

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

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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**

<b>TRUSTEES</b>	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)
<b>COMPANY SECRETARY</b>	L A Morgan
<b>REGISTERED OFFICE</b>	Unit 5 Sipelia Works Cadman Street Sheffield S4 7ZG
<b>REGISTERED COMPANY NUMBER</b>	03978765 (England and Wales)
<b>REGISTERED CHARITY NUMBER</b>	1085609
<b>INDEPENDENT EXAMINER</b>	Sutton McGrath Hartley Limited 5 Westbrook Court Sharrowvale Road Sheffield S11 8YZ
<b>SOLICITORS</b>	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.

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.



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.

## **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.

**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:

Qualitative Rating							Response
Risk ID	Risk	Risk Category	Probability	Impact	Risk Score	Risk Ranking	Risk Response
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 manag team, 3. Agreed communciation with staff and companions 4. Agreed procedure for dealing with journalists / ext complaints. 5. PR resource in place. 6. <a href="#">Communications and complaints policies in place</a>
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. <a href="#">Behaviour Policy in place setting out responses</a> .
			4	4	16		Regular contact with Emmaus UK. <a href="#">Governance SC</a> developments in Housing Benefit Law Charity law ar Policy quartely. 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.

**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 includes 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.



**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 £
	Notes				
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	53,647	-	53,647	194,205
<b>Charitable activities</b>	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
<b>Total</b>		<b>632,726</b>	<b>26,351</b>	<b>659,077</b>	<b>831,222</b>
<b>EXPENDITURE ON</b>					
Raising funds		34,905	-	34,905	180,834
<b>Charitable activities</b>	6				
Grants, contracts and fees		601,434	51,443	652,877	480,731
<b>Total</b>		<b>636,339</b>	<b>51,443</b>	<b>687,782</b>	<b>661,565</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>(3,613)</b>	<b>(25,092)</b>	<b>(28,705)</b>	<b>169,657</b>
Transfers between funds	16	13,000	(13,000)	-	-
<b>Net movement in funds</b>		<b>9,387</b>	<b>(38,092)</b>	<b>(28,705)</b>	<b>169,657</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		670,996	764,211	1,435,207	1,265,550
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>680,383</b>	<b>726,119</b>	<b>1,406,502</b>	<b>1,435,207</b>

The notes form part of these financial statements

**Emmaus Sheffield**

**Balance Sheet**  
**30 June 2025**

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

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

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- 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 £
<b>Cash flows from operating activities</b>			
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>
 <b>Cash flows from investing activities</b>			
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>
 <b>Cash flows from financing activities</b>			
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/>	<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
	£	£
<b>Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)</b>	<b>(28,705)</b>	169,657
<b>Adjustments for:</b>		
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	371	4,266
<b>Net cash provided by operations</b>	<b><u>12,231</u></b>	<b><u>210,408</u></b>

**2. ANALYSIS OF CHANGES IN NET FUNDS**

	At 1/7/24	Cash flow	At 30/6/25
	£	£	£
<b>Net cash</b>			
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>
<b>Debt</b>			
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>
<b>Total</b>	<b><u>360,310</u></b>	<b><u>(46,520)</u></b>	<b><u>313,790</u></b>

The notes form part of these financial statements

**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**

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

**3. OTHER TRADING ACTIVITIES**

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

**4. INVESTMENT INCOME**

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

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

**5. CHARITABLE ACTIVITIES**

	Unrestricted funds	Restricted funds	2025
<b>Grants, contracts and fees</b>			
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
<b>Trading Income</b>			
Shop Income	309,618	-	309,618
<b>Total</b>	<b>554,638</b>	<b>26,351</b>	<b>580,989</b>

	Unrestricted funds	Restricted funds	2024
<b>Grants, contracts and fees</b>			
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
<b>Trading Income</b>			
Shop Income	290,705	-	290,705
<b>Total</b>	<b>513,294</b>	<b>93,636</b>	<b>606,930</b>

**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 £
<b>Cost of generating funds</b>					
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>
<b>Charitable activities</b>					
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>
<b>Governance</b>					
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>

**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**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Salaries and wages	<b>278,204</b>	<b>247,437</b>
Social security costs	<b>19,710</b>	<b>17,431</b>
Pension costs	<b>8,148</b>	<b>7,205</b>
	<b><u>306,062</u></b>	<b><u>£272,073</u></b>
 Average number of employees	 <b><u>10</u></b>	 <b><u>9</u></b>

Members of key management personnel	<b>82,679</b>	<b>77,423</b>
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**10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	193,326	879	194,205
<b>Charitable activities</b>			
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	<u>7,500</u>	<u>-</u>	<u>7,500</u>
<b>Total</b>	<u>736,707</u>	<u>94,515</u>	<u>831,222</u>
<b>EXPENDITURE ON</b>			
Raising funds	179,972	862	180,834
<b>Charitable activities</b>			
Grants, contracts and fees	<u>361,635</u>	<u>119,096</u>	<u>480,731</u>
<b>Total</b>	<u>541,607</u>	<u>119,958</u>	<u>661,565</u>
<b>NET INCOME/(EXPENDITURE)</b>	195,100	(25,443)	169,657
<b>Transfers between funds</b>	<u>16,434</u>	<u>(16,434)</u>	<u>-</u>
<b>Net movement in funds</b>	211,534	(41,877)	169,657

**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 £
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	459,462	806,088	1,265,550
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<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 £
<b>COST</b>					
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>
<b>DEPRECIATION</b>					
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>
<b>NET BOOK VALUE</b>					
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>

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

**13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

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

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

	<b>2025</b>	2024
	<b>£</b>	£
Other loans (see note 15)	<b><u>67,091</u></b>	<u>77,402</u>

**15. LOANS**

An analysis of the maturity of loans is given below:

	<b>2025</b>	2024
	<b>£</b>	£
Amounts falling due within one year on demand:		
Bank loans	<b><u>10,151</u></b>	<u>9,137</u>
Amounts falling between one and two years:		
Other loans - 1-2 years	<b><u>10,927</u></b>	<u>9,925</u>
Amounts falling due between two and five years:		
Other loans - 2-5 years	<b><u>20,613</u></b>	<u>24,604</u>
Amounts falling due in more than five years:		
Repayable by instalments:		
Other loans more 5yrs instal	<b>35,551</b>	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 £
<b>Unrestricted funds</b>				
General fund	444,450	(3,613)	48,958	489,795
Reserve Property Development	226,546	-	(35,958)	190,588
	670,996	(3,613)	13,000	680,383
<b>Restricted funds</b>				
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)	-
	764,211	(25,092)	(13,000)	726,119
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	632,726	(636,339)	(3,613)
<b>Restricted funds</b>			
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
	26,351	(51,443)	(25,092)
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>				
General fund	402,462	195,100	(153,112)	444,450
Reserve Property Development	57,000	-	169,546	226,546
	459,462	195,100	16,434	670,996
<b>Restricted funds</b>				
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)	-
	806,088	(25,443)	(16,434)	764,211
<b>TOTAL FUNDS</b>	<u>1,265,550</u>	<u>169,657</u>	<u>-</u>	<u>1,435,207</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 £
<b>Unrestricted funds</b>			
General fund	736,707	(541,607)	195,100
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<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 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 £
<b>Unrestricted funds</b>				
General fund	402,462	191,487	(104,154)	489,795
Reserve Property Development	57,000	-	133,588	190,588
	459,462	191,487	29,434	680,383
<b>Restricted funds</b>				
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	-	5,000	(5,000)	-
	806,088	(50,535)	(29,434)	726,119
<b>TOTAL FUNDS</b>	<u>1,265,550</u>	<u>140,952</u>	<u>-</u>	<u>1,406,502</u>

**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 £
<b>Unrestricted funds</b>			
General fund	1,369,433	(1,177,946)	191,487
<b>Restricted funds</b>			
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	9,000	(9,000)	-
	<u>120,866</u>	<u>(171,401)</u>	<u>(50,535)</u>
<b>TOTAL FUNDS</b>	<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.

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

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