

Charity registration number 1110220

Company registration number 5075117 (England and Wales)

**EMMAUS MERSEYSIDE**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

EMMAUS MERSEYSIDE

LEGAL AND ADMINISTRATIVE INFORMATION

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Charity	Mr P Carhart Ms J Henney Ms D King Mr L McCowan Ms S R Ashton Mr G Johnson Ms K J Peloe Ms A M Spencer Ms C Twamley Ms H C Wickham	(Appointed 10 June 2025) (Appointed 10 June 2025) (Appointed 10 June 2025) (Appointed 10 June 2025) (Appointed 10 June 2025) (Appointed 10 June 2025) (Appointed 10 June 2025)
Charity number	1110220	
Company number	5075117	
Registered office	11th Floor The Plaza 100 Old Hall Street Liverpool L3 9QJ	
Independent examiner	Susan Buckley SBA Accounting Limited Gladstone House 2 Church Road Liverpool L15 9EG	

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EMMAUS MERSEYSIDE

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# **EMMAUS MERSEYSIDE**

## **TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2025**

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's memorandum and articles of association, the Companies Act 2006 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**

The charity have was formed on 15 March 2004. The charity's objective is to establish an Emmaus Community in Merseyside. The Charity is affiliated to the Emmaus movement in the UK.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

### **Achievements and performance**

Throughout the year April 2024 to March 2025, we provided support to 55 companions through our accommodation programme, offering tailored assistance to help them build skills, confidence, and long-term stability. Our accommodation occupancy remained above 96%, reflecting the continued rise in homelessness across the region and the increasing pressures placed on frontline support services.

A major milestone this year was the development and opening of our new community hub and coffee shop. Officially opened by Sir Terry Waite, the hub now provides a welcoming space for the local community, hosting wellbeing activities, social events and offering an accessible environment where individuals can connect, learn and seek support.

The establishment of the hub was made possible thanks to the invaluable support of our partners, including Reds10, Crash and their patrons, Galliford Try, the Albert Gubay Charitable Foundation and others. Their generosity enabled us to transform the space and install essential facilities — including replacing our outdated oven with a new commercial-grade model, now used daily for community cooking sessions, companion meals and local outreach.

The establishment of the hub was made possible thanks to the invaluable support of our partners, including Reds10, Crash and their patrons, Galliford Try, the Albert Gubay Charitable Foundation and others. Their generosity enabled us to transform the space and install essential facilities — including replacing our outdated oven with a new commercial-grade model, now used daily for community cooking sessions, companion meals and local outreach.

Our community garden continued to flourish under our Horticulture Supervisor, producing more than 150 kg of fresh, organic produce throughout the year. These fruits and vegetables supported our community kitchen, with surplus donated to local food banks — strengthening our commitment to sustainability, healthy eating and community support.

Our Sandy Road store delivered another strong year of performance, generating over £290,000 in income. Gift Aid sales contributed £57,266, with £14,316.50 directly benefitting our charitable work, an increase on the previous year. The store also played a significant role in reducing waste by diverting large quantities of furniture and household goods from landfill — supporting our environmental objectives and contributing positively to the circular economy.

Alongside the above we welcomed support from Emmaus UK environment fund in the allocation of funds that enabled us to install solar panels on our community house, furthermore saving money and helping our goal to become environmentally sustainable.

# EMMAUS MERSEYSIDE

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

We are proud of the achievements of our companions this year. Many successfully moved into independent accommodation or secured employment, demonstrating the impact of the training, structure and encouragement provided by our programme. Their progress highlights the transformative environment we strive to create.

We remain deeply grateful to all who have supported us — individuals, community partners, corporate supporters and volunteers. Your contributions allow us to continue offering life-changing opportunities, strengthening our community and building a sustainable, hopeful future for everyone we serve.

### Financial review

#### *Going concern*

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

#### *Reserves policy*

It is the policy of the charity to maintain sufficient funds to meet 3-6 months of operating costs without income. In common with many other charities the company must generate significant income from their trading activities to sustain their ongoing operations. The cash surplus held by the company at the date of signing the accounts satisfies the policy's requirement of holding sufficient cash to cover at least 6 months of operating costs.

### Structure, governance and management

Emmaus Merseyside is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association.

The charity, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr P Adams	(Resigned 18 March 2025)
Mr P Carhart	
Ms N Cave	(Resigned 18 March 2025)
Ms J Henney	
Ms D King	
Mr L McCowan	
Mr N Thompson	(Resigned 18 March 2025)
Ms S R Ashton	(Appointed 10 June 2025)
Mr G Johnson	(Appointed 10 June 2025)
Ms K J Peloe	(Appointed 10 June 2025)
Ms A M Spencer	(Appointed 10 June 2025)
Ms C Twamley	(Appointed 10 June 2025)
Ms H C Wickham	(Appointed 10 June 2025)

#### *Recruitment and appointment of trustees*

The management of the company is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

None of the charity has any beneficial interest in the company. All of the charity are members of the company and guarantee to contribute £1 in the event of a winding up.

## **EMMAUS MERSEYSIDE**

### **TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025**

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The trustees report was approved by the Board of Charity.



Ms J Henney  
**Trustee**

23 December 2025

## **EMMAUS MERSEYSIDE**

### **STATEMENT OF TRUSTEES RESPONSIBILITIES**

***FOR THE YEAR ENDED 31 MARCH 2025***

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The charity, who are also the directors of Emmaus Merseyside for the purpose of company law, are responsible for preparing the Trustees Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the charity to prepare financial statements for each financial year which 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 charitable company for that year.

In preparing these financial statements, the charity are required to:

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

The charity are responsible for keeping adequate accounting records that 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.

# EMMAUS MERSEYSIDE

## INDEPENDENT EXAMINER'S REPORT TO THE CHARITY OF EMMAUS MERSEYSIDE

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I report to the charity on my examination of the financial statements of Emmaus Merseyside (the charity) for the year ended 31 March 2025.

### Responsibilities and basis of report

As the Trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements 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 the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

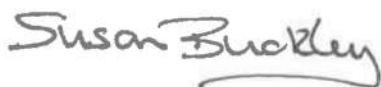
### Independent examiner's statement

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 Institute of Chartered Accountants of 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 financial statements to be reached.



**Susan Buckley**  
**SBA Accounting Limited**

Chartered Accountants  
Gladstone House  
2 Church Road  
Liverpool  
L15 9EG

Dated: 23 December 2025



**EMMAUS MERSEYSIDE****STATEMENT OF FINANCIAL ACTIVITIES  
INCLUDING INCOME AND EXPENDITURE ACCOUNT****FOR THE YEAR ENDED 31 MARCH 2025**

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
<b>Income from:</b>							
Donations and legacies	3	323,293	103,250	426,543	323,366	114,386	437,752
Charitable activities	4	-	230,625	230,625	-	226,567	226,567
Investments	5	9,439	-	9,439	2,303	-	2,303
<b>Total income</b>		<b>332,732</b>	<b>333,875</b>	<b>666,607</b>	<b>325,669</b>	<b>340,953</b>	<b>666,622</b>
<b>Expenditure on:</b>							
Raising funds	6	27,996	-	27,996	1,491	-	1,491
Charitable activities	7	298,510	324,938	623,448	223,555	289,392	512,947
<b>Total expenditure</b>		<b>326,506</b>	<b>324,938</b>	<b>651,444</b>	<b>225,046</b>	<b>289,392</b>	<b>514,438</b>
<b>Net income and movement in funds</b>		<b>6,226</b>	<b>8,937</b>	<b>15,163</b>	<b>100,623</b>	<b>51,561</b>	<b>152,184</b>
<b>Reconciliation of funds:</b>							
Fund balances at 1 April 2024		164,659	369,675	534,334	64,036	318,114	382,150
<b>Fund balances at 31 March 2025</b>		<b>170,885</b>	<b>378,612</b>	<b>549,497</b>	<b>164,659</b>	<b>369,675</b>	<b>534,334</b>

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

**EMMAUS MERSEYSIDE****BALANCE SHEET****AS AT 31 MARCH 2025**

	Notes	2025 £	£	2024 £	£
<b>Fixed assets</b>					
Tangible assets	11		153,938		61,119
<b>Current assets</b>					
Debtors	12	4,777		10,876	
Cash at bank and in hand		437,043		545,449	
		<u>441,820</u>		<u>556,325</u>	
<b>Creditors: amounts falling due within one year</b>	14	46,261		83,110	
		<u>46,261</u>		<u>83,110</u>	
Net current assets			395,559		473,215
<b>Total assets less current liabilities</b>			<u>549,497</u>		<u>534,334</u>
<b>The funds of the charity</b>					
Restricted funds	15	378,612		369,675	
Unrestricted funds		170,885		164,659	
		<u>549,497</u>		<u>534,334</u>	

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the charity on 23 December 2025

Ms J Henney  
Trustee

Company registration number 5075117 (England and Wales)

**EMMAUS MERSEYSIDE****STATEMENT OF CASH FLOWS****FOR THE YEAR ENDED 31 MARCH 2025**

	Notes	2025 £	£	2024 £	£
<b>Cash flows from operating activities</b>					
Cash generated from operations	19		43,309		152,397
<b>Investing activities</b>					
Purchase of tangible fixed assets		(116,046)		(43,056)	
Investment income received		9,439		2,303	
<b>Net cash used in investing activities</b>			(106,607)		(40,753)
<b>Financing activities</b>					
Repayment of bank loans		(45,108)		-	
<b>Net cash used in financing activities</b>			(45,108)		-
<b>Net (decrease)/increase in cash and cash equivalents</b>			(108,406)		111,644
Cash and cash equivalents at beginning of year			545,449		433,805
<b>Cash and cash equivalents at end of year</b>			<u>437,043</u>		<u>545,449</u>



**Ms J Henney**  
**Trustee**

# EMMAUS MERSEYSIDE

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2025

#### 1 Accounting policies

##### Charity information

Emmaus Merseyside is a private company limited by guarantee incorporated in England and Wales. Emmaus Merseyside is a registered charity and the members of the company are the Trustees. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company. The registered office is 11th Floor, The Plaza, 100 Old Hall Street, Liverpool, L3 9QJ.

##### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

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

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

##### 1.2 Going concern

At the time of approving the financial statements, the charity have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the charity continues to adopt the going concern basis of accounting in preparing the financial statements.

##### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the charity in furtherance of their charitable objectives.

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

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

##### 1.4 Income

Income is recognised 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.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# EMMAUS MERSEYSIDE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

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

Leasehold improvements	20% straight line
Fixtures and fittings	20%-33.3% straight line
Motor vehicles	25% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 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.

# EMMAUS MERSEYSIDE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 1 Accounting policies

(Continued)

#### **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.

#### **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.

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 Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### **1.11 Retirement benefits**

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the charity 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.

**EMMAUS MERSEYSIDE****NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2025****3 Income from donations and legacies**

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	323,293	103,250	426,543	323,366	114,386	437,752
	<u>323,293</u>	<u>103,250</u>	<u>426,543</u>	<u>323,366</u>	<u>114,386</u>	<u>437,752</u>
<b>Donations and gifts</b>						
The Steve Morgan Foundation	-	12,500	12,500	-	12,500	12,500
Emmaus UK r.e Solar Project	-	-	-	-	13,588	13,588
Garden grants	-	60,000	60,000	-	57,300	57,300
Gym Equipment and coaching	-	-	-	-	10,220	10,220
Sales of donated furniture	282,208	-	282,208	305,586	-	305,586
Emmas UK re new Hub	-	18,750	18,750	-	-	-
Oven grant	-	12,000	12,000	-	-	-
Other	41,085	-	41,085	17,780	20,778	38,558
	<u>323,293</u>	<u>103,250</u>	<u>426,543</u>	<u>323,366</u>	<u>114,386</u>	<u>437,752</u>

**4 Income from charitable activities**

	Restricted funds 2025 £	Restricted funds 2024 £
<b>Accommodation</b>		
Housing benefit	<u>230,625</u>	<u>226,567</u>

**5 Income from investments**

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	<u>9,439</u>	<u>2,303</u>

**EMMAUS MERSEYSIDE****NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2025****6 Expenditure on raising funds**

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
<b>Fundraising and publicity</b>		
Advertising	5,551	1,491

**7 Expenditure on charitable activities**

	Trading	Accommoda tion	Total	Trading	Accommoda tion	Total
	2025	2025	2025	2024	2024	2024
	£	£	£	£	£	£
<b>Direct costs</b>						
Staff costs	82,762	122,283	205,045	60,566	106,461	167,027
Depreciation and impairment	23,223	-	23,223	18,514	-	18,514
General expenses	3,247	3,352	6,599	1,672	1,671	3,343
Rent and rates	26,500	108,410	134,910	26,500	80,514	107,014
Companion Allowances	99,224	5,269	104,493	76,301	4,726	81,027
Bank charges	981	981	1,962	570	570	1,140
Repairs and renewals	1,139	10,677	11,816	7,613	6,737	14,350
Computer and telephone	11,566	2,341	13,907	7,960	7,960	15,920
Insurance	5,189	5,186	10,375	4,663	4,663	9,326
Light and heat	31,280	12,233	43,513	11,164	27,996	39,160
Printing, postage and stationery	8,970	1,910	10,880	2,822	2,807	5,629
Interest payable	734	244	978	1,478	1,478	2,956
Cost of sales	609	-	609	1,115	-	1,115
Advertising and promotion	5,552	-	5,552	338	-	338
Motor and travel expenses	14,211	1,985	16,196	14,687	2,006	16,693
Food	-	24,829	24,829	-	22,406	22,406
Gardening	4,046	-	4,046	5,223	-	5,223
	319,233	299,700	618,933	241,186	269,995	511,181
<b>Share of support and governance costs (see note )</b>						
Governance	2,500	2,015	4,515	883	883	1,766
	321,733	301,715	623,448	242,069	270,878	512,947
<b>Analysis by fund</b>						
Unrestricted funds	298,510	-	298,510	223,555	-	223,555
Restricted funds	23,223	301,715	324,938	18,514	270,878	289,392
	321,733	301,715	623,448	242,069	270,878	512,947



**EMMAUS MERSEYSIDE****NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2025****8 Charity**

None of the charity (or any persons connected with them) received any remuneration or benefits from the charity during the year.

**9 Employees**

The average monthly number of employees during the year was:

	<b>2025</b>	<b>2024</b>
	<b>Number</b>	<b>Number</b>
	7	6
	<u>          </u>	<u>          </u>
<b>Employment costs</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Staff costs	205,045	167,027
	<u>          </u>	<u>          </u>

There were no employees whose annual remuneration was more than £60,000.

**Remuneration of key management personnel**

During the year, no Trustees received any remuneration or other benefits (2024: £NIL).

During the year ended 31 March 2025, no Trustee expenses have been incurred (2024: £NIL)

**10 Taxation**

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

**11 Tangible fixed assets**

	Leasehold improvements	Fixtures and fittings	Motor vehicles	Total
	£	£	£	£
<b>Cost</b>				
At 1 April 2024	-	193,479	58,928	252,407
Additions	39,738	76,308	-	116,046
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
At 31 March 2025	39,738	269,787	58,928	368,453
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Depreciation and impairment</b>				
At 1 April 2024	-	154,332	36,960	191,292
Depreciation charged in the year	3,061	12,079	8,083	23,223
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
At 31 March 2025	3,061	166,411	45,043	214,515
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Carrying amount</b>				
At 31 March 2025	36,677	103,376	13,885	153,938
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
At 31 March 2024	-	39,150	21,969	61,119
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

**EMMAUS MERSEYSIDE****NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2025****12 Debtors**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>Amounts falling due within one year:</b>		
Other debtors	3,952	3,154
Prepayments and accrued income	825	7,722
	<u>4,777</u>	<u>10,876</u>

**13 Loans and overdrafts**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Bank loans	<u>2,888</u>	<u>48,000</u>
Payable within one year	<u>2,888</u>	<u>48,000</u>

The loan is repayable in full in 2024.

**14 Creditors: amounts falling due within one year**

	<b>Notes</b>	<b>2025</b>	<b>2024</b>
		<b>£</b>	<b>£</b>
Bank loans	<b>13</b>	2,888	48,000
Other taxation and social security		7,976	8
Other creditors		592	1,198
Accruals and deferred income		34,805	33,904
		<u>46,261</u>	<u>83,110</u>

# EMMAUS MERSEYSIDE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 15 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
Residential income	240,860	230,625	(203,688)	39,144	306,941
The Steve Morgan Foundation	-	12,500	(12,500)	-	-
Residential income	44,305	-	-	-	44,305
Clothworkers	(6,500)	-	-	6,500	-
Other grants and donations	27,366	-	-	-	27,366
Emmaus UK Solar Project	(25,910)	-	-	25,910	-
Fixed asset fund	61,118	-	-	(61,118)	-
Sport England	(1,564)	-	-	1,564	-
Albert Gubay	30,000	-	(30,000)	-	-
Construction Crash	-	72,000	(60,000)	(12,000)	-
Emmaus - Catering Hub	-	18,750	(18,750)	-	-
	<u>369,675</u>	<u>333,875</u>	<u>(324,938)</u>	<u>-</u>	<u>378,612</u>
<b>Previous year:</b>	<b>At 1 April 2023 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Transfers £</b>	<b>At 31 March 2024 £</b>
Residential income	199,429	226,567	(197,789)	12,653	240,860
The Steve Morgan Foundation	-	12,500	(12,500)	-	-
The National Lottery	10,000	-	(10,000)	-	-
Residential income	44,305	-	-	-	44,305
Clothworkers	-	7,300	(7,300)	(6,500)	(6,500)
Other grants and donations	-	27,366	-	-	27,366
Albert Hunt - garden	-	7,000	(7,000)	-	-
Emmaus UK Solar Project	27,803	-	(27,803)	(25,910)	(25,910)
Fixed asset fund	36,577	-	-	24,541	61,118
Sport England	-	10,220	(7,000)	(4,784)	(1,564)
Albert Gubay	-	50,000	(20,000)	-	30,000
	<u>318,114</u>	<u>340,953</u>	<u>(289,392)</u>	<u>-</u>	<u>369,675</u>

The Albert Hunt grant was to go towards Horticultural projects.

The Steve Morgan grant was to pay a year's salary for an employee.

The Albert Gubay Grant was towards the development of the training and community building.

The Crash grant funded the horticultural project and a new kitchen equipment

The grant from Emmaus was for new catering facilities

# EMMAUS MERSEYSIDE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 16 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
Fixed asset fund	-	-	-	153,938	153,938
General funds	164,659	332,732	(326,506)	(153,938)	16,947
	<u>164,659</u>	<u>332,732</u>	<u>(326,506)</u>	<u>-</u>	<u>170,885</u>
<b>Previous year:</b>	<b>At 1 April 2023 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Transfers £</b>	<b>At 31 March 2024 £</b>
General Funds - all funds	8,576	6,022	-	-	14,598
Gift Aid income	-	11,758	(11,758)	-	-
Sales of donated items	55,460	305,586	(210,985)	-	150,061
Other revenue	-	2,303	(2,303)	-	-
	<u>64,036</u>	<u>325,669</u>	<u>(225,046)</u>	<u>-</u>	<u>164,659</u>

#### 17 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
<b>Fund balances at 31 March 2025 are represented by:</b>			
Tangible assets	153,938	-	153,938
Current assets/(liabilities)	16,947	378,612	395,559
	<u>170,885</u>	<u>378,612</u>	<u>549,497</u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>Fund balances at 31 March 2024 are represented by:</b>			
Tangible assets	-	61,119	61,119
Current assets/(liabilities)	164,659	308,556	473,215
	<u>164,659</u>	<u>369,675</u>	<u>534,334</u>

**EMMAUS MERSEYSIDE****NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2025****18 Related party transactions**

There were no disclosable related party transactions during the year (2024 - none).

<b>19 Cash generated from operations</b>	<b>2025 £</b>	<b>2024 £</b>
Surplus for the year	15,163	152,184
Adjustments for:		
Investment income recognised in statement of financial activities	(9,439)	(2,303)
Depreciation and impairment of tangible fixed assets	23,223	18,514
Movements in working capital:		
Decrease/(increase) in debtors	6,099	(4,712)
Increase/(decrease) in creditors	8,263	(11,286)
<b>Cash generated from operations</b>	<b>43,309</b>	<b>152,397</b>

**20 Analysis of changes in net funds**

	<b>At 1 April 2024 £</b>	<b>Cash flows £</b>	<b>At 31 March 2025 £</b>
Cash at bank and in hand	545,449	(108,406)	437,043
Loans falling due within one year	(48,000)	45,112	(2,888)
	<u>497,449</u>	<u>(63,294)</u>	<u>434,155</u>