

REGISTERED CHARITY NUMBER: 1121927

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31st March 2024  
for  
Emerge

OCG Accountants Ltd  
Biz Hub Tees Valley  
Belasis Hall Technology Park  
Coxwold Way  
Billingham  
Co. Durham  
TS23 4EA

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for the Year Ended 31st March 2024

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Report of the Trustees  
for the Year Ended 31st March 2024

The trustees present their report with the financial statements of the charity for the year ended 31st March 2024. The trustees have adopted the provisions of 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's objectives are the relief of poverty hardship and distress and the relief of sickness among persons suffering the effects of substance abuse or dependency.

**ACHIEVEMENTS AND PERFORMANCE**

**Charitable activities**

The main activities undertaken by the charity are the provision of accommodation and help for individuals with a wide range of issues, including homelessness, alcohol and substance misuse and addiction by encouraging them to progress towards independence.

**FINANCIAL REVIEW**

**Going concern**

The Trustees have acknowledged that since the death of Mr Phillips in 2024, the Charity has struggled to meet its contractual requirements both in terms of loan repayments and income.

Other challenges have arisen during the past two years which were unforeseen at the time of Mr Phillips' death.

With this in mind, Mr Phillips' Estate has put in place a policy of liquidating several properties that he owned, including some of the ones used by the Charity.

This will lead to loans that are owed to the Charity being repaid as well as less pressure on cashflow going forward.

The completion of these sales is expected in Q1 of 2026 and further updates will be given in the 2026 accounts.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

**Key management remuneration**

No employees have received remuneration greater than £60,000.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1121927

**Principal address**

37 Grove Avenue  
Coombe Dingle  
Bristol  
BS9 2RP

## Emerge

### Report of the Trustees for the Year Ended 31st March 2024

#### **Trustees**

G Phillips (deceased 9.6.23)  
C L Lias

#### Trustees' Report

For the year ended 31 March 2024

Reference and Administrative Details

Charity Name: Emerge Charity

Governing Document: Trust Deed

#### Trustees during the period:

- o Christina Lias (Trustee)
- o Adam Rutherford (Acting / Temporary Trustee during the period)

#### Structure, Governance and Management

Emerge Charity is governed by its Trust Deed and managed by the Trustees, who are responsible for the strategic direction, governance, and financial oversight of the charity. During the financial year 2023-2024, Christina Lias served as Trustee, with Adam Rutherford acting as a temporary stand-in trustee to ensure continuity of governance.

During the year, the Trustees identified the need to strengthen governance arrangements and agreed that the charity would seek to recruit three additional trustees during 2024 to broaden skills, experience, and resilience within the Board.

#### Objectives and Activities

The charity exists to provide meaningful support, connection, and stability for individuals who are vulnerable or socially isolated. A central focus of Emerge's work is to create a safe, welcoming environment that promotes wellbeing, community, and recovery.

A key weekly activity remains the Monday morning coffee morning, which continues to be well attended by clients and forms the heart of community life within the service. These sessions provide routine, social connection, and a supportive environment where individuals feel safe and valued.

The coffee morning is led by Rosie from the Salvation Army, whose involvement continues to be highly valued. Feedback from clients and those involved indicates that the coffee morning is a positive and inclusive space where people feel comfortable and supported.

#### Reflection on the Charity's Development

During the year, Trustees and staff reflected on the lasting impact of the charity's founder, Gerry Phillips, and acknowledged the significant change felt since his passing. While his absence continues to be deeply felt, the charity remains committed to honouring his legacy by maintaining Emerge's core purpose and values.

Emerge continues to operate as an abstinence-based charity, with a clear focus on saving lives, promoting recovery, and providing a supportive community for those who need it most.

#### Future Plans

Looking ahead, the Trustees' priorities include:

- o Recruiting additional trustees to strengthen governance and sustainability
- o Developing structured fundraising initiatives in collaboration with clients
- o Maintaining and strengthening the coffee morning as a cornerstone activity
- o Preserving the charity's founding ethos while ensuring long-term stability

#### Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' Report and financial statements in accordance with applicable law and regulations. The Trustees confirm that the report has been prepared in accordance with the Charities Act and relevant accounting standards.

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Report of the Trustees  
for the Year Ended 31st March 2024

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

Paul Sparks

Cheney & Co

310 Wellingborough Road

Northampton

NN1 4EP

Approved by order of the board of trustees on 19/5/26 and signed on its behalf by:

C Lias

C L Lias - Trustee

Independent Examiner's Report to the Trustees of  
Emerge

**Independent examiner's report to the trustees of Emerge**

I report to the charity trustees on my examination of the accounts of Emerge (the Trust) for the year ended 31st March 2024.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement - matters of concern identified**

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

I have completed my examination.

During the review of the financial statements there has been some confusion of the payment of the PAYE, which due to the death of one of the trustees has not been paid for earlier years. The balance outstanding at 31st March 2024 was £64,604. The HMRC have tried to chase with regards to this, but had been ringing the deceased trustee. This has now been discussed with the remaining trustees, who are now in discussion with the HMRC to resolve the matter. These financial statements do not reflect any adjustment should the charity not be supported with paying the PAYE arrears or any interest that might be levied for this outstanding debt.

I confirm that no other matters have come to my attention that give me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

P A Sparks  
The Institute of Chartered Accountants in England and Wales

Cheney & Co  
310 Wellingborough Road  
Northampton  
NN1 4EP

Date: ..... 19/5/26 .....

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Statement of Financial Activities  
for the Year Ended 31st March 2024

		2024 Unrestricted fund £	2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Other trading activities	2	<u>369,772</u>	<u>355,551</u>
<b>EXPENDITURE ON</b>			
Raising funds	3	238,237	139,100
Other		<u>69,297</u>	<u>283,152</u>
<b>Total</b>		<u>307,534</u>	<u>422,252</u>
<b>NET INCOME/(EXPENDITURE)</b>		62,238	(66,701)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		(213,287)	(146,586)
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>(151,049)</u>	<u>(213,287)</u>

The notes form part of these financial statements

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Balance Sheet  
31st March 2024

	Notes	2024 Unrestricted fund £	2023 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	6	1,547	2,276
<b>CURRENT ASSETS</b>			
Debtors	7	12,055	493,101
Cash at bank	8	<u>79,998</u>	<u>2,121</u>
		92,053	495,222
<b>CREDITORS</b>			
Amounts falling due within one year	9	<u>(232,214)</u>	<u>(678,398)</u>
<b>NET CURRENT ASSETS/(LIABILITIES)</b>		<u>(140,161)</u>	<u>(183,176)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		(138,614)	(180,900)
<b>CREDITORS</b>			
Amounts falling due after more than one year	10	<u>(12,435)</u>	<u>(32,387)</u>
<b>NET ASSETS/(LIABILITIES)</b>		<u>(151,049)</u>	<u>(213,287)</u>
<b>FUNDS</b>	12		
Unrestricted funds		<u>(151,049)</u>	<u>(213,287)</u>
<b>TOTAL FUNDS</b>		<u>(151,049)</u>	<u>(213,287)</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 19/5/26 and were signed on its behalf by:

C Lias  
C L Lias - Trustee

The notes form part of these financial statements



## Emerge

### Notes to the Financial Statements for the Year Ended 31st March 2024

#### **1. ACCOUNTING POLICIES**

##### **BASIS OF PREPARING THE FINANCIAL STATEMENTS**

The financial statements of the charity, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The financial statements are presented in pounds sterling (£), which is the charity's functional currency.

##### **INCOME**

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

##### **EXPENDITURE**

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

##### **TANGIBLE FIXED ASSETS**

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

Computer equipment                      -    33% on cost

##### **TAXATION**

The charity is exempt from tax on its charitable activities.

##### **FUND ACCOUNTING**

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

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

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

##### **HIRE PURCHASE AND LEASING COMMITMENTS**

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

##### **PENSION COSTS AND OTHER POST-RETIREMENT BENEFITS**

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

##### **GOING CONCERN**

The charity's financial statements have been prepared on the going concern basis, and in the opinion of the Trustees, the charity will continue to trade for a period of twelve months following the approval of these financial statements and continuing to receive the support of the creditors.

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Notes to the Financial Statements - continued  
for the Year Ended 31st March 2024

**2. OTHER TRADING ACTIVITIES**

	2024	2023
	£	£
Income	<u>369,772</u>	<u>355,551</u>

**3. RAISING FUNDS**

**RAISING DONATIONS AND LEGACIES**

	2024	2023
	£	£
Support costs	<u>(4,500)</u>	<u>-</u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31st March 2024 nor for the year ended 31st March 2023.

**TRUSTEES' EXPENSES**

There were no trustees' expenses paid for the year ended 31st March 2024 nor for the year ended 31st March 2023.

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Other trading activities	<u>355,551</u>
<b>EXPENDITURE ON</b>	
Raising funds	139,100
Other	<u>283,152</u>
<b>Total</b>	<u>422,252</u>
<b>NET INCOME/(EXPENDITURE)</b>	(66,701)
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	(146,586)
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>(213,287)</u>

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Notes to the Financial Statements - continued  
for the Year Ended 31st March 2024

**6. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>			
At 1st April 2023 and 31st March 2024	<u>5,905</u>	<u>1,718</u>	<u>7,623</u>
<b>DEPRECIATION</b>			
At 1st April 2023	3,971	1,376	5,347
Charge for year	<u>387</u>	<u>342</u>	<u>729</u>
At 31st March 2024	<u>4,358</u>	<u>1,718</u>	<u>6,076</u>
<b>NET BOOK VALUE</b>			
At 31st March 2024	<u>1,547</u>	<u>-</u>	<u>1,547</u>
At 31st March 2023	<u>1,934</u>	<u>342</u>	<u>2,276</u>

**7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2024 £	2023 £
Other debtors	-	493,101
Prepayments and accrued income	<u>12,055</u>	<u>-</u>
	<u>12,055</u>	<u>493,101</u>

**8. CASH AT BANK**

Cash at bank and in hand comprises cash held on deposit with banks and available on demand.

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

	2024 £	2023 £
Bank loans and overdrafts (see note 11)	10,000	-
Taxation and social security	64,604	37,837
Other creditors	<u>157,610</u>	<u>640,561</u>
	<u>232,214</u>	<u>678,398</u>

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Notes to the Financial Statements - continued  
for the Year Ended 31st March 2024

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

	2024	2023
	£	£
Bank loans (see note 11)	<u>12,435</u>	<u>32,387</u>

**11. LOANS**

An analysis of the maturity of loans is given below:

	2024	2023
	£	£
Amounts falling due within one year on demand:		
Bank loans	<u>10,000</u>	<u>-</u>
Amounts falling between one and two years:		
Bank loans - 1-2 years	<u>12,435</u>	<u>32,387</u>

**12. MOVEMENT IN FUNDS**

	At 1.4.23	Net movement in funds	At 31.3.24
	£	£	£
<b>Unrestricted funds</b>			
General fund	(213,287)	62,238	(151,049)
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>(213,287)</u>	<u>62,238</u>	<u>(151,049)</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	369,772	(307,534)	62,238
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>369,772</u>	<u>(307,534)</u>	<u>62,238</u>

**Comparatives for movement in funds**

	At 1.4.22	Net movement in funds	At 31.3.23
	£	£	£
<b>Unrestricted funds</b>			
General fund	(146,586)	(66,701)	(213,287)
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>(146,586)</u>	<u>(66,701)</u>	<u>(213,287)</u>

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Notes to the Financial Statements - continued  
for the Year Ended 31st March 2024

**12. 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	355,551	(422,252)	(66,701)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>355,551</u>	<u>(422,252)</u>	<u>(66,701)</u>

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

	At 1.4.22 £	Net movement in funds £	At 31.3.24 £
<b>Unrestricted funds</b>			
General fund	(146,586)	(4,463)	(151,049)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>(146,586)</u>	<u>(4,463)</u>	<u>(151,049)</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	725,323	(729,786)	(4,463)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>725,323</u>	<u>(729,786)</u>	<u>(4,463)</u>

**13. RELATED PARTY DISCLOSURES**

At the year end the charity owed £128,763 (2023: £233,156) to Acorn Care Providers Ltd, a company that one of the Trustees is a director.

At the year end the charity owed £8,154 (2023: £173,937) to Top Drawer Properties Ltd, a company that one of the Trustees is a director.

At the year end the charity owed £11,000 (2023: £145,850) to Cherry Orchards Care Ltd, a company that one of the Trustees is a director.

Since the death of Mr G Phillips terms are yet to be agreed on the above loans. There are no security or guarantees on these loans.

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Detailed Statement of Financial Activities  
for the Year Ended 31st March 2024

	2024 £	2023 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Other trading activities</b>		
Income	<u>369,772</u>	<u>355,551</u>
<b>Total incoming resources</b>	369,772	355,551
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Pensions	58	-
Other operating leases	<u>36,300</u>	<u>139,100</u>
	36,358	139,100
<b>Other</b>		
Repairs and renewals	50,461	57,858
Professional fees	1,374	930
Bank loan interest	749	863
Interest payable	<u>12,849</u>	<u>2,510</u>
	65,433	62,161
<b>Support costs</b>		
<b>Management</b>		
Wages	104,886	141,206
Social security	5,648	-
Pensions	2,095	-
Rates and water	23,062	1,307
Insurance	3,983	7,647
Light and heat	47,224	39,562
Telephone	9,164	4,511
Postage and stationery	-	17
Sundries	1,289	-
Travelling	572	14,074
Computer costs	<u>120</u>	<u>120</u>
	198,043	208,444
<b>Finance</b>		
Bank charges	432	882
<b>Other</b>		
Subscriptions	875	5,112
Fixtures and fittings	387	484
Computer equipment	<u>342</u>	<u>344</u>
	1,604	5,940

This page does not form part of the statutory financial statements

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Detailed Statement of Financial Activities  
for the Year Ended 31st March 2024

	2024	2023
	£	£
<b>Other</b>		
<b>Governance costs</b>		
Accountancy	<u>5,664</u>	<u>5,725</u>
Total resources expended	<u>307,534</u>	<u>422,252</u>
Net income/(expenditure)	<u>62,238</u>	<u>(66,701)</u>

This page does not form part of the statutory financial statements