

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

Trustees	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)
Principal Office	2 Whitworth Road St Leonards on Sea East Sussex TN37 7PZ The charity is incorporated in England and Wales.
Company Registration Number	6429969
Charity Registration Number	1123493
Bankers	Lloyds Bank plc Terminus Road Eastbourne East Sussex BN21 3AH
Independent Examiner	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 £
Income and Endowments from:				
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>
Expenditure on:				
Charitable activities	7	(529,144)	(33,995)	(563,139)
Governance costs		<u>(4,290)</u>	<u>-</u>	<u>(4,290)</u>
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		<u>(1,359)</u>	<u>1,359</u>	<u>-</u>
Net movement in funds		(46,602)	(29,602)	(76,204)
Reconciliation of funds				
Total funds brought forward		<u>808,452</u>	<u>387,621</u>	<u>1,196,073</u>
Total funds carried forward	21	<u><u>761,850</u></u>	<u><u>358,019</u></u>	<u><u>1,119,869</u></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 £
Income and Endowments from:				
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>
Expenditure on:				
Charitable activities	7	(487,108)	(36,332)	(523,440)
Governance costs		<u>(4,150)</u>	<u>-</u>	<u>(4,150)</u>
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		<u>22,837</u>	<u>(22,837)</u>	<u>-</u>
Net movement in funds		24,115	(31,291)	(7,176)
Reconciliation of funds				
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 £
Fixed assets			
Tangible assets	14	842,707	869,580
Current assets			
Stocks	15	2,357	2,819
Debtors	16	37,561	30,789
Cash at bank and in hand	17	289,976	352,589
		329,894	386,197
Creditors: Amounts falling due within one year	18	(48,732)	(54,371)
Net current assets		281,162	331,826
Total assets less current liabilities		1,123,869	1,201,406
Creditors: Amounts falling due after more than one year	19	(4,000)	(5,333)
Net assets		1,119,869	1,196,073
Funds of the charity:			
Restricted		358,019	387,621
Unrestricted income funds			
Unrestricted		761,850	808,452
Total funds	21	1,119,869	1,196,073

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
	<u>11,792</u>	<u>3,034</u>	<u>14,826</u>	<u>45,307</u>

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
	<u>473,214</u>	<u>473,214</u>	<u>468,521</u>

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
	<u>243</u>	<u>243</u>	<u>520</u>

7 Expenditure on charitable activities

	Note	Unrestricted General £	Restricted £	Total 2025 £	Total 2024 £
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
		<u>529,144</u>	<u>33,995</u>	<u>563,139</u>	<u>523,440</u>

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>

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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 £
Staff costs during the year were:		
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 No	2024 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).

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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 £
Cost				
At 1 July 2024	1,331,665	32,383	47,621	1,411,669
Additions	15,191	-	-	15,191
At 30 June 2025	<u>1,346,856</u>	<u>32,383</u>	<u>47,621</u>	<u>1,426,860</u>
Depreciation				
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	<u>506,190</u>	<u>30,342</u>	<u>47,621</u>	<u>584,153</u>
Net book value				
At 30 June 2025	<u>840,666</u>	<u>2,041</u>	<u>-</u>	<u>842,707</u>
At 30 June 2024	<u>866,787</u>	<u>2,792</u>	<u>-</u>	<u>869,579</u>

15 Stock

	2025 £	2024 £
Stocks	<u>2,357</u>	<u>2,819</u>

16 Debtors

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

17 Cash and cash equivalents

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

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.

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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 £
Unrestricted funds					
<i>General</i>					
General funds	798,452	488,191	(533,434)	(1,359)	751,850
<i>Designated</i>					
Second retail outlet fund	10,000	-	-	-	10,000
Total unrestricted funds	<u>808,452</u>	<u>488,191</u>	<u>(533,434)</u>	<u>(1,359)</u>	<u>761,850</u>
Restricted funds					
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	41,275	-	(1,748)	2,150	41,677
Total restricted funds	<u>387,621</u>	<u>3,034</u>	<u>(33,995)</u>	<u>1,359</u>	<u>358,019</u>
Total funds	<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 £
Unrestricted funds					
<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
Total unrestricted funds	<u>784,337</u>	<u>492,536</u>	<u>(491,258)</u>	<u>22,837</u>	<u>808,452</u>
Restricted					
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	24,000	25,000	(2,075)	(5,650)	41,275
Total restricted funds	<u>418,912</u>	<u>27,878</u>	<u>(36,332)</u>	<u>(22,837)</u>	<u>387,621</u>
Total funds	<u>1,203,249</u>	<u>520,414</u>	<u>(527,590)</u>	<u>-</u>	<u>1,196,073</u>

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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.

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

22 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 30 June 2025 £
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)
Total net assets	<u>761,850</u>	<u>358,019</u>	<u>1,119,869</u>

	Unrestricted funds General £	Restricted funds £	Total funds at 30 June 2024 £
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)
Total net assets	<u>808,452</u>	<u>387,621</u>	<u>1,196,073</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 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).