

EMMAUS NORTH EAST
(A company limited by guarantee)

REPORT AND FINANCIAL STATEMENTS
For the year ended 30 June 2024

Charity Number 1131408
Company Number 06820441

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TRUSTEES ANNUAL REPORT

For the year ended 30 June 2024

The Trustees, who are also the Directors of the Charity for the purposes of the Companies Act, submit their report and financial statements of Emmaus North East (ENE; the Charity) for the year ended 30 June 2024. The financial statements comply with the Charities Act 2011, the companies Act 2006, the Memorandum and Articles of Association and the requirements of Accounting and Reporting by Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the financial reporting standard applicable to the United Kingdom.

Chairs Statement – John Machin

23/24 was a positive year for the Charity. Income increased by 63% to £855K compared to the £524K achieved in 22/23. This income growth was driven by increased grant and contract funding (£277K, 388%) as many funders strongly supported the work being carried out by Emmaus North East (ENE) and bought into the change initiatives being pursued by the Charity. Income from our Social Enterprises was £410K – an increase of 7% from the 22/23 level of £385K.

A major highlight of the year was the Charity being strongly recognised at the recent North East Charity Awards where it won an award for the best Social Enterprise of the year – recognising the work the Charity had done with Lucie's Laundry and was on a shortlist of three for the best Charity Board of the year. These nominations recognised the strong development of the Charity over the last few years and were an appreciation of the commitment, enthusiasm and tireless work of all people associated with the Charity, staff, volunteers, trustees, funders, other outside stakeholders and the Companions who we support.

In late 2024, ENE was awarded a three-year contract from Durham County Council (DCC) with regard to the Council's work in their Single Homelessness Accommodation Programme (SHAP). As part of this programme, ENE will operate three accommodation homes in Durham holding up to 17 homeless people, and work with these people using the programmes and pathways used in the Charity's own accommodation premises in South Shields. The total value of this contract is more than £1 Million. This is a major award for the Charity and a recognition both of its growing reputation and the confidence outside stakeholders have in ENE.

The Charity's SHAP work with DCC will be a major focus in 24/25 as will be the further development of ENE's Social Enterprises, particularly retail. It is hoped to open another large retail outlet in the Tyneside area in 24/25. In order to support the Charity's expansion into the Durham area with the DCC SHAP project, the Charity will also investigate the possibility of opening a retail outlet in the Durham area.

Our fundraising work in 23/24 was extremely successful. We will continue with this in 24/25 and use the monies raised to further develop, expand and consolidate the Charity.

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Gaining financial sustainability is still foremost amongst our strategic objectives. To achieve this the Charity in 23/24 initiated a major project known as Project Radical. This project looks at the activities performed within ENE and determines ways to restructure and re-engineer the Charity so that financial sustainability will be achieved. The project is ongoing, and several initiatives have been successfully undertaken. As part of Project Radical, the ENE board decided to mortgage (via the Charity Bank) one of its properties to the sum of £100K. This cash will be used by the Charity to invest in programmes, assets and activities to strengthen and develop the Charity. It will not be used for day-day operational expenses.

Finally, I must again thank all our funders and those people and organisations who donated either money, services, time or goods to Emmaus North East. Without you, it would not be possible to operate our charity and help the people that we do.

John Machin

Chair of Board of Trustees Emmaus North East

CEO's Statement – Ruth Parker Chief Executive Officer

My time in post since 2022 has been both challenging and rewarding and it is quite remarkable what the charity has achieved in a relatively short period of time. 2024 is the year that Emmaus North East celebrates its 15th Anniversary and I am proud to be at the forefront, leading an excellent team of people who are committed to supporting people facing homelessness.

In 2023, the Board set a challenge named Project Radical with a remit to look at the current activities of Emmaus North East and make suggestions to ensure future growth and sustainability. It was both energising and motivational that the Board entrusted me to lead the work with the overall team and the Board were brave in reviewing the findings and setting a new vision and strategy for the charity. What we were all clear on is that the Companions welfare and progress had to be at the heart of it and to offer more to them, we needed to increase our income and the opportunities available.

We know that 94% of homeless people have suffered trauma at some point in their lives and we introduced a trauma informed approach to their support that also included a dedicated counselling service. We revamped the Companions homes and introduced dedicated female only accommodation. We also developed a 3 tiered pathway to ensure that we are able to support homeless people with multiple complexities and those who only need short term support. What is clear from feedback and outcomes is that the model works in supporting people to transform their lives.

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In September 2023, we extended our social enterprises with the introduction of our new store Lucies Legacy in Jarrow which has been financially transformative, we renamed and relaunched our Low Fell store and celebrated one year of opening of our free community laundry. We increased our acts of solidarity, helping the community in South Tyneside, particularly people and families in poverty.

Diversifying our income streams resulted in an increase in income of over £300K and this has been used to offer more to more homeless people. Despite this, we still face barriers with the lack of decent affordable homes and we continue to campaign for change. The increase in government funding to support homeless people and the introduction of the Supported Housing Regulations will hopefully improve the landscape ensuring higher quality support that meets the needs of its residents. To align with this, Emmaus North East has a new set of Quality Standards which is our own internal benchmark to ensure high quality provision.

We could not have achieved the above without the grants and donations from several funders who help us to make a difference to the lives of homeless people every single day. We are grateful for this and the relationships developed with them have proved beneficial. We would not be able to deliver what we do without grants and donations. The support provided by Ability Consultants must also be recognised.

I am proud to be leading such a hardworking and committed team of people without whom we could not have achieved what we have. As a result, in 2024 this was publicly recognised with a #Love South Tyneside team award, a North East Charity Award for Outstanding Social Enterprise, shortlisting for Trustee Board of the Year and a national Investors in the Environment award.

With special thanks also to the Companions whose courage and determination continue to drive what we do, to the Board of Trustees, South Tyneside Council and to my colleagues in Emmaus UK and other Emmaus communities.

The year ahead is exciting with the award of a new contract named SHAP with Durham County Council and further plans to expand our support to homeless people and our social enterprises. I invite you to follow our journey!

With best wishes

Ruth CEO

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Policies and Objectives

In setting the Charity's objectives, plans and activities, the Trustees have given due consideration to guidance published by the Charity Commission relating to public benefit and to its supplementary public benefit guidance.

The medium - long-term objectives for the Charity are:

1. To ensure that the social enterprises are not only self-sufficient but generate income to support other areas of our work
2. To continue to deliver against our income strategy to allow growth and sustainability
3. To increase the size of its community facilities and Companion numbers, either by development of a further residence or the acquisition of "move on" flats for Companions who are transitioning between residing in the community and independent living in their own accommodation
4. To improve the opportunities for Companions to "move on" from ENE and gain worthwhile employment in the outside world, extending their work experience and training opportunities available to them
5. To have ENE recognised as a major charity in the North East of England, influencing positive change for those who have suffered or are suffering from homelessness.
6. Deliver the 3 year Durham County Council SHAP project meeting all KPI's.
7. Expand its operations and services to all areas of the North East.

The Charity's short-term objectives are to:

1. Expand its retail operations, introducing a second new Superstore and expanding On-Line sales
2. Develop a profitable social enterprise workshop where furniture and other wood-based items are manufactured or upcycled and sold in the retail outlets and online
3. Find and develop other social enterprise income streams and additional projects
4. Improve the training and development pathways ENE offers to its Companions.
5. Develop the brand image and awareness of ENE in North East England and beyond

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6. Continue to develop the experience and skills of the staff team with an aim of introducing new specialist roles

7. Continue to offer trauma informed counselling to all Companions, Staff and Volunteers.

Emmaus North East has a Strategy in place until the end of 2025 that was reviewed at a Board Day in May 2024. The Strategy is focussed on 4 key areas.

- To be financially secure – We will be financially secure and a sustainable charity.
- To improve Companion outcomes – We will improve Companion experiences and outcomes.
- To Improve our Organisation – We will improve our organisation and efficiency.
- To influence positive change – We will raise our profile and influence positive change.

The CEO Board reports are focussed on updates in each of the four strategy areas and the operational plan aligns with it. It is pleasing to report strong progress against each of the areas.

About Emmaus

South Tyneside has more homeless people than some of the larger cities in the North East and is classed as one of the most deprived areas in the region with 1 in 500 people considered homeless.

This has been further exacerbated by the cost-of-living crisis with an estimate that over 3000 households in the area will be threatened with homelessness. Unfortunately, nearly 30% of children are living in poverty and over 40% of people are classed as deprived. This means that there is a greater need than ever for our services.

It is difficult to say how many people are homeless in England and how to assess this. Homelessness not only includes rough sleepers but also those sofa surfing and staying with friends and families. There are many issues creating this centred around the lack of social housing and the lack of long-term secure homes that are affordable. Life on the streets can be humiliating and degrading and creates mental health struggles in many. We know that because our companions have told us so.

We are going to strengthen and extend our services to more people and make sure that we continue with our solidarity. This includes being the voice of our communities and representing vulnerable people and families.

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Emmaus is a homelessness charity with a difference. Emmaus does not just give people a bed for the night; it offers a home, meaningful work, and a sense of belonging. For many people who have experienced homelessness, losing their self-esteem can be the most damaging part of their experience. Being on your own can be soul destroying, leaving you feeling worthless. Emmaus is different because it provides a home for as long as someone needs it. This gives Companions, as we call our residents, the opportunity to take stock of their lives, deal with any issues they might have, and often reestablish relationships with loved ones.

Emmaus North East also provides immediate access to dedicated trauma informed counselling and dependency support when needed.

Emmaus North East's work impacts on improved public safety, a reduction in victims of crime and savings for the NHS.

The Emmaus movement (including Emmaus International)

The Emmaus movement and its 425 member organisations in Europe, Africa, Asia, and the Americas continue to engage at a local level with people who have experienced social exclusion to access their fundamental rights and, through their collective action, demonstrate there are credible alternatives to injustice.

The first UK Emmaus Community was established in 1992. Today 30 Emmaus communities are operational, with others in the course of development. An Emmaus UK Community offers homeless people a chance to regain their self-respect through living and working in a supportive environment which combines residential accommodation with self-supporting social enterprises. These enterprises, mainly retail, are based largely on the collection and sale of donated goods as well as refurbishment and recycling of various goods and scrap materials in line with the principles of a circular, low waste economy. Additionally, Emmaus Communities work with a "solidarity concept" whereby they help sister Communities by donating goods for sale in their retail outlets and financial support if needed. Each Emmaus Community in the UK whilst being an independent legal entity commits to follow the values and ethos of the Emmaus movement as a whole. Emmaus UK (EUK). Emmaus UK is the federal body for Emmaus in the UK. Each member of Emmaus UK - either a community or group - is an independent charity, governed by a local board of trustees.

Emmaus North East (ENE)

This year, Emmaus North East has celebrated its 15th Anniversary. ENE is a legally independent charity based in South Tyneside in North East England. It focuses upon

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providing support to homeless people and works within the Emmaus movement's ethos and values. ENE is a member of the EUK Federation and the Emmaus International movement. ENE aims to combat homelessness. It provides people with a home, work and encourages solidarity with others in a similar position. It gives Companions a choice and a chance. It welcomes people from all backgrounds and all causes of homelessness. ENE is supported by a wide range of funders and partners who provide both financial and in-kind support. This funding both supports the community and helps the ENE social enterprises grow and thrive. ENE's vision is "to help create a North East England where homelessness and hopelessness have been abolished". ENE's mission is "to enable homeless people in the North East rebuild their lives through social enterprises which also involve and enrich the local community". The core values of the charity are Empowerment, Enablement and Involvement.

ENE's operations are centred around its community residences at 253, 255 and 257 Stanhope Road, South Shields where ENE is able to offer permanent accommodation and support to 21 companions with ambitions to expand further. Referrals are received from across the North East and beyond and ENE is now recognised as an integral part of the community in South Tyneside. The Charity provides safe accommodation, meaningful work and peer and pastoral support to its Companions. This way of working means Companions are able to recover their confidence and self-respect and make a fresh start to rebuild their lives. ENE tries to ensure all Companions are able to move onto independent living and employment when they are ready, but there is no time limit for this and Companions are welcome to stay in the community for as long as they like and need with several companions making their homes at ENE for over 5 years. ENE focuses upon its Companions and seeks to ensure they have a consistent core offer outlining the mutual expectations of both ENE and themselves. All Companions are enabled and encouraged to participate fully in ENE and its activities. There are three critical features of ENE that make it different to some of the other support offered to homeless people: ENE provides a home – Companions have a room to call their own and a place to call home alongside other people who understand their situation. The house has clear rules, meaning it provides a safe and secure environment for everyone; Safeguarding is of highest priority with annual reviews of processes and policies. ENE gives people focus, meaning and structure – Companions support the social enterprises and this offers them training, activities to improve health and wellbeing and access to an in house trauma informed therapy. This provides the Companions with structure and a focus for each day and productive activity to engage with. The Community Wellness pilot has been of national focus with several communities trying to replicate it. ENE judges people on today's actions not yesterday's – Companions have

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the opportunity to change and are given the chance to change. Emmaus North East will not work for everyone, but everyone is given a chance. Emmaus North East has three strands of delivery:

- **Home** – providing up to 21 Companions with community living at its South Shields residences.
- **Work** – all Companions support the Charity's businesses and social enterprises that provide Companions with a structure, routine and increases their skills and work based experience.
- **Solidarity** – providing opportunities for Companions to feel part of community groups, giving them a sense of belonging and pride in the area.

In terms of its social enterprises, ENE operates three (3) retail outlets in various areas of the North East (Jarrow, Low Fell and Hebburn), a fully equipped workshop in South Shields where furniture is upcycled and restored and various items made from wood are designed and produced. We also have a house clearing service, an on-line retail business and opened Lucie's Laundry in April 2023, offering free services to the community to combat the cost of living crisis. This has also become a registered community warm space and ENE recently celebrated receiving a national award.

Review of Achievements and Performance in 2023 / 2024.

Income in 2023/2024 increased by £300K with £754K being unrestricted. There was a slight increase in expenditure from £651K to £782K. The increase in income was due to generous grants from several institutions (the details of which are shown in the financial statement attached) and an increase from the social enterprises due to the opening of Lucie's Legacy and a renewed focus on e commerce. The appointment of an Area Retail Manager and Supervisor has had a positive impact on trading.

The Trustees view the Charity as being in a growth phase where significant investments are required and have been made – with the natural outcome of increased fixed costs. It is anticipated fixed costs should stabilise within the next 12 - 18 months together with continued increases in income to support the increased cost base.

The community has been at 80% capacity for most of the year and a one of the properties became a dedicated female only residence, supporting females who are homeless and may have been domestically abused... Time and money have been spent on refurbishing the properties to a good standard, improving comfort and living conditions for the Companions

ENE continues with several additional grant funded projects.

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- **Know your Neighbourhood / Community Activator (funded by DCMS) –** focusses on supporting people facing social isolation and loneliness, offering them volunteering experience and access to training and counselling. This project runs until 2025.
- **Where there is a Will – supporting Companions and the community with** training, education and work experience (funded by the UK Shared Prosperity Fund and South Tyneside Council)
- **Ride , Walk and Play –** providing bikes and activities to improve Companion health and wellbeing (funded by Sports England)
- **Community Wellness –** offering dedicated counselling (funded by Newcastle Building Society)
- **Revive and thrive –** supporting homeless females (funded by The Albert Gubay Foundation)
- **Lloyds Bank Foundation** have provided 3 years of core funding and a menu of support.

In 2024, ENE was awarded the bronze accreditation for Investors in the Environment and a national Investors in the Environment Award. There is a team made up of Staff and Companions working on Going Green and the Better Health at Work Award.

In terms of benchmarking the business and operations, ENE has been assessed against B Corp and there is a B Corp Action Plan in place. All staff attended a business planning event and sitting alongside the ENE Strategy is a clear operational plan. We continue to promote our Social Impact aligning it with the 17 international Sustainable Development goals.

We continue to monitor performance against KPIs and have a new Quality Assessment tool aligned to the Supported Housing changes. Some key highlights are;

- **Registered 100% of Companions with a GP**
- **Supported over 100 Companions by offering them a home, training and work experience**
- **98% of Companions have a bank account and a form of ID**
- **185 Volunteers have engaged in the Community Activator project**

Five Companions have entered employment and moved into their own housing.

Companions we can help and in turn increase profitable social enterprises. The support provided by EUK is appreciated and demonstrates the benefit of being part of this federation. We continue to work in partnership with EUK and other Emmaus's, sharing best practice and committing to various national strategic groups. The CEO of Emmaus

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North East continues to Chair the Scotland and North East Regional Partnership and is a member of the EUK Federation.

The primary beneficiaries of the work of ENE are its Companions who live in the community and work in the enterprises ENE operates. ENE, however, also supports a much broader range of people. These include volunteers, who help the running of the shops and workshop, and the wider community, who are supported through other activities. Demand for the services and opportunities provided by the ENE offer remains strong. The Charity also recognises that growing its community means commensurately growing the range of businesses on offer to provide a sustainable income stream and to offer a range of opportunities for Companions. Homelessness can happen to anyone, and the variety of reasons for which people find themselves homeless are wide and varied. This inevitably means the outcomes people experience will also vary. Outcomes for the Companions are of highest priority and the impact of ENE is set out below in Tony's case study.

Tony - Life before Emmaus

My name is Tony, I'm 62 years old. I've been here at Emmaus since 2016. I'm from the North East but moved to Manchester in the 1980s.

I'd been married for quite a few years and I've got kids who are all grown up now. I was working for a supermarket and then I started going through depression. Like a typical bloke I didn't admit it to myself until it was too late, by this point it had ruined my marriage. I became homeless after my marriage had broken down and I was sleeping in my car until it died on me. I got to the stage where I found myself sitting at the edge of a cliff. A dog walker found me and managed to talk me out of it.

I was homeless on and off for about 20 years, sleeping on people's sofas, in hostels, and even on the street. I stayed in a couple of bedsits but nothing was ever permanent, I was always moving from place to place.

Emmaus

A friend told me about Emmaus one day so I thought I'd give it a try. At the time Emmaus Bolton was my closest one so I applied and moved in around 2016. I remember being nervous before I moved in because I didn't know what to expect but when I got to know people there, I really enjoyed it. At Bolton, I was driving the van and I was happy because it gave me something to do.

I decided to move up to Emmaus North East about 4 years ago because my dad lived up here and I wanted to be close to him. Here I've done a couple of NVQs in manual handling, and after a few months of living here I applied to the companion support fund so I could buy some decent running things. Running is a

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big hobby of mine. It gets me out of the house and gives me time to think about life.

Recently I started volunteering at the children's park run, it's a bit like the adult one but its 2km and open to kids aged 4 to 14. It's free and gives kids the opportunity to get fit and enjoy running. I do a bit of everything, from photography to marshalling and timekeeping, there's not much I haven't done! I've been doing this since January 2023 and I really enjoy it. It's great seeing the kids having such a good time out in the fresh air. It's really good for my own well-being, you know, seeing the kids still smiling even when it's lashing it down.

Last year wasn't a good year for my health, I ended up fracturing my ankle which meant I couldn't run for a while. Then in December, I had to do a bowel cancer test kit, because of my age. Anyway, it came back that I had bowel cancer. In April they did keyhole surgery and managed to remove the cancer. As far as I know, they have got it out but I have to keep going back for tests over the next five years to check if everything is okay. It was a scary time. I've been through depression before and I wanted to end my life but then when I found out I had cancer I thought 'No I don't want to die'.

I got lots of support from everyone here, Emmaus staff were amazing. I let everyone in the community know and they were so supportive, flinging their arms around me. Everyone thinks when a person is homeless, they're either a drug addict or an alcoholic, but it's not the case. For me, it was a marriage breakdown and that can happen to anyone.

If someone was thinking about joining Emmaus, I'd say just go for it. There are loads of opportunities for people to learn things and get training in whatever they want. I'm really happy here, it's a peaceful life. If I want alone time I can have it, if I want to socialise with the others I can. If someone was thinking about joining Emmaus, I'd say just go for it. There are loads of opportunities for people to learn things and get training in whatever they want.

In 2024, ENE introduced a new case management system that tracks a Companions journey. The impact of ENE and the support offered is measured using a Star Outcome. On arrival within the community, Companions will agree an individual support plan with a dedicated Support Worker. They are registered immediately with a GP and referred to appropriate support where this cannot be provided 'in house'. The Companions progress and wellbeing is assessed in many areas, self-esteem, confidence, employability, mental health, financial management and readiness to move on. Progress is assessed carefully and the results of these assessments used to guide future improvements and changes to the pathway of care and support. Progression is a key part of ENE and for many the progression involves securing their own tenancy. ENE does not have a time limit on how long someone can stay, and the turnover of Companions depends on many factors. The Charity works with a wide range of partners

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to promote its activities and to reach the people who will benefit most from its work. ENE is involved in a fortnightly multi agency rough sleepers' group and is represented on many strategic partnerships. ENE is seen as an essential part of public safety within South Tyneside.

Volunteers and Companions also come to us from a wide variety of sources including their own recognition that it is time for a change. The new structured volunteering program will result in more positive outcomes for volunteers and the Charity as a whole. ENE is pleased to report that its partnerships further developed over the year and these partnerships became a key part of the work the Charity's operation. The Charity has a wide range of partners who contribute to different elements of ENE and ENE is a member of the South Tyneside Pledge.

We are grateful to our funders, without whom, we could not offer the extensive support we do to people who are homeless. In addition to very generous donations from our supporters, in 2024, we received much needed grants from:

Lloyds Bank Foundation

EUK

Newcastle Building Society

Department of Culture, Media and Sports

The Barbour Foundation

The Platten Family Trust

The Albert Gubay Foundation

The UK Shared Prosperity Trust and South Tyneside Council

Sports England

The Albert Hunt Trust

Bernicia Foundation

Community Foundation – South Tyneside Council (KYN)

The National Lottery – Community Cost of Living Fund

The Hobson Charity

Keith Pattinson Estate Agents

Ringtons

The Rothley Trust

2025 looks positive with the award of a 3 year contract worth over £1 million from Durham County Council to run its SHAP project. This enables ENE to expand its worth significantly and help more homeless people. There are plans in the near future to add further social enterprises to the operations, not only to offer more work experience but

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also to increase income. The staff team will be expanding by 8 staff members and by April 2025, ENE will be supporting 38 homeless people.

Reference and Administrative Details

Trustees: John Machin (Chair), Gemma Trainor, Jessica Cook, Debbie Hamilton, Shelley Armstrong, Jake Hanmore Jonathan Rook (Treasurer) and Jane Playle

Key Personnel:

CEO Ruth Parker

Finance Manager Sandy Lambrou

Company Secretary David Knox

Company Registered Number 6820441 Charity Registered Number: 1131408

Registered Office: 257 Stanhope Road, South Shields, NE33 4RT.

Examiners: Jim Dodds 33 The Glebe Morpeth, NE61 6HW

Bankers: HSBC Bank plc 110, Grey Street Newcastle upon Tyne, NE1 6JG

Emmaus North East (ENE) is a member of the Emmaus Federation in the UK (EUK) and a full member of Emmaus Europe and Emmaus International.

Structure, Governance, and Management

The Charity is a limited liability company being limited by guarantee and not having a share capital. It was registered in England and Wales under the Companies Act 2006 on 6 February 2009 and its governing documents are its Memorandum and Articles of Association. The Charity was registered as a Charity with the Charity Commission for England and Wales on 27 August 2009.

The Charity is a member of the Emmaus Federation in the UK and a full member of Emmaus International and Emmaus Europe.

Emmaus UK organises and operates two important groups in which the Charity participates. The first group is the "*Chairs Peer Group*". Here, all Chairs of Emmaus communities in the UK can get together in the presence of senior Emmaus UK personnel to discuss issues relating to Emmaus in the UK in general and their own community. The second group is the "*Executive Leads Peer Group*". Here, all Chief Executives of Emmaus communities in the UK can get together in the presence of senior Emmaus UK personnel to discuss issues relating to Emmaus in the UK in general and their own community.

The direction and governance of the Charity is the responsibility of its Board of Trustees who are elected and co-opted under the terms of the Articles of Association. Trustees who served during the period under review are shown on page 1.

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The Charity is committed to ensuring a proper balance between paying our staff fairly, so that we attract and retain the best people for the job, and careful management of our Charity funds.

The Board presently operates one additional committee which is a Finance Committee, there are plans to develop other lead groups attached to the new Strategic Plan for 2023/2025.

Recruitment 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 requirement function.

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 ENE. It is intended to introduce annual appraisals of Trustees to measure their collective and individual performance and suitable training is offered in line with the NCVO Code of Governance.

The main Board meets bi-monthly with monthly finance committee meetings. There are standing agenda items on agenda with specific mention to Safeguarding and Health and Safety with additional areas regarding policy reviews and governance.

A plan is in place to carry out a Board effectiveness review, reviewing the skills and expertise of Board members.

Financial Review

Income from charitable activities in the period of £389K (2023: £112K) was due to generous grants from several institutions, the details of which are shown in the financial statement attached.

The Charity's social enterprises (shops in Low Fell, Hebburn and South Shields), the workshop in South Shields and other activities such as house clearances and On-Line retail achieved combined sales for the year of £202K – an increase of £36K on the sales achieved in 2023. The figure achieved was well below the expected level based on normal trading.

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Housing Benefit received in the year was £195K (2023: 217K) this is from Companions residing in the Stanhope Road residence.

Overall, for the year, the Charity incurred a surplus of 72K (2023: deficit of -£127K). Of this surplus £66K (2023: deficit -£33K) came from restricted funds and a surplus of £6K (2023: deficit -£93K) from unrestricted funds.

Carried forward reserves of £858K (2023: £786K) is represented by £80K (2023: £14K) of restricted funds and a balance of £778K (2023: £772K) in unrestricted funds, most of which is in relation to the property owned by the Charity.

Capital Expenditure for the year was £12K (2023: £1K), which was funded from the Charity's own resources.

Fixed costs for the year were £783K (2023: 651K) an increase of £132K over the previous year. Trustees are fully aware of the increasing cost base of the Charity. Expenditure is tightly controlled and monitored. However, the Trustees view the Charity as being in a growth phase where significant investments are required – with the natural outcome of increased fixed costs. It is anticipated fixed costs should stabilise within the next 12 - 18 months.

Reserves Policy

The Reserves Policy has been reviewed by the Trustees. The objective of having an operational reserve equivalent to 3 month's operational costs still stands. This means the aim is to have £163K in reserves, currently £28K (2023: £18K) although it will take some time to reach this level on a consistent basis. The Trustees monitor to maintain protection under the FSCS compensation scheme. Reserves will be built up using income achieved from the Charity's trading operations.

Investment Policy

The Charity has the power under the Memorandum and Articles of Association to make any investment which the Trustees see fit. Given the level of funds generated to date it is considered appropriate to keep funds in a form that is immediately accessible.

Risk Management

The Board of Trustees regularly review the risks the Charity may face and is satisfied that systems are in place to mitigate exposure. However, the Trustees recognise that as the project progresses further factors may arise and will undertake further reviews from time to time. A Strategic Risk Register is in place which is reviewed by the CEO on a monthly basis and presented to the Board, the aim of which is to ensure mitigating action is taken to reduce risks to their lowest possible level. This is further supported by an Operational Risk Register reviewed on a monthly basis.

EMMAUS NORTH EAST

(A company limited by guarantee)

TRUSTEES ANNUAL REPORT

For the year ended 30 June 2024

Principal Risks and Uncertainties

Short term, the principal risk facing the Charity centres around income. Should our retail outlets fail to develop and grow and should our fund-raising fall below expectation then this will put pressure on the finances of ENE.

Regarding retail, Operational and Finance management closely monitor this on a monthly basis and year-to-date sales through our KUDOS EPOS system which can follow sales on a daily basis from each of our outlets.

Fund raising is closely targeted on funds which will support activities required by the Charity.

A Fundraising Strategy is in place for 2023/2025 with the aim of diversifying income streams to ensure growth and sustainability of ENE.

Going Concern

The financial statements have been prepared on a going concern basis. In making their assessment the trustees have reviewed and considered relevant information, including their annual budget and future cash flows. The Trustees are of the view that the immediate future of the charity for the next 12 months is secure and that on this basis the charity is a going concern.

Trustees' Responsibilities

Company and Charity law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the Charity and of the incoming reserves and application of reserves, including the income and expenditure of the charitable company for that period.

In preparing financial statements the Trustees are required to:

- select suitable accounting policies and apply them consistently,
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on a going concern basis, unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees are responsible for keeping proper accounting records which 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.

EMMAUS NORTH EAST

(A company limited by guarantee)

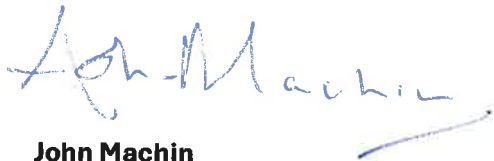
TRUSTEES ANNUAL REPORT

For the year ended 30 June 2024

They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the detection and prevention of fraud and other irregularities.

This report was approved by the Trustees on:

and signed on their behalf by:



John Machin

Chair of the Board of Trustees



Jonathan Rook

Trustee

EMMAUS NORTH EAST

(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

For the year ended 30 June 2024

I report on the financial statements of Emmaus North East for the year ended 30 June 2024, which are set out on pages 19 to 32.

Respective responsibilities of Trustees and Examiner

The Charity's Trustees (who are also directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The Charity's Trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ('the Charities Act') and that an independent examination is needed.

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a Fellow of the Association of Charity Independent Examiners.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act), and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

I 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.

Jim Dodds FCIE
33 The Glebe
Morpeth
NE61 6HW

Date:

EMMAUS NORTH EAST

(A company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES

(INCLUDING SUMMARY INCOME & EXPENDITURE ACCOUNT)

For the year ended 30 June 2024

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
<u>Income from:</u>					
Donations and legacies	6	55,249	-	55,249	26,824
Charitable activities					
Grants and contracts	7	291,108	97,920	389,028	111,706
Other trading activities	8	410,544	-	410,544	385,613
Investments	9	-	-	-	356
Total income		756,901	97,920	854,821	524,499
<u>Expenditure on:</u>					
Raising funds		362,704	-	362,704	251,445
Charitable activities					
Operation of the charity		388,509	31,694	420,203	399,781
Total expenditure		751,213	31,694	782,907	651,226
Net income/(expenditure) and net movement of funds		5,688	66,226	71,914	(126,727)
<u>Reconciliation of funds</u>					
Total funds brought forward		771,846	14,102	785,948	912,675
Total funds carried forward		777,534	80,328	857,862	785,948

The Statement of Financial Activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities

The notes on pages 22 to 32 form an integral part of these accounts.

EMMAUS NORTH EAST
(A company limited by guarantee)

Charity Number 1131408
Company Number 06820441

BALANCE SHEET

As at 30 June 2024

	Notes	£	Total 2024 £	£	Total 2023 £
Fixed assets					
Tangible assets	19		925,400		955,679
Total fixed assets			925,400		955,679
Current assets					
Debtors	20	130,581		26,167	
Cash at bank and in hand	21	39,215		48,495	
Total current assets		169,796		74,662	
Creditors: amounts falling due within one year	22	(61,449)		(42,308)	
Net current assets			108,347		32,354
Total assets less current liabilities			1,033,747		988,033
Creditors: amounts falling due after more than one year	23	(175,885)		(202,085)	
Total net assets or liabilities			857,862		785,948
Funds of the charity					
Unrestricted income funds			777,534		771,846
Restricted income funds			80,328		14,102
Total funds			857,862		785,948

The company was entitled to an exemption from audit under s477 of the Companies Act 2006 relating to small companies.

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

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

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

The notes on pages 22 to 32 form an integral part of these accounts.

These financial statements were approved by the Board on:

and are signed on its behalf by:

Jonathan Rook FCA
Treasurer



EMMAUS NORTH EAST
(A company limited by guarantee)

Charity Number 1131408
Company Number 06820441

STATEMENT OF CASH FLOWS
For the year ended 30 June 2024

	Notes	2024 £	2023 £
<u>Cash flows from operating activities</u>			
Net movement in funds		71,914	(126,727)
Depreciation		42,250	46,191
Investment income		-	(356)
Increase in trade receivables		(104,414)	22,627
Increase in trade payables		19,141	4,550
<i>Net cash from operating activities</i>		<u>28,891</u>	<u>(53,715)</u>
<u>Cash flow from investing activities</u>			
Purchase of property, plant and equipment		(11,971)	(809)
Sale of property, plant and equipment		-	-
Interest received		-	356
<i>Net cash used in investing activities</i>		<u>(11,971)</u>	<u>(453)</u>
<u>Cash flow from financing activities</u>			
Increase in long term loan		-	-
Repayment of borrowing		(26,200)	(82)
<i>Net cash used in financing activities</i>		<u>(26,200)</u>	<u>(82)</u>
Decrease in cash and cash equivalents		(9,280)	(54,250)
Cash and cash equivalents at start of year		48,495	102,745
Cash and cash equivalents at end of year		<u>39,215</u>	<u>48,495</u>

The notes on pages 22 to 32 form an integral part of these accounts.

EMMAUS NORTH EAST

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 June 2024

1 Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

2 Basis of accounting

2.1 Basis of preparation

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) – Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Emmaus North East meets the definition of a public benefit entity under FRS 102.

2.2 Preparation of the accounts on a going concern basis

The charity reported unrestricted funds at the year end of £777,534, and have already secured a significant amount of funding for the current year. The trustees are of the view that the immediate future of the charity for the next 12 to 18 months is secure and that on this basis the charity is a going concern.

3 Income

3.1 Recognition of income

Income is recognised when the charity has entitlement to the resources, any performance conditions attached to the item(s) of income have been met, it is more likely than not that the resources will be received and the monetary value can be measured with sufficient reliability.

3.2 Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by FRS102 SORP or FRS102.

3.3 Grants and donations

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specified service is deferred until the criteria of income recognition are met.

EMMAUS NORTH EAST

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 June 2024

3.4 Donated goods and services

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided that the value of the gift can be measured reliably. Donated services and facilities that are consumed immediately are recognised as income with the equivalent amount recognised as an expense under the appropriate heading in the SoFA.

3.5 Volunteer help

The value of volunteer help received is not included in the accounts but is described in the Trustees' Annual Report.

3.6 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 bank.

3.7 Income from membership subscriptions

Membership subscriptions received in the nature of a gift are recognised in donations and legacies.

Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.

3.8 Investment gains and losses

This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

3.9 Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the Trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

4 Expenditure and liabilities

4.1 Liability recognition

Liabilities are recognised when it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

EMMAUS NORTH EAST
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 30 June 2024

4.2 Charitable activities

Expenditure on charitable activities includes the costs of supporting companions with independent living and employment to combat homelessness and other activities undertaken to further the purposes of the charity and their associated support costs.

4.3 Governance and support costs

Support costs have been allocated between governance cost and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

4.4 Irrecoverable VAT

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

4.5 Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

4.6 Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

5 Assets

5.1 Tangible fixed assets for use by the charity

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis, the charity does not currently have any tangible fixed

Freehold property	Straight line over 50 years
Property improvements	Straight line over 6 years
Fixtures and fittings	Straight line over 6 years
Motor vehicles	Reducing balance 25% pa

EMMAUS NORTH EAST

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 June 2024

Analysis of income

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
6 Donations and legacies				
Donations	26,030	-	26,030	9,697
Donations - Emmaus UK	6,276	-	6,276	6,497
Legacy - Barbara Kitchen	-	-	-	10,002
Legacy - Olive Rourke	6,000	-	6,000	-
Northern Gas Networks	16,144	-	16,144	-
HMRC Gift Aid	799	-	799	628
	<u>55,249</u>	<u>-</u>	<u>55,249</u>	<u>26,824</u>
7 Charitable activities				
<u>Income from grants</u>				
Community Foundation	-	-	-	3,000
Emmaus UK	39,886	-	39,886	8,376
Lloyds Bank Foundation for England & Wales	25,000	-	25,000	27,250
Newcastle Building Society Community Fund	-	4,887	4,887	-
Ringtons Fund	-	5,000	5,000	-
Riverside Foundation	2,765	-	2,765	-
Sir James Knott Trust	-	-	-	10,000
Sport England	-	9,960	9,960	-
The Albert Gubay Charitable Foundation	-	60,000	60,000	-
The Albert Hunt Trust	7,000	-	7,000	-
The Bemicia Foundation	-	9,900	9,900	-
The Barbour Foundation	12,000	-	12,000	10,000
The Hobson Charity	-	2,173	2,173	3,300
The National Lottery	75,000	-	75,000	-
The Rank Foundation	-	-	-	15,474
The Ridley Family Trust	-	-	-	5,000
The Pattinson Estate Agent Fund	-	1,000	1,000	-
The Platten Family Fund	-	5,000	5,000	-
Other small grants less than £2,000	-	-	-	4,065
Other income	6,520	-	6,520	7,350
<u>Income from contracts</u>				
South Tyneside Council WTAW	17,484	-	17,484	-
Tyne and Wear Community Foundation Know	105,453	-	105,453	17,891
Your Neighbourhood Fund				
	<u>291,108</u>	<u>97,920</u>	<u>389,028</u>	<u>111,706</u>

EMMAUS NORTH EAST**(A company limited by guarantee)****NOTES TO THE FINANCIAL STATEMENTS****For the year ended 30 June 2024****Analysis of income continued**

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
8 Other trading activities				
Charity shop sales	202,069	-	202,069	166,034
Online sales	8,926	-	8,926	-
House clearances	3,427	-	3,427	-
Housing benefit	195,392	-	195,392	217,469
Rental income	730	-	730	2,110
	410,544	-	410,544	385,613
9 Income from investments				
Bank interest	-	-	-	356
	-	-	-	356

Income was £854,821 (2023: £524,499) of which £756,901 was unrestricted or designated (2023: £433,934) and £97,920 was restricted (2023: £90,565).

Analysis of expenditure on raising funds

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
10 Raising funds				
Incurred seeking grants	17,250	-	17,250	6,697
<u>Charity Shops</u>				
Staff salaries	155,135	-	155,135	106,169
Direct costs	151,568	-	151,568	117,382
Cost of sales	24,531	-	24,531	6,266
Support costs	14,220	-	14,220	14,931
	362,704	-	362,704	251,445

Expenditure on raising funds was £362,704 (2023: £251,445) of which £362,704 was unrestricted or designated (2023: £216,650) and £0 was restricted (2023: £34,795).

EMMAUS NORTH EAST**(A company limited by guarantee)****NOTES TO THE FINANCIAL STATEMENTS****For the year ended 30 June 2024****Analysis of expenditure on charitable activities**

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
11 Charitable activities				
<u>Direct costs</u>				
Staff salaries	107,724	11,468	119,192	114,078
Staff other costs	9,614	525	10,139	3,913
Volunteer expenses	619	-	619	215
Companion costs	94,448	1,620	96,068	95,133
Adverting and marketing	5,092	1,650	6,742	7,036
Rent and rates	14,825	-	14,825	8,844
Utilities	40,059	-	40,059	30,688
Other establishment costs	1,957	-	1,957	1,545
Repairs and renewals	11,012	4,890	15,902	30,550
Insurance	2,209	-	2,209	1,952
Vehicle costs	3,919	-	3,919	5,899
Professional fees	29,969	-	29,969	22,469
Returned funds	932	8,268	9,200	-
Small equipment	3,633	2,931	6,564	3,702
Depreciation	42,250	-	42,250	46,191
Bank charges and interest	421	-	421	4,338
<u>Support costs</u>				
Office costs	9,556	342	9,898	13,539
Subscriptions	7,600	-	7,600	6,619
<u>Governance costs</u>				
Independent examiner's fees for reporting on the accounts	2,670	-	2,670	2,580
Trustee meeting costs	-	-	-	490
	<u>388,509</u>	<u>31,694</u>	<u>420,203</u>	<u>399,781</u>

Expenditure on charitable activities was £420,203 (2023: £399,781) of which £388,509 was unrestricted or designated (2023: £310,649) and £31,694 was restricted (2023: £89,132).

12 Fees for examination of the accounts

	2024 £	2023 £
Independent examiner's fees for reporting on the accounts	1,335	1,290
Other accountancy services paid to the examiner	1,335	1,290
	<u>2,670</u>	<u>2,580</u>

EMMAUS NORTH EAST

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 June 2024

13 Analysis of staff costs and the cost of key management personnel

	2024 £	2023 £
Salaries and wages	247,467	197,887
Social security costs	23,427	18,724
Pension costs (defined contribution pension plan)	4,629	3,636
	<u>275,523</u>	<u>220,247</u>

One employee received remuneration between £70,000 and £80,000 (2023: nil)

The key management personnel of the charity, comprise the Trustees and the CEO. The total employee benefits of the key management personnel of the charity were £71,205 (2023: £55,625).

14 Staff numbers

The average monthly head count was 9 staff (2023: 7 staff) and the average monthly number of full-time equivalent employees during the year were as follows:

	2024 Number	2023 Number
The parts of the charity in which the employee's work		
Community operations	3.5	3.5
Generation of funds	4.8	3.0
	<u>8.3</u>	<u>6.5</u>

15 Transactions with Trustees

None of the Trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity.

Trustees' expenses

No Trustee expenses have been incurred in the year.

Transaction(s) with related parties

There have been no related party transactions in the reporting period.

16 Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The employer's pension costs represent contributions payable by the charity to the fund and amount to £4,629 (2023: £3,636). There was £1,190 outstanding as at 30 June 2024 (2023: £0).

17 Corporation Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objectives.

EMMAUS NORTH EAST

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 June 2024

18 Volunteer time

The Charity places a great value on the contributions that volunteers made to the organisation. Over the course of the year, we benefitted greatly not only from the considerable time, energy and expertise given by the Board of Trustees and the companions but other volunteers as well. Companions work for at least 40 hours each week within the Charity's commercial and social enterprises, mainly retail. The average number of companions with the Charity during the year was 15.

Other volunteers spend time on specific projects and events. Volunteers time was donated by 7 individuals during 2022/23, offering in the region of 4,500 hours.

	Motor vehicles	Property improvements	Fixtures fittings and equipment	Freehold Property	Total
	£	£	£	£	£
19 Tangible fixed assets					
Cost					
Balance brought forward	42,149	96,750	60,873	970,918	1,170,690
Additions	-	-	11,971	-	11,971
Disposals	-	-	-	-	-
Balance carried forward	42,149	96,750	72,844	970,918	1,182,661
Depreciation					
Basis	RB	SL	SL	SL	
Rate	25%	17%	17%	2%	
Balance brought forward	24,387	38,187	48,113	104,324	215,011
Depreciation charge for year	19,418	11,397	6,994	4,441	42,250
Disposals	-	-	-	-	-
Balance carried forward	43,805	49,584	55,107	108,765	257,261
Net book value					
Brought forward	17,762	58,563	12,760	866,594	955,679
Carried forward	(1,656)	47,166	17,737	862,153	925,400

20 Debtors and prepayments (receivable within 1 year)

	2024 £	2023 £
Trade debtors	93,456	5,641
Prepayments	24,716	15,527
Other debtors	12,409	4,999
	130,581	26,167

21 Cash at bank and in hand

	2024 £	2023 £
Cash at bank and in hand	39,215	48,495
	39,215	48,495

EMMAUS NORTH EAST

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 June 2024

22 Creditors and accruals (payable within 1 year)

	2024 £	2023 £
Trade creditors	27,747	10,831
Other creditors	4,832	2,372
Loan	26,200	26,525
Accruals		
Independent examination of accounts	2,670	2,580
	<u>61,449</u>	<u>42,308</u>

23 Creditors and accruals (payable after more than 1 year)

	2024 £	2023 £
Long term loan	175,885	202,085
	<u>175,885</u>	<u>202,085</u>

The loan is subject to interest at 4% and is secured on the company's property at Stanhope Road. Included within the loan is an amount of £210,000 repayable by instalments over 25 years commencing 30 June 2018 and an amount of £79,093 repayable by instalments over 5 years commencing January 2019.

	2024 £	2023 £
Between 2 and 5 years	69,800	55,230
After 5 years	106,085	146,855
	<u>175,885</u>	<u>202,085</u>
Within 1 year	26,200	26,525
	<u>202,085</u>	<u>228,610</u>

24 Operating lease commitments

At 30 June 2022 the charity had annual commitments under non-cancellable operating leases as follows:

	2024 £	2023 £
Expiry date		
Within one year	14,250	14,250
Between one and five years	28,500	42,750
Greater than five years	-	-
	<u>42,750</u>	<u>57,000</u>

25 Events after the end of the reporting period

No events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.

EMMAUS NORTH EAST

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 June 2024

26 Analysis of charitable funds**Analysis of movements in unrestricted funds**

	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Fund balances carried forward £
Unrestricted funds					
General unrestricted fund	771,846	756,901	(751,213)	-	777,534
Totals	771,846	756,901	(751,213)	-	777,534

Purpose of unrestricted funds

General unrestricted fund The 'free reserves' of the charity.

Analysis of movement in restricted funds

	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Fund balances carried forward £
Restricted funds					
Newcastle Building Society					
Community Fund	-	4,887	(250)	-	4,637
Ringtons Fund	-	5,000	(857)	-	4,143
Sport England	-	9,960	-	-	9,960
The Albert Gubay Charitable Foundation	-	60,000	(9,696)	-	50,304
The Bemicia Foundation	-	9,900	(3,166)	-	6,734
The Hobson Charity	-	2,173	(2,173)	-	-
The Edward Gostling Foundation	78	-	(78)	-	-
The Pattinson Estate Agent Fund	-	1,000	(1,000)	-	-
The Platten Family Fund	-	5,000	(450)	-	4,550
The Rank Foundation	8,268	-	(8,268)	-	-
The South Tyneside Know Your Neighbourhood Fund	4,856	-	(4,856)	-	-
Other small grants less than £2,000	900	-	(900)	-	-
Totals	14,102	97,920	(31,694)	-	80,328

EMMAUS NORTH EAST

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 June 2024

26 Analysis of charitable funds continued**Purpose of restricted funds**

Restricted funds represent income resources used for a specific purpose within the charity as identified by the donor.

Newcastle Building Society Community Fund	To improve companions mental and emotional wellbeing, capacity for independent living and to directly reach 45 companions.
Ringtons Fund	To support companions who have left the community.
Sport England	To be use for cycles, equipment and trip and £960 for professional fees of cycling instructors.
The Albert Gubay Charitable Foundation	To provide safe housing for 6 survivors of domestic violence. Furniture, alarm and security features, staff costs, moving on starter pack and personal support fund.
The Bemicia Foundation	To extend the community activator work into Northumberland and recruiting a retail assistant.
The Hobson Charity	Refurbishment of two women only apartments.
The Edward Gostling Foundation	Revive and Thrive programme costs.
The Pattinson Estate Agent Fund	To support former companions.
The Platten Family Fund	To enable companions to gain formal City and Guilds type accreditations.
The Rank Foundation	Contribution to salary Costs for the Marketing Officer.
The South Tyneside Know Your Neighbourhood Fund	The "Community Activator" initiative is a multifaceted community project designed to enhance collaboration between companions and the South Tyneside community. Its primary goals are to provide peer-to-peer support, foster skill development, and mitigate chronic loneliness and social isolation.

27 Analysis of net assets between funds 2024

	Unrestricted Funds £	Restricted Funds £	Total 2024 £
Tangible fixed assets	925,400	-	925,400
Cash at bank and in hand	18,887	20,328	39,215
Other net current assets/(liabilities)	9,132	60,000	69,132
Long term assets/(liabilities)	(175,885)	-	(175,885)
	<u>777,534</u>	<u>80,328</u>	<u>857,862</u>

Analysis of net assets between funds 2023

	Unrestricted Funds £	Restricted Funds £	Total 2023 £
Tangible fixed assets	955,679	-	955,679
Cash at bank and in hand	34,393	14,102	48,495
Other net current assets/(liabilities)	(16,141)	-	(16,141)
Long term assets/(liabilities)	(202,085)	-	(202,085)
	<u>771,846</u>	<u>14,102</u>	<u>785,948</u>