

# EMMAUS HASTINGS AND ROTHER

England & Wales · Charity number 1123493

## Details

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**Status** Registered

**Legal form** Charitable company

**Company number** [06429969](#)

**Registered** 2008-04-08

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** 2 Whitworth Road  
St Leonards-On-Sea  
East Sussex  
TN37 7PZ

**Phone** 01424755111

**Email** [info@emmaushastings.org.uk](mailto:info@emmaushastings.org.uk)

**Website** [emmaus.org.uk/hastings\\_rother](http://emmaus.org.uk/hastings_rother)

## Activities

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**Objects:** THE OBJECTS ("THE OBJECTS") OF THE CHARITY SHALL BE THE ALLEVIATION AND RELIEF OF POVERTY, HARDSHIP AND DISTRESS ARISING THEREFROM, IN CONFORMANCE WITH THE PRINCIPLES OF THE EMMAUS MOVEMENT AS PUBLISHED FROM TIME TO TIME BY EMMAUS UK, TO THOSE IN NEED WITHOUT DISTINCTION.

**Activities:** Emmaus is a secular charity providing a home, work & training for homeless or socially excluded people through social enterprise businesses trading in donated furniture & household goods. Residents may remain with Emmaus for as long as they need and are then helped to find jobs & housing. EHR can accommodate 23 residents and employs a small staff team to support residents & manage the business.

## Classification

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- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Services
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Accommodation/housing, Economic/community Development/employment
- **Who:** Other Defined Groups

## Geography

- **Area of benefit:** UNDEFINED, IN PRACTICE HASTINGS AND ROTHER.
- East Sussex

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£491,225	£567,429	-	-
2024-06-30	£520,414	£527,590	£1,196,073	9
2023-06-30	£537,853	£519,226	£1,203,249	6
2022-06-30	£469,155	£454,437	-	-
2021-06-30	£471,615	£437,478	-	-

## Trustees

Name	Role	Appointed
<b>DAVID JOHN COOPER</b>	Chair	
Alan David Pink FCA CTA		2019-10-16
Gill Adamson		2016-05-10
Graeme David Williams		2019-04-14
Paul Antony Sykes		2022-05-19
Roseanna Webster		2026-04-24
Siobhan Sheridan CBE		2025-01-15
Suzanne Foreman		2026-04-28
<b>THALIA RHIANNON WILMOT GRIFFITHS</b>		
Tania Janis Adams		2026-04-24

**EMMAUS HASTINGS AND ROTHER**

England & Wales - Charity number 1123493

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# Accounts

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Company registration number: 6429969

Charity registration number: 1123493

# Emmaus Hastings and Rother

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 30 June 2025

Manningtons  
Chartered Accountants  
Victoria House  
The Moor  
Hawkhurst  
TN18 4NR

## **Emmaus Hastings and Rother**

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## **Emmaus Hastings and Rother**

### **Reference and Administrative Details**

<b>Trustees</b>	A J Calton D J Cooper T R W Griffiths G Adamson G D Williams A D Pink P A Sykes S Sheridan M V Brooke (resigned 19 June 2025)
<b>Principal Office</b>	2 Whitworth Road St Leonards on Sea East Sussex TN37 7PZ  The charity is incorporated in England and Wales.
<b>Company Registration Number</b>	6429969
<b>Charity Registration Number</b>	1123493
<b>Bankers</b>	Lloyds Bank plc Terminus Road Eastbourne East Sussex BN21 3AH
<b>Independent Examiner</b>	Manningtons Chartered Accountants Victoria House The Moor Hawkhurst TN18 4NR

## **Emmaus Hastings and Rother**

### **Trustees' Report**

The trustees present their report and the financial statements for the year ended 30 June 2025. The trustees at the date of these accounts, who are also directors of Emmaus Hastings and Rother (EHR) for the purposes of company law, are set out on page 1.

#### **Structure, governance and management**

##### *Governance*

EHR is governed by its board of trustees under its articles of association. The charity is also constituted as a company limited by guarantee and has no share capital. None of the trustees held any beneficial interest in the company at any time during the year or received any remuneration for their services.

EHR is a member of Emmaus UK, the federation of Emmaus communities and groups in the UK, and is a full member of Emmaus International.

##### *Trustees*

Trustees are proposed for election by members of the board and appointed by resolution of the board and EHR has always been fortunate in attracting a high standard of trustees with a wide range of professional skills.

The articles of association state that the number of trustees shall not be less than five but not subject to any maximum. At each AGM any trustees appointed by the board since the last AGM must be reappointed and the longest serving third of the trustees stand down but may offer themselves for re-election.

Siobhán Sheridan was appointed as a trustee by resolution of the board in January 2025 and is subject to reappointment at the next AGM. Michael Brooke, a longstanding trustee, retired from the board in June 2025 and we thank him for his contribution to the charity over many years.

##### *Membership*

The current membership of the charity comprises the trustees together with Maureen Charlesworth (a previous trustee) and Emmaus UK.

##### *Organisational structure*

Staff report to the trustees through the Community Manager and are assisted in the operation of the charity by companions - the residents of the community - together with the trustees and volunteers.

During the period covered by this report our Support Worker resigned and was replaced. At 30 June 2025 our staffing structure comprised the Community Manager supported by a Deputy Community Manager, one full-time and four part-time members of staff working alongside companions in the trading business together with a Support Worker and assistant and a Bookkeeper (all part-time). With seven of now ten staff working part-time, our total staffing at June 2025 equated to 7.6 FTE.

##### *Risk management*

The charity's business plans and risks to its operation are regularly reviewed by the trustees and addressed as required.

## **Emmaus Hastings and Rother**

### **Trustees' Report**

#### **Objectives and activities**

##### *Aims and principles*

The primary aim of the charity is to provide homeless and socially excluded people with both a home and meaningful work and to assist others in greater need, in accordance with the principles of the Emmaus Movement.

The trustees subscribe to the fundamental principles of the international Emmaus movement enshrined in the Universal Manifesto of the Emmaus movement, the Emmaus International Principles and Membership Charter and the Emmaus International solidarity commitments.

##### *Public benefit*

Emmaus is a secular and non-political charity providing a successful model for the alleviation of homelessness and social exclusion and welcomes both men and women over the age of 18. The UK federation currently includes 29 communities with the capacity to support more than 850 formerly homeless people and with a further three groups working to establish new communities. All are independent charities. The residential communities provide a home, shelter and meaningful work for their residents, known as 'companions', many of whom come to Emmaus as a result of homelessness, relationship breakdown, unemployment, debt, and alcohol or drug abuse. Work is provided by each community's social enterprise business, which typically trade in donated furniture and household goods and provide the basis for the community's target of financial self-sustainability. By providing a home and work within a supportive community environment, those joining Emmaus communities are helped to regain their self-esteem and gain the personal resources and skills to enable them to move on to independent living as and when they wish to do so.

The Government's recently published English Indices of Deprivation 2025 identifies Hastings as one of the 10 most deprived English LA areas and the most deprived in the South-East. Within this context EHR makes a unique contribution to the provision for homeless and socially excluded people in Hastings and Rother.

Referrals to the community come from a range of sources including local authorities, statutory agencies, other local charities and local health professionals and partnership working with these is sought wherever possible.

Beyond the provision of a home and work Emmaus communities also benefit their wider local communities by offering for sale second-hand donated goods at reasonable prices and deliver an environmental benefit by encouraging the re-use and recycling of unwanted household goods with savings of hundreds of tons of waste from landfill each year. Many of our customers are people on very low incomes and, following the Emmaus principle of helping those in the greatest need, we offer additional discounts to people in this situation, particularly those referred by other charities and agencies. These donations in kind, together with other solidarity payments, were valued at £3k for the year.

## **Emmaus Hastings and Rother**

### **Trustees' Report**

#### **Achievements and performance**

Previous reports, covering the years to June 2024, describe the founding of EHR supported by the established community of Emmaus Brighton & Hove; the 2009 purchase of our Whitworth Road site and opening of our social enterprise; construction of the first phase of the accommodation block and opening of the community in July 2011 with capacity for nine companions; construction and opening of the second and third phases of the block which by June 2014 brought the community to its design capacity of 23; the 2015 and 2017 openings of further shops in Battle and Bexhill; the impact in 2020 & 2021 of the Covid pandemic and the subsequent recovery from that alongside growth of the social enterprise.

Key features of the year to June 2025 are summarised below and, as always, the trustees note their thanks to the companions, staff team, volunteers and donors who made these possible and to the wider Emmaus movement in the UK for its continuing support.

- The average number of companions living in the community over the year was again between 17 & 18 (around 75%), still well below our target of 90%. Three companions joined and two left the community during the year with both of the latter considered to be positive 'move-ons'. Again, noticeable among referrals were increasing numbers of people with higher support needs, a trend also seen across the federation.
- During the year to June 2025, work to address the potential impact of the Supported Housing (Regulatory Oversight) Act 2023 continued, placing additional demands on resources, not only locally but across the federation.
- For the social enterprise, a 5% rise in turnover to £371k was targeted for 2024/25, made up of forecast sales of £295k at Whitworth Road, £48k at Bexhill and other trading income of £28k. In the event turnover for the year was £369k, made up of shop sales of £274k at Whitworth Road (below forecast), £60k at Bexhill (above forecast) and other trading income of £35k (also above forecast). The below forecast sales at Whitworth Road are attributed to the impact of the renewed roadworks & diversions referred to below. Increased income at Bexhill is partially due to the successful May 2025 move to larger premises across the road from our existing shop, redecorated and fitted out by companions and staff.
- Opening of the new link road in front of our Whitworth Road site was again delayed beyond the most recent target date of December 2024 announced in May of that year, so that while the above figures clearly show the impact of the renewed roadworks & diversions in preparation for this, there was still no contribution from the increased footfall that the new road should bring.

The community, including staff and trustees continues to play an active role in the UK federation and will seek to contribute to the federation's development plans. Locally, we are pleased to work with a large number of agencies and other local charities including Hastings Foodbank, the Seaview Drop-in Centre, Warming up the Homeless (Bexhill), Hastings Borough and Rother District Councils, the Probation Service, ESCC Children's Services, the Magdalen & Lasher Charity, Hastings Relief, East Sussex Resettlement and Sussex County Development Association.

## **Emmaus Hastings and Rother**

### **Trustees' Report**

#### **Financial review**

The year to 30 June 2025 saw a continuation of the steady growth in sales income that has been a feature of recent years, being up by just over 6% on the previous year. It should be borne in mind in this context, however, that these figures do not reflect the impact of the opening of Whitworth Road to through traffic, which occurred after the year end, nor will they reflect the full impact of the opening of the new Bexhill shop, the lease of which we signed on 7 April 2025. Both of these have had a very positive effect on our trading figures in the subsequent period.

Receipts from donations and legacies for the year were substantially down, although we are, of course, very grateful to all those who have made donations of any kind, including those listed below. Since the year-end the Board has responded by engaging an independent fund-raiser for a trial period.

The overall result for the year was a deficit of expenditure over income, despite which the charity continues to show a strong balance sheet. The liquidity position is satisfactory and will enable us to move forward with a number of capital projects including rationalisation of the trading building and replacement of our ageing fleet of vehicles.

Grants or help in kind were received in the year from the following:

- Emmaus UK
- The Francis and Eric Ford Charity Trust
- The Queen Mother's Clothing Guild

In addition to the above, we express our thanks for the donations given by private trusts and individuals and for the wide range of support we receive from other corporate and community organisations.

Manningtons, Chartered Accountants, remain the charity's accounts examiners.

#### *Reserves policy*

The charity's financial objectives include that we should retain a minimum reserve of free (unrestricted) funds equivalent to three months' operating costs. This position has been kept under review, and it is considered appropriate to retain this three-month criterion at the present time.

## **Emmaus Hastings and Rother**

### **Trustees' Report**

#### **Plans for future periods**

As described earlier in this report, it has continued to prove difficult to grow companion numbers back towards our capacity of 23 and this must remain the primary objective for 2025/26, alongside a review of our companion offer to ensure this meets the requirements of the Supported Housing Act. While the overall financial objective of the trustees in recent years has been to secure the long-term sustainability of the charity by reducing dependence on the benefit system, a request for a rent review, which should lead to an increase in the level of Housing Benefit paid to our companions, is now needed. For the first time, the trading targets below make an allowance for the impact of completion of the link road in front of the site (this eventually opened in October 2025, outside the period covered by this report and more than eight years behind schedule).

The key objectives for the year to June 2026 are then as follows:

- To continue to re-build companion numbers back towards our capacity of 23, providing a home and meaningful work to around 30 people over the year and further improve companion training and development opportunities.
- To plan for implementation of the requirements of the Supported Housing (Regulatory Oversight) Act 2023.
- For the social enterprise, a rise in turnover to £405k was targeted for 2025/26 made up of shop sales of £301k at Whitworth Road, £66k at Bexhill and other trading income of £38k. These figures included what now look to have been conservative 10% increases in trading income as a result of the larger shop in Bexhill and the impact of the new road in front of the Whitworth Road site; the latter having finally opened in October 2025.
- To continue to improve brand awareness of Emmaus and what we do across the local area through increased use of social media & other platforms, to further build on the success of recent years in attracting a younger demographic of customer and supporter.
- To continue to maintain and where possible improve the material condition of the accommodation block, trading building and outside areas of the site and to make internal layout changes to the trading building to improve the efficiency of the business.
- To continue to seek new trustees with the skills needed to help maintain and grow the charity over coming years.

## Emmaus Hastings and Rother

### Statement of Trustees' Responsibilities

The trustees (who are also the directors of Emmaus Hastings and Rother for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".


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

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on ~~11.3.2026~~ and signed on its behalf by:



.....  
A D Pink  
Trustee

## Emmaus Hastings and Rother

### Independent Examiner's Report to the trustees of Emmaus Hastings and Rother ('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 the Company'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 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 Emmaus Hastings and Rother 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.



Rowena Walsh FCCA  
Chartered Accountants  
Association of Chartered Certified Accountants

Victoria House  
The Moor  
Hawkhurst  
TN18 4NR

Date: 17/03/26

## Emmaus Hastings and Rother

### Statement of Financial Activities for the Year Ended 30 June 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2025 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	11,792	3,034	14,826
Charitable activities	4	473,214	-	473,214
Investment income	5	2,942	-	2,942
Other income	6	243	-	243
Total Income		<u>488,191</u>	<u>3,034</u>	<u>491,225</u>
<b>Expenditure on:</b>				
Charitable activities	7	(529,144)	(33,995)	(563,139)
Governance costs		(4,290)	-	(4,290)
Total Expenditure		<u>(533,434)</u>	<u>(33,995)</u>	<u>(567,429)</u>
Net expenditure		(45,243)	(30,961)	(76,204)
Transfers between funds		(1,359)	1,359	-
Net movement in funds		(46,602)	(29,602)	(76,204)
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>808,452</u>	<u>387,621</u>	<u>1,196,073</u>
Total funds carried forward	21	<u>761,850</u>	<u>358,019</u>	<u>1,119,869</u>

The notes on pages 13 to 26 form an integral part of these financial statements.

**Emmaus Hastings and Rother**

**Statement of Financial Activities for the Year Ended 30 June 2025  
(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)**

	Note	Unrestricted £	Restricted £	Total 2024 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	17,429	27,878	45,307
Charitable activities	4	468,521	-	468,521
Investment income	5	6,066	-	6,066
Other income	6	520	-	520
Total Income		<u>492,536</u>	<u>27,878</u>	<u>520,414</u>
<b>Expenditure on:</b>				
Charitable activities	7	(487,108)	(36,332)	(523,440)
Governance costs		(4,150)	-	(4,150)
Total Expenditure		<u>(491,258)</u>	<u>(36,332)</u>	<u>(527,590)</u>
Net income/(expenditure)		1,278	(8,454)	(7,176)
Transfers between funds		22,837	(22,837)	-
Net movement in funds		24,115	(31,291)	(7,176)
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>784,337</u>	<u>418,912</u>	<u>1,203,249</u>
Total funds carried forward	21	<u><u>808,452</u></u>	<u><u>387,621</u></u>	<u><u>1,196,073</u></u>

All of the charity's activities derive from continuing operations during the two periods: 2023/24 (shown above) and 2024/25 (shown on the previous page).

The funds breakdown for 2023/24 and 2024/25 is shown in note 21.

**Emmaus Hastings and Rother**  
**(Registration number: 6429969)**  
**Balance Sheet as at 30 June 2025**

	Note	2025 £	2024 £
<b>Fixed assets</b>			
Tangible assets	14	842,707	869,580
<b>Current assets</b>			
Stocks	15	2,357	2,819
Debtors	16	37,561	30,789
Cash at bank and in hand	17	<u>289,976</u>	<u>352,589</u>
		329,894	386,197
<b>Creditors: Amounts falling due within one year</b>	18	<u>(48,732)</u>	<u>(54,371)</u>
<b>Net current assets</b>		<u>281,162</u>	<u>331,826</u>
<b>Total assets less current liabilities</b>		1,123,869	1,201,406
<b>Creditors: Amounts falling due after more than one year</b>	19	<u>(4,000)</u>	<u>(5,333)</u>
<b>Net assets</b>		<u>1,119,869</u>	<u>1,196,073</u>
<b>Funds of the charity:</b>			
<b>Restricted</b>		358,019	387,621
<b>Unrestricted income funds</b>			
Unrestricted		<u>761,850</u>	<u>808,452</u>
<b>Total funds</b>	21	<u>1,119,869</u>	<u>1,196,073</u>

For the financial year ending 30 June 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.


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

The notes on pages 13 to 26 form an integral part of these financial statements.

**Emmaus Hastings and Rother**

**(Registration number: 6429969)  
Balance Sheet as at 30 June 2025**

The financial statements on pages 9 to 26 were approved by the trustees, and authorised for issue on ~~..11..3, 2026~~ and signed on their behalf by:

  
.....  
A D Pink  
Trustee

The notes on pages 13 to 26 form an integral part of these financial statements.

## **Emmaus Hastings and Rother**

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

#### **1 Charity status**

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

2 Whitworth Road  
St Leonards on Sea  
East Sussex  
TN37 7PZ

#### **2 Accounting policies**

##### **Summary of significant accounting policies and key accounting estimates**

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

##### **Statement of compliance**

The financial statements have been prepared in accordance with 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

##### **Basis of preparation**

Emmaus Hastings and Rother meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

##### **Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

##### **Income and endowments**

###### ***Donations and legacies***

Donations are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

###### ***Grants receivable***

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

###### ***Investment income***

Investment income is recognised on a receivable basis.

## **Emmaus Hastings and Rother**

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

#### ***Charitable activities***

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract.

#### **Expenditure**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

#### ***Charitable activities***

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

#### ***Grant expenditure***

Grants payable are payments made to third parties in the furtherance of the charitable objectives. Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specific service or output.

Grants payable without performance conditions are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

#### ***Grant provisions***

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

#### **Governance costs**

Governance costs include costs of the preparation and examination of the statutory accounts, the costs of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.

#### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### **Tangible fixed assets**

Individual fixed assets costing £500 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

## Emmaus Hastings and Rother

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

#### Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Land and buildings	Buildings alone are depreciated over 10, 25 and 50 years
Fixtures and fittings	10% - 33% straight line basis
Motor vehicles	25% straight line basis

#### Stock

Stock is valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stock. Net realisable value is based on selling price less anticipated costs to completion and selling costs. Items donated for resale or distribution are not included in the financial statements until they are sold or distributed.

#### Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

#### Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

## **Emmaus Hastings and Rother**

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

#### **Foreign exchange**

Transactions in foreign currencies are recorded at the rate of exchange at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are reported at the rates of exchange prevailing at that date.

The results of overseas operations are translated at the average rates of exchange during the period and their balance sheets at the rates ruling at the balance sheet date. Exchange differences arising on translation of the opening net assets and results of overseas operations are reported in other comprehensive income and accumulated in equity (attributed to non-controlling interests as appropriate).

Other exchange differences are recognised in the Statement of Financial Activities in the period in which they arise except for:

- 1) exchange differences on transactions entered into to hedge certain foreign currency risks (see above);
- 2) exchange differences arising on gains or losses on non-monetary items which are recognised in other comprehensive income; and
- 3) in the case of the consolidated financial statements, exchange differences on monetary items receivable from or payable to a foreign operation for which settlement is neither planned nor likely to occur (therefore forming part of the net investment in the foreign operation), which are recognised in other comprehensive income and reported under equity.

#### **Fund structure**

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

#### **Pensions and other post retirement obligations**

The charity operates a defined contribution pension scheme. Contributions are charged in the statement of financial activities as they become payable in accordance with the rules of the scheme.

## Emmaus Hastings and Rother

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

#### 3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2025 £	Total 2024 £
Donations and legacies;				
Donations from individuals	11,117	-	11,117	42,429
Grants, including capital grants;				
Grants from companies	675	3,034	3,709	2,878
	11,792	3,034	14,826	45,307

#### 4 Income from charitable activities

	Unrestricted General £	Total 2025 £	Total 2024 £
Sale of second-hand donated goods	369,123	369,123	352,607
Accommodation for homeless people	104,091	104,091	115,914
	473,214	473,214	468,521

#### 5 Investment income

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Other income from current asset investments	2,942	2,942	6,066

## Emmaus Hastings and Rother

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

#### 6 Other income

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Rental income	-	-	270
Other income	243	243	250
	243	243	520

#### 7 Expenditure on charitable activities

		Unrestricted		Total 2025 £	Total 2024 £
	Note	General £	Restricted £		
Sale of second-hand donated goods		137,823	8,963	146,786	132,911
Accommodation for the homeless		157,152	25,032	182,184	175,764
Staff costs		234,169	-	234,169	214,765
		529,144	33,995	563,139	523,440

In addition to the expenditure analysed above, there are also governance costs of £4,290 (2024 - £4,150) which relate directly to charitable activities. See note 8 for further details.

## Emmaus Hastings and Rother

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

	Sale of second-hand donated goods	Accommodation for the homeless	Total
	£	£	£
Cost of goods sold	16,501	-	16,501
Employment costs	234,169	-	234,169
Subcontract costs	3,980	-	3,980
Companions' costs	530	109,062	109,592
Training costs	42	38	80
Establishment costs	50,824	27,202	78,026
Repairs and maintenance	15,714	13,307	29,021
Office expenses	12,118	-	12,118
Sundry and other costs	9,733	-	9,733
Motor expenses	18,021	1,034	19,055
Travel and subsistence	3,427	549	3,976
Advertising and promotion	181	-	181
Legal and professional fees	650	-	650
Bank charges	3,965	-	3,965
Interest payable	29	-	29
Depreciation of tangible fixed assets	11,071	30,992	42,063
Profit on disposal of tangible fixed assets	-	-	-
	<u>380,955</u>	<u>182,184</u>	<u>563,139</u>

#### 8 Analysis of governance and support costs

##### Governance costs

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Independent examiner fees			
Examination of the financial statements	4,290	4,290	4,150
	<u>4,290</u>	<u>4,290</u>	<u>4,150</u>

## Emmaus Hastings and Rother

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

#### 9 Net incoming/outgoing resources

Net outgoing resources for the year include:

	2025	2024
	£	£
Loss on disposal of tangible fixed assets	-	164
Depreciation of fixed assets	42,063	40,077

#### 10 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

#### 11 Staff costs

The aggregate payroll costs were as follows:

	2025	2024
	£	£
<b>Staff costs during the year were:</b>		
Wages and salaries	215,902	197,347
Social security costs	13,161	11,840
Pension costs	5,106	5,578
	<u>234,169</u>	<u>214,765</u>

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

	2025	2024
	No	No
Community Managers	1	1
Business and Support Managers	4	4
Finance Managers	1	1
Retail Assistants	3	3
	<u>9</u>	<u>9</u>

No employee received emoluments of more than £60,000 during the year.

#### 12 Pension and other schemes

##### Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £5,106 (2024 - £5,578).

## Emmaus Hastings and Rother

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

#### 13 Taxation

The charity is a registered charity and is therefore exempt from Corporation tax.

#### 14 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Motor vehicles £	Total £
<b>Cost</b>				
At 1 July 2024	1,331,665	32,383	47,621	1,411,669
Additions	15,191	-	-	15,191
At 30 June 2025	1,346,856	32,383	47,621	1,426,860
<b>Depreciation</b>				
At 1 July 2024	464,878	29,591	47,621	542,090
Charge for the year	41,312	751	-	42,063
At 30 June 2025	506,190	30,342	47,621	584,153
<b>Net book value</b>				
At 30 June 2025	840,666	2,041	-	842,707
At 30 June 2024	866,787	2,792	-	869,579

#### 15 Stock

	2025 £	2024 £
Stocks	2,357	2,819

#### 16 Debtors

	2025 £	2024 £
Prepayments	10,343	1,179
Other debtors	27,218	29,610
	37,561	30,789

#### 17 Cash and cash equivalents

	2025 £	2024 £
Cash on hand	590	575
Cash at bank	289,386	352,014
	289,976	352,589

## Emmaus Hastings and Rother

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

#### 18 Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	13,763	11,067
Other loans	6,333	6,333
Other taxation and social security	3,061	2,568
Other creditors	857	5,845
Accruals	24,718	28,558
	<u>48,732</u>	<u>54,371</u>

#### 19 Creditors: amounts falling due after one year

	2025	2024
	£	£
Other loans	<u>4,000</u>	<u>5,333</u>

#### 20 Contingent liabilities

Since the charity's inception, grants totalling £272,724 have been received from Emmaus UK with a moral obligation that these are repaid as and when funds become available, to allow further growth in the movement. However there is also a legal obligation for the funds to be repaid in full if the charity ceases to be part of the Emmaus Federation. The charity has historically made nominal repayments totalling £14,702 to Emmaus UK therefore reducing the outstanding repayable amount to £258,022. No repayments were made in the financial period ended 30 June 2020 due to the conditions brought on by COVID-19. Nominal repayments re-started in June 2021.

The grants are otherwise repayable in full if the charity ceases to be a member of the Emmaus Federation in the UK.

## Emmaus Hastings and Rother

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

#### 21 Funds

	Balance at 1 July 2024 £	Incoming resources £	Resources expended £	Transfers £	Balance at 30 June 2025 £
<b>Unrestricted funds</b>					
<i>General</i>					
General funds	798,452	488,191	(533,434)	(1,359)	751,850
<i>Designated</i>					
Second retail outlet fund	<u>10,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,000</u>
<b>Total unrestricted funds</b>	<u>808,452</u>	<u>488,191</u>	<u>(533,434)</u>	<u>(1,359)</u>	<u>761,850</u>
<b>Restricted funds</b>					
Accommodation block building fund	327,110	-	(24,274)	-	302,836
Trading building improvements fund	1,208	-	(500)	-	708
Lloyds Foundation Grant	1,637	-	(1,304)	-	333
Companion Specific	370	3,034	(2,590)	(791)	23
CRASH Grant	9,251	-	(368)	-	8,883
Emmaus UK Grant	2,133	-	(47)	-	2,086
SESF	1,712	-	(1,216)	-	496
Postcode Lottery	2,925	-	(1,948)	-	977
Emmaus UK Solar Grant	<u>41,275</u>	<u>-</u>	<u>(1,748)</u>	<u>2,150</u>	<u>41,677</u>
<b>Total restricted funds</b>	<u>387,621</u>	<u>3,034</u>	<u>(33,995)</u>	<u>1,359</u>	<u>358,019</u>
<b>Total funds</b>	<u>1,196,073</u>	<u>491,225</u>	<u>(567,429)</u>	<u>-</u>	<u>1,119,869</u>

## Emmaus Hastings and Rother

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

	Balance at 1 July 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 30 June 2024 £
<b>Unrestricted funds</b>					
<i>General</i>					
General funds	774,337	492,536	(491,258)	22,837	798,452
<i>Designated</i>					
Second retail outlet fund	<u>10,000</u>	-	-	-	<u>10,000</u>
<b>Total unrestricted funds</b>	<u>784,337</u>	<u>492,536</u>	<u>(491,258)</u>	<u>22,837</u>	<u>808,452</u>
<b>Restricted</b>					
Accommodation block building fund	351,608	-	(24,274)	(224)	327,110
Trading building improvements fund	4,848	-	(500)	(3,140)	1,208
Lloyds Foundation Grant	3,275	-	(1,638)	-	1,637
Companion Specific	-	2,878	(1,927)	(581)	370
CRASH Grant	9,619	-	(368)	-	9,251
Emmaus UK Grant	4,486	-	(286)	(2,067)	2,133
SESF	1,712	-	(1,216)	1,216	1,712
Postcode Lottery	4,873	-	(1,948)	-	2,925
Co-op Community Foundation	1,382	-	-	(1,382)	-
Companion Training / Move on Support	2,079	-	-	(2,079)	-
Sainsburys Eat Better Grant	933	-	-	(933)	-
Gym Project	4,511	-	-	(4,511)	-
Screwfix Foundation	1,221	-	-	(1,221)	-
Foresure Trust	4,365	-	(2,100)	(2,265)	-
Emmaus UK Solar Grant	<u>24,000</u>	<u>25,000</u>	<u>(2,075)</u>	<u>(5,650)</u>	<u>41,275</u>
<b>Total restricted funds</b>	<u>418,912</u>	<u>27,878</u>	<u>(36,332)</u>	<u>(22,837)</u>	<u>387,621</u>
<b>Total funds</b>	<u>1,203,249</u>	<u>520,414</u>	<u>(527,590)</u>	<u>-</u>	<u>1,196,073</u>

## **Emmaus Hastings and Rother**

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

The designated fund is for the second retail outlet charity shop.

All of the restricted funds apart from the 'Companion Specific funds' at 30 June 2025 and 30 June 2024 is the written down value of assets, the following funds were for specific purposes:

Accommodation block fund - for the purchase of the accommodation block

Trading building improvements fund - improvements to the main building's lift, heating system and trade storage.

Lloyds Foundation grant - for the purchase of the quarantine shed

CRASH grant - the main building's windows and steps in front of the property

Emmaus UK grant - new gate for the main building's site

SESF - new signage

Postcode Lottery - for the purchase of sheds and log cabins

Emmaus UK Solar grant - solar panel costs and labour.

Companion Specific fund amounts are awarded by Emmaus to some residents, these expenses include items such as new mobile phones, driving lessons and trainers, any unspent funds at the end of the accounting year are transferred back to the general unrestricted funds.

Transfers represent the movement of funds to match expenditure with the purposes for which restricted income was received, and to correct prior-year allocations.

## Emmaus Hastings and Rother

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

#### 22 Analysis of net assets between funds

	<b>Unrestricted funds General £</b>	<b>Restricted funds £</b>	<b>Total funds at 30 June 2025 £</b>
Tangible fixed assets	484,710	357,997	842,707
Current assets	329,872	22	329,894
Current liabilities	(48,732)	-	(48,732)
Creditors over 1 year	(4,000)	-	(4,000)
<b>Total net assets</b>	<b>761,850</b>	<b>358,019</b>	<b>1,119,869</b>

	<b>Unrestricted funds General £</b>	<b>Restricted funds £</b>	<b>Total funds at 30 June 2024 £</b>
Tangible fixed assets	482,328	387,252	869,580
Current assets	385,828	369	386,197
Current liabilities	(54,371)	-	(54,371)
Creditors over 1 year	(5,333)	-	(5,333)
<b>Total net assets</b>	<b>808,452</b>	<b>387,621</b>	<b>1,196,073</b>

#### 23 Related party transactions

##### **Trustee loan**

In a prior year an informal interest free loan of £5,000 had been made to the charity by a trustee. This remained outstanding at the year end. At the balance sheet date the amount due from Trustee loan was £5,000 (2024 - £5,000 due to).

##### **Donations from Trustees**

Total amount of donations received in aggregate without conditions from trustees in the year was £400 (2024-£400). At the balance sheet date the amount due to/from Donations from Trustees was £Nil (2024-£Nil).

**EMMAUS HASTINGS AND ROTHER**

England & Wales - Charity number 1123493

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# Accounts

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Company registration number: 6429969

Charity registration number: 1123493

# Emmaus Hastings and Rother

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 30 June 2024

Manningtons  
Chartered Accountants  
39 High Street  
Battle  
East Sussex  
TN33 0EE

## **Emmaus Hastings and Rother**

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## **Emmaus Hastings and Rother**

### **Reference and Administrative Details**

<b>Trustees</b>	A J Calton D J Cooper M V Brooke T R W Griffiths G Adamson G D Williams A D Pink P A Sykes S Sheridan M M Charlesworth (resigned 6 November 2023)
<b>Principal Office</b>	2 Whitworth Road St Leonards on Sea East Sussex TN37 7PZ  The charity is incorporated in England and Wales.
<b>Company Registration Number</b>	6429969
<b>Charity Registration Number</b>	1123493
<b>Bankers</b>	Lloyds Bank plc Terminus Road Eastbourne East Sussex BN21 3AH
<b>Independent Examiner</b>	Manningtons Chartered Accountants 39 High Street Battle East Sussex TN33 0EE

## **Emmaus Hastings and Rother**

### **Trustees' Report**

The trustees present their report and the financial statements for the year ended 30 June 2024. The trustees at the date of these accounts, who are also directors of Emmaus Hastings and Rother (EHR) for the purposes of company law, are set out on page 1.

#### **Structure, governance and management**

##### *Governance*

EHR is governed by its board of trustees under its articles of association. The charity is also constituted as a company limited by guarantee and has no share capital. None of the trustees held any beneficial interest in the company at any time during the year or received any remuneration for their services.

EHR is a member of Emmaus UK, the federation of Emmaus communities and groups in the UK, and is a full member of Emmaus International.

##### *Trustees*

Trustees are proposed for election by members of the board and appointed by resolution of the board and EHR has always been fortunate in attracting a high standard of trustees with a wide range of professional skills.

The articles of association state that the number of trustees shall not be less than five but not subject to any maximum. At each AGM any trustees appointed by the board since the last AGM must be reappointed and the longest serving third of the trustees stand down but may offer themselves for re-election. Michael Edwards, a longstanding trustee of the charity, resigned from the board in June 2024 and we thank him for his contribution over many years. In January 2025, outside the period formally covered by this report, we were pleased to welcome Siobhán Sheridan to the board.

##### *Membership*

The current membership of the charity comprises the trustees together with Maureen Charlesworth (a retired trustee) and Emmaus UK.

##### *Organisational structure*

Staff report to the trustees through the Community Manager and are assisted in the operation of the charity by companions - the residents of the community - together with the trustees and volunteers.

During the period covered by this report our Support Worker resigned and was replaced and we accepted our Business Manager's wish to reduce his working hours. These led to a review of other roles & responsibilities and the recruitment of a further part-time staff member for the trading business. Our staffing structure now comprises the Community Manager supported by a Deputy Community Manager, one full-time & four part-time members of staff working alongside companions in the trading business together with a Support Worker and a Bookkeeper (both part-time). With six of our now nine staff working part-time, total staffing at June 2024 equated to 6.6 FTE.

##### *Risk management*

The EHR business plan identifies specific risks to the success of the project identified by the trustees and the identified countermeasures to those risks. The business plan and risks are regularly reviewed.

## **Emmaus Hastings and Rother**

### **Trustees' Report**

#### **Objectives and activities**

##### *Aims and principles*

The primary aim of the charity is to provide homeless and socially excluded people with both a home and meaningful work and to assist others in greater need, in accordance with the principles of the Emmaus Movement.

The trustees of EHR subscribe to the fundamental principles of the international Emmaus movement enshrined in the Universal Manifesto of the Emmaus movement, the Emmaus International Principles and Membership Charter and the Emmaus International solidarity commitments.

##### *Public benefit*

Emmaus is a secular and non-political charity providing a successful model for the alleviation of homelessness and social exclusion and welcomes both men and women over the age of 18. The UK federation currently includes 29 communities with the capacity to support more than 850 formerly homeless people and with a further three groups working to establish new communities. All are independent charities. The residential communities provide a home, shelter and meaningful work for their residents, known as 'companions', many of whom come to Emmaus as a result of homelessness, relationship breakdown, unemployment, debt, and alcohol or drug abuse. Work is provided by each community's social enterprise business, which typically trade in donated furniture and household goods and provide the basis for the community's target of financial self-sustainability. By providing a home and work within a supportive community environment, those joining Emmaus communities are helped to regain their self-esteem and gain the personal resources and skills to enable them to move on to independent living as and when they wish to do so.

The Government's 2019 English Indices of Deprivation (the most recent available, and for which an update is awaited) continued to identify Hastings as one of the 20 most deprived English LA areas and the most deprived in the SE outside London. Within this context EHR makes a unique contribution to the provision for homeless and socially excluded people in Hastings and Rother.

Referrals to the community come from a range of sources including local authorities, statutory agencies, other local charities and local health professionals and partnership working with these is sought wherever possible.

Beyond the provision of a home and work Emmaus communities also benefit their wider local communities by offering for sale second-hand donated goods at reasonable prices and deliver an environmental benefit by encouraging the re-use and recycling of unwanted household goods, saving hundreds of tons of waste from landfill each year. Many of our customers are people on very low incomes and, following the Emmaus principle of helping those in the greatest need, we offer additional discounts to people in this situation, particularly those referred by other charities and agencies. These donations in kind, together with other solidarity activities, were valued at £4k for the year.

## **Emmaus Hastings and Rother**

### **Trustees' Report**

#### **Achievements and performance**

Previous reports, covering the years to June 2023, describe the founding of EHR supported by the established community of Emmaus Brighton & Hove; the 2009 purchase of the Whitworth Road site and opening of our social enterprise, construction of the first phase of the accommodation block and the opening of the community in July 2011 with capacity for nine companions; construction and opening of the second and third phases of the block which by June 2014 brought the community to its design capacity of 23; the 2015 and 2017 openings of further shops in Battle (lease relinquished in 2021) and Bexhill; the impact in 2020 and 2021 of the Covid pandemic and recovery from that.

While resolution in 2019 of the long-running dispute with Hastings Borough Council over the level of housing benefit paid to our companions and the then government's decision to shelve plans for reform of the funding of supported housing improved our financial position, it has remained the view of the trustees that, to secure the long-term sustainability of the charity, we should continue to target reduced dependence on the benefit system through growth of our social enterprise business.

Key features of the year to June 2024 are summarised below and, as always, the trustees note their thanks to the companions, staff team, volunteers and donors who made these possible and to the wider Emmaus movement in the UK for its continuing support.

- The number of companions living in the community during the year was just over 17 (74%), very close to the figure for 2022/23 and again well below our target of 90%. Four companions joined and four left the community during the year, two considered to be positive 'move-ons'. Noticeable among referrals were increasing numbers of people with higher support needs, a trend also seen elsewhere across the federation.
- During the year roll-out began across the federation of the common record-keeping system for companion support (CRM), referred to in last year's report and developed to meet the requirements of the Supported Housing (Regulatory Oversight) Act 2023.
- For the social enterprise, a 9% rise in turnover to £354k was targeted for 2023/24, made up of forecast sales of £295k at Whitworth Road, £36k at Bexhill and other trading income of £23k. In the event turnover for the year was £351k, made up of shop sales of £284k at Whitworth Road (below forecast), £43k at Bexhill (above forecast) and other trading income of £24k.
- During the year covered by this report there was again no progress towards completion of the long-awaited link road between Sedlescombe Road and Queensway that will follow the line of Whitworth Road and pass immediately in front of our site, giving us much improved visibility and hopefully footfall. At the date of this report, construction of this 600m stretch of road was in its eighth year. However, in May 2024 East Sussex County Council announced that funding had been secured to allow completion of the road by the end of the calendar year. While this date may slip by a month or two, progress is at least now clearly visible.

The community, including staff and trustees continues to play an active role in the UK federation and will seek to contribute to the federation's development plans. Locally, alongside the solidarity donations in kind referred to above, we have been pleased to give material support to a number of other local charities working in similar areas to ourselves, including the Hastings Foodbank, the Seaview Drop-in Centre and Warming up the Homeless (Bexhill).

## **Emmaus Hastings and Rother**

### **Trustees' Report**

#### **Financial review**

The year to 30 June 2024 saw a continuation of the overall growth in sales income that has been a feature of recent years, being up by just over 7% on the previous year. On the other hand, receipts from donations and legacies, which are of course an element of our income which cannot be budgeted for, showed a marked decrease despite some very generous grants and donations that were received and include those acknowledged below. The overall result was a small deficit of expenditure over income, despite which the charity continues to show a strong balance sheet. The liquidity position is satisfactory, and will enable us to move forward with a number of important capital projects including rationalisation of the main building and the replacement of our ageing fleet of vehicles.

Grants or help in kind were received in the year from the following:

- Emmaus UK
- The Foreshore Trust
- The Francis and Eric Ford Charity Trust
- Halton Baptist Church
- Marshall Tufflex
- The Queen Mother's Clothing Guild
- The estate of David Sansbury deceased

In addition to the above, we express our thanks for the donations given by private trusts and individuals and for the wide range of support we receive from other corporate and community organisations.

Manningtons, Chartered Accountants, remain the charity's accounts examiners.

#### *Reserves policy*

The charity's financial objectives include that we should retain a minimum reserve of free (unrestricted) funds equivalent to three months' operating costs. This position has been kept under review, and it is considered appropriate to retain this three-month criterion at the present time.

## **Emmaus Hastings and Rother**

### **Trustees' Report**

#### **Plans for future periods**

As identified in previous reports, the overall financial objective of the trustees is to secure the long-term sustainability of the charity by reducing dependence on the benefit system through growth and diversification of our social enterprise business, primarily at Whitworth Road. As described earlier in this report, it has proved unexpectedly difficult to grow companion numbers back towards capacity and doing so remains a prime objective for 2024/25. Alongside this is the need to complete the work to ensure companion records meet the requirements of the Supported Housing (Regulatory Oversight) Act.

The key objectives for the year to June 2025 are then as follows:

- To continue to re-build companion numbers back towards our capacity of 23, providing a home and meaningful work to around 30 people over the year and further improve companion training and development opportunities.
- To complete introduction of the common companion record system developed by EUK in response to the requirements of the Supported Housing (Regulatory Oversight) Act 2023.
- A 5% rise in turnover to £371k is targeted for our social enterprise business, made up of shop sales of £295k at Whitworth Road, £48k at Bexhill and other trading income of £28k. These figures include the negative impact of road closures associated with completion of the new link road on footfall at Whitworth Road, through Autumn 2024 but make no allowance for the anticipated positive impact of its completion, which should be becoming apparent by the end of the financial year.
- To improve the layout of the trading building shop and office space and to seek further funding to improve energy efficiency in the face of continuing rises in energy costs.
- To continue to seek new trustees with the skills needed to help maintain and grow the charity over coming years.

## Emmaus Hastings and Rother

### Statement of Trustees' Responsibilities

The trustees (who are also the directors of Emmaus Hastings and Rother for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

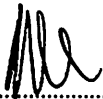
Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources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

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on **24.3.25** and signed on its behalf by:



.....  
A D Pink  
Trustee

## Emmaus Hastings and Rother

### Independent Examiner's Report to the trustees of Emmaus Hastings and Rother ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 June 2024.

#### 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 the Company'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, 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 Emmaus Hastings and Rother 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.

  
.....  
Rowena Walsh FCCA  
Chartered Accountants

39 High Street  
Battle  
East Sussex  
TN33 0EE

Date:.....25/03/25..

## Emmaus Hastings and Rother

### Statement of Financial Activities for the Year Ended 30 June 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2024 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	17,429	27,878	45,307
Charitable activities	4	468,521	-	468,521
Investment income	5	6,066	-	6,066
Other income	6	520	-	520
<b>Total Income</b>		<u>492,536</u>	<u>27,878</u>	<u>520,414</u>
<b>Expenditure on:</b>				
Charitable activities	7	(487,108)	(36,332)	(523,440)
Governance costs		(4,150)	-	(4,150)
<b>Total Expenditure</b>		<u>(491,258)</u>	<u>(36,332)</u>	<u>(527,590)</u>
Net income/(expenditure)		1,278	(8,454)	(7,176)
Transfers between funds		22,837	(22,837)	-
Net movement in funds		24,115	(31,291)	(7,176)
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>784,337</u>	<u>418,912</u>	<u>1,203,249</u>
Total funds carried forward	21	<u><u>808,452</u></u>	<u><u>387,621</u></u>	<u><u>1,196,073</u></u>

The notes on pages 13 to 25 form an integral part of these financial statements.

## Emmaus Hastings and Rother

### Statement of Financial Activities for the Year Ended 30 June 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2023 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	57,284	29,941	87,225
Charitable activities	4	420,450	-	420,450
Investment income	5	2,693	-	2,693
Other income	6	27,485	-	27,485
<b>Total Income</b>		<u>507,912</u>	<u>29,941</u>	<u>537,853</u>
<b>Expenditure on:</b>				
Charitable activities	7	(464,355)	(50,071)	(514,426)
Governance costs		(4,800)	-	(4,800)
<b>Total Expenditure</b>		<u>(469,155)</u>	<u>(50,071)</u>	<u>(519,226)</u>
Net income/(expenditure)		38,757	(20,130)	18,627
Transfers between funds		(3,129)	3,129	-
Net movement in funds		35,628	(17,001)	18,627
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>748,709</u>	<u>435,913</u>	<u>1,184,622</u>
Total funds carried forward	21	<u><u>784,337</u></u>	<u><u>418,912</u></u>	<u><u>1,203,249</u></u>

All of the charity's activities derive from continuing operations during the two periods: 2022/23 (shown above) and 2023/24 (shown on the previous page).

The funds breakdown for 2022/23 and 2023/24 is shown in note 21.

## Emmaus Hastings and Rother

(Registration number: 6429969)  
Balance Sheet as at 30 June 2024

	Note	2024 £	2023 £
<b>Fixed assets</b>			
Tangible assets	14	869,580	861,022
<b>Current assets</b>			
Stocks	15	2,819	-3,044
Debtors	16	30,789	32,626
Cash at bank and in hand	17	<u>352,589</u>	<u>356,246</u>
		386,197	391,916
<b>Creditors: Amounts falling due within one year</b>	18	<u>(54,371)</u>	<u>(43,022)</u>
<b>Net current assets</b>		<u>331,826</u>	<u>348,894</u>
<b>Total assets less current liabilities</b>		1,201,406	1,209,916
<b>Creditors: Amounts falling due after more than one year</b>	19	<u>(5,333)</u>	<u>(6,667)</u>
<b>Net assets</b>		<u>1,196,073</u>	<u>1,203,249</u>
<b>Funds of the charity:</b>			
<b>Restricted</b>		387,621	418,912
<b>Unrestricted income funds</b>			
Unrestricted		<u>808,452</u>	<u>784,337</u>
<b>Total funds</b>	21	<u>1,196,073</u>	<u>1,203,249</u>

For the financial year ending 30 June 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

### Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The notes on pages 13 to 25 form an integral part of these financial statements.

**Emmaus Hastings and Rother**

**(Registration number: 6429969)  
Balance Sheet as at 30 June 2024**

The financial statements on pages 9 to 25 were approved by the trustees, and authorised for issue on ~~24.3.25~~ and signed on their behalf by:



.....  
A D Pink  
Trustee

The notes on pages 13 to 25 form an integral part of these financial statements.

## Emmaus Hastings and Rother

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

#### 1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

2 Whitworth Road  
St Leonards on Sea  
East Sussex  
TN37 7PZ

#### 2 Accounting policies

##### Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

##### Statement of compliance

The financial statements have been prepared in accordance with 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

##### Basis of preparation

Emmaus Hastings and Rother meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

##### Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

##### Income and endowments

###### *Donations and legacies*

Donations are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

###### *Grants receivable*

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

###### *Investment income*

Investment income is recognised on a receivable basis.

## **Emmaus Hastings and Rother**

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

#### ***Charitable activities***

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract.

#### **Expenditure**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

#### ***Charitable activities***

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

#### ***Grant expenditure***

Grants payable are payments made to third parties in the furtherance of the charitable objectives. Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specific service or output.

Grants payable without performance conditions are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

#### ***Grant provisions***

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

#### **Governance costs**

Governance costs include costs of the preparation and examination of the statutory accounts, the costs of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.

#### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### **Tangible fixed assets**

Individual fixed assets costing £500 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

## Emmaus Hastings and Rother

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

#### Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Land and buildings	Buildings alone are depreciated over 10, 25 and 50 years
Fixtures and fittings	10% - 33% straight line basis
Motor vehicles	25% straight line basis

#### Stock

Stock is valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stock. Net realisable value is based on selling price less anticipated costs to completion and selling costs. Items donated for resale or distribution are not included in the financial statements until they are sold or distributed.

#### Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

#### Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

## **Emmaus Hastings and Rother**

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

#### **Foreign exchange**

Transactions in foreign currencies are recorded at the rate of exchange at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are reported at the rates of exchange prevailing at that date.

The results of overseas operations are translated at the average rates of exchange during the period and their balance sheets at the rates ruling at the balance sheet date. Exchange differences arising on translation of the opening net assets and results of overseas operations are reported in other comprehensive income and accumulated in equity (attributed to non-controlling interests as appropriate).

Other exchange differences are recognised in the Statement of Financial Activities in the period in which they arise except for:

- 1) exchange differences on transactions entered into to hedge certain foreign currency risks (see above);
- 2) exchange differences arising on gains or losses on non-monetary items which are recognised in other comprehensive income; and
- 3) in the case of the consolidated financial statements, exchange differences on monetary items receivable from or payable to a foreign operation for which settlement is neither planned nor likely to occur (therefore forming part of the net investment in the foreign operation), which are recognised in other comprehensive income and reported under equity.

#### **Fund structure**

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

#### **Pensions and other post retirement obligations**

The charity operates a defined contribution pension scheme. Contributions are charged in the statement of financial activities as they become payable in accordance with the rules of the scheme.

**Emmaus Hastings and Rother**

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

**3 Income from donations and legacies**

	<b>Unrestricted funds General £</b>	<b>Restricted funds £</b>	<b>Total 2024 £</b>	<b>Total 2023 £</b>
Donations and legacies;				
Donations from individuals	17,429	25,000	42,429	56,934
Grants, including capital grants;				
Grants from other charities	-	-	-	28,365
Grants from companies	-	2,878	2,878	1,926
	<u>17,429</u>	<u>27,878</u>	<u>45,307</u>	<u>87,225</u>

**4 Income from charitable activities**

	<b>Unrestricted General £</b>	<b>Total 2024 £</b>	<b>Total 2023 £</b>
Sale of second-hand donated goods	352,607	352,607	328,635
Accommodation for homeless people	115,914	115,914	91,815
	<u>468,521</u>	<u>468,521</u>	<u>420,450</u>

**5 Investment income**

	<b>Unrestricted funds General £</b>	<b>Total 2024 £</b>	<b>Total 2023 £</b>
Other income from current asset investments	6,066	6,066	2,693
	<u>6,066</u>	<u>6,066</u>	<u>2,693</u>

## Emmaus Hastings and Rother

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

#### 6 Other income

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Rental income	270	270	2,145
Other income	250	250	25,340
	520	520	27,485

The insurance claim of £25,340 in the year to 30 June 2023 relates to storm damage to the accommodation block. The corresponding repair expenditure amounted to £26,832 and is included in the expenditure on charitable activities for the year within the heading "Accommodation for the homeless" (see note 7 below).

#### 7 Expenditure on charitable activities

		Unrestricted		Total 2024 £	Total 2023 £
Note	General £	Restricted £			
Sale of second-hand donated goods	121,937	10,974		132,911	146,093
Accommodation for the homeless	150,406	25,358		175,764	184,251
Grant funding of activities	-	-		-	628
Staff costs	214,765	-		214,765	183,454
	487,108	36,332		523,440	514,426

In addition to the expenditure analysed above, there are also governance costs of £4,150 (2023 - £4,800) which relate directly to charitable activities. See note 8 for further details.

## Emmaus Hastings and Rother

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

	Sale of second-hand donated goods	Accommodation for the homeless	Total
	£	£	£
Cost of good sold	13,700	-	13,700
Employment costs	214,765	-	214,765
Subcontract costs	5,831	-	5,831
Companions' costs	476	110,334	110,810
Training costs	42	255	297
Establishment costs	42,761	25,877	68,638
Repairs and maintenance	17,509	7,557	25,066
Office expenses	10,951	25	10,976
Sundry and other costs	6,669	-	6,669
Motor expenses	16,480	759	17,239
Travel and subsistence	3,215	362	3,577
Advertising and promotion	132	-	132
Legal and professional fees	-	1,797	1,797
Bank charges	3,690	-	3,690
Interest payable	13	-	13
Depreciation of tangible fixed assets	11,279	28,798	40,077
Profit on disposal of tangible fixed asset	164	-	164
	<u>347,677</u>	<u>175,764</u>	<u>523,440</u>

#### 8 Analysis of governance and support costs

##### Governance costs

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Independent examiner fees			
Examination of the financial statements	4,150	4,150	4,800
	<u>4,150</u>	<u>4,150</u>	<u>4,800</u>

## Emmaus Hastings and Rother

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

#### 9 Net incoming/outgoing resources

Net (outgoing)/incoming resources for the year include:

	2024 £	2023 £
Loss on disposal of tangible fixed assets	164	-
Depreciation of fixed assets	<u>40,077</u>	<u>42,495</u>

#### 10 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

#### 11 Staff costs

The aggregate payroll costs were as follows:

	2024 £	2023 £
<b>Staff costs during the year were:</b>		
Wages and salaries	197,347	165,776
Social security costs	11,840	11,764
Pension costs	<u>5,578</u>	<u>5,914</u>
	<u>214,765</u>	<u>183,454</u>

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

	2024 No	2023 No
Community Managers	1	1
Business and Support Managers	4	3
Finance Managers	1	1
Retail Assistants	<u>3</u>	<u>1</u>
	<u>9</u>	<u>6</u>

No employee received emoluments of more than £60,000 during the year.

#### 12 Pension and other schemes

##### Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £5,578 (2023 - £5,914).

## Emmaus Hastings and Rother

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

#### 13 Taxation

The charity is a registered charity and is therefore exempt from Corporation tax.

#### 14 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Motor vehicles £	Total £
<b>Cost</b>				
At 1 July 2023	1,286,175	33,774	47,621	1,367,570
Additions	45,490	3,307	-	48,797
Disposals	-	(4,698)	-	(4,698)
At 30 June 2024	<u>1,331,665</u>	<u>32,383</u>	<u>47,621</u>	<u>1,411,669</u>
<b>Depreciation</b>				
At 1 July 2023	426,544	32,384	47,621	506,549
Charge for the year	38,334	1,742	-	40,076
Eliminated on disposals	-	(4,536)	-	(4,536)
At 30 June 2024	<u>464,878</u>	<u>29,590</u>	<u>47,621</u>	<u>542,089</u>
<b>Net book value</b>				
At 30 June 2024	<u>866,787</u>	<u>2,793</u>	<u>-</u>	<u>869,580</u>
At 30 June 2023	<u>859,631</u>	<u>1,390</u>	<u>-</u>	<u>861,021</u>

#### 15 Stock

	2024 £	2023 £
Stocks	<u>2,819</u>	<u>3,044</u>

## Emmaus Hastings and Rother

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

#### 16 Debtors

	2024 £	2023 £
Prepayments	1,179	8,281
Other debtors	<u>29,610</u>	<u>24,345</u>
	<u>30,789</u>	<u>32,626</u>

#### 17 Cash and cash equivalents

	2024 £	2023 £
Cash on hand	575	575
Cash at bank	<u>352,014</u>	<u>355,671</u>
	<u>352,589</u>	<u>356,246</u>

#### 18 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	11,067	11,113
Other loans	6,333	6,333
Other taxation and social security	2,568	2,439
Other creditors	5,845	737
Accruals	<u>28,558</u>	<u>22,400</u>
	<u>54,371</u>	<u>43,022</u>

#### 19 Creditors: amounts falling due after one year

	2024 £	2023 £
Other loans	<u>5,333</u>	<u>6,667</u>

#### 20 Contingent liabilities

Since the charity's inception, grants totalling £269,015 have been received from Emmaus UK with a moral obligation that these are repaid as and when funds become available, to allow further growth in the movement. However there is also a legal obligation for the funds to be repaid in full if the charity ceases to be part of the Emmaus Federation. The charity has historically made nominal repayments totalling £9,962 to Emmaus UK therefore reducing the outstanding repayable amount to £259,053. No repayments were made in the financial period ended 30 June 2020 due to the conditions brought on by COVID-19. Nominal repayments re-started in June 2021.

The grants are otherwise repayable in full if the charity ceases to be a member of the Emmaus Federation in the UK.

## Emmaus Hastings and Rother

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

#### 21 Funds

	Balance at 1 July 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 30 June 2024 £
<b>Unrestricted funds</b>					
<i>General</i>					
General funds	774,337	492,536	(491,258)	22,837	798,452
<i>Designated</i>					
Second retail outlet fund	10,000	-	-	-	10,000
<b>Total unrestricted funds</b>	<b>784,337</b>	<b>492,536</b>	<b>(491,258)</b>	<b>22,837</b>	<b>808,452</b>
<b>Restricted funds</b>					
Accommodation block building fund	351,608	-	(24,274)	(224)	327,110
Trading building improvements fund	4,848	-	(500)	(3,140)	1,208
Lloyds Foundation Grant	3,275	-	(1,638)	-	1,637
CRASH Grant	9,619	-	(368)	-	9,251
Emmaus UK Grant	4,486	-	(286)	(2,067)	2,133
Companion Specific	-	2,878	(1,927)	(581)	370
Co-op Community Foundation	1,382	-	-	(1,382)	-
Postcode Lottery	4,873	-	(1,948)	-	2,925
SESF	1,712	-	(1,216)	1,216	1,712
Companion Training / Move on Support	2,079	-	-	(2,079)	-
Gym Project	4,511	-	-	(4,511)	-
Sainsburys Eat Better Grant	933	-	-	(933)	-
Screwfix Foundation	1,221	-	-	(1,221)	-
Foresure Trust	4,365	-	(2,100)	(2,265)	-
Emmaus UK Solar Grant	24,000	25,000	(2,075)	(5,650)	41,275
<b>Total restricted funds</b>	<b>418,912</b>	<b>27,878</b>	<b>(36,332)</b>	<b>(22,837)</b>	<b>387,621</b>
<b>Total funds</b>	<b>1,203,249</b>	<b>520,414</b>	<b>(527,590)</b>	<b>-</b>	<b>1,196,073</b>

## Emmaus Hastings and Rother

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

	Balance at 1 July 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 30 June 2023 £
<b>Unrestricted funds</b>					
<i>General</i>					
General funds	738,709	507,912	(469,155)	(3,129)	774,337
<i>Designated</i>					
Second retail outlet fund	<u>10,000</u>	-	-	-	<u>10,000</u>
<b>Total unrestricted funds</b>	<u>748,709</u>	<u>507,912</u>	<u>(469,155)</u>	<u>(3,129)</u>	<u>784,337</u>
<b>Restricted</b>					
Accommodation block building fund	375,657	-	(24,274)	225	351,608
Trading building improvements fund	5,200	-	(3,492)	3,140	4,848
Lloyds Foundation Grant	4,913	-	(1,638)	-	3,275
CRASH Grant	9,987	-	(368)	-	9,619
Emmaus UK Grant	2,227	1,326	(47)	980	4,486
Co-op Community Foundation	4,236	-	(2,854)	-	1,382
Postcode Lottery	6,821	-	(1,948)	-	4,873
SESF	4,144	-	(1,216)	(1,216)	1,712
Companion Training / Move on Support	2,079	-	-	-	2,079
Gym Project	15,131	250	(10,870)	-	4,511
Sainsburys Eat Better Grant	933	-	-	-	933
Screwfix Foundation	4,585	-	(3,364)	-	1,221
Foresure Trust	-	4,365	-	-	4,365
Emmaus UK Solar Grant	-	24,000	-	-	24,000
<b>Total restricted funds</b>	<u>435,913</u>	<u>29,941</u>	<u>(50,071)</u>	<u>3,129</u>	<u>418,912</u>
<b>Total funds</b>	<u><u>1,184,622</u></u>	<u><u>537,853</u></u>	<u><u>(519,226)</u></u>	<u><u>-</u></u>	<u><u>1,203,249</u></u>

## Emmaus Hastings and Rother

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

#### 22 Analysis of net assets between funds

	<b>Unrestricted funds General £</b>	<b>Restricted funds £</b>	<b>Total funds at 30 June 2024 £</b>
Tangible fixed assets	482,328	387,252	869,580
Current assets	385,828	369	386,197
Current liabilities	(54,371)	-	(54,371)
Creditors over 1 year	(5,333)	-	(5,333)
<b>Total net assets</b>	<b>808,452</b>	<b>387,621</b>	<b>1,196,073</b>

	<b>Unrestricted funds General £</b>	<b>Restricted funds £</b>	<b>Total funds at 30 June 2023 £</b>
Tangible fixed assets	485,054	375,968	861,022
Current assets	348,972	42,944	391,916
Current liabilities	(43,022)	-	(43,022)
Creditors over 1 year	(6,667)	-	(6,667)
<b>Total net assets</b>	<b>784,337</b>	<b>418,912</b>	<b>1,203,249</b>

#### 23 Related party transactions

##### Trustee loan

In a prior year an informal interest free loan of £5,000 had been made to the charity by a trustee. This remained outstanding at the year end. At the balance sheet date the amount due to the Trustee loan was £5,000 (2023 - £5,000).

**EMMAUS HASTINGS AND ROTHER**

England & Wales - Charity number 1123493

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# Accounts

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Company registration number: 6429969

Charity registration number: 1123493

# Emmaus Hastings and Rother

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 30 June 2023

Manningtons  
Chartered Accountants  
39 High Street  
Battle  
East Sussex  
TN33 0EE

## **Emmaus Hastings and Rother**

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## **Emmaus Hastings and Rother**

### **Reference and Administrative Details**

<b>Trustees</b>	A J Calton D J Cooper M F Edwards M V Brooke T R W Griffiths G Adamson G D Williams A D Pink P A Sykes M M Charlesworth (resigned 6 November 2023)
<b>Principal Office</b>	2 Whitworth Road St Leonards on Sea East Sussex TN37 7PZ  The charity is incorporated in England and Wales.
<b>Company Registration Number</b>	6429969
<b>Charity Registration Number</b>	1123493
<b>Bankers</b>	Lloyds Bank plc Terminus Road Eastbourne East Sussex BN21 3AH
<b>Independent Examiner</b>	Manningtons Chartered Accountants 39 High Street Battle East Sussex TN33 0EE

## **Emmaus Hastings and Rother**

### **Trustees' Report**

The trustees present their report and the financial statements for the year ended 30 June 2023. The trustees at the date of these accounts, who are also directors of Emmaus Hastings and Rother (EHR) for the purposes of company law, are set out on page 1.

#### **Structure, governance and management**

##### *Governance*

EHR is governed by its board of trustees under its articles of association. The charity is also constituted as a company limited by guarantee and has no share capital. None of the trustees held any beneficial interest in the company at any time during the year or received any remuneration for their services.

EHR is a member of Emmaus UK, the federation of Emmaus communities and groups in the UK, and is a full member of Emmaus International.

##### *Trustees*

Trustees are proposed for election by members of the board and appointed by resolution of the board. The articles of association state that the number of trustees shall not be less than five but not subject to any maximum. At each AGM any trustees appointed by the board since the last AGM must be reappointed and the longest serving third of the trustees stand down but may offer themselves for re-election.

Over the period covered by this report there were no changes in the board of trustees.

EHR has always been fortunate in attracting a high standard of trustees with a wide range of professional skills. Over the coming year the board will continue to look to recruit new trustees to refresh the board. Induction and other specific training are offered by Emmaus UK and further experience is gained through visits to other communities and attendance at the various forums of Emmaus UK.

##### *Membership*

There were no changes to the membership of the charity during the period covered by this report, with the current membership comprising the trustees together with John Scarborough (our previous treasurer) and Emmaus UK.

##### *Organisational structure*

Staff report to the trustees through the Community Manager and are assisted in the operation of the charity by companions - the residents of the community - together with the trustees and volunteers.

Over the period covered by this report our Finance Manager and e-Sales Lead both left the charity to pursue other opportunities. In both cases the opportunity was taken to review the staffing structure before filling the posts. During the year and in addition, a new post of Support Worker was created. Our staffing structure now comprises the Community Manager supported by a Deputy Community Manager and a Business Manager, together with a Bookkeeper, a Support Worker and Retail and Logistics Assistants. With three staff on part-time contracts our total of seven members of staff equates to six FTE.

##### *Risk management*

The EHR business plan identifies specific risks to the success of the project identified by the trustees and the identified countermeasures to those risks. The business plan and risks are regularly reviewed.

## **Emmaus Hastings and Rother**

### **Trustees' Report**

#### **Objectives and activities**

##### *Aims and principles*

The primary aim of the charity is to provide homeless and socially excluded people with both a home and meaningful work and to assist others in greater need, in accordance with the principles of the Emmaus Movement.

The trustees of EHR subscribe to the fundamental principles of the international Emmaus movement enshrined in the Universal Manifesto of the Emmaus movement, the Emmaus International Principles and Membership Charter and the Emmaus International solidarity commitments.

##### *Public benefit*

Emmaus is a secular and non-political charity providing a successful model for the alleviation of homelessness and social exclusion and welcomes both men and women over the age of 18. The UK federation currently includes 30 communities with the capacity to support more than 850 formerly homeless people and with a further three groups working to establish new communities. All are independent charities. The residential communities provide a home, shelter and meaningful work for their residents, known as 'companions', many of whom come to Emmaus as a result of homelessness, relationship breakdown, unemployment, debt, and alcohol or drug abuse. Work is provided by each community's social enterprise business, which typically trade in donated furniture and household goods and provide the basis for the community's target of financial self-sustainability.

By providing a home and work within a supportive community environment, those joining Emmaus communities are helped to regain their self-esteem and gain the personal resources and skills to enable them to move on to independent living as and when they wish to do so. With the Government's 2019 English Indices of Deprivation continuing to identify Hastings as one of the 20 most deprived English LA areas and the most deprived in the SE outside London and with Emmaus communities seeking self-sufficiency through their social enterprise businesses, EHR makes a unique contribution to the provision for homeless and socially excluded people in the area. Referrals to the community come from a range of sources including statutory agencies, other local charities and local health professionals and partnership working with these is sought wherever possible.

Emmaus communities produce environmental benefits by encouraging the re-use and recycling of unwanted household goods with savings of hundreds of tons of waste from landfill each year.

The work of EHR also benefits the wider local community by offering for sale second-hand donated goods at reasonable prices. Many of our customers are people on very low incomes and, following the Emmaus principle of helping those in the greatest need, we offer additional discounts to people in this situation, particularly those referred by other charities and agencies working with those in need. These donations in kind, together with other solidarity payments, were valued at £3k for the year.

## **Emmaus Hastings and Rother**

### **Trustees' Report**

#### **Achievements and performance**

Previous reports, covering the years to June 2022, describe the founding of EHR supported by the established community of Emmaus Brighton & Hove, the 2009 purchase of the Whitworth Road site and opening of the social enterprise business, construction of the first phase of the accommodation block and the opening of the community in July 2011 with capacity for nine companions, construction and opening of the second and third phases of the block which by June 2014 brought the community to its design capacity of 23; the 2015 and 2017 openings of further shops in Battle (lease relinquished in 2021) and Bexhill and the domination of 2020 and 2021 by the Covid pandemic.

While resolution, in early 2019, of the long-running dispute with Hastings Borough Council over the level of housing benefit paid to our companions and the government's decision to shelve plans for reform of the funding of supported housing improved our financial position, it has remained the view of the trustees that, to secure long-term sustainability, we should continue to target reduced dependence on the benefit system.

Key features of the year to June 2023 are summarised below and, as always, the trustees note their thanks to the companions, staff team, volunteers and donors who made these possible and to the wider Emmaus movement in the UK for its continuing support.

- The number of companions living in the community during the year averaged 17 (74%), again well below our target of 90%. However, following the stability of the community during 2021/22, which saw no changes, 2022/23 saw 6 arrivals and 6 departures to & from the community.
- During the year the potential impact of the Supported Housing (Regulatory Oversight) Act 2023 upon the need for improved record-keeping in respect of companion support became clearer. This contributed to the decision during the year to appoint a support worker and further work is taking place across the federation to develop a common record-keeping system, which may place further demands on resources.
- For the social enterprise, a 7% rise in turnover to £317k was targeted for 2022/23, made up of forecast sales of £242k at Whitworth Road, £43k at Bexhill and other trading income of £32k. In the event turnover for the year increased by almost 10% to £324k, made up of shop sales of £260k at Whitworth Road, £32k at Bexhill and other trading income of £32k.
- During the year, once again no visible progress was made in completing the link road between Sedlescombe Road and Queensway that will follow the line of Whitworth Road, which will pass immediately in front of our site and give us much improved visibility and hopefully then footfall. Failure to complete the link means that our access remains from Queensway to the west, with no vehicle access from Sedlescombe Road and our main customer base. At the date of this report, construction of this 600m stretch of road is in its eighth year.

The community, including staff and trustees continues to play an active role in the UK federation and will seek to contribute to the federation's development plans. Locally, alongside the solidarity donations in kind referred to above, we have been pleased to give material support to a number of other local charities including those working in similar areas to ourselves, as well as to the Hastings Foodbank, the Seaview Drop-in Centre and Warming up the Homeless (Bexhill).

## **Emmaus Hastings and Rother**

### **Trustees' Report**

#### **Financial review**

As stated above sales in our shops, particularly Whitworth Road, have continued to show pleasing growth, being up nearly 10% on the previous year. Whilst expenditure on charitable activities has also shown a large increase, this is due not just to general inflation but also to substantial repairs required to the accommodation block following storm damage that were fortunately offset by an insurance claim of approximately £25,000, which is included in the Statement of Financial Activities under the heading "Other Income". Once again, a small surplus on total activities is the overall result, and the charity therefore continues to show a strong balance sheet. The liquidity position is satisfactory, and in due course will enable us to move forward with a number of important capital projects including rationalisation of the main building, the installation of solar panels to improve our energy efficiency, and the replacement of our ageing fleet of vehicles.

Grants or help in kind were received in the year from the following:

- Emmaus UK
- Foreshore Trust
- Francis and Eric Ford Trust
- The Queen Mother's Clothing Guild

In addition to the above, we express our thanks for the donations given by private trusts and individuals and for the wide range of support we receive from other corporate and community organisations.

Manningtons, Chartered Accountants, remain the charity's accounts examiners.

#### *Reserves policy*

The charity's financial objectives include that we should retain a minimum reserve of free (unrestricted) funds equivalent to three months' operating costs. However, through the pandemic the trustees decided that it was prudent to retain additional contingency in the medium term. This position has been kept under review, and it is now considered appropriate to return to the previous three month criterion.

## **Emmaus Hastings and Rother**

### **Trustees' Report**

#### **Plans for future periods**

As identified in the reports for recent years, the overall objective of the trustees is to secure the long-term sustainability of the charity by reducing dependence on the benefit system through growth and diversification of our social enterprise business, primarily at Whitworth Road. As described earlier in this report, it continued to prove unexpectedly difficult to grow companion numbers back towards capacity through 2022/23 and doing so must remain a primary objective for 2022/23. Alongside this is the need to ensure companion records meet the requirements of the Supported Housing (Regulatory Oversight) Act. With the financial years 2021/22 and 2022/23 having seen no interruptions in trading due to Covid, it seems reasonable to assume that this will continue and is reflected in the trading forecasts below. These make no allowance for the impact on trading of completion of the long-awaited link road in front of the site, although there are still rumours of a temporary link. Improvements to trading areas at Whitworth Road, to take advantage of the anticipated increase in footfall that this would bring are complete; increased resource to the business would be provided by the increased companion numbers referred to above. Increased trading income would, in turn, allow increased support to meet the requirements of the Supported Housing Act if this proved necessary.

The key objectives for the year to June 2024 are then as follows:

- To continue to re-build companion numbers back towards our capacity of 23, providing a home and meaningful work to around 30 people over the year and further improve companion training and development opportunities.
- To plan for implementation of the common companion record system being developed by EUK in response to the requirements of the Supported Housing (Regulatory Oversight) Act 2023.
- For the social enterprise, a 9% rise in turnover to £354k is targeted for 2023/24, made up of shop sales of £295k at Whitworth Road, £36k at Bexhill and other trading income of £23k.
- To continue to improve brand awareness of Emmaus and what we do across the local area through increased use of social media & other platforms, to further build on the success of recent years in attracting a younger demographic of customer and supporter.
- To continue to maintain and where possible improve the material condition of the accommodation block, trading building and outside areas of the site and to seek funding for improved energy efficiency in the face of the recent rises in energy costs.
- To continue to seek new trustees with the skills needed to help maintain and grow the charity over coming years.

## Emmaus Hastings and Rother

### Statement of Trustees' Responsibilities

The trustees (who are also the directors of Emmaus Hastings and Rother for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

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

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 27/9/2024 and signed on its behalf by:



.....  
A D Pink  
Trustee

## **Emmaus Hastings and Rother**

### **Independent Examiner's Report to the trustees of Emmaus Hastings and Rother ('the Company')**

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

#### **Responsibilities and basis of report**

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

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

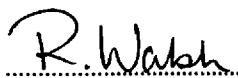
#### **Independent examiner's statement**

Since the Company'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 , 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 Emmaus Hastings and Rother 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.



Rowena Walsh FCCA  
Chartered Accountants

27/03/24

39 High Street  
Battle  
East Sussex  
TN33 0EE

**Emmaus Hastings and Rother**

**Independent Examiner's Report to the trustees of Emmaus Hastings and Rother ('the Company')**

Date: 27/3/2024

## Emmaus Hastings and Rother

### Statement of Financial Activities for the Year Ended 30 June 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2023 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	57,284	29,941	87,225
Charitable activities	4	420,450	-	420,450
Investment income	5	2,693	-	2,693
Other income	6	27,485	-	27,485
<b>Total Income</b>		<u>507,912</u>	<u>29,941</u>	<u>537,853</u>
<b>Expenditure on:</b>				
Charitable activities	7	(464,355)	(50,071)	(514,426)
Governance costs		(4,800)	-	(4,800)
<b>Total Expenditure</b>		<u>(469,155)</u>	<u>(50,071)</u>	<u>(519,226)</u>
Net income/(expenditure)		38,757	(20,130)	18,627
Transfers between funds		(3,129)	3,129	-
<b>Net movement in funds</b>		35,628	(17,001)	18,627
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>748,709</u>	<u>435,913</u>	<u>1,184,622</u>
Total funds carried forward	21	<u>784,337</u>	<u>418,912</u>	<u>1,203,249</u>

The notes on pages 14 to 27 form an integral part of these financial statements.

## Emmaus Hastings and Rother

### Statement of Financial Activities for the Year Ended 30 June 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2022 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	22,855	41,534	64,389
Charitable activities	4	403,186	-	403,186
Other income	6	1,580	-	1,580
<b>Total Income</b>		<u>427,621</u>	<u>41,534</u>	<u>469,155</u>
<b>Expenditure on:</b>				
Charitable activities	7	(401,475)	(49,390)	(450,865)
Governance costs		(3,572)	-	(3,572)
<b>Total Expenditure</b>		<u>(405,047)</u>	<u>(49,390)</u>	<u>(454,437)</u>
Net income/(expenditure)		22,574	(7,856)	14,718
Transfers between funds		(3,012)	3,012	-
Net movement in funds		19,562	(4,844)	14,718
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>729,147</u>	<u>440,757</u>	<u>1,169,904</u>
Total funds carried forward	21	<u><u>748,709</u></u>	<u><u>435,913</u></u>	<u><u>1,184,622</u></u>

All of the charity's activities derive from continuing operations during the two periods: 2021/22 (shown above) and 2022/23 (shown on the previous page).

The funds breakdown for 2021/22 and 2022/23 is shown in note 21.

The notes on pages 14 to 27 form an integral part of these financial statements.

**Emmaus Hastings and Rother**  
**(Registration number: 6429969)**  
**Balance Sheet as at 30 June 2023**

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	14	861,022	897,387
<b>Current assets</b>			
Stocks	15	3,044	3,874
Debtors	16	32,626	31,603
Cash at bank and in hand	17	<u>356,246</u>	<u>298,818</u>
		391,916	334,295
<b>Creditors: Amounts falling due within one year</b>	18	<u>(43,022)</u>	<u>(40,393)</u>
<b>Net current assets</b>		<u>348,894</u>	<u>293,902</u>
<b>Total assets less current liabilities</b>		1,209,916	1,191,289
<b>Creditors: Amounts falling due after more than one year</b>	19	<u>(6,667)</u>	<u>(6,667)</u>
<b>Net assets</b>		<u>1,203,249</u>	<u>1,184,622</u>
<b>Funds of the charity:</b>			
<b>Restricted</b>		418,912	435,913
<b>Unrestricted income funds</b>			
Unrestricted		<u>784,337</u>	<u>748,709</u>
<b>Total funds</b>	21	<u>1,203,249</u>	<u>1,184,622</u>

For the financial year ending 30 June 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

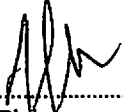
These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The notes on pages 14 to 27 form an integral part of these financial statements.

**Emmaus Hastings and Rother**

**(Registration number: 6429969)  
Balance Sheet as at 30 June 2023**

The financial statements on pages 10 to 27 were approved by the trustees, and authorised for issue on .....27/3/2024  
and signed on their behalf by:

  
.....  
A D Pirk  
Trustee

The notes on pages 14 to 27 form an integral part of these financial statements.

## **Emmaus Hastings and Rother**

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

#### **1 Charity status**

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:  
2 Whitworth Road  
St Leonards on Sea  
East Sussex  
TN37 7PZ

#### **2 Accounting policies**

##### **Summary of significant accounting policies and key accounting estimates**

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

##### **Statement of compliance**

The financial statements have been prepared in accordance with 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

##### **Basis of preparation**

Emmaus Hastings and Rother meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

##### **Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

##### **Income and endowments**

###### ***Donations and legacies***

Donations are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

## **Emmaus Hastings and Rother**

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

#### ***Grants receivable***

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

#### ***Investment income***

Investment income is recognised on a receivable basis.

#### ***Charitable activities***

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract.

#### **Expenditure**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

#### ***Charitable activities***

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

#### ***Grant expenditure***

Grants payable are payments made to third parties in the furtherance of the charitable objectives. Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specific service or output.

Grants payable without performance conditions are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

#### ***Grant provisions***

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

#### **Governance costs**

Governance costs include costs of the preparation and examination of the statutory accounts, the costs of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.

#### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

**Emmaus Hastings and Rother**

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

**Tangible fixed assets**

Individual fixed assets costing £500 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

## Emmaus Hastings and Rother

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

#### Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Land and buildings	Buildings alone are depreciated over 10, 25 and 50 years
Fixtures and fittings	10% - 33% straight line basis
Motor vehicles	25% straight line basis

#### Stock

Stock is valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stock. Net realisable value is based on selling price less anticipated costs to completion and selling costs. Items donated for resale or distribution are not included in the financial statements until they are sold or distributed.

#### Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

#### Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

## **Emmaus Hastings and Rother**

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

#### **Foreign exchange**

Transactions in foreign currencies are recorded at the rate of exchange at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are reported at the rates of exchange prevailing at that date.

The results of overseas operations are translated at the average rates of exchange during the period and their balance sheets at the rates ruling at the balance sheet date. Exchange differences arising on translation of the opening net assets and results of overseas operations are reported in other comprehensive income and accumulated in equity (attributed to non-controlling interests as appropriate).

Other exchange differences are recognised in the Statement of Financial Activities in the period in which they arise except for:

- 1) exchange differences on transactions entered into to hedge certain foreign currency risks (see above);
- 2) exchange differences arising on gains or losses on non-monetary items which are recognised in other comprehensive income; and
- 3) in the case of the consolidated financial statements, exchange differences on monetary items receivable from or payable to a foreign operation for which settlement is neither planned nor likely to occur (therefore forming part of the net investment in the foreign operation), which are recognised in other comprehensive income and reported under equity.

#### **Fund structure**

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

#### **Pensions and other post retirement obligations**

The charity operates a defined contribution pension scheme. Contributions are charged in the statement of financial activities as they become payable in accordance with the rules of the scheme.

## Emmaus Hastings and Rother

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

#### 3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Donations and legacies;				
Donations from individuals	56,934	-	56,934	17,855
Grants, including capital grants;				
Grants from other charities	-	28,365	28,365	-
Grants from companies	350	1,576	1,926	46,534
	<u>57,284</u>	<u>29,941</u>	<u>87,225</u>	<u>64,389</u>

#### 4 Income from charitable activities

	Unrestricted General £	Total 2023 £	Total 2022 £
Sale of second-hand donated goods	328,635	328,635	296,458
Accommodation for homeless people	91,815	91,815	106,728
	<u>420,450</u>	<u>420,450</u>	<u>403,186</u>

#### 5 Investment income

	Unrestricted funds General £	Total 2023 £
Other income from current asset investments	2,693	2,693
	<u>2,693</u>	<u>2,693</u>

## Emmaus Hastings and Rother

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

#### 6 Other income

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Rental income	2,145	2,145	1,580
Other income insurance claim	25,340	25,340	-
	27,485	27,485	1,580

The insurance claim of £25,340 in the year to 30 June 2023 relates to storm damage to the accommodation block. The corresponding repair expenditure amounted to £26,832 and is included in the expenditure on charitable activities for the year within the heading "Accommodation for the homeless" (see note 7 below).

#### 7 Expenditure on charitable activities

		Unrestricted		Total 2023 £	Total 2022 £
Note	General £	Restricted £			
Sale of second-hand donated goods	119,306	26,787		146,093	118,851
Accommodation for the homeless	160,967	23,284		184,251	158,265
Grant funding of activities	628	-		628	907
Staff costs	183,454	-		183,454	172,842
	464,355	50,071		514,426	450,865

In addition to the expenditure analysed above, there are also governance costs of £4,800 (2022 - £3,572) which relate directly to charitable activities. See note 8 for further details.

## Emmaus Hastings and Rother

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

	Sale of second-hand donated goods	Accommodation for the homeless	Total
	£	£	£
Grant repayments to Emmaus UK	-	628	628
Cost of good sold	8,647	-	8,647
Employment costs	183,454	-	183,454
Companions' costs	211	95,689	95,900
Training costs	-	-	-
Establishment costs	29,926	19,330	49,256
Repairs and maintenance	43,901	37,783	81,684
Office expenses	8,125	1,406	9,530
Sundry and other costs	17,724	-	17,724
Motor expenses	18,070	811	18,881
Travel and subsistence	928	631	1,558
Advertising and promotion	1,143	-	1,143
Bank charges	3,525	-	3,525
Interest payable	-	-	-
Depreciation of tangible fixed assets	13,894	28,601	42,495
Profit on disposal of tangible fixed asset	-	-	-
	<u>329,548</u>	<u>184,879</u>	<u>514,426</u>

#### 8 Analysis of governance and support costs

##### Governance costs

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Independent examiner fees			
Examination of the financial statements	4,800	4,800	3,500
Legal fees	-	-	72
	<u>4,800</u>	<u>4,800</u>	<u>3,572</u>

## Emmaus Hastings and Rother

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

#### 9 Net incoming/outgoing resources

Net incoming resources for the year include:

	2023	2022
	£	£
Depreciation of fixed assets	<u>42,495</u>	<u>44,513</u>

#### 10 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

#### 11 Staff costs

The aggregate payroll costs were as follows:

	2023	2022
	£	£
<b>Staff costs during the year were:</b>		
Wages and salaries	165,776	158,911
Social security costs	11,764	7,979
Pension costs	<u>5,914</u>	<u>5,952</u>
	<u>183,454</u>	<u>172,842</u>

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

	2023	2022
	No	No
Community Managers	1	1
Business and Support Managers	3	2
Finance Managers	1	1
Retail Assistants	1	1
E-Sales Project Lead	<u>-</u>	<u>1</u>
	<u>6</u>	<u>6</u>

Contributions to the employee pension schemes for the year totalled £5,914 (2022 - £5,952).

No employee received emoluments of more than £60,000 during the year.

## Emmaus Hastings and Rother

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

#### 12 Independent examiner's remuneration

	2023 £	2022 £
Examination of the financial statements	<u>4,800</u>	<u>3,500</u>

#### 13 Taxation

The charity is a registered charity and is therefore exempt from Corporation tax.

#### 14 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Motor vehicles £	Total £
<b>Cost</b>				
At 1 July 2022	1,280,245	33,574	47,621	1,361,440
Additions	<u>5,930</u>	<u>200</u>	-	<u>6,130</u>
At 30 June 2023	<u>1,286,175</u>	<u>33,774</u>	<u>47,621</u>	<u>1,367,570</u>
<b>Depreciation</b>				
At 1 July 2022	385,603	30,829	47,621	464,053
Charge for the year	<u>40,941</u>	<u>1,554</u>	-	<u>42,495</u>
At 30 June 2023	<u>426,544</u>	<u>32,383</u>	<u>47,621</u>	<u>506,548</u>
<b>Net book value</b>				
At 30 June 2023	<u>859,631</u>	<u>1,391</u>	-	<u>861,022</u>
At 30 June 2022	<u>894,642</u>	<u>2,745</u>	-	<u>897,387</u>

#### 15 Stock

	2023 £	2022 £
Stocks	<u>3,044</u>	<u>3,874</u>

## Emmaus Hastings and Rother

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

#### 16 Debtors

	2023	2022
	£	£
Prepayments	8,281	7,347
Other debtors	24,345	24,256
	32,626	31,603

#### 17 Cash and cash equivalents

	2023	2022
	£	£
Cash on hand	575	575
Cash at bank	355,671	298,243
	356,246	298,818

#### 18 Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	11,113	6,620
Other loans	6,333	6,333
Other taxation and social security	2,439	-
Other creditors	737	8,251
Accruals	22,400	19,189
	43,022	40,393

#### 19 Creditors: amounts falling due after one year

	2023	2022
	£	£
Other loans	6,667	6,667

#### 20 Contingent liabilities

Since the charity's inception, grants totalling £266,137 have been received from Emmaus UK with a moral obligation that these are repaid as and when funds become available, to allow further growth in the movement. However there is also a legal obligation for the funds to be repaid in full if the charity ceases to be part of the Emmaus Federation. The charity has historically made nominal repayments totalling £8,035 to Emmaus UK therefore reducing the outstanding repayable amount to £258,102. No repayments were made in the financial period ended 30 June 2020 due to the conditions brought on by COVID-19. Nominal repayments re-started in June 2021.

The grants are otherwise repayable in full if the charity ceases to be a member of the Emmaus Federation in the UK.

## Emmaus Hastings and Rother

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

#### 21 Funds

	Balance at 1 July 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 30 June 2023 £
<b>Unrestricted funds</b>					
<i>General</i>					
General funds	738,709	507,912	(469,155)	(3,129)	774,337
<i>Designated</i>					
Second retail outlet fund	10,000	-	-	-	10,000
<b>Total unrestricted funds</b>	<b>748,709</b>	<b>507,912</b>	<b>(469,155)</b>	<b>(3,129)</b>	<b>784,337</b>
<b>Restricted funds</b>					
Accommodation block building fund	375,657	-	(24,274)	225	351,608
Trading building improvements fund	5,200	-	(3,492)	3,140	4,848
Lloyds Foundation Grant	4,913	-	(1,638)	-	3,275
CRASH Grant	9,987	-	(368)	-	9,619
Emmaus UK Grant	2,227	1,326	(47)	980	4,486
Co-op Community Foundation	4,236	-	(2,854)	-	1,382
Postcode Lottery	6,821	-	(1,948)	-	4,873
Companion Training / Move on Support	2,079	-	-	-	2,079
Gym Project	15,131	250	(10,870)	-	4,511
SESF	4,144	-	(1,216)	(1,216)	1,712
Sainsburys Eat Better Grant	933	-	-	-	933
Screwfix Foundation	4,585	-	(3,364)	-	1,221
Emmaus UK Solar Grant	-	24,000	-	-	24,000
Foresure Trust	-	4,365	-	-	4,365
<b>Total restricted funds</b>	<b>435,913</b>	<b>29,941</b>	<b>(50,071)</b>	<b>3,129</b>	<b>418,912</b>
<b>Total funds</b>	<b>1,184,622</b>	<b>537,853</b>	<b>(519,226)</b>	<b>-</b>	<b>1,203,249</b>

## Emmaus Hastings and Rother

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

	Balance at 1 July 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 30 June 2022 £
<b>Unrestricted funds</b>					
<i>General</i>					
General funds	719,147	427,621	(405,047)	(3,012)	738,709
<i>Designated</i>					
Second retail outlet fund	<u>10,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,000</u>
<b>Total unrestricted funds</b>	<u>729,147</u>	<u>427,621</u>	<u>(405,047)</u>	<u>(3,012)</u>	<u>748,709</u>
<b>Restricted</b>					
Accommodation block building fund	397,096	-	(24,274)	2,835	375,657
Trading building improvements fund	9,435	-	(4,930)	695	5,200
Lloyds Foundation Grant	6,551	-	(1,638)	-	4,913
CRASH Grant	9,283	774	(1,541)	1,471	9,987
Emmaus UK Grant	4,263	2,780	(2,827)	(1,989)	2,227
Co-op Community Foundation	-	2,465	1,771	-	4,236
Arnold Clark Foundation	-	1,000	(1,000)	-	-
Postcode Lottery	8,769	-	(1,948)	-	6,821
Companion Training / Move on Support	-	2,079	-	-	2,079
Gym Project	-	16,502	(1,371)	-	15,131
Rayne Foundation	-	10,049	(10,049)	-	-
SESF	5,360	-	(1,216)	-	4,144
Sainsburys Eat Better Grant	-	1,300	(367)	-	933
Screwfix Foundation	<u>-</u>	<u>4,585</u>	<u>-</u>	<u>-</u>	<u>4,585</u>
<b>Total restricted funds</b>	<u>440,757</u>	<u>41,534</u>	<u>(49,390)</u>	<u>3,012</u>	<u>435,913</u>
<b>Total funds</b>	<u>1,169,904</u>	<u>469,155</u>	<u>(454,437)</u>	<u>-</u>	<u>1,184,622</u>

## Emmaus Hastings and Rother

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

#### 22 Analysis of net assets between funds

	<b>Unrestricted funds General £</b>	<b>Restricted funds £</b>	<b>Total funds at 30 June 2023 £</b>
Tangible fixed assets	485,054	375,968	861,022
Current assets	348,972	42,944	391,916
Current liabilities	(43,022)	-	(43,022)
Creditors over 1 year	(6,667)	-	(6,667)
<b>Total net assets</b>	<b>784,337</b>	<b>418,912</b>	<b>1,203,249</b>
	<b>Unrestricted funds General £</b>	<b>Restricted funds £</b>	<b>Total funds at 30 June 2022 £</b>
Tangible fixed assets	488,437	408,950	897,387
Current assets	307,332	26,963	334,295
Current liabilities	(40,393)	-	(40,393)
Creditors over 1 year	(6,667)	-	(6,667)
<b>Total net assets</b>	<b>748,709</b>	<b>435,913</b>	<b>1,184,622</b>

#### 23 Related party transactions

##### Trustee loan

In a prior year an informal interest free loan of £5,000 had been made to the charity by a trustee. This remained outstanding at the year end. At the balance sheet date the amount due to the Trustee loan was £5,000 (2022 - £5,000).

**EMMAUS HASTINGS AND ROTHER**

England & Wales - Charity number 1123493

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# Accounts

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Company registration number: 6429969

Charity registration number: 1123493

# Emmaus Hastings and Rother

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 30 June 2022

Manningtons  
Chartered Accountants  
39 High Street  
Battle  
East Sussex  
TN33 0EE

# **Emmaus Hastings and Rother**

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## **Emmaus Hastings and Rother**

### **Reference and Administrative Details**

<b>Trustees</b>	M M Charlesworth A J Calton D J Cooper M F Edwards M V Brooke T R W Griffiths G Adamson G D Williams A D Pink P A Sykes
<b>Principal Office</b>	2 Whitworth Road St Leonards on Sea East Sussex TN37 7PZ  The charity is incorporated in England and Wales.
<b>Company Registration Number</b>	6429969
<b>Charity Registration Number</b>	1123493
<b>Bankers</b>	Lloyds Bank plc Terminus Road Eastbourne East Sussex BN21 3AH
<b>Independent Examiner</b>	Manningtons Chartered Accountants 39 High Street Battle East Sussex TN33 0EE

# Emmaus Hastings and Rother

## Trustees' Report

The trustees present their report and the financial statements for the year ended 30 June 2022. The trustees at the date of these accounts, who are also directors of Emmaus Hastings and Rother (EHR) for the purposes of company law, are set out on page 1.

### Structure, governance and management

#### *Governance*

EHR is governed by its board of trustees under its articles of association. The charity is also constituted as a company limited by guarantee and has no share capital. None of the trustees held any beneficial interest in the company at any time during the year or received any remuneration for their services.

EHR is a member of Emmaus UK, the federation of Emmaus communities and groups in the UK, and is a full member of Emmaus International.

#### *Trustees*

Trustees are proposed for election by members of the board and appointed by resolution of the board. The articles of association state that the number of trustees shall not be less than five but not subject to any maximum. At each AGM any trustees appointed by the board since the last AGM must be reappointed and the longest serving third of the trustees stand down but may offer themselves for re-election.

In May 2022 we welcomed Paul Sykes to the board of trustees. Paul studied Management Sciences at Manchester University before embarking on a career in commerce and in 2002, after fifteen years working for large corporations, he and his wife established their first business. In 2008, after selling the company, he joined the board of Apta, a garden supply business in Ashford, Kent. Over the next decade the board turned Apta around, growing it into one of the most admired and energetic companies in its sector. In 2020 Apta was sold to the US group, Ames, and Paul is now a consultant to the parent company and an advisor to other companies on strategic planning and change management.

EHR has always been fortunate in attracting a high standard of trustees with a wide range of professional skills. Over the coming year the board will continue to look to recruit new trustees to refresh the board. Induction and other specific training are offered by Emmaus UK and further experience is gained through visits to other communities and attendance at the various forums of Emmaus UK.

#### *Membership*

There were no changes to the membership of the charity during the period covered by this report, with the current membership comprising the trustees together with John Scarborough (our previous treasurer) and Emmaus UK.

#### *Organisational structure*

Staff report to the trustees through the Community Manager and are assisted in the operation of the charity by companions - the residents of the community - together with the trustees and volunteers.

There were no changes to the staffing structure of the charity during the period covered by this report, with this comprising the Community Manager supported by Business, Support and Finance Managers, together with a Retail & Support Assistant and the e-Sales Lead.

#### *Risk management*

The EHR business plan identifies specific risks to the success of the project identified by the trustees and the identified countermeasures to those risks. The business plan and risks are regularly reviewed.

# Emmaus Hastings and Rother

## Trustees' Report

### Objectives and activities

#### *Aims and principles*

The primary aim of the charity is to provide homeless and socially excluded people with both a home and meaningful work and to assist others in greater need, in accordance with the principles of the Emmaus Movement.

The trustees of EHR subscribe to the fundamental principles of the international Emmaus movement enshrined in the Universal Manifesto of the Emmaus movement, the Emmaus International Principles and Membership Charter and the Emmaus International solidarity commitments.

#### *Public benefit*

Emmaus is a secular and non-political charity providing a successful model for the alleviation of homelessness and social exclusion and welcomes both men and women over the age of 18. The UK federation currently includes 30 residential communities with the capacity to support more than 825 formerly homeless people and a further three groups providing either non-residential support or working to establish themselves. All are independent charities. The residential communities provide a home, shelter and meaningful work for their residents, known as 'companions', many of whom come to Emmaus as a result of homelessness, relationship breakdown, unemployment, debt, and alcohol or drug abuse. Work is provided by each community's social enterprise business, which typically trade in donated furniture and household goods and provide the basis for the community's target of financial self-sustainability.

By providing a home and work within a supportive community environment, those joining Emmaus communities are helped to regain their self-esteem and gain the personal resources and skills to enable them to move on to independent living as and when they wish to do so. With the Government's 2019 English Indices of Deprivation continuing to identify Hastings as one of the 20 most deprived English LA areas and the most deprived in the SE outside London and with Emmaus communities seeking self-sufficiency through their social enterprise businesses, EHR makes a unique contribution to the provision for homeless and socially excluded people in the area. Referrals to the community come from a range of sources including statutory agencies, other local charities and local health professionals and partnership working with these is sought wherever possible.

Emmaus communities produce environmental benefits by encouraging the re-use and recycling of unwanted household goods with savings of hundreds of tons of waste from landfill each year.

The work of EHR also benefits the wider local community by offering for sale second-hand donated goods at reasonable prices. Many of our customers are people on very low incomes and, following the Emmaus principle of helping those in the greatest need, we offer additional discounts to people in this situation, particularly those referred by other charities and agencies working with those in need. These donations in kind, together with other solidarity payments, were valued at £3k for the year.

# Emmaus Hastings and Rother

## Trustees' Report

### Achievements and performance

Previous reports, covering the years to June 2021, describe the founding of EHR supported by the established community of Emmaus Brighton & Hove, the 2009 purchase of the Whitworth Road site and opening of the social enterprise business, construction of the first phase of the accommodation block and the opening of the community in July 2011 with capacity for nine companions, construction and opening of the second and third phases of the block which by June 2014 brought the community to its design capacity of 23 and the opening of our second and third shops in Battle and Bexhill in 2015 and 2017. While resolution, in early 2019, of the long-running dispute with Hastings Borough Council over the level of housing benefit paid to our companions and the government's decision to shelve plans for reform of the funding of supported housing improved our financial position, it has remained the view of the trustees that, to secure long-term sustainability, we should continue to target reduced dependence on the benefit system.

At the beginning of our 2021/22 financial year, while it could be hoped that the worst of the Covid-19 pandemic was behind us and, although it was far from certain that this would be the case, trading forecasts were made on the basis of no further interruptions to trading. Key features of the year to Jun. 2022 are summarised below and, as always, the trustees note their thanks to the companions, volunteers, staff and donors who made these possible and to the wider Emmaus movement in the UK for its continuing support. Again, we note the response of the community, which pulled together and responded in a way that had not seemed inevitable at the start of the pandemic, and the staff team - Zach, Sallie, Mark, Caroline, Fidelis & Emily - who rose to every challenge that came their way.

- Community occupancy over the year was 74%. with no changes among the 17 companions who lived in the community during the year. This was again well below our target of 90% and figures for the years immediately before Covid. The difficulties in identifying and integrating suitable new members into the community observed in 2020/21 continued and were seen across the federation, largely driven by government funding of local authority temporary accommodation during the pandemic.
- For the social enterprise, turnover totalling £260k was forecast for 2021/22 on the basis of no further interruptions to trading due to Covid. This total was made up of forecast sales of £185k at Whitworth Road, £36k at Bexhill and other trading income of £39k. In the event 12 months of uninterrupted trading were possible during which total turnover was £296k, made up of shop sales of £220k at Whitworth Road, £42k at Bexhill and other trading income of £34k, with the total of £296k representing a very significant increase over the annualised figure of £250k for 2020/21, estimated in last year's report from the 33 weeks of trading possible in that year.
- As described in previous reports, during the periods between the lockdowns of 2020 & 2021 when trading was possible, the Whitworth Road store operated as separate ground and first floor shops, each with its own entrance, one-way traffic route, till point and exit. Despite the relaxation in restrictions of the past year, it has proved effective to maintain some of these features; in particular the till point on the re-vamped first floor, which now accounts for almost 50% of shop income, through sales of clothes, small household items and bric-à-brac.
- Again, during this year no visible progress was made in construction of the link road that will follow the line of Whitworth Road in front of the site, although plans are said to be in-hand for completion of a temporary link between the end of the completed section and Sedlescombe Road, which will at least provide a through route in front of the site and relieve congestion on the Ridge. However, until this is built, access to site remains from Queensway to the west, with no vehicle access from Sedlescombe Road and our main customer base. Our programme to improve the condition of the trading areas of the Whitworth Road site to take advantage of the improved visibility and footfall that completion of the road should bring was completed in 2020/21 and it should be noted that at the time of issue of this report (Feb. 2023) construction of this 600m stretch of road is in its seventh year.

## **Emmaus Hastings and Rother**

### **Trustees' Report**

The community, including staff and trustees continues to play an active role in the UK federation and will seek to contribute to the federation's development plans. Locally, alongside the solidarity donations in kind referred to above, we have been pleased to give material support to a number of other local charities including those working in similar areas to ourselves, as well as to the Hastings Foodbank, the Seaview Drop-in Centre and Warming up the Homeless (Bexhill).

#### **Financial review**

As we commented in last year's financial review, sales have "bounced back" very satisfactorily in the year after the effects of the Covid-related closures in the period from early 2020. Indeed, this is an understatement, since shop sales from our St Leonards on Sea and Bexhill on Sea outlets have almost doubled as compared with the previous financial year. It is very pleasing that the effect of this has been to maintain a small overall surplus despite a substantial drop in the total value of cash/monetary donations compared with 2020/2021, understandable as the pandemic receded.

Once again this has enabled us to maintain a reasonably secure financial position with which to face the future with confidence, and to maintain and hopefully extend the scope of our charitable activities. Grants were received in the year from the following:

- Arnold Clark Foundation
- B & Q Foundation
- Co-op Community Foundation
- CRASH (the construction industry charity)
- Francis and Eric Ford Trust
- Hendy Foundation
- Rayne Foundation
- Sainsburys
- Screwfix Foundation
- Silver Lady Fund
- Sport England
- Sussex Police Property Act Fund

In addition to the above, we express our thanks for the donations given by private trusts and individuals and for the wide range of support we receive from other corporate and community organisations.

Manningtons, Chartered Accountants, remain the charity's accounts examiners.

#### *Reserves policy*

The charity's financial objectives include that we should retain a minimum reserve of free (unrestricted) funds equivalent to three months' operating costs. However, taking the events of the last three years into account, under current circumstances, the trustees feel it is prudent to retain additional contingency in the medium term. This position will be reviewed by the board on a regular basis.

## **Emmaus Hastings and Rother**

### **Trustees' Report**

#### **Plans for future periods**

As identified in the reports for recent years, the overall objective of the trustees is to secure the long-term sustainability of the charity by reducing dependence on the benefit system through growth and diversification of our social enterprise business, primarily at Whitworth Road. With 2021/22 having seen no interruptions in trading due to Covid, it seems reasonable to assume that this will continue through 2022/23 and this is reflected in the trading forecasts below. As described earlier in this report, it proved unexpectedly difficult to grow companion numbers back towards capacity through 2021/22 and this must remain a primary objective for 2022/23. The trading forecasts below make no allowance for the impact on trading of completion of the long-awaited link road but there are credible reports of a temporary link and, although this now seems unlikely by the end of our 2022/23 FY, we must be prepared for this should it happen. With the improvements to trading areas at Whitworth Road to take advantage of the anticipated increase in footfall now complete, these preparations would largely be met by the increase in resource to the business that increased companion numbers would bring. The key objectives for the year to Jun. 2023 are then as follows:

- To continue to re-build companion numbers back towards our capacity of 23, providing a home and meaningful work to around 30 people over the year and further improve companion training and development opportunities.
- For the social enterprise, turnover of £317k is forecast for 2022/23, made up of shop sales of £242k at Whitworth Road, £43k at Bexhill and other trading income of £32k. These figures assume no interruptions to trading during the year and focus on a further increase in turnover at Whitworth Road.
- To continue to improve brand awareness of Emmaus and what we do across the local area through increased use of social media & other platforms, with the particular target of attracting a younger demographic of customer and supporter, which should in turn support increased on-line sales.
- To complete the programme of refurbishment of the companion rooms and communal areas of the accommodation block, much of which is now past its 10th anniversary, and to investigate options and funding for improved energy efficiency for the site in the face of recent massive rises in energy costs.
- To continue to seek new trustees with the skills needed to help maintain and grow the charity over coming years.

## Emmaus Hastings and Rother

### Statement of Trustees' Responsibilities

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

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

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

Approved by the trustees of the charity on 17/03/23 and signed on its behalf by:



.....  
A D Pink  
Trustee

## Emmaus Hastings and Rother

### Independent Examiner's Report to the trustees of Emmaus Hastings and Rother

I report to the charity trustees on my examination of the accounts of the charity for the year ended 30 June 2022 which are set out on pages 9 to 24.

#### Respective responsibilities of trustees and examiner

As the charity's trustees of Emmaus Hastings and Rother (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 Emmaus Hastings and Rother 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 Emmaus Hastings and Rother'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 , 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 Emmaus Hastings and Rother 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.

  
.....  
Rowena Walsh FCCA  
Chartered Accountants

39 High Street  
Battle  
East Sussex  
TN33 0EE

Date: 17/03/23

## Emmaus Hastings and Rother

### Statement of Financial Activities for the Year Ended 30 June 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2022 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	22,855	41,534	64,389
Charitable activities	4	403,186	-	403,186
Other income	6	1,580	-	1,580
<b>Total Income</b>		<u>427,621</u>	<u>41,534</u>	<u>469,155</u>
<b>Expenditure on:</b>				
Charitable activities	7	(401,475)	(49,390)	(450,865)
Governance costs		(3,572)	-	(3,572)
<b>Total Expenditure</b>		<u>(405,047)</u>	<u>(49,390)</u>	<u>(454,437)</u>
Net income/(expenditure)		22,574	(7,856)	14,718
Transfers between funds		(3,012)	3,012	-
Net movement in funds		19,562	(4,844)	14,718
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>729,147</u>	<u>440,757</u>	<u>1,169,904</u>
Total funds carried forward	21	<u><u>748,709</u></u>	<u><u>435,913</u></u>	<u><u>1,184,622</u></u>

The notes on pages 12 to 24 form an integral part of these financial statements.

## Emmaus Hastings and Rother

### Statement of Financial Activities for the Year Ended 30 June 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2021 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	129,287	69,577	198,864
Charitable activities	4	272,512	-	272,512
Investment income	5	39	-	39
Other income	6	200	-	200
<b>Total Income</b>		<u>402,038</u>	<u>69,577</u>	<u>471,615</u>
<b>Expenditure on:</b>				
Charitable activities	7	(356,209)	(76,329)	(432,538)
Governance costs		(4,940)	-	(4,940)
<b>Total Expenditure</b>		<u>(361,149)</u>	<u>(76,329)</u>	<u>(437,478)</u>
<b>Net income/(expenditure)</b>		<u>40,889</u>	<u>(6,752)</u>	<u>34,137</u>
<b>Net movement in funds</b>		40,889	(6,752)	34,137
<b>Reconciliation of funds</b>				
<b>Total funds brought forward</b>		<u>688,258</u>	<u>447,509</u>	<u>1,135,767</u>
<b>Total funds carried forward</b>	21	<u>729,147</u>	<u>440,757</u>	<u>1,169,904</u>

All of the charity's activities derive from continuing operations during the two periods: 2020/21 (shown above) and 2021/22 (shown on the previous page).

The funds breakdown for 2021/22 and 2020/21 is shown in note 21.

**Emmaus Hastings and Rother**  
**(Registration number: 6429969)**  
**Balance Sheet as at 30 June 2022**

	Note	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	14	897,387	941,394
<b>Current assets</b>			
Stocks	15	3,874	1,523
Debtors	16	31,603	37,170
Cash at bank and in hand	17	<u>298,818</u>	<u>249,300</u>
		334,295	287,993
<b>Creditors: Amounts falling due within one year</b>	18	<u>(40,393)</u>	<u>(50,150)</u>
<b>Net current assets</b>		<u>293,902</u>	<u>237,843</u>
<b>Total assets less current liabilities</b>		1,191,289	1,179,237
<b>Creditors: Amounts falling due after more than one year</b>	19	<u>(6,667)</u>	<u>(9,333)</u>
<b>Net assets</b>		<u>1,184,622</u>	<u>1,169,904</u>
<b>Funds of the charity:</b>			
<b>Restricted</b>		435,913	440,757
<b>Unrestricted income funds</b>			
Unrestricted		<u>748,709</u>	<u>729,147</u>
<b>Total funds</b>	21	<u>1,184,622</u>	<u>1,169,904</u>


For the financial year ending 30 June 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The financial statements on pages 9 to 24 were approved by the trustees, and authorised for issue on ~~17/03/23~~ and signed on their behalf by:



.....  
A D Pink  
Trustee

The notes on pages 12 to 24 form an integral part of these financial statements.

# Emmaus Hastings and Rother

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

### 1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

2 Whitworth Road  
St Leonards on Sea  
East Sussex  
TN37 7PZ

### 2 Accounting policies

#### Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

#### Statement of compliance

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

#### Basis of preparation

Emmaus Hastings and Rother meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

#### Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

#### Income and endowments

##### *Donations and legacies*

Donations are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

##### *Grants receivable*

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

##### *Investment income*

Investment income is recognised on a receivable basis.

## **Emmaus Hastings and Rother**

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

#### ***Charitable activities***

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract.

#### **Expenditure**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

#### ***Charitable activities***

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

#### ***Grant expenditure***

Grants payable are payments made to third parties in the furtherance of the charitable objectives. Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specific service or output.

Grants payable without performance conditions are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

#### ***Grant provisions***

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

#### **Governance costs**

Governance costs include costs of the preparation and examination of the statutory accounts, the costs of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.

#### **Government grants**

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

#### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### **Tangible fixed assets**

Individual fixed assets costing £500 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

## Emmaus Hastings and Rother

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

#### Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Land and buildings	Buildings alone are depreciated over 10, 25 and 50 years
Fixtures and fittings	10% - 33% straight line basis
Motor vehicles	25% straight line basis

#### Stock

Stock is valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stock. Net realisable value is based on selling price less anticipated costs to completion and selling costs. Items donated for resale or distribution are not included in the financial statements until they are sold or distributed.

#### Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

#### Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

## **Emmaus Hastings and Rother**

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

#### **Foreign exchange**

Transactions in foreign currencies are recorded at the rate of exchange at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are reported at the rates of exchange prevailing at that date.

The results of overseas operations are translated at the average rates of exchange during the period and their balance sheets at the rates ruling at the balance sheet date. Exchange differences arising on translation of the opening net assets and results of overseas operations are reported in other comprehensive income and accumulated in equity (attributed to non-controlling interests as appropriate).

Other exchange differences are recognised in the Statement of Financial Activities in the period in which they arise except for:

- 1) exchange differences on transactions entered into to hedge certain foreign currency risks (see above);
- 2) exchange differences arising on gains or losses on non-monetary items which are recognised in other comprehensive income; and
- 3) in the case of the consolidated financial statements, exchange differences on monetary items receivable from or payable to a foreign operation for which settlement is neither planned nor likely to occur (therefore forming part of the net investment in the foreign operation), which are recognised in other comprehensive income and reported under equity.

#### **Fund structure**

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

#### **Pensions and other post retirement obligations**

The charity operates a defined contribution pension scheme. Contributions are charged in the statement of financial activities as they become payable in accordance with the rules of the scheme.

## Emmaus Hastings and Rother

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

#### 3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2022 £	Total 2021 £
Donations and legacies;				
Donations from individuals	17,855	-	17,855	77,876
Grants, including capital grants;				
Government grants	-	-	-	41,960
Grants from companies	5,000	41,534	46,534	79,028
	<u>22,855</u>	<u>41,534</u>	<u>64,389</u>	<u>198,864</u>

#### 4 Income from charitable activities

	Unrestricted General £	Total 2022 £	Total 2021 £
Sale of second-hand donated goods	296,458	296,458	166,023
Accommodation for homeless people	106,728	106,728	106,489
	<u>403,186</u>	<u>403,186</u>	<u>272,512</u>

#### 5 Investment income

	Total 2022 £	Total 2021 £
Other income from current asset investments	-	39
	<u>-</u>	<u>39</u>

#### 6 Other income

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Rental income	1,580	1,580	200
	<u>1,580</u>	<u>1,580</u>	<u>200</u>

## Emmaus Hastings and Rother

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

#### 7 Expenditure on charitable activities

Note	Unrestricted		Total 2022 £	Total 2021 £
	General £	Restricted £		
Sale of second-hand donated goods	102,795	16,056	118,851	135,047
Accommodation for the homeless	134,981	23,284	158,265	136,206
Grant funding of activities	907	-	907	1,000
Staff costs	162,792	10,050	172,842	160,285
	<u>401,475</u>	<u>49,390</u>	<u>450,865</u>	<u>432,538</u>

In addition to the expenditure analysed above, there are also governance costs of £3,572 (2021 - £4,940) which relate directly to charitable activities. See note 8 for further details.

	Sale of second-hand donated goods £	Accommodation for the homeless £	Total £
Grant repayments to Emmaus UK	-	907	907
Cost of good sold	8,001	-	8,001
Employment costs	106,865	65,978	172,842
Companions' costs	554	94,684	95,238
Training costs	66	170	236
Establishment costs	29,541	19,775	49,316
Repairs and maintenance	23,610	10,792	34,401
Office expenses	9,528	1,462	10,989
Sundry and other costs	13,188	-	13,188
Motor expenses	15,050	1,016	16,065
Travel and subsistence	456	1,477	1,934
Advertising and promotion	193	-	193
Bank charges	3,030	-	3,030
Interest payable	11	-	11
Depreciation of tangible fixed assets	15,624	28,889	44,513
Profit on disposal of tangible fixed asset	-	-	-
	<u>225,715</u>	<u>225,149</u>	<u>450,865</u>

## Emmaus Hastings and Rother

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

#### 8 Analysis of governance and support costs

##### Governance costs

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Independent examiner fees			
Examination of the financial statements	3,500	3,500	4,940
Legal fees	72	72	-
	<u>3,572</u>	<u>3,572</u>	<u>4,940</u>

#### 9 Net incoming/outgoing resources

Net incoming resources for the year include:

	2022 £	2021 £
Depreciation of fixed assets	<u>44,513</u>	<u>42,712</u>

#### 10 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

## Emmaus Hastings and Rother

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

#### 11 Staff costs

The aggregate payroll costs were as follows:

	2022 £	2021 £
<b>Staff costs during the year were:</b>		
Wages and salaries	158,911	146,720
Social security costs	7,979	8,600
Pension costs	5,952	4,965
	<u>172,842</u>	<u>160,285</u>

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

	2022 No	2021 No
Community Managers	1	1
Business and Support Managers	2	2
Finance Managers	1	1
Retail Assistants	1	1
E-Sales Project Lead	1	1
	<u>6</u>	<u>6</u>

Contributions to the employee pension schemes for the year totalled £5,952 (2021 - £4,965).

No employee received emoluments of more than £60,000 during the year.

#### 12 Independent examiner's remuneration

	2022 £	2021 £
Examination of the financial statements	<u>3,500</u>	<u>4,940</u>

## Emmaus Hastings and Rother

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

#### 13 Taxation

The charity is a registered charity and is therefore exempt from Corporation tax.

#### 14 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Motor vehicles £	Total £
<b>Cost</b>				
At 1 July 2021	1,280,245	33,352	47,621	1,361,218
Additions	-	504	-	504
Disposals	-	(282)	-	(282)
At 30 June 2022	<u>1,280,245</u>	<u>33,574</u>	<u>47,621</u>	<u>1,361,440</u>
<b>Depreciation</b>				
At 1 July 2021	343,167	29,035	47,621	419,823
Charge for the year	42,436	2,077	-	44,513
Eliminated on disposals	-	(283)	-	(283)
At 30 June 2022	<u>385,603</u>	<u>30,829</u>	<u>47,621</u>	<u>464,053</u>
<b>Net book value</b>				
At 30 June 2022	<u>894,642</u>	<u>2,745</u>	<u>-</u>	<u>897,387</u>
At 30 June 2021	<u>937,078</u>	<u>4,317</u>	<u>-</u>	<u>941,395</u>

#### 15 Stock

	2022 £	2021 £
Stocks	<u>3,874</u>	<u>1,523</u>

#### 16 Debtors

	2022 £	2021 £
Prepayments	7,347	7,129
Other debtors	24,256	30,041
	<u>31,603</u>	<u>37,170</u>

#### 17 Cash and cash equivalents

	2022 £	2021 £
Cash on hand	575	625
Cash at bank	298,243	248,675
	<u>298,818</u>	<u>249,300</u>

## Emmaus Hastings and Rother

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

#### 18 Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	6,620	10,921
Other loans	6,333	6,333
Other taxation and social security	-	4,187
Other creditors	8,251	12,136
Accruals	19,189	16,573
	<u>40,393</u>	<u>50,150</u>

#### 19 Creditors: amounts falling due after one year

	2022	2021
	£	£
Other loans	<u>6,667</u>	<u>9,333</u>

#### 20 Contingent liabilities

Since the charity's inception, grants totalling £240,811 have been received from Emmaus UK with a moral obligation that these are repaid as and when funds become available, to allow further growth in the movement. However there is also a legal obligation for the funds to be repaid in full if the charity ceases to be part of the Emmaus Federation. The charity has historically made nominal repayments totalling £7,407 to Emmaus UK therefore reducing the outstanding repayable amount to £233,404. No repayments were made in the financial period ended 30 June 2020 due to the conditions brought on by COVID-19. Nominal repayments re-started in June 2021.

The grants are otherwise repayable in full if the charity ceases to be a member of the Emmaus Federation in the UK.

## Emmaus Hastings and Rother

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

#### 21 Funds

	Balance at 1 July 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 30 June 2022 £
<b>Unrestricted</b>					
<i>General</i>					
General funds	719,147	427,621	(405,047)	(3,012)	738,709
<i>Designated</i>					
Second retail outlet fund	<u>10,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,000</u>
<b>Total Unrestricted</b>	<u>729,147</u>	<u>427,621</u>	<u>(405,047)</u>	<u>(3,012)</u>	<u>748,709</u>
<b>Restricted</b>					
Accommodation block building fund	397,096	-	(24,274)	2,835	375,657
Trading building improvements fund	9,435	-	(4,930)	695	5,200
Lloyds Foundation Grant	6,551	-	(1,638)	-	4,913
CRASH Grant	9,283	774	(1,541)	1,471	9,987
Emmaus UK Grant	4,263	2,780	(2,827)	(1,989)	2,227
Co-op Community Foundation	-	2,465	1,771	-	4,236
Postcode Lottery	8,769	-	(1,948)	-	6,821
Rayne Foundation	-	10,049	(10,049)	-	-
SESF	5,360	-	(1,216)	-	4,144
Arnold Clark Foundation	-	1,000	(1,000)	-	-
Companion Training / Move on Support	-	2,079	-	-	2,079
Gym Project	-	16,502	(1,371)	-	15,131
Sainsburys Eat Better Grant	-	1,300	(367)	-	933
Screwfix Foundation	<u>-</u>	<u>4,585</u>	<u>-</u>	<u>-</u>	<u>4,585</u>
<b>Total restricted</b>	<u>440,757</u>	<u>41,534</u>	<u>(49,390)</u>	<u>3,012</u>	<u>435,913</u>
<b>Total funds</b>	<u>1,169,904</u>	<u>469,155</u>	<u>(454,437)</u>	<u>-</u>	<u>1,184,622</u>

## Emmaus Hastings and Rother

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

	Balance at 1 July 2020 £	Incoming resources £	Resources expended £	Balance at 30 June 2021 £
<b>Unrestricted funds</b>				
<i>General</i>				
General funds	678,258	402,038	(361,149)	719,147
<i>Designated</i>				
Second retail outlet fund	<u>10,000</u>	<u>-</u>	<u>-</u>	<u>10,000</u>
<b>Total unrestricted funds</b>	<u>688,258</u>	<u>402,038</u>	<u>(361,149)</u>	<u>729,147</u>
<b>Restricted</b>				
Accommodation block building fund	421,381	-	(24,285)	397,096
Trading building improvements fund	14,365	-	(4,930)	9,435
Lloyds Foundation Grant	-	4,022	2,529	6,551
CRASH Grant	7,500	27,329	(25,546)	9,283
Emmaus UK Grant	4,263	2,820	(2,820)	4,263
Co-op Community Foundation	-	1,771	(1,771)	-
Postcode Lottery	-	9,802	(1,033)	8,769
Rayne Foundation	-	9,950	(9,950)	-
SESF	<u>-</u>	<u>13,622</u>	<u>(8,262)</u>	<u>5,360</u>
<b>Total restricted funds</b>	<u>447,509</u>	<u>69,316</u>	<u>(76,068)</u>	<u>440,757</u>
<b>Total funds</b>	<u>1,135,767</u>	<u>471,354</u>	<u>(437,217)</u>	<u>1,169,904</u>

## Emmaus Hastings and Rother

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

#### 22 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 30 June 2022 £
Tangible fixed assets	488,437	408,950	897,387
Current assets	307,332	26,963	334,295
Current liabilities	(40,393)	-	(40,393)
Creditors over 1 year	(6,667)	-	(6,667)
<b>Total net assets</b>	<b>748,709</b>	<b>435,913</b>	<b>1,184,622</b>
	Unrestricted funds General £	Restricted funds £	Total funds at 30 June 2021 £
Tangible fixed assets	510,653	430,741	941,394
Current assets	277,977	10,016	287,993
Current liabilities	(50,150)	-	(50,150)
Creditors over 1 year	(9,333)	-	(9,333)
<b>Total net assets</b>	<b>729,147</b>	<b>440,757</b>	<b>1,169,904</b>

#### 23 Related party transactions

##### Trustee loan

In a prior year an informal interest free loan of £5,000 had been made to the charity by a trustee. This remained outstanding at the year end. At the balance sheet date the amount due to the Trustee loan was £5,000 (2021 - £5,000).

**EMMAUS HASTINGS AND ROTHER**

England & Wales - Charity number 1123493

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# Accounts

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Company registration number: 6429969

Charity registration number: 1123493

# Emmaus Hastings and Rother

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 30 June 2021

Manningtons  
Chartered Accountants  
39 High Street  
Battle  
East Sussex  
TN33 0EE

## **Emmaus Hastings and Rother**

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## **Emmaus Hastings and Rother**

### **Reference and Administrative Details**

<b>Trustees</b>	M M Charlesworth A J Calton D J Cooper M F Edwards M V Brooke T R W Griffiths G Adamson G D Williams A D Pink
<b>Principal Office</b>	2 Whitworth Road St Leonards on Sea East Sussex TN37 7PZ  The charity is incorporated in England and Wales.
<b>Company Registration Number</b>	6429969
<b>Charity Registration Number</b>	1123493
<b>Bankers</b>	Lloyds Bank plc Terminus Road Eastbourne East Sussex BN21 3AH
<b>Independent Examiner</b>	Manningtons Chartered Accountants 39 High Street Battle East Sussex TN33 0EE

## **Emmaus Hastings and Rother**

### **Trustees' Report**

The trustees present their report and the financial statements for the year ended 30 June 2021. The trustees at the date of these accounts, who are also directors of Emmaus Hastings and Rother (EHR) for the purposes of company law, are set out on page 1.

#### **Structure, governance and management**

##### *Governance*

EHR is governed by its board of trustees under its articles of association. The charity is also constituted as a company limited by guarantee and has no share capital. None of the trustees held any beneficial interest in the company at any time during the year or received any remuneration for their services.

EHR is a member of Emmaus UK, the federation of Emmaus communities and groups in the UK, and is a full member of Emmaus International.

##### *Trustees*

Trustees are proposed for election by members of the board and appointed by resolution of the board. The articles of association state that the number of trustees shall not be less than five but not subject to any maximum. At each AGM any trustees appointed by the board since the last AGM must be reappointed and the longest serving third of the trustees stand down but may offer themselves for re-election.

There were no changes to the board of trustees during the period covered by this report.

EHR has always been fortunate in attracting a high standard of trustees with a wide range of professional skills. Over the coming year the board will continue to look to recruit new trustees to refresh the board. Induction and other specific training is offered by Emmaus UK and further experience is gained through visits to other communities and attendance at the various forums of Emmaus UK.

##### *Membership*

There were no changes to the membership of the charity during the period covered by this report, with the current membership comprising the trustees together with John Scarborough (our previous treasurer) and Emmaus UK.

##### *Organisational structure*

Staff report to the trustees through the Community Manager and are assisted in the operation of the charity by companions - the residents of the community - together with the trustees and volunteers.

In January 2021, with the aid of a grant from the Rayne Foundation and along with a number of other communities, we were able to appoint an additional member of staff to develop our e-Sales business in response to the changing retail environment accelerated by the Covid pandemic. The staffing structure of the charity now comprises the Community Manager supported by Business, Support and Finance Managers, together with a Retail and Support Assistant and the e-Sales Lead.

##### *Risk management*

The EHR business plan identifies specific risks to the success of the project identified by the trustees and the identified countermeasures to those risks. The business plan and risks are regularly reviewed.

## **Emmaus Hastings and Rother**

### **Trustees' Report**

#### **Objectives and activities**

##### *Aims and principles*

The primary aim of the charity is to provide homeless and socially excluded people with both a home and meaningful work and to assist others in greater need, in accordance with the principles of the Emmaus Movement.

The trustees of EHR subscribe to the fundamental principles of the international Emmaus movement enshrined in the Universal Manifesto of the Emmaus movement, the Emmaus International Principles and Membership Charter and the Emmaus International solidarity commitments.

##### *Public benefit*

Emmaus is a secular and non-political charity providing a successful model for the alleviation of homelessness and social exclusion and welcomes both men and women over the age of 18. The UK federation currently includes 30 residential communities with the capacity to support more than 825 formerly homeless people and a further three groups providing either non-residential support or working to establish themselves. All are independent charities. The residential communities provide a home, shelter and meaningful work for their residents, known as 'companions', many of whom come to Emmaus as a result of homelessness, relationship breakdown, unemployment, debt, and alcohol or drug abuse. Work is provided by each community's social enterprise business, which typically trade in donated furniture and household goods and provide the basis for the community's target of financial self-sustainability.

By providing a home and work within a supportive community environment, those joining Emmaus communities are helped to regain their self-esteem and gain the personal resources and skills to enable them to move on to independent living as and when they wish to do so. With the Government's 2019 English Indices of Deprivation continuing to identify Hastings as one of the 20 most deprived English LA areas and the most deprived in the SE outside London and with Emmaus communities seeking self-sufficiency through their social enterprise businesses, EHR makes a unique contribution to the provision for homeless and socially excluded people in the area. Referrals to the community come from a range of sources including statutory agencies, other local charities and local health professionals and partnership working with these is sought wherever possible.

Emmaus communities produce environmental benefits by encouraging the re-use and recycling of unwanted household goods with savings of hundreds of tons of waste from landfill each year.

The work of EHR also benefits the wider local community by offering for sale second-hand donated goods at reasonable prices. Many of our customers are people on very low incomes and, following the Emmaus principle of helping those in the greatest need, we offer additional discounts to people in this situation, particularly those referred by other charities and agencies working with those in need. These donations in kind, together with other solidarity payments, were valued at £2k for the year.

## Emmaus Hastings and Rother

### Trustees' Report

#### Achievements and performance

Previous annual reports, covering the years to June 2020, describe the founding of EHR supported by the established community of Emmaus Brighton & Hove, the 2009 purchase of the Whitworth Road site and opening of the social enterprise business, construction of the first phase of the accommodation block and the opening of the community in July 2011 with capacity for nine companions, construction and opening of the second and third phases of the block which by June 2014 brought the community to its design capacity of 23 and the opening of our second and third shops in Battle and Bexhill in 2015 and 2017. While resolution, in early 2019, of the long-running dispute with Hastings Borough Council over the level of housing benefit paid to our companions and the government's decision to shelve plans for reform of the funding of supported housing improved our financial position, it remained the view of the trustees that, to secure long-term sustainability, we should continue to target reduced dependence on the benefit system. As described in our last report, our priorities for our 2019/20 financial year were then to work towards a significant growth in turnover at Whitworth Road to realise the opportunities that the long-awaited completion of the new road in front of the site should bring. However, the second half of that year saw the early months of the Covid-19 pandemic which continued throughout our 2020/21 financial year and thus dominated the whole period covered by this report.

The trustees set out key features of the year to June 2021 below and, as always, note their thanks to the companions, volunteers, staff and donors who made these possible and to the wider Emmaus movement in the UK for its continuing support. However, beyond the detail below it must be recognised that since March 2020 Covid-19 has presented many organisations with challenges totally outside previous experience and that EHR has been no exception to that. Notable in the face of these were the community, which pulled together and responded in a way that had not seemed inevitable at the start of the pandemic, and the staff team who have risen to every challenge that came their way. To them - Zach, Sallie, Mark, Caroline, Fidelis & Emily - thank you.

- Community occupancy over the year averaged 78%, well below our target of 90% and the figures for recent years. With a number of companions having left the community around the end of the first lockdown at the end of the period covered by the last report, the low occupancy during 2020/21 was then due to the difficulty of identifying and integrating suitable new members into the community during the pandemic. A total of 21 companions lived in the community during the year and, of the six that left us, two were positive move-ons and two moved to other Emmaus communities.

- For the social enterprise, a deliberately conservative forecast of turnover of only £192k had been made for 2020/21, primarily because of considerable uncertainty as to the ongoing impact of Covid-19. This total was made up of shop sales of £133k at Whitworth Road, £27k at Bexhill and other trading income of £32k. Again, no forecast was made for Battle because of the month-by-month rental agreement (see the 2018/19 report). In the event, caution was completely justified with only 33 weeks of trading permitted during the year at Whitworth Road and only 6 weeks possible at Bexhill due to a combination of low companion numbers (see above) and the increased demands of effectively operating Whitworth Road under Covid restrictions as two separate shops. The Battle shop was not re-opened and the lease was discontinued in January 2021 with the landlord planning to redevelop the building. However, while turnover totalling £166k, made up of £146k at Whitworth Road, £6k at Bexhill and £14k of other trading did not meet that forecast, trading in those periods when opening was possible was very strong, suggesting an annualised figure in excess of £250k. Hidden within the figure for Whitworth Road are the strength of sales and donations over extended periods after the lockdowns and growing e-Bay sales.

- During the periods when trading was possible, the Whitworth Road store continued to operate very successfully as the separate ground and first floor shops, each with its own, entrance, one-way traffic route, till point and exit, set up ahead of the re-opening in June 2020 after the first lockdown. More storage and sorting space for donations, over and above that obtained ahead of the June 2020 re-opening, was installed, funded by the Postcode Lottery, to increase our resilience to the disruptions in trading caused by the pandemic.

## **Emmaus Hastings and Rother**

### **Trustees' Report**

• The final elements of the programme to improve the condition of the trading areas of the Whitworth Road site to take advantage of the improved visibility and footfall that completion of the link road should bring were completed (although see below), These included completion of the programme of window replacement, extension of the heating system, painting of the south and west faces of the building and improved signage. Again, our thanks go to CRASH (the construction industry charity) for their support and to the Social Enterprise Support Fund, which funded the signage and other advertising & publicity.

• During the year no apparent progress was made with construction of the link road that will follow the line of Whitworth Road in front of the site. Access to site remains from Queensway to the west, with no vehicle access from Sedlescombe Road to the east and to our main customer base. At the time of issue of this report (March 2022) construction of this 600m stretch of road is in its sixth year.

The community, including staff and trustees continues to play an active role in the UK federation and will seek to contribute to the federation's development plans. Locally, alongside the solidarity donations in kind referred to above, we have been pleased to give material support to a number of other local charities including those working in similar areas to ourselves, as well as to the local foodbank, Seaview and St Michael's hospice.

#### **Financial review**

In one sense the fact that trading figures in the year from 1 July 2020 to 30 June 2021 have again shown a reduction (of about 12%) from the previous year is not surprising, given that arguably the retail sector has been impacted even more heavily by government action and public anxiety related to Covid in the year under review than in the year ended 30 June 2020. However, what these annual figures do not show is the resilience of the Whitworth Road and Bexhill shops' performance in the emergence from the crisis over the course of 2021, with net sales averaging over £5,000 a week in the second half of that year. At the time of writing a cautious optimism seems appropriate.

The generosity of a number of donors and grant giving agencies has enabled the charity to return a small surplus despite the rocky financial road travelled over the year. This has enabled us to maintain a reasonably secure financial position with which to face the future with confidence, and to maintain and hopefully extend the scope of our charitable activities. Grants were received in the year from the following:

- Co-op Local Community Fund
- CRASH (the construction industry charity)
- Sussex Community Foundation
- Francis and Eric Ford Trust
- Masonic Charitable Foundation
- People's Postcode Trust
- Social Enterprise Support Fund
- Rayne Foundation

In addition to the above, we express our thanks for the donations given by private trusts and individuals and for the wide range of support we receive from corporate and community organisations.

Manningtons, Chartered Accountants, remain the charity's accounts examiners.

#### *Reserves policy*

The charity's financial objectives include that we should retain a minimum reserve of free (unrestricted) funds equivalent to three months' operating costs. However, under current circumstances, the trustees feel it is prudent to retain additional contingency in the medium term. This position will be reviewed by the board on a regular basis.

## **Emmaus Hastings and Rother**

### **Trustees' Report**

#### **Plans for future periods**

As identified in the reports for 2019/20 and 2020/21, the overall objective of the trustees is to secure the long-term sustainability of the charity by reducing dependence on the benefit system through growth and diversification of our social enterprise business, primarily Whitworth Road. However, dominating our plans for 2021/22 is the need to maintain the community and our secure short-term financial position through the on-going Covid-19 pandemic. While uninterrupted trading was permitted between mid-April 2021 and the end of our 2020/21 financial year, there was no certainty that further restrictions would not prove necessary through the winter of 2021/22 (in the event, by the time this report was issued in March 2022, the government had not found it necessary to impose further restrictions through the rise in cases due to the Omicron variant and those in place had been largely withdrawn). The key objectives for the year to June 2022 are then as follows:

- To re-build companion numbers back towards our capacity of 23, providing a home and meaningful work to around 30 people over the year and, where possible taking into the ongoing impact of Covid-19, to further improve companion training and development opportunities.
- For the social enterprise, turnover of £260k is forecast for 2021/22, made up of shop sales of £185k at Whitworth Road, £36k at Bexhill and other trading income of £39k. These figures assume no interruption to trading due to Covid-19 through the year. Comparisons with the equivalent figures for 2020/21 are not meaningful because of the shop closures during the year, although those can be read as supporting an annualised total in excess of £250k. Further growth in on-line sales is anticipated in the 'other trading' forecast.
- To continue to improve brand awareness of Emmaus and what we do across the local area through increased use of social media & other platforms, with the particular target of attracting a younger demographic of customer and supporter, which should in turn support increased on-line sales.
- To fund and complete a gradual programme of refurbishment of the companion rooms and communal areas of the accommodation block, much of which is now past its 10th anniversary.
- To continue to seek new trustees with the skills needed to help maintain and grow the charity over coming years.

## Emmaus Hastings and Rother

### Statement of Trustees' Responsibilities

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

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

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

Approved by the trustees of the charity on 25 March 22 and signed on its behalf by:



.....  
M F Edwards  
Trustee

## **Emmaus Hastings and Rother**

### **Independent Examiner's Report to the trustees of Emmaus Hastings and Rother**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 30 June 2021 which are set out on pages 9 to 24.

#### **Respective responsibilities of trustees and examiner**

As the charity's trustees of Emmaus Hastings and Rother (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 Emmaus Hastings and Rother 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.

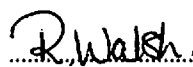
#### **Independent examiner's statement**

Since Emmaus Hastings and Rother'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 , 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 Emmaus Hastings and Rother 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.

  
.....  
Rowena Walsh FCCA  
Chartered Accountants

39 High Street  
Battle  
East Sussex  
TN33 0EE

Date:..28/08/22

## Emmaus Hastings and Rother

### Statement of Financial Activities for the Year Ended 30 June 2021 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2021 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	129,287	69,577	198,864
Charitable activities	4	272,512	-	272,512
Investment income	5	39	-	39
Other income	6	200	-	200
<b>Total Income</b>		<u>402,038</u>	<u>69,577</u>	<u>471,615</u>
<b>Expenditure on:</b>				
Charitable activities	7	(356,209)	(76,329)	(432,538)
Governance costs		(4,940)	-	(4,940)
<b>Total Expenditure</b>		<u>(361,149)</u>	<u>(76,329)</u>	<u>(437,478)</u>
Net income/(expenditure)		<u>40,889</u>	<u>(6,752)</u>	<u>34,137</u>
Net movement in funds		40,889	(6,752)	34,137
<b>Reconciliation of funds</b>				
Total funds brought forward		688,258	447,509	1,135,767
Total funds carried forward	21	<u>729,147</u>	<u>440,757</u>	<u>1,169,904</u>

The notes on pages 12 to 24 form an integral part of these financial statements.

## Emmaus Hastings and Rother

### Statement of Financial Activities for the Year Ended 30 June 2021 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2020 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	117,107	45,457	162,564
Charitable activities	4	324,938	-	324,938
Investment income	5	395	-	395
<b>Total Income</b>		<b>442,440</b>	<b>45,457</b>	<b>487,897</b>
<b>Expenditure on:</b>				
Charitable activities	7	(334,309)	(64,821)	(399,130)
Governance costs		(3,500)	-	(3,500)
<b>Total Expenditure</b>		<b>(337,809)</b>	<b>(64,821)</b>	<b>(402,630)</b>
Net income/(expenditure)		104,631	(19,364)	85,267
Net movement in funds		104,631	(19,364)	85,267
<b>Reconciliation of funds</b>				
Total funds brought forward		583,629	466,871	1,050,500
Total funds carried forward	21	688,260	447,507	1,135,767

All of the charity's activities derive from continuing operations during the two periods: 2019/20 (shown above) and 2020/21 (shown on the previous page).

The funds breakdown for 2020/21 and 2019/20 is shown in note 21.

**Emmaus Hastings and Rother**  
**(Registration number: 6429969)**  
**Balance Sheet as at 30 June 2021**

	Note	2021 £	2020 £
<b>Fixed assets</b>			
Tangible assets	14	941,394	952,916
<b>Current assets</b>			
Stocks	15	1,523	1,462
Debtors	16	37,170	25,354
Cash at bank and in hand	17	<u>249,300</u>	<u>241,475</u>
		287,993	268,291
<b>Creditors: Amounts falling due within one year</b>	18	<u>(50,150)</u>	<u>(25,606)</u>
<b>Net current assets</b>		<u>237,843</u>	<u>242,685</u>
<b>Total assets less current liabilities</b>		1,179,237	1,195,601
<b>Creditors: Amounts falling due after more than one year</b>	19	<u>(9,333)</u>	<u>(59,834)</u>
<b>Net assets</b>		<u>1,169,904</u>	<u>1,135,767</u>
<b>Funds of the charity:</b>			
<b>Restricted</b>		440,757	447,507
<b>Unrestricted income funds</b>			
Unrestricted		<u>729,147</u>	<u>688,260</u>
<b>Total funds</b>	21	<u>1,169,904</u>	<u>1,135,767</u>

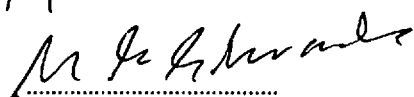
For the financial year ending 30 June 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The financial statements on pages 9 to 24 were approved by the trustees, and authorised for issue on 31/03/22 and signed on their behalf by:



M F Edwards  
Trustee

The notes on pages 12 to 24 form an integral part of these financial statements.

## **Emmaus Hastings and Rother**

### **Notes to the Financial Statements for the Year Ended 30 June 2021**

#### **1 Charity status**

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

2 Whitworth Road  
St Leonards on Sea  
East Sussex  
TN37 7PZ

#### **2 Accounting policies**

##### **Summary of significant accounting policies and key accounting estimates**

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

##### **Statement of compliance**

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

##### **Basis of preparation**

Emmaus Hastings and Rother meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

##### **Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

##### **Income and endowments**

###### ***Donations and legacies***

Donations are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

###### ***Grants receivable***

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

###### ***Investment income***

Investment income is recognised on a receivable basis.

## **Emmaus Hastings and Rother**

### **Notes to the Financial Statements for the Year Ended 30 June 2021**

#### ***Charitable activities***

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract.

#### **Expenditure**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

#### ***Charitable activities***

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

#### ***Grant expenditure***

Grants payable are payments made to third parties in the furtherance of the charitable objectives. Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specific service or output.

Grants payable without performance conditions are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

#### ***Grant provisions***

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

#### **Governance costs**

Governance costs include costs of the preparation and examination of the statutory accounts, the costs of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.

#### **Government grants**

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

#### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### **Tangible fixed assets**

Individual fixed assets costing £500 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

## Emmaus Hastings and Rother

### Notes to the Financial Statements for the Year Ended 30 June 2021

#### Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Land and buildings	Buildings alone are depreciated over 10, 25 and 50 years
Fixtures and fittings	10% - 33% straight line basis
Motor vehicles	25% straight line basis

#### Stock

Stock is valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stock. Net realisable value is based on selling price less anticipated costs to completion and selling costs. Items donated for resale or distribution are not included in the financial statements until they are sold or distributed.

#### Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

#### Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

## **Emmaus Hastings and Rother**

### **Notes to the Financial Statements for the Year Ended 30 June 2021**

#### **Foreign exchange**

Transactions in foreign currencies are recorded at the rate of exchange at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are reported at the rates of exchange prevailing at that date.

The results of overseas operations are translated at the average rates of exchange during the period and their balance sheets at the rates ruling at the balance sheet date. Exchange differences arising on translation of the opening net assets and results of overseas operations are reported in other comprehensive income and accumulated in equity (attributed to non-controlling interests as appropriate).

Other exchange differences are recognised in the Statement of Financial Activities in the period in which they arise except for:

- 1) exchange differences on transactions entered into to hedge certain foreign currency risks (see above);
- 2) exchange differences arising on gains or losses on non-monetary items which are recognised in other comprehensive income; and
- 3) in the case of the consolidated financial statements, exchange differences on monetary items receivable from or payable to a foreign operation for which settlement is neither planned nor likely to occur (therefore forming part of the net investment in the foreign operation), which are recognised in other comprehensive income and reported under equity.

#### **Fund structure**

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

#### **Pensions and other post retirement obligations**

The charity operates a defined contribution pension scheme. Contributions are charged in the statement of financial activities as they become payable in accordance with the rules of the scheme.

## Emmaus Hastings and Rother

### Notes to the Financial Statements for the Year Ended 30 June 2021

#### 3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2021 £	Total 2020 £
Donations and legacies;				
Donations from individuals	77,876	-	77,876	25,536
Grants, including capital grants;				
Government grants	41,960	-	41,960	91,772
Grants from companies	9,451	69,577	79,028	45,256
	129,287	69,577	198,864	162,564

#### 4 Income from charitable activities

	Unrestricted General £	Total 2021 £	Total 2020 £
Sale of second-hand donated goods	166,023	166,023	190,241
Accommodation for homeless people	106,489	106,489	134,697
	272,512	272,512	324,938

#### 5 Investment income

	Unrestricted funds General £	Total 2021 £	Total 2020 £
Other income from current asset investments	39	39	395
	39	39	395

#### 6 Other income

	Unrestricted funds General £	Total 2021 £
Rental income		200
		200

## Emmaus Hastings and Rother

### Notes to the Financial Statements for the Year Ended 30 June 2021

#### 7 Expenditure on charitable activities

Note	Unrestricted		Total 2021 £	Total 2020 £
	General £	Restricted £		
Sale of second-hand donated goods	91,952	43,095	135,047	121,729
Accommodation for the homeless	112,922	23,284	136,206	148,489
Grant funding of activities	1,000	-	1,000	-
Staff costs	150,335	9,950	160,285	128,912
	<u>356,209</u>	<u>76,329</u>	<u>432,538</u>	<u>399,130</u>

In addition to the expenditure analysed above, there are also governance costs of £4,940 (2020 - £3,500) which relate directly to charitable activities. See note 8 for further details.

	Sale of second-hand donated goods £	Accommodation for the homeless £	Total £
Grant repayments to Emmaus UK	-	1,000	1,000
Cost of good sold	5,105	-	5,105
Employment costs	80,994	79,290	160,285
Companions' costs	51	78,005	78,056
Establishment costs	28,983	17,874	46,857
Repairs and maintenance	45,789	8,664	54,453
Office expenses	8,749	1,390	10,139
Sundry and other costs	10,604	-	10,604
Motor expenses	11,126	729	11,855
Travel and subsistence	1,026	657	1,682
Advertising and promotion	7,887	-	7,887
Bank charges	1,902	-	1,902
Interest payable	-	-	-
Depreciation of tangible fixed assets	8,896	33,816	42,712
Profit on disposal of tangible fixed asset	-	-	-
	<u>211,112</u>	<u>221,425</u>	<u>432,538</u>

## Emmaus Hastings and Rother

### Notes to the Financial Statements for the Year Ended 30 June 2021

#### 8 Analysis of governance and support costs

##### Governance costs

	Unrestricted funds General £	Total 2021 £	Total 2020 £
Independent examiner fees			
Examination of the financial statements	4,940	4,940	3,500
	<u>4,940</u>	<u>4,940</u>	<u>3,500</u>

#### 9 Net incoming/outgoing resources

Net incoming resources for the year include:

	2021 £	2020 £
Depreciation of fixed assets	<u>42,712</u>	<u>39,555</u>

#### 10 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

## Emmaus Hastings and Rother

### Notes to the Financial Statements for the Year Ended 30 June 2021

#### 11 Staff costs

The aggregate payroll costs were as follows:

	2021 £	2020 £
<b>Staff costs during the year were:</b>		
Wages and salaries	146,720	115,348
Social security costs	8,600	9,255
Pension costs	4,965	4,309
	<u>160,285</u>	<u>128,912</u>

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

	2021 No	2020 No
Community Managers	1	1
Business and Support Managers	2	2
Finance Managers	1	1
Retail Assistants	1	1
E-Sales Project Lead	1	-
	<u>6</u>	<u>5</u>

Contributions to the employee pension schemes for the year totalled £4,965 (2020 - £4,309).

No employee received emoluments of more than £60,000 during the year.

#### 12 Independent examiner's remuneration

	2021 £	2020 £
Examination of the financial statements	<u>4,940</u>	<u>3,500</u>

## Emmaus Hastings and Rother

### Notes to the Financial Statements for the Year Ended 30 June 2021

#### 13 Taxation

The charity is a registered charity and is therefore exempt from Corporation tax.

#### 14 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Motor vehicles £	Total £
<b>Cost</b>				
At 1 July 2020	1,252,836	29,572	47,621	1,330,029
Additions	<u>27,409</u>	<u>3,779</u>	-	<u>31,188</u>
At 30 June 2021	<u>1,280,245</u>	<u>33,351</u>	<u>47,621</u>	<u>1,361,217</u>
<b>Depreciation</b>				
At 1 July 2020	302,336	27,594	47,181	377,111
Charge for the year	<u>40,831</u>	<u>1,440</u>	<u>441</u>	<u>42,712</u>
At 30 June 2021	<u>343,167</u>	<u>29,034</u>	<u>47,622</u>	<u>419,823</u>
<b>Net book value</b>				
At 30 June 2021	<u>937,078</u>	<u>4,317</u>	<u>(1)</u>	<u>941,394</u>
At 30 June 2020	<u>950,500</u>	<u>1,978</u>	<u>440</u>	<u>952,918</u>

#### 15 Stock

	2021 £	2020 £
Stocks	<u>1,523</u>	<u>1,462</u>

#### 16 Debtors

	2021 £	2020 £
Prepayments	7,129	7,400
Other debtors	<u>30,041</u>	<u>17,954</u>
	<u>37,170</u>	<u>25,354</u>

#### 17 Cash and cash equivalents

	2021 £	2020 £
Cash on hand	625	1,535
Cash at bank	<u>248,675</u>	<u>239,940</u>
	<u>249,300</u>	<u>241,475</u>

## Emmaus Hastings and Rother

### Notes to the Financial Statements for the Year Ended 30 June 2021

#### 18 Creditors: amounts falling due within one year

	2021 £	2020 £
Bank loans	-	833
Trade creditors	10,921	1,043
Other loans	6,333	6,333
Other taxation and social security	4,187	-
Other creditors	12,136	3,164
Accruals	16,573	14,233
	<u>50,150</u>	<u>25,606</u>

#### 19 Creditors: amounts falling due after one year

	2021 £	2020 £
Bank loans	-	49,167
Other loans	9,333	10,667
	<u>9,333</u>	<u>59,834</u>

#### 20 Contingent liabilities

Since the charity's inception, grants totalling £238,031 have been received from Emmaus UK with a moral obligation that these are repaid as and when funds become available, to allow further growth in the movement. However there is also a legal obligation for the funds to be repaid in full if the charity ceases to be part of the Emmaus Federation. The charity has historically made nominal repayments totalling £6,500 to Emmaus UK therefore reducing the outstanding repayable amount to £231,531. No repayments were made in previous financial period due to the conditions brought on by COVID-19. Nominal repayments re-started in June 2021.

The grants are otherwise repayable in full if the charity ceases to be a member of the Emmaus Federation in the UK.

## Emmaus Hastings and Rother

### Notes to the Financial Statements for the Year Ended 30 June 2021

#### 21 Funds

	Balance at 1 July 2020 £	Incoming resources £	Resources expended £	Balance at 30 June 2021 £
<b>Unrestricted</b>				
<i>General</i>				
General funds	678,258	402,038	(361,149)	719,147
<i>Designated</i>				
Second retail outlet fund	10,000	-	-	10,000
<b>Total Unrestricted</b>	<b>688,258</b>	<b>402,038</b>	<b>(361,149)</b>	<b>729,147</b>
<b>Restricted</b>				
Accommodation block building fund	421,381	-	(24,285)	397,096
Trading building improvements fund	14,365	-	(4,930)	9,435
Lloyds Foundation Grant	-	4,022	2,529	6,551
CRASH Grant	7,500	27,329	(25,546)	9,283
Emmaus UK Grant	4,263	2,820	(2,820)	4,263
Co-op Community Foundation	-	1,771	(1,771)	-
Ford Trust	-	261	(261)	-
Postcode Lottery	-	9,802	(1,033)	8,769
Rayne Foundation	-	9,950	(9,950)	-
SESF	-	13,622	(8,262)	5,360
<b>Total restricted</b>	<b>447,509</b>	<b>69,577</b>	<b>(76,329)</b>	<b>440,757</b>
<b>Total funds</b>	<b>1,135,767</b>	<b>471,615</b>	<b>(437,478)</b>	<b>1,169,904</b>

## Emmaus Hastings and Rother

### Notes to the Financial Statements for the Year Ended 30 June 2021

	Balance at 1 July 2019 £	Incoming resources £	Resources expended £	Balance at 30 June 2020 £
<b>Unrestricted funds</b>				
<i>General</i>				
General funds	573,629	442,440	(337,809)	678,260
<i>Designated</i>				
Second retail outlet fund	10,000	-	-	10,000
<b>Total unrestricted funds</b>	583,629	442,440	(337,809)	688,260
<b>Restricted</b>				
Accommodation block building fund	445,655	-	(24,274)	421,381
Trading building improvements fund	19,295	-	(4,930)	14,365
Lloyds Foundation Grant	-	11,667	(11,667)	-
CRASH Grant	-	8,874	(1,374)	7,500
Emmaus UK Grant	1,921	19,643	(17,303)	4,261
Job Retention Scheme	-	5,273	(5,273)	-
<b>Total restricted funds</b>	466,871	45,457	(64,821)	447,507
<b>Total funds</b>	1,050,500	487,897	(402,630)	1,135,767

## Emmaus Hastings and Rother

### Notes to the Financial Statements for the Year Ended 30 June 2021

#### 22 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 30 June 2021 £
Tangible fixed assets	510,653	430,741	941,394
Current assets	277,977	10,016	287,993
Current liabilities	(50,150)	-	(50,150)
Creditors over 1 year	(9,333)	-	(9,333)
Total net assets	<u>729,147</u>	<u>440,757</u>	<u>1,169,904</u>

	Unrestricted funds General £	Restricted funds £	Total funds at 30 June 2020 £
Tangible fixed assets	513,651	439,265	952,916
Current assets	260,047	8,244	268,291
Current liabilities	(25,606)	-	(25,606)
Creditors over 1 year	(59,834)	-	(59,834)
Total net assets	<u>688,258</u>	<u>447,509</u>	<u>1,135,767</u>

#### 23 Related party transactions

##### Trustee loan

In a prior year an informal interest free loan of £5,000 had been made to the charity by a trustee. This remained outstanding at the year end. At the balance sheet date the amount due to the Trustee loan was £5,000 (2020 - £5,000).