estimated that the average cost of homelessness for each individual can equate to tens of thousands of pounds per year taking into account health services, preventative services and housing costs plus much more"

Our aim is to help people back into society on their own terms in their own time, which clearly adds value which cannot easily be assessed both to the individual and society as a whole.

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and in planning future activities.

Equality

The Community provides equal access to Companions regardless of gender, sexual orientation, disability and race. We believe that this is fundamental to everyone who is experiencing difficulties is in need of support and is homeless.

Premises

We own the grade II listed former Cutlery Works in Sheffield's canal basin, known as Sipelia Works, where we currently provide 18 self-contained rooms for formerly homeless adults and access to communal areas, such as a kitchen, dining area, TV room and laundry. The remaining usable space houses our workshop, warehouse and retail units.

The building is old and tired, and requires constant maintenance, with some areas of the property derelict and unusable, primarily the upper level of the North Wing. Our long-term objective is to refurbish this area to provide additional recreational space for the Companions. We have plans to enhance the quality of the building but these have stalled over the last 2 years due to the problems created by Covid-19 reducing our ability to bring income into the shop.

Staff

We have a very talented group of employees who have responsibility for the Community and Companions. They are committed to ensuring positive outcomes with the Companions and also with the social enterprise. There are a number of volunteers who assist the employed staff and Companions in van driving, coaching and art therapy. We are grateful for all the time given by our volunteers.

We regularly review our safeguarding policies to ensure that we are delivering appropriate care to our vulnerable community members.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Legal and Administrative information on page 1 forms part of this report.

Governing Document

The organisation is a charitable company limited by guarantee, incorporated on 20 April 2000 and registered as a Charity 1085609. The registered address is Unit 5, Sipelia Works, Cadman Street, Sheffield, S4 7ZG. The Charity was established under a Memorandum of Association which established the objects and powers of the Charity and is governed under its Articles of Association. Revised Memorandum and Articles were adopted at the Annual General Meeting on 28 March 2017, in line with current company law. In the event of the Charity being wound up members may be required to contribute an amount not exceeding £1.

Emmaus Sheffield

Report of the Trustees for the Year Ended 30 June 2022

Recruitment and Appointment of Trustee Management Committee

Under the requirements of the Memorandum and Articles of Association, Trustees are elected to serve for a period of three years after which they must be re-elected at the next Annual General Meeting. Due to the nature of homelessness much of the Charity's work inevitably focuses upon vulnerable people. The Management Committee and Trustees seek to ensure that the needs of this group are appropriately reflected through the diversity of the Trustee body. To enhance the potential pool of Trustees, the Charity will, through networking with other relevant organisations, seek to identify former homeless individuals who would be willing to become members of the organisation and use their own experience to assist the Charity.

Currently our Board of Trustees have a broad range of skills, with one trustee and the CEO having backgrounds in the probation service. We include trustees with legal and accountancy skills together with some teaching and Human Resources knowledge and skills. Some have business, health and safety and planning backgrounds and are able to assist with both the business and building issues.

We are constantly looking to add to our trustee board to ensure strong support for the Community's needs as a whole.

Trustee Induction and Training

All Trustees are familiar with the practical work of the Charity and a number have visited existing Emmaus Communities elsewhere in the country. New members are encouraged to do the same.

This year because of Covid-19, all Board meetings have been conducted virtually via Zoom. These meetings in addition to reviews of policy, have included updates in relation to Charity Commission requirements and recommendations for improvements. These include:

The obligations of Management Committee members:

- The main documents which set out the operational framework for the Charity including the Memorandum and Articles.
- Resources and the current financial position as set out in the latest published financial statements.
- Future plans and objectives.

During the year Emmaus UK organised virtual national seminars on the role and duties of Trustees, which all Trustees were invited to attend.

There is a general information pack about Emmaus nationally and internationally. These areas are also subject to monthly updates being a standing item on the Charity Board agenda.

Risk Management

A risk register has been established and is an agenda item at each board meeting. The register is being regularly updated as circumstances change to identify the major issues faced by the charity at any given time.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The Board of Trustees comprises of 9 members with, as previously stated, wide ranging skills who meet monthly to support the community and make decisions around the strategic direction of the Charity. Attending the board meeting is also the CEO and the Community manager. A place is available for a companion representative which has not always been possible because of Covid-19 limitations.

A scheme of delegation is in place and responsibility for the daily management sits with the CEO who is supported by the chair in delivering the aims and objectives of the Charity.

Emmaus Sheffield

Report of the Trustees
for the Year Ended 30 June 2022

Fundraising

Income raised through fundraising and general donations in the year was £77,296 (2021: £158,459). We are very grateful for the generous donations received from organisations and individuals.

Finally we would like to thank all those who support our charity through donations, both money and goods, and those who shop with us. Without the support of our local community we would not be able to do what we do, and our Companions lives are all the better for it.

While our aim is to become self-sufficient, we know we are a number of years away from this goal. With the continued support and resilience of our Companions and local community, and our bold plans for the future, this aim gets closer each year.

Our approach to fundraising is to only apply for grants where we align with the funders' priorities. We do not use third parties and we do not undertake any activities that inconvenience the public or are detrimental to our good name and standing in the community. Our fundraising techniques include:

- Bids to grant making charities, foundations and trusts
- Bids to commercial and public sector funders for defined grants
- Using leaflet distribution, social media and our website to promote our charity
- Crowdfunding opportunities to raise awareness, funds and donations

Financial Review

Once again we have had a successful year in attracting funding, receiving £77,296 in donations and grants. The larger donations are as follows:-

A donation in memory of Arthur and Mary Hogg of £10,000; The Postcode Neighbourhood Trust for helping us to fund a new Support Worker of £13,856; Emmaus UK for helping with our Workshop Project with £5,000; we received £4,750 from The Screwfix Foundation for funding the expansion of our e-commerce area and £5,000 from The Albert Hunt Trust for their contribution towards our e-commerce salary costs; We thank the Facey Family Foundation for their continued support and a further generous donation of £5,000; towards our workshop machinery we received £3,500 from The Freemasons and £3,000 each from The Sheffield Town Trust and The Church Burgesses.

Mrs Bolger again gave us £1,423 and the Coop Community Fund £1,150.

Sheffield City Council kindly gave us £4,800 and the Police and Crime Commissioner £2,500 as their support of our Covid-19 recovery and action plan.

We received Donations via Emmaus UK of £4,081 during the year.

Housing Benefit for the Companions for the year was £174,650.

In addition income from sales in our shop added £180,974 to our finances.

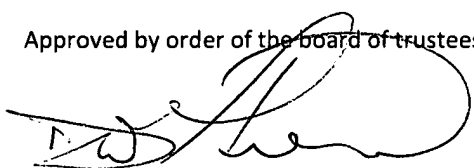
We continued to rent part of our property to a light industrial tenant, providing us with an addition to our revenue of £15,022.

The net movement of funds for the year amounted to a loss of £80,503 (2021 £49,085), £27,453 of which related to restricted funds.

Reserves policy

The trustees' policy is to hold free reserves of 3 months operating expenditure plus relocation costs, amounting to £165,000. Free reserves at 30 June 2022 were £205,519 which consists of unrestricted funds, less designated funds and unrestricted tangible fixed assets (£450,482 - £75,000 - £169,963).

Approved by order of the board of trustees on 15/03/2023 and signed on its behalf by:



D W Thomas - Trustee

**Independent Examiner's Report to the Trustees of
Emmaus Sheffield**

Independent examiner's report to the trustees of Emmaus Sheffield ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 June 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of ACA which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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



Jonathon Dickens
ACA
Sutton McGrath Hartley Limited
5 Westbrook Court
Sharrowvale Road
Sheffield
S11 8YZ

Date: 22/03/2023

Emmaus Sheffield

Statement of Financial Activities
for the Year Ended 30 June 2022

		Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	31,425	465	31,890	48,138
Charitable activities	3				
Grants, contracts and fees		186,650	33,406	220,056	285,072
Shop Income		180,974	-	180,974	76,157
Other trading activities	4	15,022	-	15,022	13,650
Investment income	5	1,063	-	1,063	1,243
Total		415,134	33,871	449,005	424,260
EXPENDITURE ON	6				
Raising funds		169,504	41,918	211,422	193,341
Charitable activities					
Grants, contracts and fees		298,680	19,406	318,086	280,004
Total		468,184	61,324	529,508	473,345
NET INCOME/(EXPENDITURE)		(53,050)	(27,453)	(80,503)	(49,085)
RECONCILIATION OF FUNDS					
Total funds brought forward		503,532	846,836	1,350,368	1,399,453
TOTAL FUNDS CARRIED FORWARD		450,482	819,383	1,269,865	1,350,368

The notes form part of these financial statements

Emmaus Sheffield

Balance Sheet
30 June 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	11	169,963	922,408	1,092,371	1,119,227
CURRENT ASSETS					
Debtors	12	22,342	-	22,342	20,033
Cash at bank and in hand		<u>276,314</u>	<u>465</u>	<u>276,779</u>	<u>343,347</u>
		298,656	465	299,121	363,380
CREDITORS					
Amounts falling due within one year	13	(18,137)	(9,212)	(27,349)	(28,876)
		<u>280,519</u>	<u>(8,747)</u>	<u>271,772</u>	<u>334,504</u>
NET CURRENT ASSETS					
		450,482	913,661	1,364,143	1,453,731
CREDITORS					
Amounts falling due after more than one year	14	-	(94,278)	(94,278)	(103,363)
		<u>450,482</u>	<u>819,383</u>	<u>1,269,865</u>	<u>1,350,368</u>
NET ASSETS					
FUNDS					
	17			450,482	503,532
Unrestricted funds				<u>819,383</u>	<u>846,836</u>
Restricted funds				<u>1,269,865</u>	<u>1,350,368</u>
TOTAL FUNDS					

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

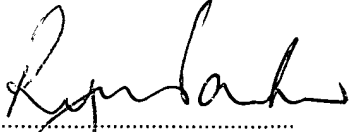
Emmaus Sheffield

Balance Sheet - continued

30 June 2022

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

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



.....
R H Parker - Trustee

15/03/2023

Emmaus Sheffield

Cash Flow Statement
for the Year Ended 30 June 2022

		2022	2021
	Notes	£	£
Cash flows from operating activities			
Cash generated from operations	1	<u>(49,200)</u>	<u>(14,963)</u>
Net cash used in operating activities		<u>(49,200)</u>	<u>(14,963)</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		<u>(9,688)</u>	<u>(3,681)</u>
Interest received		<u>1,063</u>	<u>1,243</u>
Net cash used in investing activities		<u>(8,625)</u>	<u>(2,438)</u>
Cash flows from financing activities			
Loan repayments in year		<u>(9,208)</u>	<u>(9,040)</u>
Net cash used in financing activities		<u>(9,208)</u>	<u>(9,040)</u>
<hr/>			
Change in cash and cash equivalents in the reporting period		(67,033)	(26,441)
Cash and cash equivalents at the beginning of the reporting period	2	<u>343,347</u>	<u>369,788</u>
Cash and cash equivalents at the end of the reporting period	2	<u>276,314</u>	<u>343,347</u>

The notes form part of these financial statements

Emmaus Sheffield

Notes to the Cash Flow Statement
for the Year Ended 30 June 2022

1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES		2022	2021
		£	£
Net expenditure for the reporting period (as per the Statement of Financial Activities)		(80,503)	(49,085)
Adjustments for:			
Depreciation charges		36,544	39,107
Interest received		(1,063)	(1,243)
Increase in debtors		(2,309)	(2,134)
Decrease in creditors		<u>(1,869)</u>	<u>(1,608)</u>
Net cash used in operations		<u>(49,200)</u>	<u>(14,963)</u>
2. ANALYSIS OF CASH AND CASH EQUIVALENTS		2022	2021
		£	£
Cash in hand		1,836	1,812
Notice deposits (less than 3 months)		274,943	341,535
Overdrafts included in bank loans and overdrafts falling due within one year		<u>(465)</u>	<u>-</u>
Total cash and cash equivalents		<u>276,314</u>	<u>343,347</u>
3. ANALYSIS OF CHANGES IN NET FUNDS			
	At 1/7/21	Cash flow	At 30/6/22
	£	£	£
Net cash			
Cash at bank and in hand	343,347	(66,568)	276,779
Bank overdraft	<u>-</u>	<u>(465)</u>	<u>(465)</u>
	<u>343,347</u>	<u>(67,033)</u>	<u>276,314</u>
Debt			
Debts falling due within 1 year	(9,335)	123	(9,212)
Debts falling due after 1 year	<u>(103,363)</u>	<u>9,085</u>	<u>(94,278)</u>
	<u>(112,698)</u>	<u>9,208</u>	<u>(103,490)</u>
Total	<u>230,649</u>	<u>(57,825)</u>	<u>172,824</u>

The notes form part of these financial statements

Emmaus Sheffield

Notes to the Financial Statements
for the Year Ended 30 June 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Plant and machinery	- 25% on cost
Motor vehicles	- 25% on cost
Computer equipment	- 25% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Emmaus Sheffield

Notes to the Financial Statements - continued
for the Year Ended 30 June 2022

2. DONATIONS AND LEGACIES

	2022	2021
	£	£
Arthur and Mary Hogg - Legacy	10,000	-
Church Burgesses	-	5,000
Facey Family Trust	5,000	5,000
S J Bolger	1,423	1,182
Emmaus UK	4,081	5,944
Gift Aid	3,360	450
Co-operative Local Community Fund	1,150	1,484
eBay	-	2,526
The Freemasons	-	8,000
Other	6,876	18,552
	31,890	48,138

3. CHARITABLE ACTIVITIES

	Unrestricted funds	Restricted funds	2022
Grants, contracts and fees			
Housing benefit	174,650	-	174,650
Postcode Neighbourhood Trust	-	13,856	13,856
The Screwfix Foundation	-	4,750	4,750
Emmaus UK	-	5,000	5,000
Sheffield City Council	-	4,800	4,800
The Albert Hunt Trust	-	5,000	5,000
Freemasons	3,500	-	3,500
Sheffield Town Trust	3,000	-	3,000
South Yorkshire Police CC - Covid 19	2,500	-	2,500
Church Burgesses	3,000	-	3,000
	186,650	33,406	220,056
Trading income			
Shop income	180,974	-	180,974
	367,624	33,406	401,030

Emmaus Sheffield

**Notes to the Financial Statements - continued
for the Year Ended 30 June 2022**

3. CHARITABLE ACTIVITIES - continued

	Unrestricted funds	Restricted funds	2021
Grants, contracts and fees			
Housing benefit	174,355	-	174,355
Out work	396	-	396
Sheffield City Council	38,976	-	38,976
Emmaus UK	10,000	5,000	15,000
Leeds Building Society	1,000	-	1,000
Neighbourly Limited	-	5,000	5,000
South Yorkshire Community Foundation	-	5,000	5,000
Raising Trust	30,000	-	30,000
Sheffield Town Trust	-	4,000	4,000
South Yorkshire PCC	2,500	-	2,500
Lloyds Bank Foundation	8,845	-	8,845
	266,072	19,000	285,072
Trading income			
Shop income	76,157	-	76,157
Total	342,229	19,000	361,229

4. OTHER TRADING ACTIVITIES

	2022 £	2021 £
Rental Income	<u>15,022</u>	<u>13,650</u>

5. INVESTMENT INCOME

	2022 £	2021 £
Deposit account interest	<u>1,063</u>	<u>1,243</u>

Emmaus Sheffield

**Notes to the Financial Statements - continued
for the Year Ended 30 June 2022**

6. ANALYSIS OF TOTAL EXPENDITURE

	Allocation	Unrestricted Funds	Restricted Funds	2022 Total £	2021 Total £
Cost of generating funds					
Salaries	Direct	86,547	10,000	96,547	90,191
Insurance	Direct	14,470	-	14,470	12,494
Depreciation	Usage	5,688	30,856	36,544	39,107
Transport costs	Direct	16,903	-	16,903	14,526
Equipment costs	Direct	6,270	-	6,270	4,978
Publicity	Direct	8,512	-	8,512	6,298
Office, finance and other	Direct	23,561	1,062	24,623	18,610
Governance costs	Direct	7,553	-	7,553	7,137
		<u>169,504</u>	<u>41,918</u>	<u>211,422</u>	<u>193,341</u>
Charitable activities					
Salaries	Direct	89,844	18,656	108,500	111,972
Occupancy	Direct	118,457	750	119,207	96,006
Food	Direct	15,976	-	15,976	10,959
Companions allowance	Direct	63,723	-	63,723	57,572
Training	Direct	10,202	-	10,202	3,495
Travel	Direct	478	-	478	-
		<u>298,680</u>	<u>19,406</u>	<u>318,086</u>	<u>280,004</u>
		<u>468,184</u>	<u>61,324</u>	<u>529,508</u>	<u>473,345</u>
Governance					
Examiners fee - inspection	Direct	1,875	-	1,875	2,300
Non recoverable VAT	Direct	5,678	-	5,678	4,837
		<u>7,553</u>	<u>-</u>	<u>7,553</u>	<u>7,137</u>

7. NET INCOME/(EXPENDITURE)

	2022 £	2021 £
Depreciation	36,544	39,107
Fees payable to the independent examiner	1,875	2,300

Emmaus Sheffield

Notes to the Financial Statements - continued
for the Year Ended 30 June 2022

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 June 2022 nor for the year ended 30 June 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 June 2022 nor for the year ended 30 June 2021.

9. STAFF COSTS

	2022	2021
	£	£
Salaries and wages	£187,346	£181,262
Social security costs	£12,702	£15,682
Pension costs	£4,999	£5,219
	£205,047	£202,162
	8	7

2 Members of key management personnel	£78,238	£82,494
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No employees received emoluments in excess of £60,000.

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	48,138	-	48,138
Charitable activities			
Grants, contracts and fees	266,072	19,000	285,072
Shop Income	76,157	-	76,157
Other trading activities	13,650	-	13,650
Investment income	1,243	-	1,243
Total	405,260	19,000	424,260
EXPENDITURE ON			
Raising funds	152,568	40,773	193,341
Charitable activities			
Grants, contracts and fees	266,004	14,000	280,004
Total	418,572	54,773	473,345

Emmaus Sheffield

Notes to the Financial Statements - continued
for the Year Ended 30 June 2022

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds <u>£</u>	Restricted funds <u>£</u>	Total funds <u>£</u>
NET INCOME/(EXPENDITURE)	(13,312)	(35,773)	(49,085)
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>516,844</u>	<u>882,609</u>	<u>1,399,453</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>503,532</u></u>	<u><u>846,836</u></u>	<u><u>1,350,368</u></u>

11. TANGIBLE FIXED ASSETS

	Freehold property <u>£</u>	Plant and machinery <u>£</u>	Motor vehicles <u>£</u>	Computer equipment <u>£</u>	Totals <u>£</u>
COST					
At 1 July 2021	1,538,790	6,115	19,087	33,717	1,597,709
Additions	<u>9,688</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,688</u>
At 30 June 2022	<u>1,548,478</u>	<u>6,115</u>	<u>19,087</u>	<u>33,717</u>	<u>1,607,397</u>
DEPRECIATION					
At 1 July 2021	419,566	6,114	19,086	33,716	478,482
Charge for year	<u>36,544</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>36,544</u>
At 30 June 2022	<u>456,110</u>	<u>6,114</u>	<u>19,086</u>	<u>33,716</u>	<u>515,026</u>
NET BOOK VALUE					
At 30 June 2022	<u><u>1,092,368</u></u>	<u><u>1</u></u>	<u><u>1</u></u>	<u><u>1</u></u>	<u><u>1,092,371</u></u>
At 30 June 2021	<u>1,119,224</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1,119,227</u>

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 <u>£</u>	2021 <u>£</u>
VAT	4,533	2,861
Prepayments and accrued income	<u>17,809</u>	<u>17,172</u>
	<u><u>22,342</u></u>	<u><u>20,033</u></u>

Emmaus Sheffield

Notes to the Financial Statements - continued
for the Year Ended 30 June 2022

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Bank loans and overdrafts (see note 15)	9,677	9,335
Social security and other taxes	2,861	2,744
Accruals and deferred income	<u>14,811</u>	<u>16,797</u>
	<u>27,349</u>	<u>28,876</u>

14. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2022	2021
	£	£
Other loans (see note 15)	<u>94,278</u>	<u>103,363</u>

15. LOANS

An analysis of the maturity of loans is given below:

	2022	2021
	£	£
Amounts falling due within one year on demand:		
Bank overdrafts	465	-
Bank loans	<u>9,212</u>	<u>9,335</u>
	<u>9,677</u>	<u>9,335</u>
Amounts falling due between two and five years:		
Other loans - 2-5 years	<u>41,227</u>	<u>38,382</u>
Amounts falling due in more than five years:		
Repayable by instalments:		
Other loans more 5yrs instal	53,051	64,981

Bank loans include two mortgages which are secured by a charge over the property at Unit 5, Sipelia Works, Cadman Street, Sheffield, S4 7ZG. The first mortgage of £29,515 charges interest at a rate of 5.6% and is repayable by instalments until November 2027. The second mortgage of £73,975 charges interest at a rate of 1.35% and is repayable by instalments until August 2034.

16. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2022	2021
	£	£
Within one year	<u>2,527</u>	<u>3,370</u>

Emmaus Sheffield

**Notes to the Financial Statements - continued
for the Year Ended 30 June 2022**

17. MOVEMENT IN FUNDS

	At 1/7/21 £	Net movement in funds £	Transfers between funds £	At 30/6/22 £
Unrestricted funds				
General fund	103,532	(53,050)	325,000	375,482
Reserve Property Development	<u>400,000</u>	-	<u>(325,000)</u>	<u>75,000</u>
	503,532	(53,050)	-	450,482
Restricted funds				
Building Fund	846,836	(31,918)	4,000	818,918
Emmaus UK	-	465	-	465
Screwfix Foundation	<u>-</u>	<u>4,000</u>	<u>(4,000)</u>	<u>-</u>
	<u>846,836</u>	<u>(27,453)</u>	-	<u>819,383</u>
TOTAL FUNDS	<u><u>1,350,368</u></u>	<u><u>(80,503)</u></u>	<u><u>-</u></u>	<u><u>1,269,865</u></u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	415,134	(468,184)	(53,050)
Restricted funds			
Building Fund	-	(31,918)	(31,918)
Emmaus UK	5,465	(5,000)	465
Postcode Neighbourhood Trust	13,856	(13,856)	-
Screwfix Foundation	4,750	(750)	4,000
Sheffield City Council	4,800	(4,800)	-
Albert Hunt Trust	<u>5,000</u>	<u>(5,000)</u>	<u>-</u>
	<u>33,871</u>	<u>(61,324)</u>	<u>(27,453)</u>
TOTAL FUNDS	<u><u>449,005</u></u>	<u><u>(529,508)</u></u>	<u><u>(80,503)</u></u>

Emmaus Sheffield

Notes to the Financial Statements - continued
for the Year Ended 30 June 2022

17. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/7/20 £	Net movement in funds £	At 30/6/21 £
Unrestricted funds			
General fund	116,844	(13,312)	103,532
Reserve Property Development	400,000	-	400,000
	<u>516,844</u>	<u>(13,312)</u>	<u>503,532</u>
Restricted funds			
Building Fund	882,609	(35,773)	846,836
	<u>1,399,453</u>	<u>(49,085)</u>	<u>1,350,368</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	405,260	(418,572)	(13,312)
Restricted funds			
Building Fund	-	(35,773)	(35,773)
Sheffield Town Trust	4,000	(4,000)	-
Neighbourly Limited	5,000	(5,000)	-
Emmaus UK	5,000	(5,000)	-
SYCF	5,000	(5,000)	-
	<u>19,000</u>	<u>(54,773)</u>	<u>(35,773)</u>
TOTAL FUNDS	<u>424,260</u>	<u>(473,345)</u>	<u>(49,085)</u>

Emmaus Sheffield

Notes to the Financial Statements - continued
for the Year Ended 30 June 2022

17. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/7/20 £	Net movement in funds £	Transfers between funds £	At 30/6/22 £
Unrestricted funds				
General fund	116,844	(66,362)	325,000	375,482
Reserve Property Development	<u>400,000</u>	<u>-</u>	<u>(325,000)</u>	<u>75,000</u>
	516,844	(66,362)	-	450,482
Restricted funds				
Building Fund	882,609	(67,691)	4,000	818,918
Emmaus UK	-	465	-	465
Screwfix Foundation	<u>-</u>	<u>4,000</u>	<u>(4,000)</u>	<u>-</u>
	<u>882,609</u>	<u>(63,226)</u>	<u>-</u>	<u>819,383</u>
TOTAL FUNDS	<u><u>1,399,453</u></u>	<u><u>(129,588)</u></u>	<u><u>-</u></u>	<u><u>1,269,865</u></u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	820,394	(886,756)	(66,362)
Restricted funds			
Building Fund	-	(67,691)	(67,691)
Sheffield Town Trust	4,000	(4,000)	-
Neighbourly Limited	5,000	(5,000)	-
Emmaus UK	10,465	(10,000)	465
SYCF	5,000	(5,000)	-
Postcode Neighbourhood Trust	13,856	(13,856)	-
Screwfix Foundation	4,750	(750)	4,000
Sheffield City Council	4,800	(4,800)	-
Albert Hunt Trust	<u>5,000</u>	<u>(5,000)</u>	<u>-</u>
	<u>52,871</u>	<u>(116,097)</u>	<u>(63,226)</u>
TOTAL FUNDS	<u><u>873,265</u></u>	<u><u>(1,002,853)</u></u>	<u><u>(129,588)</u></u>

Purpose of Designated funds:

The Trustees have designated funds of £75,000 to cover the property development of Unit 5, Sipelia Works, Cadman Street, Sheffield, S4 7ZG.

Emmaus Sheffield

Notes to the Financial Statements - continued for the Year Ended 30 June 2022

17. MOVEMENT IN FUNDS - continued

Purpose of Restricted funds:

Building Fund - Funding received for the purchase and development of Unit 5, Sipelia Works, Cadman Street, Sheffield, S4 7ZG.

Emmaus UK - Provided funding towards the salary of the Workshop Supervisor and provided funding for a Truck Satnav for one of the companions.

Postcode Neighbourhood Trust - Provided funding towards the salary of a new Support Worker.

Screwfix Foundation - Provided funding towards the expansion of our e-commerce area.

Sheffield City Council - Provided funding towards our Covid-19 recovery plan.

Albert Hunt Trust - Provided funding towards the salary of an e-commerce coordinator.

Funds Transfers:

As the Screwfix Foundation fund is in line with the Building Fund this reserve has been transferred into the building fund at the year end to amalgamate the restricted funds carrying forward in relation to the property.

Designated funds have been transferred into unrestricted funds in line with the purpose of the designated funds disclosed above.

18. CONTINGENT LIABILITIES

In previous years grant funding has been received from Emmaus UK to support development of the project (Emmaus Sheffield). The philosophy of Emmaus UK is that grant funding from them to any Emmaus community should be repaid when and if the receiving community is financially self-supporting. The Trustees position is that the grant does not give rise to a legal obligation for repayment. No provision for repayment of the grants has therefore been made. Emmaus Sheffield recognise the general philosophy of Emmaus UK though it is unlikely in the foreseeable future to be in a financially self-supporting position.

19. RELATED PARTY DISCLOSURES

During the year the Charity received donations from other Emmaus companies as outlined in the the Report of the Trustees.

L Bostock is a member of key management. S Bailey, partner of L Bostock, is a contractor to Emmaus Sheffield. During the year Emmaus Sheffield bought services totalling £16,245 (2021: £5,857 from S Bailey. As at 30 June 2022 the balance owing to S Bailey was £1,080 (2021: £1,170).

There are no other related party transactions in this or the prior year.

EMMAUS SHEFFIELD

England & Wales - Charity number 1085609

Accounts

Company no. 03978765
Charity no. 1085609

Emmaus Sheffield

(a Company Limited By Guarantee)

Trustees' Report and Financial Statements

for the Year Ended 30 June 2021

Emmaus Sheffield

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Emmaus Sheffield

Legal and Administrative Information

Trustees:

M N Davies	Chairman (Resigned 30 September 2021)
C Dray	
J M Giles	
C L Goode	
B G Harvey	
L J Kerr	
H Muller	
R H Parker	Treasurer
D W Thomas	Chairman (Appointed 30 September 2021)
P Woodmancy	(Resigned 23 September 2020)
T A Stone	(Appointed 26 January 2021)
L A Morgan	(Appointed 26 January 2021)
P R Allen	(Appointed 23 February 2021)

Secretary

L Morgan (Appointed 21 July 2021)

Key Management

G Bostock (CEO)
L Bostock (General manager)

Registered office address

Unit 5
Sipelia Works
Cadman Street
Sheffield
S4 7ZG

Independent Examiner

Laura Masheder FCA, DChA
Azets
Triune Court
Monks Cross Drive
York
YO32 9GZ

Solicitors

Taylor & Emmet
20 Arundel Gate
Sheffield
S1 2PP

Bankers

The Cooperative Bank
P.O. Box 101
1 Balloon Street
Manchester
M60 4EP

Triodos Bank
Deanery Road
Bristol
BS1 5AS

Cambridge & Counties Bank Limited
Charnwood Court
5B New Walk
Leicester
LE1 6TE

Emmaus Sheffield

Trustees' Report for the Year Ended 30 June 2021

The Trustees, who are also Directors for the purposes of company law, present their annual report together with the financial statements for the year ended 30 June 2021 which are also prepared to meet the requirements for a Director's report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Articles of Association and 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).

"...if you are suffering, whoever you are, come in, eat, sleep and regain hope. Here you are loved."
Abbé Pierre – Founder of Emmaus.

Our goals and aims

Our purpose is simple: the provision of accommodation, or assistance in such provision, for homeless people in the Sheffield and South Yorkshire area. Those individuals who find accommodation with us are known as companions. Our purpose embraces the rehabilitation, provision of education, training (including employment training) and work opportunities and satisfaction for companions with the purpose of developing their skills to enable them to gain employment in the future and thereby develop a sense of self-worth and dignity through having a self-supporting life. We also support the work of other Emmaus Communities and Emmaus Groups or other agencies in the relief of poverty and homelessness whether in the United Kingdom or elsewhere in the world.

Our aim is to provide in Sheffield a social opportunity, where people who were formerly homeless will find somewhere safe and welcoming to live; a place where they can rediscover their dignity and self-pride through being part of a working community geared towards becoming self-sufficient through social enterprise. Ultimately being able to regain a social and sustainable place in wider society.

Objectives and Activities

The objects of the Charity shall be the alleviation and relief of poverty, hardship and distress arising there from, to those in need without distinction by the provision of accommodation, or assistance in such provision, for the poor and homeless in the Sheffield and South Yorkshire area and such other places that might seem appropriate from time to time.

To ensure that our work delivers on our aims we review our objectives regularly and through a tool developed with the help of the National Lottery we measure our success. This review looks at what we have done and the benefits to Companions of outcomes achieved in the last 12 months. We bear in mind the Charity Commissions general guidance on public benefit and in particular think about how our activities contribute to and support our aims and objectives.

Achievements and Performance

The Covid-19 pandemic and subsequent lockdowns have had a major impact on the year's activity.

The Covid-19 outbreak presented specific risks to residents (Companions) in the Emmaus Community as they are in the high-risk group, with long term conditions. In order to address this we implemented a Covid-19 Action Plan.

- Changes were made to the accommodation arrangements to ensure that communal living did not cause a problem with individual freedom.
- Extra staff time was required to ensure stay at home rules were met and to supervise exercise periods in order to maintain physical and mental health.
- Appropriate measures were put in place to protect Companions, staff and customers during the short period the social enterprise was open for business.
- Each Companion's health plan has been enhanced with an emphasis on dealing with Covid-19 in terms of Companions' safety, the Emmaus Community and the wider public when the social enterprise was open.
- A revised Health and Safety risk assessment for the Community has been established including the building, workers and Companions, producing daily actions, including cleanliness of the building and use of sanitizers.

Emmaus Sheffield

Trustees' Report for the Year Ended 30 June 2021

Achievements and Performance (continued)

- Our staff and volunteers have been providing assistance in obtaining medical advice for Companions.
- Our staff and volunteers have been providing one to one support and counselling for Companions as many Companions suffer from mental health issues.
- As a result of concern over physical and mental health, in February 2021 the Action Plan looked at Companions' responses to the changes brought about by the Community's return to the latest 'lock down' requirements. A summary is listed below:
 - Mental Health. 53.85% of Companions felt their mental health had been affected, down from 66.67% 6 months prior.
 - Physical Health. 46.15% of Companions felt the health had improved since moving to Emmaus a decrease from 63.64% from 6 months prior.
 - Addiction. 61.11% maintained the same level in their struggle with addiction, which is an increase from 55.56% 6 months prior.
 - Confidence. 23.08% felt their confidence had not change since joining Emmaus, up from 18.18% 6 months prior.
 - Loneliness. 61.54% felt isolated, which is down from 71.43% 6 months prior.
- As in previous years our Companion training has continued in full. Three companions during this period have completed, level 3 qualifications in food and hygiene, social care and health and safety.
- It became clear at the outset of the pandemic that we would have to adapt further to survive. We undertook a review of the social enterprise, to look at where we could change or improve the offering to the public by maximising the value of the donations that we received, through up-cycling refurbishing and sometimes, just simple repairs. This had the added benefit of keeping Companions occupied and motivated, while the social enterprise was closed. It provided companions with an opportunity to gain real world skills and a huge sense of pride, seeing work they had done being sold in the shop when it re-opened.
- The new range of furniture is being sold in the shop and online and proving popular. Our aim is to scale this up, and we are now building some of our own bespoke items.
- No employees were furloughed so that the welfare of the Companions would be maintained. We therefore required little further assistance other than normal NHS provisions.

As can be seen, our focus this year has again been very much on mental welfare and continuing to provide a safe environment and a place to work for the formerly homeless. The strategies used to deliver these objectives include:

- Providing safe and secure accommodation and personal development;
- A supportive and well trained staff, volunteer and Trustee group;
- Rewarding and engaging work opportunities with a strong focus on education and training;
- Encouraging a welcoming, friendly inclusive and engaging community, with an emphasis on enjoying our community and our work.

We continue to deliver public benefit by providing accommodation and work for 18 Companions. There were less Companions than usual as movement and acceptance of new Companions was restricted as a result of Covid-19. The number helped since the inception of the project remained at 250 individuals, of which 70% have made the move out of homelessness. Research by Cambridge University (Sharing in Success 2008) has shown that each companion can save the taxpayer over £31,000 per year by savings in benefits, in the Criminal Justice system and health related services. It also states that an Emmaus Community is often one of the few possible avenues to employment of any kind if people have a history of homelessness and lack family support to go with it.

Emmaus Sheffield

Trustees' Report for the Year Ended 30 June 2021

Objectives and Activities (continued)

We provide equal access to the community irrespective of gender, disability and sexual orientation. We strongly believe that equal access is an important factor in our success. This year we have received referrals from a wide range of social agencies, Police and concerned individuals. There are no blanket exclusions of individuals and the only conditions are they work in the Community, drugs and alcohol are not allowed and they behave in an appropriate and considerate manner to others.

Safe and secure accommodation:

Sipelia Works is a former cutlery works that has been converted to provide commercial space accommodating our retail offering, training and office space, warehousing and purpose built accommodation for 18 Companions. The building is old and is Grade II listed. It requires constant maintenance and upkeep. There is a structural issue with part of the building (unoccupied) and we continue to monitor the integrity of the whole building. This is a cause for concern and features on the risk log. In addition to engineer inspections, as a result of a grant from the Architectural Heritage Fund we have had an architectural review of the building and are reassured that the integral safety of the building is not compromised. As a result, we have an overall plan for refurbishment and in due course funds will have to be found to undertake remedial work. We are fundraising for this purpose and have set aside a building fund for this and other improvement works at the site.

Supportive and trained staff, volunteers and Trustees:

We are blessed with a stable and loyal workforce of highly motivated and committed members of staff and volunteers. We rely heavily on volunteers from van drivers to shop managers to people working to improve literacy and other life skills. We have 15 volunteers providing freely of their time and skills, a reduction on previous years. We are grateful to those who continue to support us.

Our companions are vulnerable adults and we are cognisant of our responsibilities. With that in mind this year we have again reviewed our safeguarding policies to ensure they are up to date and fit for purpose. Training is important to us for the safety and security of our staff and volunteers as well as the companions. This year we have provided training in:

- Food hygiene
- Domestic appliance repair
- Wood turning
- Fire Safety Marshall
- PAT Testing
- First Aid
- Money management
- Driving
- Social Care
- Marketing
- Educational visits
- Gym Work
- Running

Rewarding and engaging work

The thriving retail offering reported last year has suffered greatly as a result of the Covid-19 pandemic, with the closure for four months of the social enterprise. The major impact on the past year has been the inability to plan with any degree of certainty. There was a loss of social enterprise income for the year ending 2021 of approximately £42,700. The move on of an experienced Companion dealing with on line sales also had an impact on our ability to maintain and increase income.

We continue to provide PAT testing services to local businesses, although this has been adversely affected by Covid-19. Our outreach garden services have not fared so well and have all but ceased, as has the activity in Legionella testing. However, we see this as an area for growth and we have not given up on it!

Emmaus Sheffield

Trustees' Report for the Year Ended 30 June 2021

Structure, Governance and Management

The Legal and Administrative information on page 1 forms part of this report.

Governing Document

The organisation is a charitable company limited by guarantee, incorporated on 20 April 2000 and registered as a Charity 1085609. The registered address is Unit 5, Sipelia Works, Cadman Street, Sheffield, S4 7ZG. The Charity was established under a Memorandum of Association which established the objects and powers of the Charity and is governed under its Articles of Association. Revised Memorandum and Articles were adopted at the Annual General Meeting on 28 March 2017, in line with current company law. In the event of the Charity being wound up members are required to contribute an amount not exceeding £1.

Recruitment and Appointment of Trustee Management Committee

Under the requirements of the Memorandum and Articles of Association, Trustees are elected to serve for a period of three years after which they must be re-elected at the next Annual General Meeting. Due to the nature of homelessness much of the Charity's work inevitably focuses upon vulnerable people. The Management Committee seeks to ensure that the needs of this group are appropriately reflected through the diversity of the Trustee body. To enhance the potential pool of Trustees, the Charity will, through networking with other relevant organisations, seek to identify former homeless individuals who would be willing to become members of the organisation and use their own experience to assist the Charity.

Currently the Trustees and management committee have a broad range of skills. Our chair for the period was a retired police officer who has worked for a number of years to improve the provision for homeless people in Sheffield. We also have a probation officer, an individual who has wide experience in the area of rehousing and dealing with ex-offenders as our CEO, a former town planner and other individuals with experience in the areas of business, human resources, company finance, business management and governance, law, education, charity sector, and the construction and manufacturing industries.

A skills matrix for members of the Management Committee and Trustees is held and kept under review. It is consulted before any new appointments are made.

The remuneration of key management is set and reviewed annually by the Trustee Board.

Trustees

The Trustees served on the Board throughout the year, except where stated below:

M N Davies (Resigned 30 September 2021)
C Dray
J M Giles
C L Goode
B G Harvey
L J Kerr
H Muller
R H Parker
D W Thomas (Appointed 30 September 2021)
P Woodmancy (Resigned 23 September 2020)
T A Stone (Appointed 26 January 2021)
L A Morgan (Appointed 26 January 2021 / Appointed Secretary 21 July 2021)
P R Allen (Appointed 23 February 2021)

Emmaus Sheffield

Trustees' Report for the Year Ended 30 June 2021

Trustee Induction and Training

All Trustees are familiar with the practical work of the Charity and a number have visited existing Emmaus Communities elsewhere in the country. New members are encouraged to do the same.

This year because of Covid-19, all Board meetings have been conducted virtually via Zoom. These meetings in addition to reviews of policy, have included updates in relation to Charity Commission requirements and recommendations for improvements. These include:

The obligations of Management Committee members:

- The main documents which set out the operational framework for the Charity including the Memorandum and Articles.
- Resources and the current financial position as set out in the latest published financial statements.
- Future plans and objectives.

During the year Emmaus UK organised virtual national seminars on the role and duties of Trustees, which all Trustees were invited to attend.

There is a general information pack about Emmaus nationally and internationally. These areas are also subject to monthly updates being a standing item on the Charity Board agenda.

Risk Management

The Trustees will be conducting a review of the major risks to which the Charity is exposed. A risk register has been established and will be updated at least annually. Where appropriate, systems or procedures will be established to mitigate the risks the Charity faces.

Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to the project which are considered to be our key strategic risks.

Organisational Structure

Emmaus Sheffield has a board of Trustees of 11 members, a further two from the Management Committee and a Companion member, who meet monthly and are responsible for the strategic direction and policy of the Charity. The imposition of Covid-19 has meant a Companion was not always able to attend. The Trustees are from a variety of professional backgrounds relevant to the work of the Charity. A scheme of delegation is in place and day to day responsibility for the provision of the services rests with the CEO, who with the Chair of Trustees is responsible for ensuring that the Charity delivers its aims and objectives as specified and that key performance indicators are met. As part of the current Business Plan a quarterly self-assessment programme is in place where the CEO reports to a group of Trustees on policies, practice and KPIs.

Related Parties

At a national level Emmaus Sheffield is guided by Emmaus UK who help and advise members of the Emmaus Federation in the UK.

Emmaus Sheffield

Trustees' Report for the Year Ended 30 June 2021

Fundraising

Income raised through fundraising and general donations in the year was £158,459 (2020: £197,398). We are very grateful for the generous donations we have received from so many supporters, whether clients, members of the public or commercial sponsors. This year it is important to recognise the financial support provided by Government, without which Emmaus Sheffield would have struggled to remain viable and able to provide the essential personal support necessary for Companions' wellbeing. In addition, our fundraising activities included:

- 1 Specific bids to commercial and public service funders for defined projects;
- 2 Bids to other Charities and Charity funders;
- 3 Use of our Website and Leaflets to promote our objectives and to draw donations.

Our general approach is to raise funds ourselves and not to use third parties. We use techniques that are ethical, legal, do not inconvenience the public, and are not detrimental to our good name or standing in the local community. We do not use general solicitation techniques by telephone or door-to-door, and all fundraising activities undertaken follow the Fundraising Regulators Code of Fundraising Practice. We have received no complaints about fundraising during the year.

Public benefit

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and in planning future activities.

Financial Review

Once again we have had a successful year in attracting funding, receiving £158,459 in donations and grants. The larger donations, many of which are on account of coronavirus, are as follows:-

We received £38,976 from Sheffield City Council, primarily as various types of aid against damage from covid, together with a further £30,000 from the Raising Trust. Lloyds Bank Foundation gave £8,845, £8,000 from the Freemasons, £5,000 from the Church Burgesses, and £5,000 from The Facey Family Trust. £2,526 was received from E-Bay, £2,500 from South Yorkshire PCC, £1,484 from the Cooperative Society and £1,182 from Mrs Bolger

Restricted grants came in the form of £5,000 from Neighbourly Ltd for the kitchen refit and £5,000 from Emmaus UK for kitting out the workshop. £5,000 was also received from South Yorkshire Community Foundation towards the new support worker's salary. A further £4,000 was received from Sheffield Town Trust for training.

We also received, £174,355 of Housing Benefit for the Companions.

In addition, the income from the shop sales at £76,157 and the Contract work at £396 provided a boost to our finances.

We continue to rent part of our property to a light industrial tenant providing us with an annual income of £13,650.

We received donations via Emmaus UK during the year of £5,944.

The net movement in funds for the year amounted to a loss of £49,085 (2020: £702,434), £35,773 of which related to restricted funds.

Emmaus Sheffield

Trustees' Report for the Year Ended 30 June 2021

Sustainability

Under normal conditions the charity is not quite self-sustaining but relies on gifts and donations to supplement its income from shop sales. As a result of the coronavirus shutdowns and general disruption we have lost approximately £90,000 of sales during the year. This has been compensated by additional donations and government support specifically to mitigate coronavirus damage of £99,000. We anticipate some more loss of sales in the forthcoming year, which, hopefully will not be significant. The support we have received is hugely appreciated and should ensure that the charity is able to continue to function.

Reserves Policy

The policy of the board of Trustees on any unrestricted reserves is to identify and designate most of the funds to only leave a small amount of unrestricted, undesignated funds. Our aim is to retain a reserve of £50,000 to cover 3 months of staff salary and the costs of relocating our companions at any one time.

At the year end, free reserves totalled a deficit of £56,161, which is due to the designation of £400,000 which has been set aside for the remediation and redevelopment of the Sipelia Works.

Trustees' responsibilities for the financial statements

The Trustees (who are also directors of Emmaus Sheffield for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and regulations.

Company law requires the Trustees to prepare financial statements for each financial year. Under that law, the Trustees have elected to prepare financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law), including FRS 102 The Financial Reporting Standard applicable in the UK and the Republic of Ireland. 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 Charity and of the incoming resources and application of resources, including the income and expenditure of the Charity 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 in the Charities SORP (FRS 102)
- make judgements and accounting estimates that are reasonable and prudent
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity 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 Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small Company Rules

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies. It was approved by the Board and signed on its behalf by:

David Thomas

David Thomas
Chair of Trustees

18/03/2022
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Emmaus Sheffield

Independent Examiner's Report

I report to the Trustees on my examination of the accounts of Emmaus Sheffield for the year ended 30 June 2021.

This report is made solely to the Charity's Trustees, as a body, in accordance with Section 145 of the Charities Act 2011. My independent examination work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my independent examination work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the Trustees of the Charity (and also its Directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

Laura Masheder

Laura Masheder FCA, DChA
Azets Audit Services Limited
Chartered Accountants
Triune Court
Monks Cross Drive
York
YO32 9GZ

18/03/2022

Emmaus Sheffield

Statement of Financial Activities for the Year Ended 30 June 2021 (Incorporating an Income and Expenditure Account)

	Note	Unrestricted funds 2021	Designated Funds 2021	Restricted funds 2021	Total funds 2021	Total funds 2020
		£	£	£	£	£
Income from:						
Donations	3	48,138	-	-	48,138	63,039
Charitable activities	4	342,229	-	19,000	361,229	440,955
Other trading activities – rental income		13,650	-	-	13,650	13,200
Investment income		1,243	-	-	1,243	1,540
Total income		405,260	-	19,000	424,260	518,734
Expenditure on:						
Raising funds		152,568	-	40,773	193,341	246,253
Charitable activities		266,004	-	14,000	280,004	231,951
Total expenditure	5	418,572	-	54,773	473,345	478,204
Net income/ (expenditure) before other recognised gains		(13,132)	-	(35,773)	(49,085)	40,530
Reversal of historical impairment	9	-	-	-	-	661,904
Net (expenditure)/ income		(13,132)	-	(35,773)	(49,085)	702,434
Transfers between funds		-	-	-	-	-
Net movement in funds		(13,132)	-	(35,773)	(49,085)	702,434
Reconciliation of funds						
Total funds at 1 July 2020	16	116,844	400,000	882,609	1,399,453	697,019
Total funds at 30 June 2021	16	103,532	400,000	846,836	1,350,368	1,399,453

The Statement of Financial Activities includes all gains and losses recognised in the year.

The Statement of Financial Activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

The notes on pages 13 to 24 form part of these financial statements.

A fully detailed Statement of Financial Activities for the year ended 30 June 2020 is shown in note 21.

All income and expenditure derives from continuing activities.

Emmaus Sheffield

Balance Sheet as at 30 June 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	9	1,119,227	1,154,653
Current assets			
Debtors	10	20,033	17,899
Cash at bank and in hand		343,347	369,788
		363,380	387,687
Creditors: amounts falling due within one year	11	(28,876)	(30,189)
Net current assets		334,504	357,498
Total assets less current liabilities		1,453,731	1,512,151
Creditors: amounts falling due after more than one year	12	(103,363)	(112,698)
		1,350,368	1,399,453
Represented by:			
Unrestricted funds		103,532	116,844
Reserve for property development		400,000	400,000
Other restricted funds		846,836	882,609
Total funds	16	1,350,368	1,399,453

For the financial year ended 30 June 2021, the charitable company was entitled to exemption from an audit under section 477 of the Companies Act 2006.

No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements under the requirements of the Companies Act 2006.

The notes on pages 13 to 24 form part of these financial statements.

The Trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of the financial statements.

These financial statements have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

The financial statements were approved by the Trustees and authorised for issue on 18/03/2022

Roger H Parker

Roger Parker
Treasurer

Company number: 03978765

Charity number: 1085609

Emmaus Sheffield

Statement of Cash Flows for the Year Ended 30 June 2021

	Note	2021 £	2020 £
Cash flows from operating activities			
Net cash provided by operating activities	19	(14,963)	145,653
Cash flows from investing activities			
Interest received		1,243	1,540
Purchase of tangible fixed assets		(3,681)	(5,366)
Net cash (used in) investing activities		(2,438)	(3,826)
Cash flows from financing activities			
Repayment of bank loan		(9,040)	(8,516)
Net cash (used in) financing activities		(9,040)	(8,516)
Change in cash and cash equivalents in the year		(26,441)	133,311
Cash and cash equivalents at the beginning of the year		369,788	236,477
Cash and cash equivalents at the end of the year		343,347	369,788

Emmaus Sheffield

Notes to the Financial Statements for the Year Ended 30 June 2021

1. Accounting policies

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

Charity information

Emmaus Sheffield is a company limited by guarantee (Company number 03978765) incorporated in England and Wales and is registered with the Charity Commission (number 1085609). The registered address is Unit 5, Sipelia Works, Cadman Street, Sheffield, S4 7ZG.

In the event of the Charity being wound up members are required to contribute an amount not exceeding £1.

1.1 Accounting convention

The financial statements have been prepared in accordance with applicable United Kingdom accounting standards including Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006.

The charity is a Public Benefit Entity as defined by FRS102.

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

The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain fixed assets.

1.2 Going concern

The Trustees have prepared financial projections, taking into consideration the current economic climate and COVID-19 and its potential impact on the sources of income and planned expenditure. They have a reasonable expectation that adequate financial resources are available to enable the charity to continue in operational existence for the foreseeable future, and have adequate contingency plans in the event that income streams are reduced. Consequently the financial statements have been prepared on the basis that the charity is a going concern.

1.3 Charitable funds

Revaluation reserve is the difference between historical cost and the revalued amount.

Restricted funds are to be used for specified purposes laid down by the donor. Expenditure for those purposes is charged to the fund, together with a fair allocation of overheads and support costs.

Unrestricted funds are donations and other income received or generated for expenditure on the general objectives of the Charity. Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

1.4 Income

Income is included in the Statement of Financial Activities ('SOFA') when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

- Grants, donations and gifts and are included in full in the SOFA when receivable.

Emmaus Sheffield

Notes to the Financial Statements for the Year Ended 30 June 2021

1 Accounting policies (continued)

- Grants, where entitlement is not conditional on the delivery of a specific performance by the Charity, are recognised when the Charity becomes unconditionally entitled to the grant.
- Donated services and facilities are included at the value to the Charity where this can be quantified. The value of services provided by volunteers has not been included in these financial statements.
- Investment income is included when receivable.
- Income from charitable trading activity are accounted for when earned.
- Income from rent are accounted for when receivable.
- Income relating to housing benefit are accounted for when received.
- Income from the shop are accounted for when received.

1.5 Donated goods, services and facilities

Donated professional services and facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from use of the item is probable and the economic benefit can be measured reliably.

In accordance with Charities SORP(FRS 102), the value of volunteer time is not recognised in the financial statements. Please refer to the Trustees' annual report for more information.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is recognised as expenditure in the period of receipt.

Income from goods donated for sale in the charity's shops is recognised at point of sale. As a result of the high volume of low value donated goods received by the charity, the cost of recognising these items at fair value on receipt would outweigh the benefit of recognising them in the financial statements.

1.6 Expenditure

Expenditure is recognised on an accruals basis. Expenditure is shown net of VAT:

- Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes, including the Charity's shop.
- 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. Governance costs include those costs associated with meeting the constitutional and statutory requirements of the Charity and include the audit fees and costs linked to the strategic management of the Charity.
- All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resources. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis as set out in Note 5.

1.7 Tangible Fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost net of depreciation and any impairment losses. The costs of minor additions or those costing below £1,000 are not capitalised. Where assets are impaired a charge is recognised in the SoFA as necessary, historical impairments may be reversed to the extent that an impairment has historically been recognised in the SoFA.

Depreciation is calculated to write down the cost of tangible fixed assets held for Charity use by equal annual instruments over their estimated useful economic lives. The rates generally applicable are:

Freehold buildings	2% straight line
Equipment and transport	25% straight line
Land	Not depreciated.

Emmaus Sheffield

Notes to the Financial Statements for the Year Ended 30 June 2021

1 Accounting policies (continued)

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Impairment of financial assets

Financial assets, other than those held at fair value through income and expenditure, are assessed for indicators of impairment at each reporting date. Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected.

If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in net income/(expenditure) for the year.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been, had the impairment not previously been recognised. The impairment reversal is recognised in net income/(expenditure) for the year.

Derecognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised. Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Emmaus Sheffield

Notes to the Financial Statements for the Year Ended 30 June 2021

1 Accounting policies (continued)

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Taxation

Emmaus Sheffield is a registered charity and as such is a charity within the meaning of schedule 6 of the Finance Act 2010. Accordingly, it is potentially entitled to tax exemption under part 11 of the Corporation Tax Act 2010 or section 256 of the Taxation of Chargeable Gains Act 1992 in respect of income and gains arising.

1.11 Employee benefits

The costs of short term employee benefits are recognised as a liability and an expense where settlement of obligations does not fall within the same period.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

1.12 Retirement benefits

The charity operates a defined contribution plan for its employees. The assets of the plan are held separately from the Charity in independently administered funds. The cost of the contributions is charged to the income and expenditure account in the period to which they relate.

1.13 Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Useful economic life of fixed assets

The Trustees have applied their judgement in estimating the useful economic lives of assets. Any changes in estimates are recognised through an adjustment to the assets depreciation charge in the SOFA.

Impairment of fixed assets

The Trustees review the carrying values of fixed assets regularly and look for indications of impairment. Where the Trustees feel that assets may be impaired valuations are obtained and the necessary provisions against carrying values are recognised in the financial statements.

Emmaus Sheffield

Notes to the Financial Statements for the Year Ended 30 June 2021

3 Donations

	2021	2020
	£	£
Co-operative Group	1,484	-
Ebay	2,526	-
J G Graves Trust	-	5,000
Church Burgesses	5,000	3,750
The Facey Family Trust	5,000	5,000
S J Bolger	1,182	360
Emmaus UK	5,944	7,887
Gift Aid	450	4,698
Garfield Weston	-	30,000
The Freemasons	8,000	-
Other	18,552	6,344
Total	48,138	63,039

All donations are unrestricted in both years.

4 Charitable activities

	Unrestricted funds	Restricted funds	2021
	£	£	£
Grants, contracts and fees			
Housing benefit	174,355	-	174,355
Out work	396	-	396
Sheffield City Council	38,976	-	38,976
Emmaus UK	10,000	5,000	15,000
Leeds Building Society	1,000	-	1,000
Neighbourly Limited	-	5,000	5,000
South Yorkshire Community Foundation	-	5,000	5,000
Raising Trust	30,000	-	30,000
Sheffield Town Trust	-	4,000	4,000
South Yorkshire PCC	2,500	-	2,500
Lloyds Bank Foundation	8,845	-	8,845
	266,072	19,000	285,072
Trading income			
Shop income	76,157	-	76,157
Total	342,229	19,000	361,229

	Unrestricted funds	Restricted funds	2020
	£	£	£
Grants, contracts and fees			
Housing benefit	180,043	-	180,043
Out work	3,765	-	3,765
Sheffield City Council	30,000	5,625	35,625
Architectural Heritage Fund	-	4,096	4,096
Emmaus UK	-	938	938
Dulverton Trust	20,000	-	20,000
Clothworkers Foundation	-	3,700	3,700
Homeless Link	-	35,000	35,000
South Yorkshire Community Foundation	5,000	-	5,000
Groundwork UK	500	-	500
Charities Trust	2,000	-	2,000
South Yorkshire PCC	-	2,500	2,500
Lloyds Bank Foundation	-	25,000	25,000
	241,308	76,859	318,167
Trading income			
Shop income	122,788	-	122,788
Total	364,096	76,859	440,955

Emmaus Sheffield

Notes to the Financial Statements for the Year Ended 30 June 2021

5 Analysis of total expenditure

For the year ended 30 June 2021	Basis of allocation	Unrestricted funds £	Restricted funds £	2021 Total £
Costs of generating funds				
Salaries	Direct	85,191	5,000	90,191
Insurance	Direct	12,494	-	12,494
Depreciation	Usage	8,331	30,776	39,107
Transport costs	Direct	14,526	-	14,526
Equipment costs	Direct	4,978	-	4,978
Publicity	Direct	6,298	-	6,298
Office, finance costs and other costs	Direct	13,613	4,997	18,610
Governance costs (see below)	Direct	7,137	-	7,137
		152,568	40,773	193,341
Charitable activities				
Salaries	Direct	105,972	6,000	111,972
Occupancy	Direct	91,006	5,000	96,006
Food	Direct	10,959	-	10,959
Companions allowance	Direct	57,572	-	57,572
Training	Direct	495	3,000	3,495
		266,004	14,000	280,004
Total expenditure		418,572	54,773	473,345
Governance				
Independent Examiner's fee	Direct	2,300	-	2,300
Non recoverable VAT	Direct	4,837	-	4,837
		7,137	-	7,137
For the year ended 30 June 2020				
		£	£	£
Costs of generating funds				
Salaries	Direct	62,834	25,625	88,459
Insurance	Direct	14,940	-	14,940
Depreciation	Usage	12,280	80,363	92,643
Transport costs	Direct	14,933	-	14,933
Equipment costs	Direct	3,977	-	3,977
Publicity	Direct	9,539	-	9,539
Office, finance costs and other costs	Direct	10,735	5,918	16,653
Governance costs (see below)	Direct	5,109	-	5,109
		134,347	111,906	246,253
Charitable activities				
Salaries	Direct	54,058	27,500	81,558
Occupancy	Direct	42,712	23,734	66,446
Food	Direct	17,240	-	17,240
Companions allowance	Direct	58,691	-	58,691
Training	Direct	8,016	-	8,016
		180,717	51,234	231,951
Total expenditure		317,564	160,640	478,204
Governance				
Independent Examiner's fee	Direct	1,725	-	1,725
Non recoverable VAT	Direct	3,384	-	3,384
		5,109	-	5,109

Emmaus Sheffield

Notes to the Financial Statements for the Year Ended 30 June 2021

6 Net income for the year

This is stated after charging:	2021	2020
	£	£
Depreciation	39,107	92,643
Fees payable to the Independent Examiner	2,300	1,725

7 Staff costs and numbers

Staff costs were as follows:	2021	2020
	£	£
Salaries and wages	181,263	151,255
Social security costs	15,682	13,595
Pension costs	5,219	5,167
	202,163	170,017

No employee received emoluments of more than £60,000 (2020: No employee received emoluments of more than £60,000).

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

	2021	2020
	Number	Number
Administration and support	8	7

The aggregate employment benefits, including employer's national insurance and pension contributions of the 2 members of key management personnel of the charity were £82,494 (2020: £79,519).

8 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year. Additionally, none of the Trustees received any reimbursed expenses during the year (2020: no Trustees).

9 Tangible fixed assets

	Freehold land and buildings £	Equipment and transport £	Total £
Cost or valuation			
At 1 July 2020	1,538,790	55,238	1,594,028
Additions	-	3,681	3,681
At 30 June 2021	1,538,790	58,919	1,597,709
Depreciation			
At 1 July 2020	388,790	50,585	439,375
Depreciation charge	30,776	8,331	39,107
At 30 June 2021	419,566	58,916	478,482
Net book amount at 30 June 2021	1,119,224	3	1,119,227
Net book amount at 30 June 2020	1,150,000	4,653	1,154,653

Emmaus Sheffield

Notes to the Financial Statements for the Year Ended 30 June 2021

9 Tangible fixed assets (continued)

Freehold land and buildings were valued on 6 January 2020 by Fowler Sandford Chartered Surveyors. The basis of valuation used was open market value. On the basis of this valuation the historical impairment was reversed in its entirety, and the property was uplifted in value by £661,904. The carrying value at 30 June 2020 is inline with this valuation which also closely approximated to what the depreciated historical cost would have been should the property not have been impaired, at 30 June 2020 this would have been £1,176,334. The prior year depreciation charge was adjusted to bring the two completely inline at £1,150,000 moving forward.

10 Debtors

	2021 £	2020 £
Accounts receivable	-	451
Prepayments	17,172	15,277
VAT recoverable	2,861	2,171
	<u>20,033</u>	<u>17,899</u>

11 Creditors: amounts falling due within one year

	2021 £	2020 £
Bank loans	9,335	9,040
Accruals and sundry creditors	16,797	17,624
Social security and other taxes	2,744	3,525
	<u>28,876</u>	<u>30,189</u>

Bank loans include two mortgages which are secured by a charge over the property at Unit 5, Sipelia Works, Cadman Street, Sheffield, S4 7ZG. The first mortgage of £81,914 charges interest at a rate of base rate plus 5.6% and is repayable by monthly instalments until August 2034. The second mortgage of £39,824 charges interest at a rate of base rate plus 1.35% and is repayable by monthly instalments until November 2027.

12 Creditors: amounts falling due after more than one year

	2021 £	2020 £
Bank loans	103,363	112,698

Included within the bank loans above are amounts totalling £64,981 (2020: £74,870) which are payable in instalments after 5 years.

Bank Loans are secured and repayable as disclosed in note 11 to these financial statements.

Emmaus Sheffield

Notes to the Financial Statements for the Year Ended 30 June 2021

13 Contingent liabilities

In previous years grant funding has been received from Emmaus UK to support development of the project (Emmaus Sheffield). The philosophy of Emmaus UK is that grant funding from them to any Emmaus community should be repaid when and if the receiving community is financially self-supporting. The Trustees position is that the grant does not give rise to a legal obligation for repayment. No provision for repayment of the grants has therefore been made. Emmaus Sheffield recognise the general philosophy of Emmaus UK though it is unlikely in the foreseeable future to be in a financially self-supporting position.

14 Retirement benefit schemes

The Charity operates a defined contribution pension scheme and the pension charge represents amounts payable by the Charity to the fund in respect of the year £5,219 (2020: £5,167).

As at 30 June 2021 unpaid pension contributions included within accruals and sundry creditors totalled £783 (2020: £690).

15 Analysis of net assets between funds

At 30 June 2021	Unrestricted funds £	Restricted funds £	Total £
Tangible fixed assets	159,693	959,534	1,119,227
Cash at bank	343,347	-	343,347
Debtors	20,033	-	20,033
Creditors less than 1 year	(19,541)	(9,335)	(28,876)
Creditors greater than 1 year	-	(103,363)	(103,363)
	<u>503,532</u>	<u>846,836</u>	<u>1,350,368</u>

Within unrestricted funds, the Trustees of Emmaus Sheffield have designated funds of £400,000 to cover the property development.

At 30 June 2020	Unrestricted funds £	Restricted funds £	Total £
Tangible fixed assets	150,306	1,004,347	1,154,653
Cash at bank	369,788	-	369,788
Debtors	17,899	-	17,899
Creditors less than 1 year	(21,149)	(9,040)	(30,189)
Creditors greater than 1 year	-	(112,698)	(112,698)
	<u>516,844</u>	<u>882,609</u>	<u>1,399,453</u>

Emmaus Sheffield

Notes to the Financial Statements for the Year Ended 30 June 2021

16 Movement in funds

For the year to 30 June 2021	Balance at 30 June 2020 £	Income £	Expenditure £	Transfers/ gains £	Balance at 30 June 2021 £
Restricted funds:					
Building fund	882,609	-	(35,773)	-	846,836
Net building fund	882,609	-	-	-	846,836
Emmaus UK	-	5,000	(5,000)	-	-
Neighbourly Limited	-	5,000	(5,000)	-	-
Sheffield Town Trust	-	4,000	(4,000)	-	-
South Yorkshire Community Foundation	-	5,000	(5,000)	-	-
Total restricted funds	882,609	19,000	(54,773)	-	846,836
Unrestricted funds:					
General funds	116,844	405,260	(418,572)	-	103,532
Designated funds	400,000	-	-	-	400,000
Total unrestricted funds	516,844	405,260	(418,572)	-	503,532
Total funds	1,399,453	424,260	473,345	-	1,350,368

For the year to 30 June 2020	Balance at 30 June 2019 £	Income £	Expenditure £	Transfers/ gains £	Balance at 30 June 2020 £
Restricted funds:					
Building fund	968,890	-	(86,281)	-	882,609
Impairment losses	(661,904)	-	-	661,904	-
Net building fund	306,986	-	(86,281)	661,904	882,609
Architectural Heritage Fund	-	4,096	(4,096)	-	-
Sheffield City Council	-	5,625	(5,625)	-	-
Emmaus UK	-	938	(938)	-	-
Clothworkers Foundation	-	3,700	(3,700)	-	-
Homeless Link	-	35,000	(35,000)	-	-
South Yorkshire Police	-	2,500	(2,500)	-	-
Lloyds Bank Foundation	-	25,000	(25,000)	-	-
Total restricted funds	306,986	76,859	(163,140)	661,904	882,609
Unrestricted funds:					
General funds	190,033	441,875	(315,064)	(200,000)	116,844
Designated funds	200,000	-	-	200,000	400,000
Total unrestricted funds	390,033	441,875	(315,064)	-	516,844
Total funds	697,019	518,734	(478,204)	661,904	1,399,453

Purpose of restricted funds:

Sheffield City Council TIF grant is to be used for tackling inequality.

Lloyds Bank Foundation grant is to fund part of the salary costs of the full time Community Business Manager.

Homeless Link grant is used for tackling homelessness in the area.

During the year a number of grants and donations under £10,000 have also been received which have been expended in accordance with the terms of the gift.

Emmaus Sheffield

Notes to the Financial Statements for the Year Ended 30 June 2021

16 Movement in funds (continued)

Purpose of Designated funds:

The Trustees have designated funds of £400,000 to cover the property development of Unit 5, Sipelia Works, Cadman Street, Sheffield, S4 7ZG.

17 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2021 £	2020 £
Within one year	3,370	4,493
Between 2 and 5 years	-	3,370
Total lease commitments	3,370	7,863

18 Related party transactions

During the year the Charity received donations from other Emmaus Companies as outlined in the Report of the Trustees.

L Bostock is a member of key management.

S Bailey, partner of L Bostock, is a contractor to Emmaus Sheffield. During the year Emmaus Sheffield bought services totalling £5,857 (2020: £5,647) from S Bailey. As at 30 June 2021 the balance owing to S Bailey was £1,170 (2020: £174).

There are no other related party transactions in this or the prior year.

19 Cash generated from operations

	2021 £	2020 £
Net (expenditure)/income for the year	(49,085)	702,424
Adjusted for:		
Reversal of historical impairments	-	661,904
Depreciation of tangible assets	39,107	92,643
Interest income	(1,243)	(1,540)
Decrease in debtors	(2,134)	6,271
Increase/(decrease) in creditors	(1,608)	7,749
Net cash provided by operating activities	(14,963)	145,653

20 Analysis of changes in net funds

	2021 £	2020 £
Cash at bank and in hand	343,347	369,788
Borrowing excluding overdrafts	(112,698)	(121,738)
	230,649	248,050

Emmaus Sheffield

Notes to the Financial Statements for the Year Ended 30 June 2021

21 Comparative Statement of Financial Activities

	Unrestricted funds 2020	Designated Funds 2020	Restricted funds 2020	Total funds 2020
	£	£	£	£
Income from:				
Donations	63,039	-	-	63,039
Charitable activities	364,096	-	76,859	440,955
Other trading activities – rental income	13,200	-	-	13,200
Investment income	1,540	-	-	1,540
Total income	441,875	-	76,859	518,734
Expenditure on:				
Raising funds	134,347	-	111,906	246,253
Charitable activities	180,717	-	51,234	231,951
Total expenditure	315,064	-	163,140	478,204
Net income/ (expenditure) before other recognised gains	126,811	-	(86,281)	40,530
Reversal of historical impairment	-	-	661,904	661,904
Net income	126,811	-	575,623	702,434
Transfers between funds	(200,000)	200,000	-	-
Net movement in funds	(73,189)	200,000	575,623	702,434
Reconciliation of funds				
Total funds at 1 July 2019	190,033	200,000	306,986	697,019
Total funds at 30 June 2020	116,844	400,000	882,609	1,399,453