

EMMAUS SUFFOLK LIMITED

England & Wales · Charity number 1128051

Details

Other names EMMAUS IPSWICH LIMITED

Status Registered

Legal form Charitable company

Company number [06686196](#)

Registered 2009-02-13

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

Contact

Address The Dales
216 Dales Road
Ipswich
IP1 4JY

Phone 01473225627

Email hello@emmaussuffolk.org.uk

Website www.emmaussuffolk.org.uk

Activities

Objects: 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 BY:1 THE PROVISION OF ACCOMMODATION, OR ASSISTANCE IN SUCH PROVISION, FOR HOMELESS PEOPLE IN THE IPSWICH AREA AND SUCH OTHER PLACES AS MAY SEEM APPROPRIATE FROM TIME TO TIME ('THE BENEFICIARIES')2 THE REHABILITATION OF THE BENEFICIARIES AS APPROPRIATE AND THE PROVISION OF EDUCATION, TRAINING (INCLUDING, WITHOUT LIMITATION, EMPLOYMENT TRAINING) AND WORK OPPORTUNITIES AND SATISFACTION FOR THE BENEFICIARIES WITH THE PURPOSE OF DEVELOPING THEIR SKILLS TO ENABLE THEM TO GAIN EMPLOYMENT IN THE FUTURE AND THEREBY DEVELOP A SENSE OF SELF WORTH AND DIGNITY THROUGH HAVING A SELF-SUPPORTING LIFE3 THE SUPPORT OF THE WORK OF OTHER EMMAUS COMMUNITIES AND GROUPS OR OTHER AGENCIES IN THE RELIEF OF POVERTY AND HOMELESSNESS WHETHER IN THE UNITED KINGDOM OR ELSEWHERE IN THE WORLD AND IN PARTICULAR (WITHOUT LIMITATION) BY THE EXCHANGE OF RESOURCES, INFORMATION AND EXPERTISE WITH OTHER EMMAUS PROJECTS WORLDWIDE4 THE FULFILLING OF SUCH OTHER PURPOSES AS MAY FROM TIME TO TIME BE RECOGNISED BY ENGLISH LAW AS BEING CHARITABLE AND WHICH THE CHARITY SHALL FROM TIME TO TIME DETERMINE

Activities: DEVELOPMENT OF EMMAUS COMMUNITIES IN THE SUFFOLK AREA.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Prevention Or Relief Of Poverty, Accommodation/housing, Economic/community Development/employment
- **Who:** Other Defined Groups

Geography

- **Area of benefit:** IN THE UNITED KINGDOM OR ELSEWHERE IN THE WORLD
- Suffolk

Finances

Period end	Income	Expenditure	Assets	Employees
2024-09-30	£760,414	£796,070	£345,587	22
2023-09-30	£740,774	£592,695	£381,243	19
2022-09-30	£526,253	£552,795	£233,164	18
2021-09-30	£338,070	£334,502	-	-
2020-09-30	£441,618	£254,634	-	-

Trustees

Name	Role	Appointed
Gemma Gallant		2024-05-14
Hugh Wolley		2023-10-31
Jonathan Fahie		2023-05-16
Kevin Ian Rodger		2025-05-13
Rachel Ord		2025-05-13

EMMAUS SUFFOLK LIMITED

England & Wales - Charity number 1128051

Accounts

EMMAUS SUFFOLK LIMITED
(A company limited by guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024

EMMAUS SUFFOLK LIMITED
(A company limited by guarantee)

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EMMAUS SUFFOLK LIMITED
(A company limited by guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

Trustees	H Cadman, Chair (resigned 18 November 2024) T L Pinter (resigned 14 May 2024) A Ruia W E Quantrill J W Fahie, Vice Chair L J A Balaam H S Wolley, Treasurer (appointed 31 October 2023) G Dodds (appointed 14 May 2024) G Gallant (appointed 14 May 2024) S Raychaudhuri (resigned 31 October 2023) C Staddon, Secretary
Company registered number	06686196
Charity registered number	1228051
Registered office	216 Dales Road Ipswich Suffolk IP1 4JY
Chief executive officer	Claire Staddon
Accountants	Larking Gowen LLP Chartered Accountants 1 Claydon Business Park Great Blakenham Ipswich IP6 0NL
Bankers	HSBC UK 12 Tavern Street Ipswich IP1 3AZ CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ Suffolk Building Society Free House 6-8 The Havens Ransomes Europark Ipswich IP3 9SJ

EMMAUS SUFFOLK LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 30 SEPTEMBER 2024

The Trustees present their annual report together with the financial statements of the Charity for the 1 October 2023 to 30 September 2024. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Charity qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Chair's Report

Review of activities (October 23 - September 24)

This year has seen a continuation of the impact from the cost of living crisis both for us organisationally as well as for those in the local community we serve. Our basic costs and bills have increased, combined with the 10% increase to the Real Living Wage. The Board agreed to carry this increase across all roles within the organisation from April 2023, as our staff are the organisation's most valuable asset. Utility contracts have increased at a much greater rate than anticipated despite all the diligent work of our administrator.

Our new retail site at Carr Street has been a success as forecasted by our Area Retail Manager, this has been complimented by the move of our town centre Wellbeing service into the same site. Putting our Wellbeing service within our social enterprise has helped remove the barriers and stigma of accessing help for those in need of our support. This model was first developed at the Dales and repeated at our Royal Oak Community café.

Our two modular homes at the Royal Oak have proved to be invaluable. One of our first tenants moved on after seven months following a promotion at work and has successfully moved into a social housing tenancy. Both of the current tenants have been in work for nearly a year and are actively looking for their next home. The lack of good quality affordable housing is becoming an increasing issue, and we are looking for landlords to partner with us, to enable our tenants to move into the commercial rental market.

Our Wellbeing Community Hubs are now a cornerstone of our local solidarity offer. All Hubs are free to access and funded through our income generation or through local fundraising and grants. The core work of offering a wider variety of meaningful activities for the homeless, those socially-isolated, and other vulnerable people has increased due to the pressure from the cost of living crisis.

Our successes

- During the year 326 individuals worked directly with us.
- There was 5,415 separate attendances to our Community Hubs.
- 7 of our volunteers have moved into work.
- 13 companions have been living in our supported housing.
- 356 people contacted ranging from attending a hub to asking for supported housing.
- We diverted over 4.5 tons of food from being wasted.
- We served 828 actively sponsored One Pot Wonder hot nutritional meals.
- We served 4,742 main meals at a subsidised price.
- We ensured that 1,068 items of furniture items weighing 96.8 tons were diverted from landfill.

EMMAUS SUFFOLK LIMITED
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2024

We are developing a retail training programme to provide meaningful activities for our companions and volunteers at the Royal Oak.

The Royal Oak Community Café has a clear social value around food poverty, and its outreach service has cemented its place as a recognised safe space in the local community. The service struggled this year, but following a swift review by a sub-committee that identified certain staffing issues and the business controls that were needed. All of the remedial actions have been implemented and we hope for a more financially successful year ahead.

The charity has been working extremely hard to navigate the persistent financial challenges in a most difficult operating environment. The dedication of our staff is to be applauded, as their hard work, commitment, and their innovative approach have helped us pivot services and our enterprises. I am immensely proud and grateful to them all for their speed and flexibility in addressing situations in a sensitive manner, as well as going above and beyond in their duty of care. They are a real credit to the organisation.

Whilst surplus income from our social enterprises has been very limited over the year, gaining corporate partnerships has been significant to our service delivery. We are deeply grateful to all the local businesses and organisations, which have provided support, enabling us to help more people, broadened our offer, and strengthen our financial position. In particular, we would like to thank those entities that offer long term support, which is key to delivering strategic growth. Thank you to the Suffolk Building Society, Seema Lease and Butterworths.

Strategically, our ambition is to open social enterprises complimented by free to access Wellbeing services along the coast of East Suffolk starting in Woodbridge during 2025.



J W Fahie
Chair of Trustees

Date:

1st May 2025

EMMAUS SUFFOLK LIMITED
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2024

Objectives and activities

a. Policies and objectives

The objects of the charity as set out in the company's memorandum and articles of association are the alleviation and relief of poverty, hardship and distress, in conformance with the Emmaus movement. The principal activity of the company is the establishment of social enterprises to offer a work framework for meaningful activities to support vulnerable people and the most poor. It continued to receive some donations for this aim during the year.

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

b. Our vision:

A world in which everyone has a home and a sense of belonging.

Our Mission:

Emmaus Suffolk is committed to working as a community, sharing a life where everyone is treated equally, and living in harmony with dignity by helping those less fortunate than ourselves.

Our Strategic Priorities (which are set in line with the Emmaus UK Federation Plan) are to:

Priority Area 1: Beneficiary enrichment:

- Grow our support offer through Hub outreach and volunteering opportunities in the East of Suffolk
- Develop a sister offer in the West of Suffolk
- Increase our housing portfolio to offer a range of solutions to vulnerable people
- Own our own properties to increase tenancy options

Priority Area 2: Income Generation:

- Continue to scale up our current social enterprises to increase cash surplus
- Develop and deliver a new social enterprise that focuses on offering supported employment for current service users
- Deploy a fundraising strategy to increase free reserves

Priority Area 3: Reputation and Reach

- Build robust working partnerships with other service providers to increase choices for service users and reducing financial risks
- Secure corporate partnerships with ethical, local business through our ESG value
- By 2027 have a turnover of £1MIL and be recognised as one of the top three charities in the county.

c. Policies and objectives

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'. The objects of the Charity are the alleviation of homelessness and relief of poverty, hardship and the distress they cause to those in need. Our current Strategic Plan for period 2022 – 2027 is consolidating and the next iteration will be developed with companions and staff in the coming year.

This variety offers choice and control to individuals with the purpose of developing their skills to enable them to gain employment in the future and a sense of self-worth and dignity through having a self-supporting life.

EMMAUS SUFFOLK LIMITED
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2024

Objectives and activities (continued)

Through offering volunteering roles within our social enterprises, we provide business opportunities and experience to give people the chance to rebuild their lives in a supportive enduring environment with related tasks through a work framework.

Over 50% of our workforce has been recruited from our service users. We work in partnership with other local service providers working in the sector; we tend to operate at the “prevention” end of the homelessness spectrum, in that we aim to make interventions to prevent people becoming homeless in the first instance.

Wider Emmaus:

We are an independent local charity and a member of the national Emmaus UK Federation. We work closely with other Emmaus communities, particularly Emmaus Cambridge, whom have helped us with a van load of donated goods for them to sell and by supporting them with house clearances. Our CEO, Claire Staddon, chairs the quarterly Chief Executives meeting for all Emmaus Communities. The staff and companions are encouraged to attend all Emmaus UK peer support groups.

Helping other organisations (solidarity)

- Worked directly with other partner organisations to support individuals in areas ranging from wellbeing to housing - Suffolk Refugee Support, CTEA, Suffolk Soul Singers, Chapter 42, NHS, Get Set UK.
- Companions volunteered their time with other organisations, The Hive, Mens Sheds & Suffolk Dog Rescue.

Achievements and performance

a. PR activity

Our social media presence has increased over the year, we are working closely with the EUK PR service, and we have a member of staff dedicated to PR, promotion and getting our message out. This year has seen an increase in our coverage:

- 36,256 visitors to the website a 28% increase from last year
- 18,642 of these from social media
- 3,146 followers on Facebook
- 1,417 Instagram followers
- 90 pieces of print coverage
- Where data is available, media coverage had a reach of 19,080,360

We would like to thank all our principal funders for all their support this year:

- Big Lottery Reaching Communities
- IBC Resilient Communities Fund
- EUK Capacity Building
- East Suffolk Council
- Rope Trust
- Health Inequalities Fund – Wellbeing Hubs
- 29th May 1961 Charitable Trust
- Attwells Solicitors – In kind funding
- Dave Chapman Motors – In kind funding
- John Gross Ford – In kind funding

EMMAUS SUFFOLK LIMITED
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2024

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the ongoing concern basis in preparing the financial statements.

b. Reserves policy

The Trustees have carried out their annual review of their reserves policy in the year. As part of this process they have considered both the financial impact of risks facing the Charity as well as reserves required for future planned capital projects, commitments and contingent events.

As a charity we have an ambition for a reserves policy of 3 months expenditure, and we have grown over rapidly over the last couple of years. Our current reserves target is £132k and this now needs to increase to £166k. Our current total reserves are £345k, of which £146k are restricted reserves and £199k unrestricted, of which £142k of the unrestricted is set aside for the housing pods.

We are approaching the gap in funds in two ways. Firstly through an Audit Committee that runs concurrently with the full Board to review expenditures and advise on cost effectiveness, reshaping the organisation to maximise efficiencies. Secondly through increased income generation by expansion of the social enterprises to increase free reserves. The Board working with the CEO are committed to increasing both designated and free reserves in the next financial year.

c. Financial overview

The results of the year are set out in the attached financial statements. Emmaus Suffolk receives no core funding and £306,628 (2024 – 40% 2023 – 33%) of income is generated through social enterprises, the remainder coming from general donations, grants and fundraising activities. During the year the charity income from social enterprises grew by 25% to £306,628 (2023 - £245,182). Income from donations and grants decreased to £373,666 (2023 - £433,069). Housing income increased to £81,801 (2023 - £61,153).

There has been a modest decrease in cash funds £31,117 (2023 decrease of £10,702). The Trustees have agreed that the charity should hold 3 months operating expenses in cash reserve.

Inevitably, the largest cost is for the dedicated staff (2024 - £376,514; 2023 - £280,250) who deliver the support and run the social enterprises which deliver some of the funds required. Subscribing to the Real Living Wage for all employees and ensuring the high calibre staff are retained and valued is a central tenant to our long term business aims.

d. Risk management

The Trustees regularly review their policy and procedures to minimise the risks which the Charitable company, its employees, all types of Companions, volunteers and customers might encounter. Where appropriate systems or procedures have been established to mitigate such risks.

We use a Risk Register with a scoring matrix to identify financial, reputational, operational and compliance risks to the organisation that is reviewed and updated by the Board on a quarterly bases. The Audit committee feeds into this register along with the Safeguarding lead.

EMMAUS SUFFOLK LIMITED
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2024

Structure, governance and management

a. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association. Trustee nominations either come from other Trustees within the Charity and its supporters or via open advertisement and must be approved by existing Trustees, in accordance with the Articles of Association. When specific skills are required, approaches are made to people with relevant expertise who are sympathetic to the ethos of the Charity. If necessary, a Trustee would be co-opted specifically to cover the required function. The current Trustees and those who served during the year are shown on page 1.

b. Policies adopted for the induction and training of Trustees

Each new Trustee is required to undertake an induction programme which includes briefings on their legal and ethical responsibilities as Trustees, the ethos and values of the Emmaus movement together with the governance, history and operation of Emmaus Suffolk.

Annual appraisals of Trustees are undertaken to measure their collective and individual performance and suitable training is offered in line with the NCVO Code of Good Governance.

c. Organisational structure and decision-making policies

In order to work effectively towards the alleviation of homelessness and relief of poverty and hardship and the distress they cause to those in need, the board of Trustees and the leadership team believe that companions must be at the centre of the organisation, and this is reflected in the structure of the Charity. Full consultations with companions are undertaken on strategic issues and major projects. Feedback and reviews with Companions are delivered by an independent assessor quarterly.

d. Related party relationships

Emmaus Suffolk is a member of the Emmaus UK Federation, working alongside other communities and groups.

e. Financial risk management

Trustees have introduced risk management policies and a risk register which aim to manage and mitigate risks that the Charity might face. These are both reviewed regularly. A nominated Leadership Team member oversees health and safety issues throughout the community with nominated personnel having day to day responsibility for ensuring compliance.

Plans for future periods

We will be reviewing the current strategic plan which is drawing to an end and developing a new Strategic Plan 2027 – 2032. Our focus is on ensuring the sustainability and financial viability of the community. Our vision and mission remain the same, with an emphasis in the new strategic plan of consolidation and improvement in all areas of the Charity and development of new social enterprises.

Members' liability

The Members of the Charity guarantee to contribute an amount not exceeding £1 to the assets of the Charity in the event of winding up.

EMMAUS SUFFOLK LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2024

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Charity 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).

Company law requires the Trustees to prepare financial statements for each financial . 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 Charity 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 then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

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

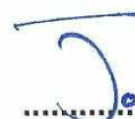
Approved by order of the members of the board of Trustees and signed on their behalf by:



.....
H S Wolley

Trustee

Date: 1 May 2025



.....
J W Fahie

Trustee

Date 1st May 2025

EMMAUS SUFFOLK LIMITED
(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 30 SEPTEMBER 2024

Independent examiner's report to the Trustees of Emmaus Suffolk Limited ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 30 September 2024.

Responsibilities and basis of report

As the Trustees of the Charity (and 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 Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Charity's accounts 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 Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England & Wales (ICAEW), which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Charity 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.

EMMAUS SUFFOLK LIMITED
(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2024

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed:



Dated: 8 May 2025

Giles Kerkham FCA DChA

Larking Gowen LLP
Chartered Accountants
1 Claydon Business Park
Great Blakenham
Ipswich
IP6 0NL

EMMAUS SUFFOLK LIMITED
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

	Note	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income from:					
Donations and legacies	3	64,433	309,233	373,666	433,069
Charitable activities	4	384,429	-	384,429	306,335
Investments	5	2,319	-	2,319	1,370
Total income		451,181	309,233	760,414	740,774
Expenditure on:					
Raising funds	6	58,595	-	58,595	62,470
Charitable activities		455,477	281,998	737,475	530,225
Total expenditure		514,072	281,998	796,070	592,695
Net movement in funds		(62,891)	27,235	(35,656)	148,079
Reconciliation of funds:					
Total funds brought forward		262,078	119,165	381,243	233,164
Net movement in funds		(62,891)	27,235	(35,656)	148,079
Total funds carried forward		199,187	146,400	345,587	381,243

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 15 to 30 form part of these financial statements.

EMMAUS SUFFOLK LIMITED
(A company limited by guarantee)
REGISTERED NUMBER: 06686196

BALANCE SHEET
AS AT 30 SEPTEMBER 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	11	193,928	192,379
Current assets			
Stocks	12	2,370	2,370
Debtors	13	33,086	26,992
Cash at bank and in hand		170,032	201,149
		<u>205,488</u>	<u>230,511</u>
Creditors: amounts falling due within one year	14	(53,829)	(41,647)
Net current assets		<u>151,659</u>	<u>188,864</u>
Total assets less current liabilities		<u>345,587</u>	<u>381,243</u>
Total net assets		<u><u>345,587</u></u>	<u><u>381,243</u></u>
Charity funds			
Restricted funds	15	146,400	119,165
Unrestricted funds	15	199,187	262,078
Total funds		<u><u>345,587</u></u>	<u><u>381,243</u></u>

EMMAUS SUFFOLK LIMITED
(A company limited by guarantee)
REGISTERED NUMBER: 06686196

BALANCE SHEET (CONTINUED)
AS AT 30 SEPTEMBER 2024

The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

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

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

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



.....
H S Wolley
Trustee



.....
J W Fahie
Trustee

Date: 1st May 2025

The notes on pages 15 to 30 form part of these financial statements.

EMMAUS SUFFOLK LIMITED
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STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 SEPTEMBER 2024

	2024 £	2023 £
Cash flows from operating activities		
Net cash used in operating activities	(17,174)	138,745
Cash flows from investing activities		
Dividends, interests and rents from investments	2,319	1,370
Purchase of tangible fixed assets	(16,262)	(150,817)
Net cash used in investing activities	(13,943)	(149,447)
Change in cash and cash equivalents in the year	(31,117)	(10,702)
Cash and cash equivalents at the beginning of the year	201,149	211,851
Cash and cash equivalents at the end of the year	170,032	201,149

The notes on pages 15 to 30 form part of these financial statements

EMMAUS SUFFOLK LIMITED
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024

1. General information

The company is a company limited by guarantee (company no. 06686196, registered England & Wales). The members of the company are the Trustees named on page 1.

The registered office is 216 Dales Road, Ipswich, Suffolk, IP1 4JY.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The financial statements are presented in Sterling (£) and rounded to the nearest £.

Emmaus Suffolk Limited 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.

2.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

2.3 Expenditure

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

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

EMMAUS SUFFOLK LIMITED
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024

2. Accounting policies (continued)

2.3 Expenditure (continued)

All expenditure is inclusive of irrecoverable VAT.

2.4 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.5 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives.

Depreciation is provided on the following bases:

Plant, machinery and motor vehicles	- 25% reducing balance
Assets in the course of construction	- Not depreciated
Fixtures, fittings and equipment	- 5-33% straight line
Leasehold improvements	- 10% straight line

2.6 Stocks

Stock is donated to the charity and as such it is not practical to provide a realistic estimation of its value.

Stock purchased for resale are valued at the lower of cost and net realisable value.

2.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

EMMAUS SUFFOLK LIMITED
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024

2. Accounting policies (continued)

2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.10 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.11 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

EMMAUS SUFFOLK LIMITED
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

3. Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Donations	64,433	5,000	69,433	48,055
Grants	-	304,233	304,233	385,014
	<u>64,433</u>	<u>309,233</u>	<u>373,666</u>	<u>433,069</u>
<i>Total 2023</i>	<u>58,652</u>	<u>374,417</u>	<u>433,069</u>	

4. Income from charitable activities

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Retail charity shop	249,153	249,153	213,596
Cafe income	53,475	53,475	31,586
Housing benefit received	81,801	81,801	61,153
	<u>384,429</u>	<u>384,429</u>	<u>306,335</u>
<i>Total 2023</i>	<u>306,335</u>	<u>306,335</u>	

5. Investment income

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Interest receivable	2,319	2,319	1,370
	<u>1,370</u>	<u>1,370</u>	
<i>Total 2023</i>	<u>1,370</u>	<u>1,370</u>	

EMMAUS SUFFOLK LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

6. Expenditure on raising funds

Costs of raising voluntary income

	Unrestricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Advertising, marketing, direct mail and publicity	1,860	1,860	6,472
	<u>1,860</u>	<u>1,860</u>	
<i>Total 2023</i>	<u>6,472</u>	<u>6,472</u>	

Fundraising trading expenses

	Unrestricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Warehouse	371	371	339
Insurance	5,926	5,926	7,138
Subscriptions	1,361	1,361	1,521
Companion expenses	6,037	6,037	14,678
Wages and salaries	37,800	37,800	28,575
Employer NI	4,275	4,275	3,030
Pension costs	965	965	717
	<u>56,735</u>	<u>56,735</u>	<u>55,998</u>
<i>Total 2023</i>	<u>55,998</u>	<u>55,998</u>	

EMMAUS SUFFOLK LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

7. Analysis of expenditure by activities

	Activities undertaken directly 2024 £	Support costs 2024 £	Total funds 2024 £	Total funds 2023 £
Retail charity shop	551,587	44,732	596,319	439,398
Cafe	39,390	-	39,390	33,504
Head office	51,369	50,397	101,766	57,323
	<u>642,346</u>	<u>95,129</u>	<u>737,475</u>	<u>530,225</u>
<i>Total 2023</i>	<u>454,853</u>	<u>75,372</u>	<u>530,225</u>	

Analysis of direct costs

	Total funds 2024 £	Total funds 2023 £
Staff costs	376,514	280,250
Rent, rates and insurance	120,610	68,174
Direct running costs	12,238	11,323
Motor expenses	8,073	4,902
Property running expenses	18,979	19,495
IT, printing and stationery	6,322	14,519
Repairs and maintenance	29,368	15,710
General expenses	5,703	1,716
Cafe running expenses	45,155	23,126
The Royal Oak Building Expenses	16,366	9,745
Therapeutic offers	-	1,104
Stipends	3,018	4,789
	<u>642,346</u>	<u>454,853</u>

EMMAUS SUFFOLK LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

7. Analysis of expenditure by activities (continued)

Analysis of support costs

	Total funds 2024 £	<i>Total funds 2023 £</i>
Staff costs	50,397	44,852
Depreciation	13,617	8,898
Staff training	4,208	6,749
Telephone and internet	9,729	5,423
Office expenses	1,474	640
Accountancy fees	4,580	5,418
Legal and professional fees	11,124	3,392
	95,129	75,372

8. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £4,400 (2023 - £3,800).

9. Staff costs

	2024 £	<i>2023 £</i>
Wages and salaries	430,101	330,807
Social security costs	31,869	21,235
Contribution to defined contribution pension schemes	7,981	5,382
	469,951	357,424

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

	2024 No.	<i>2023 No.</i>
Charitable activities	22	18
Governance	1	1
	23	19

EMMAUS SUFFOLK LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

9. Staff costs (continued)

No employee received remuneration amounting to more than £60,000 in either year.

The remuneration of key management personnel for the year totalled £123,411 (2023 - £137,450)

10. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2023 - £NIL).

During the year ended 30 September 2024, no Trustee expenses have been incurred (2023 - £NIL).

11. Tangible fixed assets

	Plant, machinery and motor vehicles £	Fixtures, fittings and equipment £	Leasehold improvements £	Assets in the course of construction £	Total £
Cost					
At 1 October 2023	30,252	9,337	37,750	149,335	226,674
Additions	-	16,262	-	-	16,262
Transfers between classes	-	149,335	-	(149,335)	-
At 30 September 2024	30,252	174,934	37,750	-	242,936
Depreciation					
At 1 October 2023	22,423	4,750	7,122	-	34,295
Charge for the year	1,957	8,981	3,775	-	14,713
At 30 September 2024	24,380	13,731	10,897	-	49,008
Net book value					
At 30 September 2024	5,872	161,203	26,853	-	193,928
At 30 September 2023	7,829	4,587	30,628	149,335	192,379

EMMAUS SUFFOLK LIMITED
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

12. Stocks

	2024	2023
	£	£
Cafe stock	870	870
Goods for resale	1,500	1,500
	<u>2,370</u>	<u>2,370</u>

13. Debtors

	2024	2023
	£	£
Due within one year		
Trade debtors	14,234	1,052
Other debtors	6,866	6,962
Prepayments and accrued income	9,721	16,535
Tax recoverable	2,265	2,443
	<u>33,086</u>	<u>26,992</u>

14. Creditors: Amounts falling due within one year

	2024	2023
	£	£
Trade creditors	23,204	28,516
Other taxation and social security	7,491	5,632
Other creditors	5,401	3,699
Accruals and deferred income	17,733	3,800
	<u>53,829</u>	<u>41,647</u>

EMMAUS SUFFOLK LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

15. Statement of funds

Statement of funds - current year

	Balance at 1 October 2023 £	Income £	Expenditure £	Balance at 30 September 2024 £
Unrestricted funds				
General Funds	112,743	451,181	(506,605)	57,319
Housing pods	149,335	-	(7,467)	141,868
	<u>262,078</u>	<u>451,181</u>	<u>(514,072)</u>	<u>199,187</u>

EMMAUS SUFFOLK LIMITED
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

15. Statement of funds (continued)

	Balance at 1 October 2023 £	Income £	Expenditure £	Balance at 30 September 2024 £
Restricted funds				
Cadent Boiler fund & Corporate fundraising	-	4,975	(4,975)	-
Awards for all	-	50,000	(3,454)	46,546
Warehouse	5,832	-	(86)	5,746
Carpet project	-	15,000	(930)	14,070
IBS Town Fund	-	24,702	(12,803)	11,899
Reaching communities	11,516	93,941	(105,457)	-
Male Cave	21,378	5,000	(1,756)	24,622
Pathways to success	-	51,484	(25,742)	25,742
SFX Fund	-	5,000	(5,000)	-
TSIB Royal Oak	-	25,000	(25,000)	-
Felixstowe Hub	-	6,667	(6,667)	-
SSE	9,587	-	-	9,587
Cook club	144	-	(144)	-
Garfield Weston	4,786	10,000	(9,363)	5,423
Hopestead	58,018	(9,300)	(48,718)	-
One Pot Wonder (Axter)	1,300	-	(1,300)	-
Community Cafe	668	-	(668)	-
EUK (Environmental)	5,936	26,764	(29,935)	2,765
	<u>119,165</u>	<u>309,233</u>	<u>(281,998)</u>	<u>146,400</u>
Total of funds	<u><u>381,243</u></u>	<u><u>760,414</u></u>	<u><u>(796,070)</u></u>	<u><u>345,587</u></u>

EMMAUS SUFFOLK LIMITED
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024

15. Statement of funds (continued)

The purpose of each restricted fund is as follows:

Cadent Boiler fund and Corporate fundraising - Funding from Cadent Fundings for Boiler update.

Awards for all - Delivery of a Wellbeing offer in Felixstowe.

Warehouse - To fund rent and business rates for the Warehouse.

Carpet project - Research funding for costs incurred with developing a carpet enterprise.

IBS Town fund - Funding for building and ground renovations to improve the high street.

Reaching Communities - To fund a third hub and a second community house, this is funding for three years.

Male Cave - Royal Oak - breakfast bap offer and support for well-being club.

Pathway to success - 5 year funding for increasing options for volunteers, companions and wellbeing services.

SFX fund - Screwfix funding to replace dilapidated front door to Community Cafe to disability friendly automated one.

TSIB Royal Oak - core costs of Community cafe to increase revenue generation over 8 months.

Felixstowe Hub - To help fund staffing and activities at the Felixstowe hub.

SSE - Assistance towards core costs at Royal Oak.

Cook Club - To provide a cooking club at the community cafe.

Garfield Weston - Funding towards the hubs and co-ordinators.

Hopestead - Funding for core costs of the community cafe project.

One pot wonder - Royal Oak - meal offer and well being.

Community Cafe - To cover core costs of the community cafe project.

EUK Environment - Royal Oak working efficiencies.

EMMAUS SUFFOLK LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

15. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 October 2022 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 30 September 2023 £</i>
Unrestricted funds					
General Funds	180,667	366,357	(434,281)	-	112,743
Housing pods	-	-	-	149,335	149,335
	<u>180,667</u>	<u>366,357</u>	<u>(434,281)</u>	<u>149,335</u>	<u>262,078</u>

	<i>Balance at 1 October 2022 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 30 September 2023 £</i>
Restricted funds					
Warehouse	5,832	-	-	-	5,832
IBS Town Fund	462	-	(462)	-	-
Reaching communities	-	79,500	(67,984)	-	11,516
Male Cave	-	25,000	(3,622)	-	21,378
Pathways to success	-	1,030	(1,030)	-	-
SFX Fund	2	-	(2)	-	-
TSIB Royal Oak	10,508	-	(10,508)	-	-
Felixstowe Hub	-	4,000	(4,000)	-	-
SSE	9,587	-	-	-	9,587
Royal Oak	3,972	-	(3,972)	-	-
Health Inequalities	-	2,000	(2,000)	-	-
Cook club	4,643	-	(4,499)	-	144
Garfield Weston	13,607	19,615	(28,436)	-	4,786
Hopestead	2,584	210,000	(5,231)	(149,335)	58,018
One Pot Wonder (Axter)	1,300	-	-	-	1,300
Community Cafe	-	16,975	(16,307)	-	668
EUK (Environmental)	-	16,297	(10,361)	-	5,936
	<u>52,497</u>	<u>374,417</u>	<u>(158,414)</u>	<u>(149,335)</u>	<u>119,165</u>

Total of funds	<u>233,164</u>	<u>740,774</u>	<u>(592,695)</u>	<u>-</u>	<u>381,243</u>
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EMMAUS SUFFOLK LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

16. Summary of funds

Summary of funds - current year

	Balance at 1 October 2023 £	Income £	Expenditure £	Balance at 30 September 2024 £
General funds	262,078	451,181	(514,072)	199,187
Restricted funds	119,165	309,233	(281,998)	146,400
	<u>381,243</u>	<u>760,414</u>	<u>(796,070)</u>	<u>345,587</u>

Summary of funds - prior year

	Balance at 1 October 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 30 September 2023 £
General funds	180,667	366,357	(434,281)	149,335	262,078
Restricted funds	52,497	374,417	(158,414)	(149,335)	119,165
	<u>233,164</u>	<u>740,774</u>	<u>(592,695)</u>	<u>-</u>	<u>381,243</u>

17. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	193,928	-	193,928
Current assets	42,863	162,625	205,488
Creditors due within one year	(37,604)	(16,225)	(53,829)
Total	<u>199,187</u>	<u>146,400</u>	<u>345,587</u>

EMMAUS SUFFOLK LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

17. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior period

	<i>Unrestricted funds 2023 £</i>	<i>Restricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Tangible fixed assets	192,379	-	192,379
Current assets	111,346	119,165	230,511
Creditors due within one year	(41,647)	-	(41,647)
Total	<u>262,078</u>	<u>119,165</u>	<u>381,243</u>

18. Reconciliation of net movement in funds to net cash flow from operating activities

	2024 £	2023 £
Net income/expenditure for the period (as per Statement of Financial Activities)	(35,656)	148,079
Adjustments for:		
Depreciation charges	14,713	7,974
Dividends, interests and rents from investments	(2,319)	(1,370)
Increase in debtors	(6,094)	(5,181)
Increase/(decrease) in creditors	12,182	(10,757)
Net cash provided by/(used in) operating activities	<u>(17,174)</u>	<u>138,745</u>

19. Analysis of cash and cash equivalents

	2024 £	2023 £
Cash in hand	170,032	201,149
Total cash and cash equivalents	<u>170,032</u>	<u>201,149</u>

EMMAUS SUFFOLK LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

20. Analysis of changes in net debt

	At 1 October 2023 £	Cash flows £	At 30 September 2024 £
Cash at bank and in hand	201,149	(31,117)	170,032
	<u>201,149</u>	<u>(31,117)</u>	<u>170,032</u>

21. Pension commitments

The group operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the group to the fund and amounted to £7,981 (2023 - £4,655). £1,430 (2023: £1,072) was payable to the fund at the balance sheet date and is included in creditors.

22. Operating lease commitments

At 30 September 2024 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2024 £	2023 £
Not later than 1 year	73,941	64,670
Later than 1 year and not later than 5 years	120,625	128,941
	<u>194,566</u>	<u>193,611</u>

23. Related party transactions

The Charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Charity at 30 September 2024.

EMMAUS SUFFOLK LIMITED

England & Wales - Charity number 1128051

Accounts

EMMAUS SUFFOLK LIMITED
(A company limited by guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023

EMMAUS SUFFOLK LIMITED
(A company limited by guarantee)

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EMMAUS SUFFOLK LIMITED
(A company limited by guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

Trustees

H Cadman
T L Pinter
A Ruia
W E Quantrill (appointed 14 December 2022)
J W Fahie (appointed 16 May 2023)
L J A Balaam (appointed 16 May 2023)
H S Wolley (appointed 31 October 2023)
B H Chandler (resigned 30 November 2022)
S Raychaudhuri (resigned 31 October 2023)

Company registered number

06686196

Charity registered number

1228051

Registered office

216 Dales Road
Ipswich
Suffolk
IP1 4JY

Chief executive officer

Claire Staddon

Accountants

Larking Gowen LLP
Chartered Accountants
1 Claydon Business Park
Great Blakenham
Ipswich
IP6 0NL

Bankers

HSBC UK
12 Tavern Street
Ipswich
IP1 3AZ

CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

EMMAUS SUFFOLK LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 30 SEPTEMBER 2023

The Trustees present their annual report together with the financial statements of the Charity for the 1 October 2022 to 30 September 2023. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Charity qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Chair's Report

Review of activities (October 22 – September 23)

This year has been dominated by the cost of living crisis both for us organisationally as well as for the local community we serve. Basic costs and bills increased well beyond predictions but with the dedication of the Head Office Team in particular our Administrator the impact was mitigated by long term utility contracts all being fixed for 5 years to stabilise our costs. The biggest impact therefore was on the recently acquired Royal Oak site and our newest site – 44 Carr Street.

We were given notice to quit from our long standing Sailmaker site mid 2023 and thankfully our Area Retail Manager was already looking for a larger site. We were able to acquire a large town centre site which housed both the retail and the Wellbeing Hub for a rental less than Sailmakers wanted for a significantly smaller space. Both these issues impacted our income generation expectations for the year but leave us in a much better position for 2023-24.

Hopstead a large housing funder partnered with us to with the funding to install 2 modular housing units built by a CIC based in Waterbeach, Cambridgeshire; New Meaning Foundation. These units have become assets to the Charity and are amazing homes for two single people. They were agreed, built and installed in 2023 and will be deployed for occupation early next financial year. This also attracted an in-kind donation from our Corporate Partner Axter of enough Solar panels for the units to produce more electricity than they use.

It must be noted, however, that this funding was given to the Charity to distribute to all agreed parties involved in the build. With hindsight any future funding of this scale should be distributed directly to the main parties involved as our income information was skewed by this to our disadvantage for other fund applications.

Working with our Federation partners is important and the Board agreed to loan the CEO to Emmaus Cambridge for 2 days a week for 6 months in 2023, to allow the leaving Cambridge CEO to manage their health issues, support the stability of the Community and ensure a seamless recruitment of a new CEO. This opportunity has enriched our relationship with a sister organisation and lead to improved working practices in both Communities.

The core work of offering a wider variety of meaningful activity for homeless, socially-isolated and otherwise vulnerable people has increased due to the pressures of the cost of living crisis. We have worked directly with 260 individuals throughout the past year, more than double last year. This work has involved 1920 separate interventions on issues which is over 300 active 1:1 hours of support.

Our Wellbeing Community Hubs are now a corner stone of our local solidarity offer. All Hubs are free to access and funded through our income generation or through local fundraising and grants. Whilst our retail trading arm continued to provide meaningful activities to companions and volunteers on site at all 4 social enterprises and we have been able to increase our house clearance offer to compliment this. The Royal Oak Community Café has a clear social value around food poverty and its outreach service has cemented its place as a recognised safe space in the local community. The Kids and Carers lunch club has increased to 2 days a week and the

EMMAUS SUFFOLK LIMITED
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2023

subsidised One Pot Wonder is served 3 days a week supported through Corporate sponsorship by Axter Roofing, a local Company funding the offer.

The fact that the charity has been able to navigate all the financial challenges in the most difficult operating environment, is due to the hard work, commitment and the innovative approaches taken by our dedicated and hard working team, who have stepped up and adapted swiftly and flexibly to the situation in sensitive ways, going above and beyond in their duty of care, they are a real credit to the organisation.

Whilst income, through our social enterprises has been very limited over the year, a number of grants from a range of organisations including; Hopestead and the Big Lottery Reaching Community Fund has enabled us to both expand our reach and our offer across the East of Suffolk.

We are deeply grateful to all the local businesses and organisations, which have provided support, enabling us to help more people, broadened our offer and strengthen our financial position. In particular Suffolk Building Society becoming a corporate sponsor.



Harriet Cadman
Chair of Trustees

Date: 13 June 2024

EMMAUS SUFFOLK LIMITED
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2023

Objectives and activities

a. Policies and objectives

The objects of the charity as set out in the company's memorandum and articles of association are the alleviation and relief of poverty, hardship and distress, in conformance with the Emmaus movement. The principal activity of the company is the establishment of social enterprises to offer a work framework for meaningful activities to support vulnerable people and the most poor. It continued to receive some donations for this aim during the year.

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

b. Our vision:

A world in which everyone has a home and a sense of belonging.

Our Mission:

Emmaus Suffolk is committed to working as a community, sharing a life where everyone is treated equally, and living in harmony with dignity by helping those less fortunate than ourselves.

Our Strategic Priorities (which are set in line with the Emmaus UK Federation Plan) are to:

Priority Area 1: Beneficiary enrichment:

- Grow our support offer through Hub outreach and volunteering opportunities in the East of Suffolk
- Develop a sister offer in the West of Suffolk
- Increase our housing portfolio to offer a range of solutions to vulnerable people
- Own our own properties to increase tenancy options

Priority Area 2: Income Generation:

- Continue to scale up our current social enterprises to increase cash surplus
- Develop and deliver a new social enterprise that focuses on offering supported employment for current service users
- Deploy a fundraising strategy to increase free reserves

Priority Area 3: Reputation and Reach

- Build robust working partnerships with other service providers to increase choices for service users and reducing financial risks
- Secure corporate partnerships with ethical, local business through our ESG value
- By 2027 have a turnover of £1MIL and be recognised as one of the top three charities in the county.

c. Policies and objectives

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'. The objects of the Charity are the alleviation of homelessness and relief of poverty, hardship and the distress they cause to those in need. Our current Strategic Plan for period 2022 – 2027 is consolidating and the next iteration will be developed with companions and staff in the coming year.

This variety offers choice and control to individuals with the purpose of developing their skills to enable them to gain employment in the future and a sense of self-worth and dignity through having a self-supporting life.

EMMAUS SUFFOLK LIMITED
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2023

Objectives and activities (continued)

Through offering volunteering roles within our social enterprises, we provide business opportunities and experience to give people the chance to rebuild their lives in a supportive enduring environment with related tasks through a work framework.

Over 50% of our workforce has been recruited from our service users. We work in partnership with other local service providers working in the sector; we tend to operate at the “prevention” end of the homelessness spectrum, in that we aim to make interventions to prevent people becoming homeless in the first instance.

Wider Emmaus:

We are an independent local charity and a member of the national Emmaus UK Federation. We work closely with other Emmaus communities, particularly Emmaus Cambridge, whom have helped us with a van load of donated goods for them to sell and by supporting them with house clearances. Our CEO, Claire Staddon, chairs the quarterly Chief Executives meeting for all Emmaus Communities. The staff and companions are encouraged to attend all Emmaus UK peer support groups.

Helping other organisations (solidarity)

- CEO part time secondment at Emmaus Cambridge – to support the outgoing CEO's retirement and successful recruitment of a new CEO.
- Worked directly with 5 other partner organisations to support individuals with £50 worth of household goods. Including Ukrainian Refugee families.
- Companions volunteered their time with other organisations, The Hive & Mens Sheds

Achievements and performance

a. PR activity

Our social media presence has increased over the year, we are working closely with the EUK PR service, and we have a member of staff dedicated to PR, promotion and getting our message out. This year has seen an increase in our coverage:

- 28,421 visitors to the website
- 1,151 of these from social media
- 3,026 followers on Facebook at the end of the year
- 1,417 Instagram followers at the end of the year
- Our tweets during this time were seen by 25,400 people
- 85 pieces of print coverage
- Where data is available, media coverage had a reach of 29,683,542.

We would like to thank all our principal funders for all their support this year:

- Big Lottery Reaching Communities
- Hopestead
- IBC Resilient Communities Fund
- EUK Capacity Building
- East of England Warm banks
- EECOOP Food Poverty
- Rope Trust
- Crane Fund for Widows and Children
- IBC Central Area Committee – Wellbeing Hubs
- Ganzoni Trust
- 29th May 1961 Charitable Trust
- Axter Ltd – 6 Solar Panels including installation

EMMAUS SUFFOLK LIMITED
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2023

Achievements and performance (continued)

- Attwells Solicitors – In kind funding
- Dave Chapman Motors – In kind funding
- John Gross Ford – In kind funding

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the ongoing concern basis in preparing the financial statements.

b. Reserves policy

The Trustees have carried out their annual review of their reserves policy in the year. As part of this process they have considered both the financial impact of risks facing the Charity as well as reserves required for future planned capital projects, commitments and contingent events.

The Trustees have agreed that the Charity should hold 3 months operating expenses in reserve, and in particular ring fence sufficient funds to meet creditors and obligations to Companions and staff should we be forced to cease operations. The reserves policy is reviewed at each trustee meeting and free reserves target is £109,000. Free reserves at the year end were £69,699.

c. Financial overview

The results of the year are set out in the attached financial statements. Emmaus Suffolk receives no core funding and £245,182 (2023 – 33% 2022 – 37%) of income is generated through social enterprises, the remainder coming from general donations, grants and fundraising activities. During the year the charity income from social enterprises grew by 26% to £245,182 (2022 £194,196). Income from donations and grants increased to £433,069 (2022 - £220,201). Housing income increased to £61,153 (2022 £36,861).

There has been a modest decrease in cash funds £10,702 (2022 decrease of £34,634). The Trustees have agreed that the charity should hold 3 months operating expenses in cash reserve.

Inevitably, the largest cost is for the dedicated staff (£280,250 - 2022 £75,002) who deliver the support and run the social enterprises which deliver some of the funds required. Subscribing to the Real Living Wage for all employees and ensuring the high calibre staff are retained and valued is a central tenant to our long term business aims.

d. Risk management

The Trustees regularly review their policy and procedures to minimise the risks which the Charitable company, its employees, all types of Companions, volunteers and customers might encounter. Where appropriate systems or procedures have been established to mitigate such risks. A risk register is maintained to identify, prioritise and address identified operational and strategic risks.

EMMAUS SUFFOLK LIMITED
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2023

Structure, governance and management

a. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association. Trustee nominations either come from other Trustees within the Charity and its supporters or via open advertisement and must be approved by existing Trustees, in accordance with the Articles of Association. When specific skills are required, approaches are made to people with relevant expertise who are sympathetic to the ethos of the Charity. If necessary, a Trustee would be co-opted specifically to cover the required function. The current Trustees and those who served during the year are shown on page 1.

b. Policies adopted for the induction and training of Trustees

Each new Trustee is required to undertake an induction programme which includes briefings on their legal and ethical responsibilities as Trustees, the ethos and values of the Emmaus movement together with the governance, history and operation of Emmaus Suffolk.

Annual appraisals of Trustees are undertaken to measure their collective and individual performance and suitable training is offered in line with the NCVO Code of Good Governance.

c. Organisational structure and decision-making policies

In order to work effectively towards the alleviation of homelessness and relief of poverty and hardship and the distress they cause to those in need, the board of Trustees and the leadership team believe that companions must be at the centre of the organisation, and this is reflected in the structure of the Charity. Full consultations with companions are undertaken on strategic issues and major projects. Feedback and reviews with Companions are delivered by an independent assessor quarterly.

d. Related party relationships

Emmaus Suffolk is a member of the Emmaus UK Federation, working alongside other communities and groups.

e. Financial risk management

Trustees have introduced risk management policies and a risk register which aim to manage and mitigate risks that the Charity might face. These are both reviewed regularly. A nominated Leadership Team member oversees health and safety issues throughout the community with nominated personnel having day to day responsibility for ensuring compliance.

Plans for future periods

We will be reviewing the current strategic plan which is drawing to an end and developing a new Strategic Plan 2027 – 2032. Our focus is on ensuring the sustainability and financial viability of the community. Our vision and mission remain the same, with an emphasis in the new strategic plan of consolidation and improvement in all areas of the Charity and development of new social enterprises.

Members' liability

The Members of the Charity guarantee to contribute an amount not exceeding £1 to the assets of the Charity in the event of winding up.

EMMAUS SUFFOLK LIMITED
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2023

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Charity 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).

Company law requires the Trustees to prepare financial statements for each financial . 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 Charity 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 then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

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

Approved by order of the members of the board of Trustees and signed on their behalf by:



.....
H Cadman


.....
H S Wolley

Date: 13 June 2024

EMMAUS SUFFOLK LIMITED
(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 30 SEPTEMBER 2023

Independent examiner's report to the Trustees of Emmaus Suffolk Limited ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 30 September 2023.

Responsibilities and basis of report

As the Trustees of the Charity (and 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 Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Charity's accounts 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 Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England & Wales (ICAEW), which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Charity 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.

EMMAUS SUFFOLK LIMITED
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INDEPENDENT EXAMINER'S REPORT (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2023

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed:



Dated: 24 June 2024

Giles Kerkham FCA DChA

Larking Gowen LLP
Chartered Accountants
1 Claydon Business Park
Great Blakenham
Ipswich
IP6 0NL

EMMAUS SUFFOLK LIMITED
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**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

	Note	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from:					
Donations and legacies	3	374,417	58,652	433,069	295,092
Charitable activities	4	-	306,335	306,335	231,057
Investments	5	-	1,370	1,370	104
Total income		374,417	366,357	740,774	526,253
Expenditure on:					
Raising funds	6	-	62,470	62,470	170,690
Charitable activities		158,414	371,811	530,225	382,105
Total expenditure		158,414	434,281	592,695	552,795
Net income/(expenditure)		216,003	(67,924)	148,079	(26,542)
Transfers between funds	15	(149,335)	149,335	-	-
Net movement in funds		66,668	81,411	148,079	(26,542)
Reconciliation of funds:					
Total funds brought forward		52,497	180,667	233,164	259,706
Net movement in funds		66,668	81,411	148,079	(26,542)
Total funds carried forward		119,165	262,078	381,243	233,164

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 15 to 30 form part of these financial statements.

EMMAUS SUFFOLK LIMITED
(A company limited by guarantee)
REGISTERED NUMBER: 06686196

BALANCE SHEET
AS AT 30 SEPTEMBER 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	11	192,379	49,536
		<u>192,379</u>	<u>49,536</u>
Current assets			
Stocks	12	2,370	2,370
Debtors	13	26,992	21,811
Cash at bank and in hand		201,149	211,851
		<u>230,511</u>	<u>236,032</u>
Creditors: amounts falling due within one year	14	(41,647)	(52,404)
Net current assets		<u>188,864</u>	<u>183,628</u>
Total assets less current liabilities		<u>381,243</u>	<u>233,164</u>
Total net assets		<u><u>381,243</u></u>	<u><u>233,164</u></u>
Charity funds			
Restricted funds	15	119,165	52,497
Unrestricted funds	15	262,078	180,667
Total funds		<u><u>381,243</u></u>	<u><u>233,164</u></u>

EMMAUS SUFFOLK LIMITED
(A company limited by guarantee)
REGISTERED NUMBER: 06686196

BALANCE SHEET (CONTINUED)
AS AT 30 SEPTEMBER 2023

The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

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

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

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



.....
H Cadman



.....
H S Wolley

Date: 13 June 2024

The notes on pages 15 to 30 form part of these financial statements.

EMMAUS SUFFOLK LIMITED
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STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 SEPTEMBER 2023

	2023 £	2022 £
Cash flows from operating activities		
Net cash used in operating activities	138,745	5,741
Cash flows from investing activities		
Dividends, interests and rents from investments	1,370	104
Purchase of tangible fixed assets	(150,817)	(40,479)
Net cash used in investing activities	(149,447)	(40,375)
Net cash provided by financing activities	-	-
Change in cash and cash equivalents in the year	(10,702)	(34,634)
Cash and cash equivalents at the beginning of the year	211,851	246,485
Cash and cash equivalents at the end of the year	201,149	211,851

The notes on pages 15 to 30 form part of these financial statements

EMMAUS SUFFOLK LIMITED
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023

1. General information

The company is a company limited by guarantee (company no. 06686196, registered England & Wales). The members of the company are the Trustees named on page 1.

The registered office is 216 Dales Road, Ipswich, Suffolk, IP1 4JY.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The financial statements are presented in Sterling (£) and rounded to the nearest £.

Emmaus Suffolk Limited 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.

2.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

2.3 Expenditure

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

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

EMMAUS SUFFOLK LIMITED
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023

2. Accounting policies (continued)

2.3 Expenditure (continued)

All expenditure is inclusive of irrecoverable VAT.

2.4 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.5 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives.

Depreciation is provided on the following basis:

Plant, machinery and motor vehicles	-	25% reducing balance
Assets in the course of construction	-	Not depreciated
Fixtures, fittings and equipment	-	33% reducing balance
Leasehold improvements	-	10% straight line

2.6 Stocks

Stock is donated to the charity and as such it is not practical to provide a realistic estimation of its value.

Stock purchased for resale are valued at the lower of cost and net realisable value.

2.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

EMMAUS SUFFOLK LIMITED
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023

2. Accounting policies (continued)

2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.10 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.11 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

EMMAUS SUFFOLK LIMITED
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

3. Income from donations and legacies

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Donations	-	48,055	48,055	41,532
Grants	374,417	10,597	385,014	253,560
	<u>374,417</u>	<u>58,652</u>	<u>433,069</u>	<u>295,092</u>
<i>Total 2022</i>	<u><u>215,447</u></u>	<u><u>79,645</u></u>	<u><u>295,092</u></u>	

4. Income from charitable activities

	Unrestricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Retail charity shop	213,596	213,596	177,427
Cafe income	31,586	31,586	16,769
Housing benefit received	61,153	61,153	36,861
	<u>306,335</u>	<u>306,335</u>	<u>231,057</u>
<i>Total 2022</i>	<u><u>231,057</u></u>	<u><u>231,057</u></u>	

5. Investment income

	Unrestricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Interest receivable	1,370	1,370	104
	<u>104</u>	<u>104</u>	
<i>Total 2022</i>	<u><u>104</u></u>	<u><u>104</u></u>	

EMMAUS SUFFOLK LIMITED
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

6. Expenditure on raising funds

Costs of raising voluntary income

	Unrestricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Advertising, marketing, direct mail and publicity	6,472	6,472	6,327
	<u>6,327</u>	<u>6,327</u>	
<i>Total 2022</i>	<u>6,327</u>	<u>6,327</u>	

Fundraising trading expenses

	Unrestricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Warehouse	339	339	195
Insurance	7,138	7,138	4,204
Subscriptions	1,521	1,521	2,812
Companion expenses	14,678	14,678	15,055
Wages and salaries	28,575	28,575	135,394
Employer NI	3,030	3,030	5,794
Pension costs	717	717	909
	<u>55,998</u>	<u>55,998</u>	<u>164,363</u>
<i>Total 2022</i>	<u>164,363</u>	<u>164,363</u>	

EMMAUS SUFFOLK LIMITED
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

7. Analysis of expenditure by activities

	Activities undertaken directly 2023 £	Support costs 2023 £	Total funds 2023 £	Total funds 2022 £
Retail charity shop	408,878	30,520	439,398	214,788
Cafe	33,504	-	33,504	31,450
Head office	12,471	44,852	57,323	135,867
	<u>454,853</u>	<u>75,372</u>	<u>530,225</u>	<u>382,105</u>
<i>Total 2022</i>	<u>263,134</u>	<u>118,971</u>	<u>382,105</u>	

Analysis of direct costs

	Total funds 2023 £	Total funds 2022 £
Staff costs	280,250	75,002
Rent, rates and insurance	68,174	58,242
Direct running costs	11,323	6,776
Motor expenses	4,902	4,659
Property running expenses	19,495	19,394
IT, printing and stationery	14,519	15,277
Repairs and maintenance	15,710	12,145
General expenses	1,716	1,290
Cafe running expenses	23,126	19,048
The Royal Oak Building Expenses	9,745	41,901
Therapeutic offers	1,104	2,871
Stipends	4,789	6,529
	<u>454,853</u>	<u>263,134</u>

Analysis of support costs

EMMAUS SUFFOLK LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

7. Analysis of expenditure by activities (continued)

Analysis of support costs (continued)

	Total funds 2023 £	<i>Total funds 2022 £</i>
Staff costs	44,852	95,328
Depreciation	8,898	8,441
Staff training	6,749	3,384
Telephone and internet	5,423	4,772
Office expenses	640	690
Accountancy fees	5,418	3,309
Legal and professional fees	3,392	3,047
	75,372	118,971

8. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £3,800 (2022 - £3,500).

9. Staff costs

	2023 £	<i>2022 £</i>
Wages and salaries	330,807	292,115
Social security costs	21,235	15,485
Contribution to defined contribution pension schemes	5,382	4,827
	357,424	312,427

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

	2023 No.	<i>2022 No.</i>
Charitable activities	18	17
Governance	1	1
	19	18

EMMAUS SUFFOLK LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

9. Staff costs (continued)

No employee received remuneration amounting to more than £60,000 in either year.

The remuneration of key management personnel for the year totalled £137,450.

10. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2022 - £NIL).

During the year ended 30 September 2023, no Trustee expenses have been incurred (2022 - £NIL).

11. Tangible fixed assets

	Plant, machinery and motor vehicles £	Fixtures, fittings and equipment £	Leasehold improvements £	Assets in the course of construction £	Total £
Cost or valuation					
At 1 October 2022	30,252	7,855	37,750	-	75,857
Additions	-	1,482	-	149,335	150,817
At 30 September 2023	30,252	9,337	37,750	149,335	226,674
Depreciation					
At 1 October 2022	19,814	3,160	3,347	-	26,321
Charge for the year	2,609	1,590	3,775	-	7,974
At 30 September 2023	22,423	4,750	7,122	-	34,295
Net book value					
At 30 September 2023	7,829	4,587	30,628	149,335	192,379
At 30 September 2022	10,438	4,695	34,403	-	49,536

EMMAUS SUFFOLK LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

12. Stocks

	2023	2022
	£	£
Cafe stock	870	870
Goods for resale	1,500	1,500
	<u>2,370</u>	<u>2,370</u>

13. Debtors

	2023	2022
	£	£
Due within one year		
Trade debtors	1,052	-
Other debtors	6,962	1,045
Prepayments and accrued income	16,535	15,667
Tax recoverable	2,443	5,099
	<u>26,992</u>	<u>21,811</u>

14. Creditors: Amounts falling due within one year

	2023	2022
	£	£
Trade creditors	28,516	33,267
Other taxation and social security	5,632	8,920
Other creditors	3,699	2,096
Accruals and deferred income	3,800	8,121
	<u>41,647</u>	<u>52,404</u>

EMMAUS SUFFOLK LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

15. Statement of funds

Statement of funds - current year

	Balance at 1 October 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 30 September 2023 £
Unrestricted funds					
General Funds	180,667	366,357	(434,281)	-	112,743
Housing pods	-	-	-	149,335	149,335
	<u>180,667</u>	<u>366,357</u>	<u>(434,281)</u>	<u>149,335</u>	<u>262,078</u>

	Balance at 1 October 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 30 September 2023 £
Restricted funds					
Warehouse	5,832	-	-	-	5,832
Masonic charitable	462	-	(462)	-	-
Reaching communities	-	79,500	(67,984)	-	11,516
Male Cave	-	25,000	(3,622)	-	21,378
Felixstowe Hub	-	1,030	(1,030)	-	-
Music Hub	2	-	(2)	-	-
LEP fund	10,508	-	(10,508)	-	-
High Sheriff	-	4,000	(4,000)	-	-
SSE	9,587	-	-	-	9,587
Kids & Carers	3,972	-	(3,972)	-	-
Naturesave Trust	-	2,000	(2,000)	-	-
Cook club	4,643	-	(4,499)	-	144
Garfield Weston	13,607	19,615	(28,436)	-	4,786
Hopestead	2,584	210,000	(5,231)	(149,335)	58,018
One Pot Wonder (Axter)	1,300	-	-	-	1,300
Community Cafe	-	16,975	(16,307)	-	668
EUK (Environmental)	-	16,297	(10,361)	-	5,936
	<u>52,497</u>	<u>374,417</u>	<u>(158,414)</u>	<u>(149,335)</u>	<u>119,165</u>

EMMAUS SUFFOLK LIMITED
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023

15. Statement of funds (continued)

Total of funds	233,164	740,774	(592,695)	-	381,243
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The purpose of each restricted fund is as follows:

Warehouse - To fund rent and business rates for the Warehouse

Community Cafe - To cover core costs of the community cafe project

Masonic Charitable - To fund a specific service with the hub supporting those at risk of homelessness

Reaching Communities - To fund a third hub and a second community house, this is funding for three years

Felixstowe Hub - To help fund staffing and activities at the Felixstowe hub

Music Hub - To fund a music club within the Ipswich hub

LEP fund - Funding to employ a support worker for the workshop and to develop the workshop service to a cost neutral service

SSE - Assistance towards core costs at Royal Oak

Kids & Carers - To provide a kids and carers lunch club at Royal Oak

Cook Club - To provide a cooking club at the community cafe

Garfield Weston - Funding towards the hubs and co-ordinators

Hopestead - Funding for core costs of the community cafe project

EUK Environment - Royal Oak working efficiencies

Naturesave Trust - Upcycling materials & well-being activities

High Sheriff - Core costs across the organisation.

Male Cave - Royal Oak - breakfast bap offer and support for well-being club

One pot wonder - Royal Oak - meal offer and well being

Transfers

The transfer between Hopestead and fixed asset fund - Housing Pods - is for expenditure spent from the Hopestead grant on housing pods which are sat within assets in the course of construction within fixed assets.

EMMAUS SUFFOLK LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

15. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 October 2021 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 30 September 2022 £</i>
Unrestricted funds					
Designated funds					
Community cafe	-	17,000	(17,000)	-	-
General funds					
General Funds	182,451	293,806	(289,529)	(6,061)	180,667
Total Unrestricted funds	182,451	310,806	(306,529)	(6,061)	180,667

EMMAUS SUFFOLK LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

15. Statement of funds (continued)

	<i>Balance at 1 October 2021 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 30 September 2022 £</i>
Restricted funds					
IBC travel fund	1,850	-	(1,875)	25	-
PCC fund	5,770	-	(5,770)	-	-
Warehouse	5,832	-	-	-	5,832
Community cafe	18,279	-	(20,012)	1,733	-
Masonic charitable	32,000	-	(31,538)	-	462
Reaching communities	13,524	86,500	(103,337)	3,313	-
Male Cave	-	29,959	(30,860)	901	-
Felixstowe Hub	-	20,325	(20,414)	89	-
Music Hub	-	2,620	(2,618)	-	2
LEP fund	-	19,156	(8,648)	-	10,508
High Sheriff	-	5,000	(5,000)	-	-
SSE	-	12,087	(2,500)	-	9,587
Kids & Carers	-	5,000	(1,028)	-	3,972
Naturesave Trust	-	3,000	(3,000)	-	-
Cook club	-	5,000	(357)	-	4,643
Garfield Weston	-	15,500	(1,893)	-	13,607
Hopestead	-	10,000	(7,416)	-	2,584
One Pot Wonder (Axter)	-	1,300	-	-	1,300
	<u>77,255</u>	<u>215,447</u>	<u>(246,266)</u>	<u>6,061</u>	<u>52,497</u>
Total of funds	<u>259,706</u>	<u>526,253</u>	<u>(552,795)</u>	<u>-</u>	<u>233,164</u>

EMMAUS SUFFOLK LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

16. Summary of funds

Summary of funds - current year

	Balance at 1 October 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 30 September 2023 £
General funds	180,667	366,357	(434,281)	149,335	262,078
Restricted funds	52,497	374,417	(158,414)	(149,335)	119,165
	<u>233,164</u>	<u>740,774</u>	<u>(592,695)</u>	<u>-</u>	<u>381,243</u>

Summary of funds - prior year

	Balance at 1 October 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 30 September 2022 £
Designated funds	-	17,000	(17,000)	-	-
General funds	182,451	293,806	(289,529)	(6,061)	180,667
Restricted funds	77,255	215,447	(246,266)	6,061	52,497
	<u>259,706</u>	<u>526,253</u>	<u>(552,795)</u>	<u>-</u>	<u>233,164</u>

17. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	-	192,379	192,379
Current assets	119,165	111,346	230,511
Creditors due within one year	-	(41,647)	(41,647)
Total	<u>119,165</u>	<u>262,078</u>	<u>381,243</u>

EMMAUS SUFFOLK LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

17. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	<i>Restricted funds 2022 £</i>	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Tangible fixed assets	-	49,536	49,536
Current assets	52,497	183,535	236,032
Creditors due within one year	-	(52,404)	(52,404)
Total	<u>52,497</u>	<u>180,667</u>	<u>233,164</u>

18. Reconciliation of net movement in funds to net cash flow from operating activities

	2023 £	2022 £
Net income/expenditure for the year (as per Statement of Financial Activities)	148,079	(26,542)
Adjustments for:		
Depreciation charges	7,974	8,441
Dividends, interests and rents from investments	(1,370)	(104)
Decrease/(increase) in stocks	-	(870)
Increase in debtors	(5,181)	(1,107)
Increase/(decrease) in creditors	(10,757)	25,923
Net cash provided by operating activities	<u>138,745</u>	<u>5,741</u>

19. Analysis of cash and cash equivalents

	2023 £	2022 £
Cash in hand	201,149	211,851
Total cash and cash equivalents	<u>201,149</u>	<u>211,851</u>

EMMAUS SUFFOLK LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

20. Analysis of changes in net debt

	At 1 October 2022 £	Cash flows £	At 30 September 2023 £
Cash at bank and in hand	211,851	(10,702)	201,149
	<u>211,851</u>	<u>(10,702)</u>	<u>201,149</u>

21. Pension commitments

The group operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the group to the fund and amounted to £4,665 (2022 - £4,827). £1,072 (2022: £841) were payable to the fund at the balance sheet date and are included in creditors.

22. Operating lease commitments

At 30 September 2023 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2023 £	2022 £
Not later than 1 year	64,670	56,503
Later than 1 year and not later than 5 years	128,941	101,319
	<u>193,611</u>	<u>157,822</u>

23. Related party transactions

The Charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Charity at 30 September 2023.

EMMAUS SUFFOLK LIMITED

England & Wales - Charity number 1128051

Accounts

EMMAUS SUFFOLK LIMITED
(A company limited by guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2022

EMMAUS SUFFOLK LIMITED
(A company limited by guarantee)

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EMMAUS SUFFOLK LIMITED
(A company limited by guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

Trustees

S K Bigley (resigned 12 December 2021)
H Cadman
B H Chandler (resigned 30 November 2022)
S C Cook (resigned 12 December 2021)
C L Devlin (resigned 24 January 2022)
T L Pinter
A Ruia
J Wakelam (resigned 24 January 2022)
S Raychaudhuri (appointed 24 January 2022)

Company registered number

06686196

Charity registered number

1228051

Registered office

216 Dales Road
Ipswich
Suffolk
IP1 4JY

Chief executive officer

Claire Staddon

Accountants

Larking Gowen LLP
Chartered Accountants
1 Claydon Business Park
Great Blakenham
Ipswich
IP6 0NL

Bankers

HSBC UK
12 Tavern Street
Ipswich
IP1 3AZ

CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

EMMAUS SUFFOLK LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 30 SEPTEMBER 2022

The Trustees present their annual report together with the financial statements of the Charity for the year 1 October 2021 to 30 September 2022. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Charity qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Chair's Report

Starting this year with further threats of Covid restrictions has been a challenge. However, despite this and with great local support we have opened a whole new site in Ipswich at The Royal Oak. This opportunity has enriched our core work of offering a wider variety of meaningful activity for homeless, socially-isolated and otherwise vulnerable people and enabled us to open a second supported accommodation offer. This year we have had 3 people successfully move on into employment and independent living from our housing.

The range of support to our Companions and Volunteers has evolved in new and different ways in response to the needs we have been working with. We have worked directly with 260 individuals throughout the past year, more than double last year. This work has involved 1920 separate interventions on issues which is over 300 active 1:1 hours of support.

The need for Community Hubs is only growing and our key focus this year has been to increase our sessions and sites in both Ipswich and Felixstowe. Whilst our retail trading arm continued to provide meaningful activities to companions and volunteers on site at all 4 social enterprises and we have been able to grow our house clearance offer to complement this. The Royal Oak community café has nearly completed its first year of trading in a complex fiscal environment. It has yet to break even financially but we as a Board are confident in both its social value and its ability to generate a surplus in the long term. This site has enabled us to broaden our outreach by supporting those at risk of food poverty. We provide a free Kids and Carers lunch club and offer a One Pot Wonder once a week. Our ambition is to grow this offer on an ongoing bases.

The fact that the charity has been able to stabilise in the most difficult operating environment, is due in large part to the hard work, commitment and the innovative approaches taken by our dedicated and hard working team, who have stepped and adapted swiftly to the situation in sensitive ways, going above and beyond in their duty of care.

Whilst income, through our social enterprises has been very limited over the year, a number of grants from a range of organisations including; The Suffolk Community Foundation and the Big Lottery Reaching Community Fund has enabled us to both grow our reach and our offer across the East of Suffolk.

We are deeply grateful to all the local businesses and organisations, which have provided support, enabling us to help more people, broadened our offer and strengthen our financial position. In particular Axter Ltd for being our first Corporate sponsor.

Finally I would like to say thank you all of our companions, customers, the staff team, volunteers, local communities, local business owners and Trustee board members for their work and commitment to Emmaus Suffolk. In the coming year we are aiming to extend and continue to strengthen our offer of support to formally homeless, socially isolated and otherwise vulnerable people within our local community.

Harriet Cadman – Chair of Trustees

EMMAUS SUFFOLK LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2022

Objectives and activities

a. Policies and objectives

The objects of the charity as set out in the company's memorandum and articles of association are the alleviation and relief of poverty, hardship and distress, in conformance with the Emmaus movement. The principal activity of the company is the establishment of social enterprises to offer a work framework for meaningful activities to support vulnerable people and the most poor. It continued to receive some donations for this aim during the year.

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

b. Our vision:

A world in which everyone has a home and a sense of belonging.

Our Mission:

Emmaus Suffolk is committed to working as a community, sharing a life where everyone is treated equally, and living in harmony with dignity by helping those less fortunate than ourselves.

Our Strategic Priorities (which are set in line with the Emmaus UK Federation Plan) are to:

1. Help more people by:
 - Working with companions to help them realise their aspirations and full potential
 - Delivering a wide range of activities to address social exclusion
2. Secure sustainability for our community by:
 - Increasing income and retained surplus
 - Ensuring that we have the staff, infrastructure and local support needed to sustain ourselves
 - Building an environmentally focused and active organisation
 - Maintaining our ethical standard
 - Demonstrate organisational sustainability and ethical practice
3. Support the Emmaus Federation by:
 - Demonstrating unity and working together with other Emmaus communities for mutual benefit
 - Promoting who we are, what we do, why and how we do it as part of the wider Emmaus movement

EMMAUS SUFFOLK LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2022

Objectives and activities (continued)

c. Policies and objectives

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'. The objects of the Charity are the alleviation of homelessness and relief of poverty, hardship and the distress they cause to those in need. Our current Strategic Plan finished in 2021 and with companions and staff we are developing a new Plan for the period 2022 to 2027.

Our overarching aims are to:

Priority Area 1: Beneficiary enrichment:

- Grow our support offer through Hub outreach and volunteering opportunities in the East of Suffolk
- Increase our housing portfolio to offer a range of solutions to vulnerable people
- Own our own properties to increase tenancy options, currently we have accommodation for 7 individuals.

Priority Area 2: Income Generation:

- Continue to scale up our current social enterprises to increase cash surplus
- Develop and deliver a new social enterprise that focuses on offering supported employment for current service users
- Deploy a fundraising strategy to increase free reserves

Priority Area 3: Reputation and Reach

- Build robust working partnerships with other service providers to increase choices for service users and reducing financial risks
- Secure corporate partnerships with ethical, local business through our ESG value
- Emmaus Suffolk receives no statutory or core funding and generates over 50% of its income through its Retail and Community Café social enterprises. For areas of our work that can't generate funds we apply for grants and carry out localised fundraising. Our long-term ambition is to generate 85% of our own income through trading.

This variety offers choice and control to individuals with the purpose of developing their skills to enable them to gain employment in the future and a sense of self-worth and dignity through having a self-supporting life.

Through offering volunteering roles within our social enterprises, we provide business opportunities and experience to give people the chance to rebuild their lives in a supportive enduring environment with related tasks through a work framework.

Over 50% of our workforce has been recruited from our service users. We work in partnership with other local service providers working in the sector; we tend to operate at the "prevention" end of the homelessness spectrum, in that we aim to make interventions to prevent people becoming homeless in the first instance.

Wider Emmaus:

We are an independent local charity and a member of the national Emmaus UK Federation. We work closely with other Emmaus communities, particularly Emmaus Cambridge, whom have helped us with a van load of donated goods for them to sell and by supporting them with house clearances. Our CEO, Claire Staddon, chairs the quarterly Chief Executives meeting for all Emmaus Communities. The staff and companions are encouraged to attend all Emmaus UK peer support groups.

Helping other organisations (solidarity)

- 12 homeless individuals with showers and laundry services from external partner referrals.
- Worked directly with 8 other partner organisations to support individuals with £50 worth of household goods. Including Syrian Refugee families.

EMMAUS SUFFOLK LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2022

Objectives and activities (continued)

- Companions volunteered their time with other organisations, The Hive & Mens Sheds

Achievements and performance

a. Review of activities

Starting this year with further threats of Covid restrictions has been a challenge. However, despite this and with great local support we have opened a whole new site in Ipswich at The Royal Oak. This opportunity has enriched our core work of offering a wider variety of meaningful activity for homeless, socially-isolated and otherwise vulnerable people and enabled us to open a second supported accommodation offer. This year we have had 3 people successfully move on into employment and independent living from our housing.

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Whilst income, through our social enterprises has been very limited over the year, a number of grants from a range of organisations including; The Suffolk Community Foundation and the Big Lottery Reaching Community Fund has enabled us to both grow our reach and our offer across the East of Suffolk.

We are deeply grateful to all the local businesses and organisations, which have provided support, enabling us to help more people, broadened our offer and strengthen our financial position. In particular Axter Ltd for being our first Corporate sponsor.

PR activity

Our social media presence has increased over the year, we are working closely with the EUK PR service, and we have a member of staff dedicated to PR, promotion and getting our message out. This year has seen an increase in our coverage:

- 14,517 visitors to the website
- 1,398 of these from social media
- 2,656 followers on Facebook at the end of the year
- 1,317 Instagram followers at the end of the year
- Our tweets during this time were seen by 10.8K people
- 40 pieces of print coverage
- Where data is available, media coverage had a reach of 404,140

EMMAUS SUFFOLK LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2022

Achievements and performance (continued)

We would like to thank all our principle funders for all their support this year:

- Big Lottery Reaching Communities –
- Hopestead
- Funds awarded by Suffolk Foundation
 - o LEP Fund – Work it Out
 - o Mauken Fund/Coop Fund – Cooking Club
- Crane Fund for Widows and Children
- IBC Area Committee – Racecourse Fund – Kids and Carers Lunch Club
- B&Q community Fund – Covered outdoor space at The Royal Oak
- Community Hubs Funded by:
 - o Garfield Western
 - o Ridley Godfrey Foundation
 - o 29th May 1961 Charitable Trust
 - o Headley Trust
- Axter Ltd – Sponsor of our One Pot Wonder.
- East of England Co-op – In kind funding
- Attwells Solicitors – In kind funding
- Dave Chapman Motors – In kind funding
- John Gross Ford – In kind funding

Financial review

a. Going concern

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

b. Reserves policy

The Trustees have carried out their annual review of their reserves policy in the year. As part of this process they have considered both the financial impact of risks facing the Charity as well as reserves required for future planned capital projects, commitments and contingent events.

The Trustees have agreed that the Charity should hold 3 months operating expenses in reserve, and in particular ring fence sufficient funds to meet creditors and obligations to Companions and staff should we be forced to cease operations. The reserves policy is reviewed at each trustee meeting and free reserves target is £132,000. Free reserves at the year end were £131,131.

EMMAUS SUFFOLK LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2022

c. Financial overview

The results of the year are set out in the attached financial statements. Emmaus Suffolk receives no core funding and £194,196 (2022 – 36.90% 2021 – 29.29%) of income is generated through social enterprises, the remainder coming from general donations, grants and fundraising activities.

During the year the charity income from social enterprises grew to £194,196 (2021 £98,645) this increase was due to opening our Community Café and new retail sites focusing on furniture and larger item sales. The 2021 social enterprise figures were particularly low, compared to a usual trading year, with the challenges of Covid and changing restrictions. Income from donations and grants increased to £295,092 (2021 - £220,201). Housing income increased to £36,861 (2021 £19,218). However, with the planned building costs at the Royal Oak site, this has resulted in a net decrease in funds of £26,542 (2021 – net increase £3,568). The Trustees have agreed that the charity should hold 3 months operating expenses in reserve.

£41,901 (2021 - £38,300) has been spent on governance costs, whilst other expenditure has focused on supporting companions, their accommodation and welfare, the business activities including administration, the running of the community cafe, the 4 retail shops and the collection of donated goods, all of which create the important platform for supporting and developing companions' personal skills and self-esteem. Demand for collections continues to be strong. The number of items offered continues to rise and although not all items offered are suitable, which has increased our disposal costs, we work hard to minimise what we send to landfill.

d. Risk management

The Trustees regularly review their policy and procedures to minimise the risks which the Charitable company, its employees, all types of Companions, volunteers and customers might encounter. Where appropriate systems or procedures have been established to mitigate such risks. A risk register is maintained to identify, prioritise and address identified operational and strategic risks.

Structure, governance and management

a. Constitution

Emmaus Suffolk Ltd is a company limited by guarantee governed by its Memorandum and Articles of Association. It is registered as a charity with the Charity Commission.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association. Trustee nominations either come from other Trustees within the Charity and its supporters or via open advertisement and must be approved by existing Trustees, in accordance with the Articles of Association. When specific skills are required, approaches are made to people with relevant expertise who are sympathetic to the ethos of the Charity. If necessary, a Trustee would be co-opted specifically to cover the required function. The current Trustees and those who served during the year are shown on page 1.

c. Organisational structure and decision-making policies

In order to work effectively towards the alleviation of homelessness and relief of poverty and hardship and the distress they cause to those in need, the board of Trustees and the leadership team believe that companions must be at the centre of the organisation, and this is reflected in the structure of the Charity. Full consultations with companions are undertaken on strategic issues and major projects. Feedback and reviews with Companions are delivered by an independent assessor quarterly.

EMMAUS SUFFOLK LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2022

Structure, governance and management (continued)

d. Policies adopted for the induction and training of Trustees

Each new Trustee is required to undertake an induction programme which includes briefings on their legal and ethical responsibilities as Trustees, the ethos and values of the Emmaus movement together with the governance, history and operation of Emmaus Cambridge. Annual appraisals of Trustees are undertaken to measure their collective and individual performance and suitable training is offered in line with the NCVO Code of Good Governance.

e. Pay policy for key management personnel

The Board of Trustees, CEO, and the department managers comprise the key management personnel of the charity, in charge of directing and controlling its day-to-day operations. The remuneration of the management staff team is reviewed annually by the Trustees. Salary increases consider both inflation rates and affordability and comparison of salaries within the sector.

None of our Trustees receive remuneration or other benefits from their work with the charity.

f. Related party relationships

Emmaus Suffolk is a member of the Emmaus UK Federation, working alongside other communities and groups.

g. Financial risk management

Trustees have introduced risk management policies and a risk register which aim to manage and mitigate risks that the Charity might face. These are both reviewed regularly. A nominated Leadership Team member oversees health and safety issues throughout the community with nominated personnel having day to day responsibility for ensuring compliance.

Plans for future periods

Early in the new financial year we will be holding a Board Strategy Day with an external facilitator provided by PilotLight. We will be reviewing the current strategic plan which is drawing to an end and developing a new Strategic Plan 2022 - 2027 focus on ensuring the sustainability and financial viability of the community. Our vision and mission remain the same, with an emphasis in the new strategic plan of consolidation and improvement in all areas of the Charity and social enterprise.

Members' liability

The Members of the Charity guarantee to contribute an amount not exceeding £1 to the assets of the Charity in the event of winding up.

EMMAUS SUFFOLK LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2022

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Charity 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).

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 Charity 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 then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

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

Approved by order of the members of the board of Trustees and signed on their behalf by:


.....
H Cadman


.....
T L Rinter

Date: 15th March 2023

EMMAUS SUFFOLK LIMITED
(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 30 SEPTEMBER 2022

Independent examiner's report to the Trustees of Emmaus Suffolk Limited ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 30 September 2022.

Responsibilities and basis of report

As the Trustees of the Charity (and 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 Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Charity's accounts 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 Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England & Wales (ICAEW), which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Charity 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.

EMMAUS SUFFOLK LIMITED
(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2022

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed:



Dated: 19 April 2023

Giles Kerkham FCA DChA

Larking Gowen LLP
Chartered Accountants
1 Claydon Business Park
Great Blakenham
Ipswich
IP6 0NL

EMMAUS SUFFOLK LIMITED
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

	Note	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from:					
Donations and legacies	3	215,447	79,645	295,092	220,201
Charitable activities	4	-	231,057	231,057	117,863
Investments	5	-	104	104	6
Total income		215,447	310,806	526,253	338,070
Expenditure on:					
Raising funds	6	-	170,690	170,690	101,250
Charitable activities		246,266	135,839	382,105	233,252
Total expenditure		246,266	306,529	552,795	334,502
Net (expenditure)/income		(30,819)	4,277	(26,542)	3,568
Transfers between funds	15	6,061	(6,061)	-	-
Net movement in funds		(24,758)	(1,784)	(26,542)	3,568
Reconciliation of funds:					
Total funds brought forward		77,255	182,451	259,706	256,138
Net movement in funds		(24,758)	(1,784)	(26,542)	3,568
Total funds carried forward		52,497	180,667	233,164	259,706

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 16 to 33 form part of these financial statements.

EMMAUS SUFFOLK LIMITED
(A company limited by guarantee)
REGISTERED NUMBER: 06686196

BALANCE SHEET
AS AT 30 SEPTEMBER 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	11	49,536	17,498
		<u>49,536</u>	<u>17,498</u>
Current assets			
Stocks	12	2,370	1,500
Debtors	13	21,811	20,704
Cash at bank and in hand		211,851	246,485
		<u>236,032</u>	<u>268,689</u>
Creditors: amounts falling due within one year	14	(52,404)	(26,481)
Net current assets		<u>183,628</u>	<u>242,208</u>
Total assets less current liabilities		<u>233,164</u>	<u>259,706</u>
Total net assets		<u><u>233,164</u></u>	<u><u>259,706</u></u>
Charity funds			
Restricted funds	15	52,497	77,255
Unrestricted funds	15	180,667	182,451
Total funds		<u><u>233,164</u></u>	<u><u>259,706</u></u>

EMMAUS SUFFOLK LIMITED
(A company limited by guarantee)
REGISTERED NUMBER: 06686196

BALANCE SHEET (CONTINUED)
AS AT 30 SEPTEMBER 2022

The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

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

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

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:


.....
H Cadman


.....
T L Pinter

Date: 15th March 2023

The notes on pages 16 to 33 form part of these financial statements.

EMMAUS SUFFOLK LIMITED
(A company limited by guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 SEPTEMBER 2022

	2022 £	2021 £
Cash flows from operating activities		
Net cash used in operating activities	5,741	8,467
Cash flows from investing activities		
Dividends, interests and rents from investments	104	6
Purchase of tangible fixed assets	(40,479)	(8,040)
Net cash used in investing activities	(40,375)	(8,034)
Cash flows from financing activities		
Net cash provided by financing activities	-	-
Change in cash and cash equivalents in the year	(34,634)	433
Cash and cash equivalents at the beginning of the year	246,485	246,052
Cash and cash equivalents at the end of the year	211,851	246,485

The notes on pages 16 to 33 form part of these financial statements

EMMAUS SUFFOLK LIMITED
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022

1. General information

The company is a company limited by guarantee (company no. 06686196, registered England & Wales). The members of the company are the Trustees named on page 1.

The registered office is 216 Dales Road, Ipswich, Suffolk, IP1 4JY.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The financial statements are presented in Sterling (£) and rounded to the nearest £.

Emmaus Suffolk Limited 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.

2.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

2.3 Expenditure

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

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

EMMAUS SUFFOLK LIMITED
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022

2. Accounting policies (continued)

2.3 Expenditure (continued)

All expenditure is inclusive of irrecoverable VAT.

2.4 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.5 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives.

Depreciation is provided on the following basis:

Plant, machinery and motor vehicles	-	25% reducing balance
Fixtures, fittings and equipment	-	33% reducing balance
Leasehold improvements	-	10% straight line

2.6 Stocks

Stock is donated to the charity and as such it is not practical to provide a realistic estimation of its value.

Stock purchased for resale are valued at the lower of cost and net realisable value.

2.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

EMMAUS SUFFOLK LIMITED
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022

2. Accounting policies (continued)

2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.10 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.11 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

EMMAUS SUFFOLK LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

3. Income from donations and legacies

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £
Donations	6,800	34,732	41,532
Grants	208,647	44,913	253,560
	<u>215,447</u>	<u>79,645</u>	<u>295,092</u>
	<i>Restricted funds 2021 £</i>	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Donations	-	22,890	22,890
Grants	126,355	53,196	179,551
Government grants	-	17,760	17,760
	<u>126,355</u>	<u>93,846</u>	<u>220,201</u>

4. Income from charitable activities

	Unrestricted funds 2022 £	Total funds 2022 £
Retail charity shop	177,427	177,427
Cafe income	16,769	16,769
Housing benefit received	36,861	36,861
	<u>231,057</u>	<u>231,057</u>

EMMAUS SUFFOLK LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

4. Income from charitable activities (continued)

	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Retail charity shop	98,645	98,645
Housing benefit received	19,218	19,218
	<u>117,863</u>	<u>117,863</u>

5. Investment income

	Unrestricted funds 2022 £	Total funds 2022 £
Interest receivable	<u>104</u>	<u>104</u>

	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Interest receivable	<u>6</u>	<u>6</u>

6. Expenditure on raising funds

Costs of raising voluntary income

	Unrestricted funds 2022 £	Total funds 2022 £
Advertising, marketing, direct mail and publicity	<u>6,327</u>	<u>6,327</u>

EMMAUS SUFFOLK LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

6. Expenditure on raising funds (continued)

	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Advertising, marketing, direct mail and publicity	3,387	3,387

Fundraising trading expenses

	Unrestricted funds 2022 £	Total funds 2022 £
Warehouse	195	195
Insurance	4,204	4,204
Subscriptions	2,812	2,812
Companion expenses	15,055	15,055
Wages and salaries	135,394	135,394
Employer NI	5,794	5,794
Pension costs	909	909
	<u>164,363</u>	<u>164,363</u>

	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Warehouse	2,850	2,850
Insurance	4,012	4,012
Subscriptions	798	798
Companion expenses	3,615	3,615
Wages and salaries	84,274	84,274
Pension costs	2,314	2,314
	<u>97,863</u>	<u>97,863</u>

EMMAUS SUFFOLK LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

7. Analysis of expenditure by activities

	Activities undertaken directly 2022 £	Support costs 2022 £	Total funds 2022 £
Retail charity shop	189,783	25,005	214,788
Cafe	31,450	-	31,450
Head office	41,901	93,966	135,867
	<u>263,134</u>	<u>118,971</u>	<u>382,105</u>

	<i>Activities undertaken directly 2021 £</i>	<i>Support costs 2021 £</i>	<i>Total funds 2021 £</i>
Retail charity shop	108,904	19,236	128,140
Housing benefit received	3,286	-	3,286
Cafe	256	-	256
Head office	38,300	63,270	101,570
	<u>150,746</u>	<u>82,506</u>	<u>233,252</u>

EMMAUS SUFFOLK LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

7. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Total funds 2022 £	<i>Total funds 2021 £</i>
Staff costs	75,002	56,043
Rent, rates and insurance	58,242	35,602
Direct running costs	6,776	14,015
Motor expenses	4,659	2,151
Property running expenses	19,394	11,085
IT, printing and stationery	15,277	10,522
Repairs and maintenance	12,145	7,719
General expenses	1,290	1,333
Cafe running expenses	19,048	-
House costs	-	3,286
The Royal Oak Building Expenses	41,901	8,990
Therapeutic offers	2,871	-
Stipends	6,529	-
	263,134	150,746

Analysis of support costs

	Total funds 2022 £	<i>Total funds 2021 £</i>
Staff costs	95,328	64,430
Depreciation	8,441	4,210
Staff training	3,384	1,845
Telephone and internet	4,772	2,338
Office expenses	690	45
Accountancy fees	3,309	4,657
Legal and professional fees	3,047	4,981
	118,971	82,506

EMMAUS SUFFOLK LIMITED
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022

8. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £2,600 (2021 - £2,400).

9. Staff costs

	2022	<i>2021</i>
	£	£
Wages and salaries	292,115	192,330
Social security costs	15,485	9,713
Contribution to defined contribution pension schemes	4,827	5,018
	<u>312,427</u>	<u>207,061</u>

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

	2022	<i>2021</i>
	No.	No.
Charitable activities	17	11
Governance	1	1
	<u>18</u>	<u>12</u>

No employee received remuneration amounting to more than £60,000 in either year.

The remuneration of key management personnel for the year totalled £127,625.

10. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2021 - £NIL).

During the year ended 30 September 2022, no Trustee expenses have been incurred (2021 - £NIL).

EMMAUS SUFFOLK LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

11. Tangible fixed assets

	Plant, machinery and motor vehicles £	Fixtures, fittings and equipment £	Leasehold improvements £	Total £
Cost or valuation				
At 1 October 2021	30,252	1,633	3,493	35,378
Additions	-	6,222	34,257	40,479
At 30 September 2022	30,252	7,855	37,750	75,857
Depreciation				
At 1 October 2021	16,335	847	698	17,880
Charge for the year	3,479	2,313	2,649	8,441
At 30 September 2022	19,814	3,160	3,347	26,321
Net book value				
At 30 September 2022	10,438	4,695	34,403	49,536
At 30 September 2021	13,917	786	2,795	17,498

12. Stocks

	2022 £	2021 £
Cafe stock	870	-
Goods for resale	1,500	1,500
	2,370	1,500

EMMAUS SUFFOLK LIMITED
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022

13. Debtors

	2022 £	2021 £
Due within one year		
Trade debtors	-	174
Other debtors	1,045	5,454
Prepayments and accrued income	15,667	11,287
Tax recoverable	5,099	3,789
	<u>21,811</u>	<u>20,704</u>

14. Creditors: Amounts falling due within one year

	2022 £	2021 £
Trade creditors	33,267	14,048
Other taxation and social security	8,920	4,486
Other creditors	2,096	1,507
Accruals and deferred income	8,121	6,440
	<u>52,404</u>	<u>26,481</u>

EMMAUS SUFFOLK LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

15. Statement of funds

Statement of funds - current year

	Balance at 1 October 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 30 September 2022 £
Unrestricted funds					
Designated funds					
Community cafe	-	17,000	(17,000)	-	-
General funds					
General Funds	182,451	293,806	(289,529)	(6,061)	180,667
Total Unrestricted funds	182,451	310,806	(306,529)	(6,061)	180,667

EMMAUS SUFFOLK LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

15. Statement of funds (continued)

	Balance at 1 October 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 30 September 2022 £
Restricted funds					
IBC travel fund	1,850	-	(1,875)	25	-
PCC fund	5,770	-	(5,770)	-	-
Warehouse	5,832	-	-	-	5,832
Community cafe	18,279	-	(20,012)	1,733	-
Masonic charitable	32,000	-	(31,538)	-	462
Reaching communities	13,524	86,500	(103,337)	3,313	-
Emmaus UK	-	29,959	(30,860)	901	-
Felixstowe Hub	-	20,325	(20,414)	89	-
Music Hub	-	2,620	(2,618)	-	2
LEP fund	-	19,156	(8,648)	-	10,508
B&Q foundation	-	5,000	(5,000)	-	-
SSE	-	12,087	(2,500)	-	9,587
Kids & Carers	-	5,000	(1,028)	-	3,972
Community fridge	-	3,000	(3,000)	-	-
Cook club	-	5,000	(357)	-	4,643
Garfield Weston	-	15,500	(1,893)	-	13,607
Hopestead	-	10,000	(7,416)	-	2,584
One Pot Wonder (Axter)	-	1,300	-	-	1,300
	77,255	215,447	(246,266)	6,061	52,497
Total of funds	259,706	526,253	(552,795)	-	233,164

EMMAUS SUFFOLK LIMITED
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022

15. Statement of funds (continued)

The purpose of each restricted fund is as follows:

IBC travel fund - To refund volunteers' travel costs to and from sites and providing fresh food for packed lunches.

PCC fund - To increase the variety of activities at both Ipswich and Felixstowe hubs.

Warehouse - To fund rent and business rates for the Warehouse

Community Cafe - To cover core costs of the community cafe project

Masonic Charitable - To fund a specific service with the hub supporting those at risk of homelessness

Reaching Communities - To fund a third hub and a second community house, this is funding for three years

Emmaus UK - Reimbursement of specific costs

Felixstowe Hub - To help fund staffing and activities at the Felixstowe hub

Music Hub - To fund a music club within the Ipswich hub

LEP fund - Funding to employ a support worker for the workshop and to develop the workshop service to a cost neutral service

B&Q Foundation - Monies towards the refurbishment of the garden at Royal Oak

SSE - Assistance towards core costs at Royal Oak

Kids & Carers - To provide a kids and carers lunch club at Royal Oak

Cook Club - To provide a cooking club at the community cafe

Garfield Weston - Funding towards the hubs and co-ordinators

Hopestead - Funding for core costs of the community cafe project

Transfers

The transfers from unrestricted funds to restricted funds is to support projects where the costs are not fully covered by restricted income. .

EMMAUS SUFFOLK LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

15. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 October 2020 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 30 September 2021 £</i>
Unrestricted funds					
General Funds	127,917	211,715	(156,906)	(275)	182,451
Restricted funds					
IBC travel fund	3,186	-	(1,336)	-	1,850
PCC fund	18,418	-	(12,652)	4	5,770
Warehouse	25,710	-	(19,878)	-	5,832
Community cafe	-	20,000	(1,721)	-	18,279
Masonic charitable	-	32,000	-	-	32,000
Reaching communities	-	45,250	(31,726)	-	13,524
Emmaus UK	-	4,909	(4,909)	-	-
Felixstowe Hub	22,109	-	(22,248)	139	-
Workshop	13,856	-	(13,856)	-	-
Felixstowe big lottery	9,200	-	(9,200)	-	-
Health & Safety	734	-	(752)	18	-
IBC Comm Cash	2,120	-	(2,120)	-	-
Business Advisor	4,000	-	(4,000)	-	-
Homeless link Covid	8,919	-	(8,919)	-	-
Big lottery Covid support	19,969	-	(19,969)	-	-
Craft online	-	7,000	(7,000)	-	-
DCMS Lloyds	-	17,196	(17,310)	114	-
	128,221	126,355	(177,596)	275	77,255
Total of funds	256,138	338,070	(334,502)	-	259,706

EMMAUS SUFFOLK LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

16. Summary of funds

Summary of funds - current year

	Balance at 1 October 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 30 September 2022 £
Designated funds	-	17,000	(17,000)	-	-
General funds	182,451	293,806	(289,529)	(6,061)	180,667
Restricted funds	77,255	215,447	(246,266)	6,061	52,497
	<u>259,706</u>	<u>526,253</u>	<u>(552,795)</u>	<u>-</u>	<u>233,164</u>

Summary of funds - prior year

	Balance at 1 October 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 30 September 2021 £
General funds	127,917	211,715	(156,906)	(275)	182,451
Restricted funds	128,221	126,355	(177,596)	275	77,255
	<u>256,138</u>	<u>338,070</u>	<u>(334,502)</u>	<u>-</u>	<u>259,706</u>

17. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	-	49,536	49,536
Current assets	52,497	183,535	236,032
Creditors due within one year	-	(52,404)	(52,404)
Total	<u>52,497</u>	<u>180,667</u>	<u>233,164</u>

EMMAUS SUFFOLK LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

17. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	<i>Restricted funds 2021 £</i>	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Tangible fixed assets	-	17,498	17,498
Current assets	77,255	191,434	268,689
Creditors due within one year	-	(26,481)	(26,481)
Total	<u>77,255</u>	<u>182,451</u>	<u>259,706</u>

18. Reconciliation of net movement in funds to net cash flow from operating activities

	2022 £	2021 £
Net income/expenditure for the year (as per Statement of Financial Activities)	(26,542)	3,568
Adjustments for:		
Depreciation charges	8,441	4,210
Dividends, interests and rents from investments	(104)	(6)
Decrease/(increase) in stocks	(870)	-
Increase in debtors	(1,107)	(1,822)
Increase in creditors	25,923	2,517
Net cash provided by operating activities	<u>5,741</u>	<u>8,467</u>

19. Analysis of cash and cash equivalents

	2022 £	2021 £
Cash in hand	211,851	246,485
Total cash and cash equivalents	<u>211,851</u>	<u>246,485</u>

EMMAUS SUFFOLK LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

20. Analysis of changes in net debt

	At 1 October 2021 £	Cash flows £	At 30 September 2022 £
Cash at bank and in hand	246,485	(34,634)	211,851
	<u>246,485</u>	<u>(34,634)</u>	<u>211,851</u>

21. Pension commitments

The group operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the group to the fund and amounted to £4,827 (2021 - £5,018). £841 (2021: £1,232) were payable to the fund at the balance sheet date and are included in creditors.

22. Operating lease commitments

At 30 September 2022 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2022 £	2021 £
Not later than 1 year	56,503	39,211
Later than 1 year and not later than 5 years	101,319	58,698
	<u>157,822</u>	<u>97,909</u>

23. Related party transactions

The Charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Charity at 30 September 2022.

EMMAUS SUFFOLK LIMITED

England & Wales - Charity number 1128051

Accounts

REGISTERED COMPANY NUMBER: 06686196 (England and Wales)
REGISTERED CHARITY NUMBER: 1228051

Emmaus Suffolk Limited
(A Company Limited by Guarantee)

Report of the Trustees and

Financial Statements for the Year Ended 30 September 2021

Jonathan Penn and Company
Chartered Accountants and Chartered Tax Advisers
Stowupland
Stowmarket
Suffolk
IP14 4AX

Contents of the Financial Statements
for the year ended 30 September 2021

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Detailed Statement of Financial Activities	19 to 20

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 September 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Chair's Report

Another year with Covid restrictions has not been what anyone would have expected. However, despite the Pandemic, lockdowns and restrictions, we have continued our core work of offering meaningful activity for homeless, socially-isolated and otherwise vulnerable people.

The range of support to our Companions and Volunteers has evolved in new and different ways in response to the needs we have been working with. We have worked directly with 132 individuals throughout the past year.

Opening our first Community House, during the first lockdown, which enabled us to offer a Supported Housing offer to vulnerable adults, sofa surfers and street homeless individuals. 6 people in total have been supported and 3 have moved on.

We have expanded our Community Hub offer, increasing our sessions and sites in both Ipswich and Felixstowe. Whilst our retail trading arm continued to provide meaningful activities to companions and volunteers on site in a socially distanced way at all 3 social enterprises. Through securing funding and negotiations with the East of England Co-op, we have secured a major new site enabling us to reach more vulnerable people and open a new Social Enterprise of a Community Café within Ipswich. This was secured at the end of this financial year, but we are optimistic that it will secure our position in the East of Suffolk in the long term.

The fact that the charity has been able, not only to survive but thrive in the most difficult operating environment, is due in large part to the hard work, commitment and the innovative approaches taken by our dedicated and hard working team, who have stepped and adapted swiftly to the situation in sensitive ways, going above and beyond in their duty of care.

Whilst income, through our social enterprises has been very limited over the year, a number of grants from a range of organisations including; The Suffolk Community Foundation and the Big Lottery Reaching Community Fund has enabled us to both grow our reach and our offer across the East of Suffolk.

We are deeply grateful to all the organisations, which have provided support, enabling us to help more people, broadened our offer and strengthened our financial position.

Finally I would like to say thank you all of our companions, customers, the staff team, volunteers, local communities and Trustee board members for their work and commitment to Emmaus Suffolk. In the coming year we are aiming to extend and continue to strengthen our offer of support to formally homeless, socially isolated and otherwise vulnerable people within our local community, as we celebrate our 5th Anniversary in November 2021.

Harriet Cadman Chair of Trustees

We would like to thank all our principle funders for all their support this year:

- Big Lottery Reaching Communities -
- FreeMasons
- Hopestead
- Funds awarded by Suffolk Foundation
 - o Realising Ambition Fund
 - o Albert Hunt Fund
 - o Suffolk Food and Drink Fund
 - o Port Community Fund
 - o Frank Jackson Fund
- EUK - Companion Room Fund
- Crane Fund for Widows and Children

- East of England Co-op - In kind funding

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the charity as set out in the company's memorandum and articles of association are the alleviation and relief of poverty, hardship and distress, in conformance with the Emmaus movement. The principal activity of the company is the establishment of a social enterprise to support the homeless. It continued to receive some donations for this aim during the year.

FINANCIAL REVIEW

Financial position

The results of the year are set out in the attached financial statements. Emmaus Suffolk receives no core funding and 29.17% (2020 - 25.56%) of income is generated through social enterprises, the remainder coming from general donations, grants and fundraising activities.

During the year the charity income from social enterprises fell to £98,645 (2020 £112,299) this was due to ongoing challenges with Covid and changing restrictions. Income from donations and grants decreased to £220,201 (2020 - £315,587). Housing income increased to £19,218 (2020 £5,662), this has resulted in a net increase in funds of £3,568 (2020 - net increase £186,984). The Trustees have agreed that the charity should hold 3 months operating expenses in reserve.

Reserves policy

Trustees must ensure that the charity's funds are used appropriately, prudently, lawfully and in accordance with the charity's purposes for the public benefit. The general principle of trust law is that funds received as income should be spent within a reasonable period of receipt. Trustees are justified in exercising their power to hold income reserves in the charity's best interest.

Restricted funds are all grants awarded for specific project or service delivery, that must be used as defined in the application for the award. This expenditure is reported on to the funders and includes delivery of specified outcomes. Most restricted funds are awarded for a year long period, which starts at the point of receiving funds. Funds therefore carry over from one financial year to the next accordingly.

Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Charity constitution

Emmaus Suffolk Ltd is a company limited by guarantee governed by its Memorandum and Articles of Association. It is registered as a charity with the Charity Commission.

Recruitment and appointment of new trustees

The Charitable Company is directed by a Board of Trustees who are elected and co-opted under the terms of the Memorandum and Articles of Association. Trustee nominations must be approved by existing Trustees. Trustees give their time voluntarily and receive no benefits from the Charity.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure / decision making

The Senior Management Team (SMT) oversee the day to day running of the organisation. The Chief Executive focuses on developing future opportunities, to meet the Charity's objectives and expand the social enterprises, and oversees the running of the core Charity and services delivery. The Community Manager oversees and develops the charitable support offered to the volunteer body and the Retail Manager is responsible for the overall income generation of the social enterprises.

There are weekly meetings of the SMT and Retail Team (including members of the Non Residential Companion body) and a quarterly retail practices and best practice meeting.

The Board of Trustees meets bi-monthly to review strategic decisions, financial performance and risks. The Chief Executive and one other member of the leadership team attend these meetings and where possible a volunteer representative. Between board meetings the Chair and Treasurer meet regularly with the Chief Executive and Trustees are involved in sub committees as required.

There is an Annual Strategic Review Day attended by the full board, SMT and retail staff team.

Risk management

The Trustees regularly review their policy and procedures to minimise the risks which the Charitable company, its employees, Companions, volunteers and customers might encounter. Where appropriate systems or procedures have been established to mitigate such risks. A risk register is maintained to identify, prioritise and address identified operational and strategic risks.

Who benefits from our work?

Emmaus Suffolk (ES) is a local independent charity and a member of the national federation Emmaus UK. Emmaus residents are called Companions. ES is unique within Emmaus UK as we run a non-residential companion model and therefore call these service users Non-Residential Companions (NRC's). We have a blended offer of Companions and NRC's. ES provides meaningful work opportunities for vulnerable groups including homeless individuals, vulnerably housed individuals, offenders, long-term unemployed and socially isolated individuals. NRCs engage in a range of different tasks including various roles within the retail enterprise, up-cycling and help in the café and garden. In the last financial year we have delivered **883 support interventions** on a range of issues including employment support, mental-health, training, money advice, accommodation, life -skills and signposting to specialist providers.

The support we offer is differentiated to suit an individual's support needs and volunteering commitment and be structured at a level that is appropriate to them. Support may be delivered in a variety of ways and is delivered throughout everything we do.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06686196 (England and Wales)

Registered Charity number

1228051

Registered office

216 Dales Road
Ipswich
United Kingdom
Suffolk
IP1 4JY

Emmaus Suffolk Limited

Report of the Trustees
for the year ended 30 September 2021

Trustees

S K Bigley (resigned 12.12.21)
H Cadman
B H Chandler
S C Cook (resigned 12.12.21)
C L Devlin
V Fennell (resigned 10.4.21)
T L Pinter
R E Quince (resigned 21.6.21)
A Ruia
J Wakelam (resigned 24.1.22)
S Raychaudhuri (appointed 24.1.22)

Company Secretary

C J Staddon

Independent Examiner

Jonathan Penn and Company
Chartered Accountants and Chartered Tax Advisers
Stowupland
Stowmarket
Suffolk
IP14 4AX

Approved by order of the board of trustees on 30th April 2022 and signed on its behalf by:


..... 30/04/2022

Trustee

Independent Examiner's Report to the Trustees of
Emmaus Suffolk Limited

Independent examiner's report to the trustees of Emmaus Suffolk Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 September 2021.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Kate Rosten
Institute of Chartered Accountants of England and Wales
Jonathan Penn and Company
Chartered Accountants and Chartered Tax Advisers
Stowupland
Stowmarket
Suffolk
IP14 4AX

Date: 9th May 2022

Statement of Financial Activities
for the year ended 30 September 2021

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		93,846	126,355	220,201	315,587
Charitable activities					
Retail charity shop		98,645	-	98,645	112,299
Cafe income		-	-	-	577
Housing benefit received		19,218	-	19,218	5,662
Other trading activities	2	-	-	-	1,600
Investment income	3	6	-	6	17
Other income		-	-	-	5,876
Total		211,715	126,355	338,070	441,618
EXPENDITURE ON					
Raising funds		74,439	26,811	101,250	63,151
Charitable activities					
Retail charity shop		5,314	142,146	147,460	110,796
Cafe income		-	-	-	194
Housing benefit received		3,170	116	3,286	3,298
Other		73,983	8,523	82,506	77,195
Total		156,906	177,596	334,502	254,634
NET INCOME/(EXPENDITURE)		54,809	(51,241)	3,568	186,984
Transfers between funds	12	(275)	275	-	-
Net movement in funds		54,534	(50,966)	3,568	186,984
RECONCILIATION OF FUNDS					
Total funds brought forward		127,917	128,221	256,138	69,154
TOTAL FUNDS CARRIED FORWARD		182,451	77,255	259,706	256,138

Emmaus Suffolk Limited

Balance Sheet

30 September 2021

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	8	17,498	-	17,498	13,668
CURRENT ASSETS					
Stocks	9	1,500	-	1,500	1,500
Debtors	10	20,704	-	20,704	18,877
Cash at bank		169,230	77,255	246,485	246,052
		<u>191,434</u>	<u>77,255</u>	<u>268,689</u>	<u>266,429</u>
CREDITORS					
Amounts falling due within one year	11	(26,481)	-	(26,481)	(23,959)
NET CURRENT ASSETS		<u>164,953</u>	<u>77,255</u>	<u>242,208</u>	<u>242,470</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>182,451</u>	<u>77,255</u>	<u>259,706</u>	<u>256,138</u>
NET ASSETS		<u>182,451</u>	<u>77,255</u>	<u>259,706</u>	<u>256,138</u>
FUNDS	12				
Unrestricted funds				182,451	127,917
Restricted funds				<u>77,255</u>	<u>128,221</u>
TOTAL FUNDS				<u>259,706</u>	<u>256,138</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

Emmaus Suffolk Limited

Balance Sheet - continued

30 September 2021

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

The financial statements were approved by the Board of Trustees and authorised for issue on 30th April 2022 and were signed on its behalf by:



.....
C L Devlin - Trustee



.....
T L Pinter - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

Income

Income is recognised when the charitable company has entitlement to funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be reliably measured.

Goods donated for resale are included as income when they are sold.

Income tax recoverable in relation to donations received under Gift Aid is recognised at the time of the donation.

Investment income

Interest on funds held on deposit is included when receivable and the amount can be measured reliably. This is normally upon notification of the interest paid or payable by the bank.

Expenditure

All expenditure is accounted for on an accruals basis and is recognised when there is a legal or constructive obligation committing the charity to pay out resources. Expenditure has been allocated between categories on a basis designed to reflect the use of the resource.

Cost of raising funds comprises the expenses incurred by the charity in seeking voluntary contributions as well as the cost of any activities with a fundraising purpose.

Expenditure on charitable activities includes the costs of delivering services undertaken to further the purposes of the charity and their associated support costs.

Governance costs are those incurred in connection with the administration of the charitable company and compliance with constitutional and statutory requirements.

Management costs reflecting a proportion of the administrative costs have been allocated to each restricted fund on a fund by fund basis.

Tangible fixed assets

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

Leasehold improvements	- 10% on cost
Plant, machinery and motor vehicles	- 25% on reducing balance
Fixtures, fittings and equipment	- 33% on reducing balance

Stocks

Stock is donated to the charity and as such it is not practical to produce a realistic estimation of its value.

Stocks purchased for resale are valued at the lower of cost and net realisable value.

Taxation

The charity is exempt from corporation tax on its charitable activities.

1. ACCOUNTING POLICIES - continued**Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charitable company and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors which have been raised by the charitable company for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Hire purchase and leasing commitments

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

Pension costs and other post-retirement benefits

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

2. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Fundraising events	-	1,600
	<u> </u>	<u> </u>

3. INVESTMENT INCOME

	2021	2020
	£	£
Interest receivable - trading	6	17
	<u> </u>	<u> </u>

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation - owned assets	4,210	2,012
Other operating leases	35,602	17,971
	<u> </u>	<u> </u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2021 nor for the year ended 30 September 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2021 nor for the year ended 30 September 2020.

Notes to the Financial Statements - continued
for the year ended 30 September 2021

6. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2021	2020
Charitable activities	11	8
Governance	1	1
	<u>12</u>	<u>9</u>

No employees received emoluments in excess of £60,000.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	137,664	177,923	315,587
Charitable activities			
Retail charity shop	112,299	-	112,299
Cafe income	577	-	577
Housing benefit received	5,662	-	5,662
Other trading activities	1,600	-	1,600
Investment income	17	-	17
Other income	5,876	-	5,876
Total	<u>263,695</u>	<u>177,923</u>	<u>441,618</u>
EXPENDITURE ON			
Raising funds	29,565	33,586	63,151
Charitable activities			
Retail charity shop	92,828	17,968	110,796
Cafe income	194	-	194
Housing benefit received	3,298	-	3,298
Other	43,899	33,296	77,195
Total	<u>169,784</u>	<u>84,850</u>	<u>254,634</u>
NET INCOME	<u>93,911</u>	<u>93,073</u>	<u>186,984</u>
Transfers between funds	<u>4,153</u>	<u>(4,153)</u>	<u>-</u>
Net movement in funds	<u>98,064</u>	<u>88,920</u>	<u>186,984</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>29,853</u>	<u>39,301</u>	<u>69,154</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>127,917</u></u>	<u><u>128,221</u></u>	<u><u>256,138</u></u>

Notes to the Financial Statements - continued
for the year ended 30 September 2021

8. TANGIBLE FIXED ASSETS

	Leasehold improvements £	Plant, machinery and motor vehicles £	Fixtures, fittings and equipment £	Totals £
COST				
At 1 October 2020	3,493	22,212	1,633	27,338
Additions	-	8,040	-	8,040
At 30 September 2021	3,493	30,252	1,633	35,378
DEPRECIATION				
At 1 October 2020	349	12,862	459	13,670
Charge for year	349	3,473	388	4,210
At 30 September 2021	698	16,335	847	17,880
NET BOOK VALUE				
At 30 September 2021	2,795	13,917	786	17,498
At 30 September 2020	3,144	9,350	1,174	13,668

Investments

In the year to 30 September 2020 the company held an investment of £1 representing 1 ordinary £1 share in Emmaus Suffolk Homes Limited. The investment represented 100% of the issued share capital of that company which had not traded since incorporation. On 8 December 2020, Emmaus Suffolk Homes Limited was dissolved. The investment was impaired to nil value.

9. STOCKS

	2021 £	2020 £
Stocks	1,500	1,500

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade debtors	174	1,615
Other debtors	5,454	-
VAT	3,789	3,731
Prepayments and accrued income	11,287	13,531
	20,704	18,877

Notes to the Financial Statements - continued
for the year ended 30 September 2021

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade creditors	14,048	14,023
Social security and other taxes	4,486	2,626
Other creditors	275	47
Pensions payable	1,232	799
Accruals and deferred income	6,440	6,464
	<u>26,481</u>	<u>23,959</u>

12. MOVEMENT IN FUNDS

	At 1.10.20 £	Net movement in funds £	Transfers between funds £	At 30.9.21 £
Unrestricted funds				
General fund	127,917	54,809	(275)	182,451
Restricted funds				
Workshop	13,856	(13,856)	-	-
Felixstowe big lottery	9,200	(9,200)	-	-
Felixstowe hub	22,109	(22,248)	139	-
IBC travel fund	3,186	(1,336)	-	1,850
Health and Safety	734	(752)	18	-
IBC comm cash	2,120	(2,120)	-	-
Business advisor	4,000	(4,000)	-	-
PCC fund	18,418	(12,652)	4	5,770
Homeless link Covid	8,919	(8,919)	-	-
Big lottery Covid support	19,969	(19,969)	-	-
Warehouse	25,710	(19,878)	-	5,832
Community Cafe	-	18,279	-	18,279
Masonic charitable	-	32,000	-	32,000
Reaching Communities	-	13,524	-	13,524
DCMS Lloyds	-	(114)	114	-
	<u>128,221</u>	<u>(51,241)</u>	<u>275</u>	<u>77,255</u>
TOTAL FUNDS	<u>256,138</u>	<u>3,568</u>	<u>-</u>	<u>259,706</u>

Notes to the Financial Statements - continued
for the year ended 30 September 2021

12. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	211,715	(156,906)	54,809
Restricted funds			
Workshop	-	(13,856)	(13,856)
Felixstowe big lottery	-	(9,200)	(9,200)
Felixstowe hub	-	(22,248)	(22,248)
IBC travel fund	-	(1,336)	(1,336)
Health and Safety	-	(752)	(752)
IBC comm cash	-	(2,120)	(2,120)
Business advisor	-	(4,000)	(4,000)
PCC fund	-	(12,652)	(12,652)
Homeless link Covid	-	(8,919)	(8,919)
Big lottery Covid support	-	(19,969)	(19,969)
Warehouse	-	(19,878)	(19,878)
Community Cafe	20,000	(1,721)	18,279
Masonic charitable	32,000	-	32,000
Reaching Communities	45,250	(31,726)	13,524
Craft Online	7,000	(7,000)	-
DCMS Lloyds	17,196	(17,310)	(114)
EUK	4,909	(4,909)	-
	126,355	(177,596)	(51,241)
TOTAL FUNDS	338,070	(334,502)	3,568

Notes to the Financial Statements - continued
for the year ended 30 September 2021

12. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.10.19 £	Net movement in funds £	Transfers between funds £	At 30.9.20 £
Unrestricted funds				
General fund	29,853	93,911	4,153	127,917
Restricted funds				
Support worker	7,000	(7,000)	-	-
Loss workshop	1,524	(1,524)	-	-
Companion dev fund	616	(616)	-	-
Enterprise growth fund	2,360	(360)	(2,000)	-
Rural Fund	1,793	(1,793)	-	-
Strategic review	1,750	(1,750)	-	-
Online project	1,758	(4,258)	2,500	-
Workshop	20,000	(4,539)	(1,605)	13,856
Digital hubs	2,500	-	(2,500)	-
Felixstowe big lottery	-	9,200	-	9,200
Felixstowe hub	-	22,109	-	22,109
IBC travel fund	-	3,186	-	3,186
Health and Safety	-	734	-	734
IBC comm cash	-	2,120	-	2,120
Business advisor	-	4,000	-	4,000
PCC fund	-	18,418	-	18,418
Homeless link Covid	-	8,919	-	8,919
Big lottery Covid support	-	19,969	-	19,969
Warehouse	-	25,710	-	25,710
COVID-19	-	548	(548)	-
	39,301	93,073	(4,153)	128,221
TOTAL FUNDS	69,154	186,984	-	256,138

Notes to the Financial Statements - continued
for the year ended 30 September 2021

12. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	263,695	(169,784)	93,911
Restricted funds			
Support worker	-	(7,000)	(7,000)
Loss workshop	-	(1,524)	(1,524)
Companion dev fund	(616)	-	(616)
Enterprise growth fund	7,315	(7,675)	(360)
Rural Fund	-	(1,793)	(1,793)
Strategic review	-	(1,750)	(1,750)
Online project	-	(4,258)	(4,258)
Workshop	2,000	(6,539)	(4,539)
Felixstowe big lottery	9,950	(750)	9,200
Felixstowe hub	23,650	(1,541)	22,109
IBC travel fund	10,000	(6,814)	3,186
Food and drink	2,000	(2,000)	-
Health and Safety	1,719	(985)	734
IBC comm cash	3,000	(880)	2,120
Business advisor	4,000	-	4,000
PCC fund	19,630	(1,212)	18,418
Homeless link Covid	26,000	(17,081)	8,919
Big lottery Covid support	31,935	(11,966)	19,969
Warehouse	25,710	-	25,710
COVID-19	11,630	(11,082)	548
	177,923	(84,850)	93,073
TOTAL FUNDS	<u>441,618</u>	<u>(254,634)</u>	<u>186,984</u>

Notes to the Financial Statements - continued
for the year ended 30 September 2021

12. MOVEMENT IN FUNDS - continued

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

	At 1.10.19 £	Net movement in funds £	Transfers between funds £	At 30.9.21 £
Unrestricted funds				
General fund	29,853	148,720	3,878	182,451
Restricted funds				
Support worker	7,000	(7,000)	-	-
Loss workshop	1,524	(1,524)	-	-
Companion dev fund	616	(616)	-	-
Enterprise growth fund	2,360	(360)	(2,000)	-
Rural Fund	1,793	(1,793)	-	-
Strategic review	1,750	(1,750)	-	-
Online project	1,758	(4,258)	2,500	-
Workshop	20,000	(18,395)	(1,605)	-
Digital hubs	2,500	-	(2,500)	-
Felixstowe hub	-	(139)	139	-
IBC travel fund	-	1,850	-	1,850
Health and Safety	-	(18)	18	-
PCC fund	-	5,766	4	5,770
Warehouse	-	5,832	-	5,832
COVID-19	-	548	(548)	-
Community Cafe	-	18,279	-	18,279
Masonic charitable	-	32,000	-	32,000
Reaching Communities	-	13,524	-	13,524
DCMS Lloyds	-	(114)	114	-
	<u>39,301</u>	<u>41,832</u>	<u>(3,878)</u>	<u>77,255</u>
TOTAL FUNDS	<u><u>69,154</u></u>	<u><u>190,552</u></u>	<u><u>-</u></u>	<u><u>259,706</u></u>

Notes to the Financial Statements - continued
for the year ended 30 September 2021

12. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	475,410	(326,690)	148,720
Restricted funds			
Support worker	-	(7,000)	(7,000)
Loss workshop	-	(1,524)	(1,524)
Companion dev fund	(616)	-	(616)
Enterprise growth fund	7,315	(7,675)	(360)
Rural Fund	-	(1,793)	(1,793)
Strategic review	-	(1,750)	(1,750)
Online project	-	(4,258)	(4,258)
Workshop	2,000	(20,395)	(18,395)
Felixstowe big lottery	9,950	(9,950)	-
Felixstowe hub	23,650	(23,789)	(139)
IBC travel fund	10,000	(8,150)	1,850
Food and drink	2,000	(2,000)	-
Health and Safety	1,719	(1,737)	(18)
IBC comm cash	3,000	(3,000)	-
Business advisor	4,000	(4,000)	-
PCC fund	19,630	(13,864)	5,766
Homeless link Covid	26,000	(26,000)	-
Big lottery Covid support	31,935	(31,935)	-
Warehouse	25,710	(19,878)	5,832
COVID-19	11,630	(11,082)	548
Community Cafe	20,000	(1,721)	18,279
Masonic charitable	32,000	-	32,000
Reaching Communities	45,250	(31,726)	13,524
Craft Online	7,000	(7,000)	-
DCMS Lloyds	17,196	(17,310)	(114)
EUK	4,909	(4,909)	-
	<u>304,278</u>	<u>(262,446)</u>	<u>41,832</u>
TOTAL FUNDS	<u>779,688</u>	<u>(589,136)</u>	<u>190,552</u>

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2021.

Emmaus Suffolk Limited

Detailed Statement of Financial Activities
for the year ended 30 September 2021

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations and gifts	74,065	139,447
Gift aid	21	1,128
General grants provided by government / other charities	146,115	175,012
	220,201	315,587
Other trading activities		
Fundraising events	-	1,600
Investment income		
Interest receivable - trading	6	17
Charitable activities		
Retail charity shop	98,645	112,299
Cafe income	-	577
Housing benefit received	19,218	5,662
	117,863	118,538
Other income		
Other income	-	5,876
Total incoming resources	338,070	441,618
EXPENDITURE		
Raising donations and legacies		
Advertising, marketing, direct mail and publicity	3,387	4,620
Other trading activities		
Wages, fees and NI contributions	84,274	44,656
Pensions	2,314	892
Café running expenses	-	208
Warehouse	2,851	1,162
Insurance	4,011	4,014
Companion expenses	3,615	7,389
Subscriptions	798	210
	97,863	58,531
Charitable activities		
Wages, fees and NI contributions	54,499	62,701
Pensions	1,544	2,070
Rent, rates and insurance	35,602	17,971
Direct running costs	14,022	6,339
Carried forward	105,667	89,081

This page does not form part of the statutory financial statements

Detailed Statement of Financial Activities
for the year ended 30 September 2021

	2021 £	2020 £
Charitable activities		
Brought forward	105,667	89,081
Motor expenses	2,151	2,071
Property running expenses	11,085	10,309
IT, printing and stationery	10,522	1,131
Repairs and maintenance	7,719	1,291
General expenses	10,316	5,249
Cafe running expenses	-	194
House costs	3,286	3,298
	150,746	112,624
 Support costs		
Governance costs		
Wages, fees and NI contributions	63,270	53,045
Staff training	1,845	339
Pensions	1,160	1,082
Telephone and internet	2,338	2,199
Office expenses	45	266
Sundries	-	177
Accountancy fees	4,657	16,189
IT software	-	238
Legal and professional fees	4,981	1,750
Bad debts	-	1,318
Depreciation of tangible fixed assets	4,210	2,012
Bank interest	-	244
	82,506	78,859
 Total resources expended		
	334,502	254,634
 Net income		
	3,568	186,984

EMMAUS SUFFOLK LIMITED

England & Wales - Charity number 1128051

Accounts



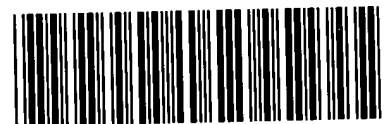
COMPANY NUMBER: 06686196

CHARITY COMMISSION NUMBER: 1228051

Emmaus Suffolk Limited
(A registered Charity and Company Limited by Guarantee)

Report and Financial Statements
Year ended 30 September 2020

TUESDAY



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COMPANIES HOUSE

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Emmaus Suffolk Limited (A company limited by guarantee)
Financial Statements
Year ended 30 September 2020

Charity information

Registered Charity name Emmaus Suffolk Limited

Charity number 1228051

Company registration number 06686196

Principal and registered office 216 Dales Road
Ipswich
Suffolk
IP1 4JY

Trustees S Bigley
H Cadman
B Chandler
S Cook
C Devlin
V Fennell
T L Pinter
R Quince
A Ruia
J Wakelam

Chief executive C Staddon

Independent examiner Kate Rosten FCA CTA
Jonathan Penn and Company
Haughley
Stowmarket
Suffolk
IP14 3PJ

The trustees are pleased to present their annual directors' report together with the unaudited financial statements of the charity for the year ending 30 September 2020. This report is also a Directors' report required by Section 417 of the Companies Act as all Trustees are Directors.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (as amended for accounting periods commencing from 1 January 2016).

Chair's Report - 2019/2020

The past year has not been what anyone would have expected. However, despite the Pandemic, lockdowns and restrictions in what has been a "normal" year we have continued our core work of offering meaningful activity for homeless, socially-isolated and otherwise vulnerable people.

The support to our Companions and Volunteers has continued but in new and different ways and we have worked directly with 132 individuals:

We have seen the successful opening of our first Community House, during the first lockdown, in which we have been strongly supported by The Flagship Housing Group and their Maintenance Contractor RFT.

We have provided 1449 of our ground breaking Mental Health Packs, to vulnerable people in Ipswich, Felixstowe and elsewhere in the East of Suffolk. We know from feedback how much they have meant for people, who have felt so isolated during this most difficult of times.

Our hubs at The Dales Ipswich and Great Eastern Square Felixstowe whilst being closed for retail much of the time have continued to provide support to companions and volunteers on site in a socially distanced way.

Our support team stayed in touch with self isolating companions and volunteers through regular phone calls.

Our Retail Team have moved our retail offer on line.

It has been possible to expand our offer in the centre of Ipswich as Sailmakers have provided another unit, which we are using as an up cycling and crafting workshop, and Ipswich Borough Council has leased a warehouse to Emmaus Suffolk from which furniture is sold, something that we had limited capacity to offer before.

The fact that the charity has been able, not only to survive but thrive in the most difficult operating environment is due in large part to the hard work, commitment and the innovative approaches taken by our dedicated staff team who have stepped and adapted swiftly to the situation in sensitive caring ways.

Whilst income, through our social enterprises has been very limited over the year a number of grants from a range of organisations including The Suffolk Community Foundation, Ipswich Borough Council and Felixstowe Town Council alongside those provided by Government and support in others ways from other organisation including The East of England Co Op, John Grose, Archway Carpets and Hudson Signs.

We are deeply grateful to all the organisations, which have provided support, which has enabled us to help more people, broadened our offer and strengthen the Charity's financial position.

Finally, I would like to say thank you all of our companions, customers, the staff team, volunteers the local communities and board members for their work and commitment to Emmaus Suffolk. In the coming year we are aiming to extend our offer of support to formally homeless socially isolated and otherwise vulnerable people as we celebrate our 5th Anniversary in 2021.



Stephen Cook Chair of Trustees

We would like to thank all our principle funders for all their support this year:

- Big Lottery Covid-19 Fund
- Big Lottery Community Fund
- DCMS Funding
- School for Social Entrepreneurs
- Homeless Link
- Dulverton Trust
- Beatrice Lang Trust
- Funds awarded by Suffolk Foundation
 - Covid-19 Emergency Fund
 - LEP fund
 - Police Crime Commissioners Fund
 - Hopkins Homes fund
 - Suffolk Food and Drink Fund
 - Realising Futures Fund
- Felixstowe Town Council Covid-19 Fund
- Kate and Tim Mason
- Rabble Chorus
- Crane Fund for Widows and Children
- IBC Community Cash
- Robert Gouch Trust
- East of England Co-op – In kind funding
- Hudson Signs – In kind funding
- John Grose Ford – In kind funding

Objectives and Activities

The objects of the charity as set out in the company's memorandum and articles of association are the alleviation and relief of poverty, hardship and distress, in conformance with the Emmaus movement. The principal activity of the company is the establishment of a social enterprise to support the homeless. It continued to receive some donations for this aim during the year.

Financial Review

Going Concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

Results of the year

The results of the year are set out in the attached financial statements. Emmaus Suffolk receives no core funding and 25.4% (2019 – 53.3%) of income is generated through social enterprises, the remainder coming from general donations, grants and fundraising activities.

During the year the income from social enterprises decreased to £112,299 (2019 – £143,267). This was as a result of the Covid restrictions in place. The charity has seen an increase in income from donations and grants to £315,587 (2019 – £111,538). This has resulted in a net increase in funds of £186,984 (2019 – £40,453). The Trustees have agreed that the charity should hold 3 months operating expenses in reserve.

Structure, Governance and Management

Constitution

Emmaus Suffolk Ltd is a company limited by guarantee governed by its Memorandum and Articles of Association. It is registered as a charity with the Charity Commission.

Method of appointment or election of Trustees

The Charitable Company is directed by a Board of Trustees who are elected and co-opted under the terms of the Memorandum and Articles of Association. Trustee nominations must be approved by existing Trustees. Trustees give their time voluntarily and receive no benefits from the Charity.

Organisational and structure / decision making

The Senior Management Team (SMT) oversee the day to day running of the organisation. The Chief Executive focuses on developing future opportunities, to meet the Charity's objectives and expand the social enterprises, and oversees the running of the core Charity and services delivery. The Community Manager oversees and develops the charitable support offered to the volunteer body and the Retail Manager is responsible for the overall income generation of the social enterprises.

There are weekly meetings of the SMT and Retail Team (including members of the Non Residential Companion body) and a quarterly retail practices and best practice meeting.

The Board of Trustees meets bi-monthly to review strategic decisions, financial performance and risks. The Chief Executive and one other member of the leadership team attend these meetings and where possible a volunteer representative. Between board meetings the Chair and Treasurer meet regularly with the Chief Executive and Trustees are involved in sub committees as required.

There is an Annual Strategic Review Day attended by the full board, SMT and retail staff team.

Risk Management

The Trustees regularly review their policy and procedures to minimise the risks which the Charitable company, its employees, Companions, volunteers and customers might encounter. Where appropriate systems or procedures have been established to mitigate such risks. A risk register is maintained to identify, prioritise and address identified operational and strategic risks.

Who benefits from our work?

Emmaus Suffolk (ES) is a local independent charity and a member of the national federation Emmaus UK. Emmaus residents are called Companions. ES is unique within Emmaus UK as we run a non-residential companion model and therefore call these service users Non-Residential Companions (NRC's). We have a blended offer of Companions and NRC's. ES provides meaningful work opportunities for vulnerable groups including homeless individuals, vulnerably housed individuals, offenders, long-term unemployed and socially isolated individuals. NRCs engage in a range of different tasks including various roles within the retail enterprise, up-cycling and help in the café and garden. In the last financial year we have delivered **883 support interventions** on a range of issues including employment support, mental-health, training, money advice, life-skills, accommodation and signposting to specialist providers.

The support we offer is differentiated to suit an individual's support needs and volunteering commitment and be structured at a level that is appropriate to them. Support may be delivered in a variety of ways and is delivered throughout everything we do.

Reserves Policy

Trustees must ensure that the charity's funds are used appropriately, prudently, lawfully and in accordance with the charity's purposes for the public benefit. The general principle of trust law is that funds received as income should be spent within a reasonable period of receipt. Trustees are justified in exercising their power to hold income reserves in the charity's best interest.

Restricted funds are all grants awarded for specific project or service delivery, that must be used as defined in the application for the award. This expenditure is reported on to the funders and includes delivery of specified outcomes. Most restricted funds are awarded for a year long period, which starts at the point of receiving funds. Funds therefore carry over from one financial year to the next accordingly.

Reference and Administrative Details

Charity number 1128051
Company number 06686196
Registered office 216 Dales Road, Ipswich, Suffolk, IP1 4JY

Directors and Trustees

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year end were as follows:

Directors

S Bigley	V Fennell
H Cadman	T L Pinter
B Chandler (<i>Appointed 21 January 2020</i>)	R Quince
S Cook	A Ruia
C Devlin	J Wakelam

Secretary

C Staddon

Statement of Trustees' Responsibilities

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

Company law requires the charity trustees to prepare financial statements for each year which 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 the income and expenditure, of the charitable company for that period. In preparing the financial statements, the trustees are required to:

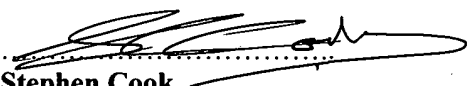
- a) select suitable accounting policies and then apply them consistently;
- b) observe the methods and principles in the Charities SORP;
- c) make judgements and estimates that are reasonable and prudent;
- d) state whether applicable UK accounting standards have been followed, subject to any material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

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

Accounting exemptions

In preparing this report the trustees have taken advantage of small companies exemptions provided by section 415A of the Companies Act 2006.

ON BEHALF OF THE BOARD:



Stephen Cook
Chair



Clare Devlin
Treasurer

Date: 12th May 2021

216 Dales Road, Ipswich, Suffolk, IP1 4JY

Emmaus Suffolk Limited (A company limited by guarantee)
Independent examiner's report to the trustees of Emmaus Suffolk Limited ('the Company')
Year ended 30 September 2020

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 September 2020.

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 the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed: 

Name: Kate Rosten
Fellow of the Institute of Chartered Accountants in England and Wales

Address: Jonathan Penn and Company, Haughley, Stowmarket, Suffolk, IP14 3PJ

Date: 17th May 2021

Emmaus Suffolk Limited (A company limited by guarantee)
Statement of Financial Activities
Year ended 30 September 2020

	Note	Unrestricted funds £	Restricted income funds £	Total 2020 £	Total 2019 £
Incoming resources					
Donations and grants	3	137,664	177,923	315,587	111,538
Charitable activities	3	118,538	-	118,538	145,096
Other trading activities	3	1,600	-	1,600	5,939
Investments	3	17	-	17	18
Other income	3	5,876	-	5,876	6,405
Total incoming resources		263,695	177,923	441,618	268,996
Resources expended					
Raising funds	4	3,316	1,304	4,620	5,490
Charitable activities	4	120,905	50,250	171,155	156,989
Governance costs	4	45,563	33,296	78,859	66,064
Total expenditure		169,784	84,850	254,634	228,543
Net income		93,911	93,073	186,984	40,453
Gross transfers between funds		4,153	(4,153)	-	-
Net movement in funds		98,064	88,920	186,984	40,453
Total funds brought forward		29,853	39,301	69,154	28,701
Total funds carried forward		127,917	128,221	256,138	69,154

All activities relate to continuing operations.

The notes on pages 12 to 23 form part of these financial statements.

Emmaus Suffolk Limited (A company limited by guarantee)

Balance Sheet

As at 30 September 2020

	Note	Unrestricted funds £	Restricted income funds £	Total 2020 £	2019 £
Fixed assets					
Tangible assets	7	13,668	-	13,668	11,131
Investments	8	-	-	-	1
		<u>13,668</u>	<u>-</u>	<u>13,668</u>	<u>11,132</u>
Current assets					
Stock		1,500	-	1,500	-
Debtors	9	18,877	-	18,877	24,336
Cash at bank and in hand		<u>117,831</u>	<u>128,221</u>	<u>246,052</u>	<u>68,934</u>
		138,208	128,221	266,429	93,270
Creditors: amounts falling due within one year	10	23,959	-	23,959	21,804
Net current assets		<u>114,249</u>	<u>128,221</u>	<u>242,470</u>	<u>71,466</u>
Creditors: amounts falling due after one year	11	-	-	-	13,444
Net assets		<u>127,917</u>	<u>128,221</u>	<u>256,138</u>	<u>69,154</u>
Funds of the Charity					
Unrestricted funds	13	127,917	-	127,917	29,853
Restricted income funds	13	-	128,221	128,221	39,301
Total funds		<u>127,917</u>	<u>128,221</u>	<u>256,138</u>	<u>69,154</u>

Emmaus Suffolk Limited (A company limited by guarantee)
Balance Sheet
As at 30 September 2020

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibility for:

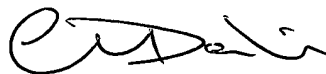
- a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the trustee on behalf of all the trustees on 12/5/21 and were signed by:



Tibbs Pinter (Deputy Chair)



Clare Devlin (Treasurer)

1) Statutory information

Emmaus Suffolk Limited is a private company, limited by guarantee, without share capital registered in England and Wales. The company's registered number and registered office address can be found on the charity information page.

2) Accounting policies

Basis of preparation

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) ((as amended for accounting periods commencing from 1 January 2016) - (Charities SORP (FRS 102))), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The financial statements have been prepared under the historical cost convention. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The charitable company constitutes a public benefit entity as defined by FRS102.

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charitable company and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors which have been raised by the charitable company for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Income

Income is recognised when the charitable company has entitlement to funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be reliably measured.

Goods donated for resale are included as income when they are sold.

Income tax recoverable in relation to donations received under Gift Aid is recognised at the time of the donation.

Investment income

Interest on funds held on deposit is included when receivable and the amount can be measured reliably. This is normally upon notification of the interest paid or payable by the bank.

2) Accounting policies (Continued)

Expenditure

All expenditure is accounted for on an accruals basis and is recognised when there is a legal or constructive obligation committing the charity to pay out resources. Expenditure has been allocated between categories on a basis designed to reflect the use of the resource.

Cost of raising funds comprises the expenses incurred by the charity in seeking voluntary contributions as well as the cost of any activities with a fundraising purpose.

Expenditure on charitable activities includes the costs of delivering services undertaken to further the purposes of the charity and their associated support costs.

Governance costs are those incurred in connection with the administration of the charitable company and compliance with constitutional and statutory requirements.

Management costs reflecting a proportion of the administrative costs have been allocated to each restricted fund on a fund by fund basis.

Tangible fixed assets

These are capitalised if they can be used for more than one year, and cost at least £100. All fixed assets are initially recorded at cost.

Depreciation is provided as follows in order to write off each asset over its estimated useful life.

Plant and Machinery	25% reducing balance
Motor Vehicles	25% reducing balance
Fixtures and Fittings	33% reducing balance
Leasehold Improvements	10% straight line

Investments

Investments in subsidiaries are valued at cost less provision for impairment.

Stocks

Stock is donated to the charity and as such it is not practical to produce a realistic estimation of its value. Stocks purchased for resale are valued at the lower of cost and net realisable value.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid.

Cash at Bank and in hand

Cash at Bank and in hand includes cash and short term highly liquid investments with a maturity of three months or less from the date of acquisition or the opening of the deposit or similar account.

Creditors and provisions

Creditors and provisions are recognised where the charitable company has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2) Accounting policies (Continued)

Financial instruments

Financial instruments are classified and accounted for according to the substance of the contractual agreement, as either financial assets or financial liabilities. The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Pension costs

Emmaus Suffolk Limited operates a defined contribution pension scheme. Contributions payable to the pension scheme are charged to the statement of financial activities in the period to which they relate.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Operating lease commitments

Rentals paid under operating leases are charged to the statement of financial activities on a straight line basis over the period of the lease.

3) Analysis of incoming resources

Donations and grants

	2020			2019
	Unrestricted	Restricted	Total funds	Total funds
	£	£	£	£
Donations and gifts	107,728	31,719	139,447	38,136
Gift aid	1,128	-	1,128	1,217
General grants provided by government/other charities	28,808	146,204	175,012	72,185
	<u>137,664</u>	<u>177,923</u>	<u>315,587</u>	<u>111,538</u>

Charitable activities

	2020			2019
	Unrestricted	Restricted	Total funds	Total funds
	£	£	£	£
Retail charity shop	112,299	-	112,299	143,267
Café income	577	-	577	1,829
Housing benefit received	5,662	-	5,662	-
	<u>118,538</u>	<u>-</u>	<u>118,538</u>	<u>145,096</u>

Other trading activities

	2020			2019
	Unrestricted	Restricted	Total funds	Total funds
	£	£	£	£
Fundraising events - the Big Climb	-	-	-	5,939
Fundraising events - the Rabble Chorus	1,600	-	1,600	-
	<u>1,600</u>	<u>-</u>	<u>1,600</u>	<u>5,939</u>

3) Analysis of incoming resources (Continued)

Income from investments	2020		2019
	Unrestricted	Restricted	Total
	£	£	funds
Interest income	17	-	17
	<u>17</u>	<u>-</u>	<u>17</u>

Other income	2020		2019
	Unrestricted	Restricted	Total
	£	£	funds
Other income	5,876	-	5,876
	<u>5,876</u>	<u>-</u>	<u>5,876</u>

4) Analysis of resources expended

Raising funds	2020		2019
	Unrestricted	Restricted	Total
	£	£	funds
Advertising, marketing, direct mail and publicity	3,316	1,304	4,620
Fundraising events - the Big Climb	-	-	-
Consultancy fees	-	-	-
	<u>3,316</u>	<u>1,304</u>	<u>4,620</u>

4) Analysis of resources expended *(Continued)*

Charitable activities	2020		Total funds £	2019 Total funds £
	Unrestricted £	Restricted £		
Operating charity shops				
- Direct running costs	3,064	3,275	6,339	5,553
- Motor expenses	1,783	288	2,071	1,701
- Wages, fees & NI contributions	55,973	6,728	62,701	69,741
- Pension costs	2,070	-	2,070	1,625
- Rent	11,776	6,195	17,971	19,049
- Property running expenses	10,309	-	10,309	9,424
- IT, printing & stationery	1,131	-	1,131	877
- Repairs and maintenance	1,064	227	1,291	12,167
- General expenses	2,330	1,255	3,585	2,082
- Finance charges	1,664	-	1,664	1,432
	<u>91,164</u>	<u>17,968</u>	<u>109,132</u>	<u>123,651</u>
Cafe running expenses	194	208	402	375
House costs	3,298	-	3,298	-
Warehouse	1,162	-	1,162	-
Wages, fees & NI contributions	19,859	24,797	44,656	21,023
Pension costs	892	-	892	500
Insurance	4,014	-	4,014	3,614
Travel and subsistence	-	-	-	2,279
Companion expenses	112	7,277	7,389	4,310
Subscriptions	210	-	210	743
Community activities	-	-	-	494
	<u>120,905</u>	<u>50,250</u>	<u>171,155</u>	<u>156,989</u>

4) Analysis of resources expended (Continued)

Governance costs	2020		2019	
	Unrestricted	Restricted	Total funds	Total funds
	£	£	£	£
Wages, fees & NI contributions	50,363	2,682	53,045	48,361
Pension costs	1,082	-	1,082	1,083
Staff training	339	-	339	-
Accountancy fees	16,189	-	16,189	5,611
IT software	238	-	238	265
Legal and professional fees	-	1,750	1,750	2,430
Telephone and internet	2,199	-	2,199	1,803
Office expenses	266	-	266	194
Charitable donations	-	-	-	40
Bad debts	1,318	-	1,318	-
Bank charges	177	-	177	82
Interest paid	244	-	244	78
Depreciation and loss on disposal	2,012	-	2,012	6,117
Management charge allocated to restricted funds	(28,864)	28,864	-	-
	<u>45,563</u>	<u>33,296</u>	<u>78,859</u>	<u>66,064</u>

All costs relate to fundraising trading activity of the charity.

5) Net income / (expenditure) for the year

This is stated after charging:

	2020	2019
	£	£
Independent examiners fee	1,750	1,750
Operating lease rentals: other	17,971	19,049
Depreciation	<u>2,012</u>	<u>6,117</u>

6) Staff costs

	2020	2019
	Total funds	Total funds
	£	£
Salaries and wages	153,770	133,640
Social security costs	6,632	5,485
Pension costs	4,044	3,208
	<u>164,446</u>	<u>142,333</u>

6) Staff costs (Continued)

Average number of employees	2020 Number	2019 Number
Fundraising	-	-
Charitable activities	8	6
Governance	1	1
	<u>9</u>	<u>7</u>

No employees had benefits in excess of £60,000 (2019: nil). Pension costs are allocated to activities in proportion to the related staffing costs incurred and are wholly charged to unrestricted funds.

No Trustee received any remuneration or benefits in kind.

The charity considers its key management personnel comprises the Trustees only. The total employee benefits of the key management personnel of the Charity were £nil (2019: £nil).

7) Tangible fixed assets

	Leasehold Improvements	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
Cost	£	£	£	£
As at 1 October 2019	-	22,212	577	22,789
Additions	3,493	-	1,056	4,549
As at 30 September 2020	3,493	22,212	1,633	27,338
Depreciation				
As at 1 October 2019	-	11,187	471	11,658
Charge for the year	349	1,675	(12)	2,012
As at 30 September 2020	349	12,862	459	13,670
Net Book Value at 30 September 2020	3,144	9,350	1,174	13,668
Net Book Value at 30 September 2019	-	11,025	106	11,131

8) Investments

	Shares in group undertakings £
Cost	
As at 1 October 2019	1
Additions	-
Impairment	(1)
As at 30 September 2020	-

The investment of £1 represents 1 ordinary £1 share in Emmaus Suffolk Homes Limited, a company incorporated in England and Wales. The investment represents 100% of the issued share capital of that company. Emmaus Suffolk Homes Limited has not traded since incorporation. On 8 December 2020, Emmaus Suffolk Homes Limited was dissolved. Therefore, the investment has been impaired to nil value in these financial statements.

9) Debtors

	2020 £	2019 £
Trade debtors	1,615	3,005
Prepayments and accrued income	13,531	14,130
VAT	3,731	7,201
	18,877	24,336

10) Creditors: Amounts falling due within one year

	2020 £	2019 £
Loan from Emmaus UK	-	2,500
Other loans and financing	-	7,200
Trade creditors	14,023	5,580
Accruals and deferred income	6,464	4,462
Taxation and social security	2,626	1,263
Pensions payable	799	717
Other creditors	47	82
	23,959	21,804

11) Creditors: Amounts falling due after more than one year

	2020	2019
	£	£
Loan from Emmaus UK	-	9,844
Other loans and financing	-	3,600
	<u>-</u>	<u>13,444</u>

There were two loans in place with Emmaus UK. These have both been fully repaid during the year. Interest is payable on one of the loans at 4% APR and 1% APR on the other. Interest is payable quarterly.

12) Financial instruments

	2020	2019
Financial assets	£	£
Financial assets measured at amortised cost	<u>264,929</u>	<u>93,270</u>
 Financial liabilities		
Financial liabilities measured at amortised cost	<u>23,959</u>	<u>35,248</u>

Financial assets measured at amortised cost comprise cash, cash equivalents, trade debtors, accrued income and other debtors. Financial liabilities measured at amortised cost comprise loans, trade creditors and other creditors.

13) Analysis of movement in funds

Current year:

Fund names	Type	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Fund balances carried forward £
Support Worker	R	7,000	-	(7,000)	-	-
Loss workshop	R	1,524	-	(1,524)	-	-
Companion dev fund	R	616	(616)	-	-	-
Enterprise growth fund	R	2,360	7,315	(7,675)	(2,000)	-
Rural fund	R	1,793	-	(1,793)	-	-
Strategic review	R	1,750	-	(1,750)	-	-
Online project	R	1,758	-	(4,258)	2,500	-
Workshop	R	20,000	2,000	(6,539)	(1,605)	13,856
Digital hubs	R	2,500	-	-	(2,500)	-
Felixstowe Big Lottery	R	-	9,950	(750)	-	9,200
Felixstowe Hub	R	-	23,650	(1,541)	-	22,109
IBC travel fund	R	-	10,000	(6,814)	-	3,186
Food and Drink	R	-	2,000	(2,000)	-	-
H&S	R	-	1,719	(985)	-	734
IBC comm cash	R	-	3,000	(880)	-	2,120
Business advisor	R	-	4,000	-	-	4,000
PCC Fund	R	-	19,630	(1,212)	-	18,418
Homeless Link Covid	R	-	26,000	(17,081)	-	8,919
Big Lottery Covid support	R	-	31,935	(11,966)	-	19,969
Warehouse	R	-	25,710	-	-	25,710
COVID-19	R	-	11,630	(11,082)	(548)	-
<i>Unrestricted funds</i>	UR	29,853	261,347	(171,284)	4,153	124,069
Total Funds as per balance sheet		69,154	439,270	(256,134)	-	252,290

13) Analysis of movement in funds (Continued)

Prior year:

Fund names	Type	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Fund balances carried forward £
Creative Workshops	R	1,260	-	(1,260)	-	-
Support Worker	R	7,295	12,000	(12,295)	-	7,000
Support Worker - Emmaus UK	R	-	3,071	(3,071)	-	-
Executive Lead	R	17,504	-	(8,748)	(8,756)	-
Loss workshop	R	-	3,000	(1,476)	-	1,524
Companion dev fund	R	-	770	(154)	-	616
Enterprise growth fund	R	-	21,945	(14,785)	(4,800)	2,360
Rural fund	R	-	3,350	(1,557)	-	1,793
Strategic review	R	-	9,850	(8,100)	-	1,750
Online project	R	-	2,500	(742)	-	1,758
Workshop	R	-	20,000	-	-	20,000
Digital hubs	R	-	2,500	-	-	2,500
<i>Unrestricted funds</i>	UR	2,642	190,010	(176,355)	13,556	29,853
Total Funds as per balance sheet		28,701	268,996	(228,543)	-	69,154

14) Related party transactions

The related parties of Emmaus Suffolk Limited are the Trustees of the charitable company and the subsidiary Emmaus Suffolk Homes Limited, which is a dormant company. The charitable company is controlled by the Trustees.

There were no related party transactions identified which should be disclosed under Financial Reporting Standard 102.

15) Company limited by guarantee

The charitable company is a company limited by guarantee. The members of the company are the Trustees named on page three. In the event of the charitable company being wound up, the liability in respect of the guarantee is limited to £1 per member of the charitable company.

16) Operating lease commitments

At 30 September 2020 the charitable company had the following future minimum lease payments under non-cancellable operating leases as set out below:

	2020	2019
	£	£
Payment due:		
Less than one year	33,661	28,000
Between two to five years	66,964	58,000
Over five years	3,333	13,333
	<u>103,958</u>	<u>99,333</u>