

# EMMAUS CORNWALL

England & Wales · Charity number 1146102

## Details

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Status	Registered
Legal form	Charitable company
Company number	<a href="#">07926408</a>
Registered	2012-02-27
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	4 Valletort Terrace Wilton Road Plymouth PL1 5PT
Phone	07973 462509
Email	<a href="mailto:meico@btinternet.com">meico@btinternet.com</a>
Website	<a href="http://emmaus.org.uk">emmaus.org.uk</a>

## Activities

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**Objects:** THE CHARITY'S OBJECTS ARE SPECIFICALLY RESTRICTED TO 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: 3.1 THE PROVISION OF ACCOMMODATION, OR ASSISTANCE IN SUCH PROVISION, FOR HOMELESS PEOPLE IN THE [ ] AREA AND SUCH OTHER PLACES AS MAY SEEM APPROPRIATE FROM TIME TO TIME (THE BENEFICIARIES). 3.2 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 LIFE. 3.3 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 WORLD WIDE. 3.4 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:** Affording sheltered occupation and accommodation to the formerly homeless within Cornwall.

## Classification

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- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** Accommodation/housing, Environment/conservation/heritage
- **Who:** Other Defined Groups, The General Public/mankind

## Geography

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- Cornwall

## Finances

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Period end	Income	Expenditure	Assets	Employees
2024-06-30	£40,912	£56,641	-	-
2023-06-30	£21,691	£15,079	-	-
2022-06-30	£44,133	£10,241	-	-
2021-06-30	£29,348	£27,439	-	-
2020-06-30	£9,670	£9,629	-	-

## Trustees

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Name	Role	Appointed
<b>Robin Leslie Tatam</b>	Chair	2023-08-01
Joanne Tatam		2024-09-01
Michael Heap		2025-01-08
Michelle James		2024-09-01
Pamela Gladys Page		2025-04-10

**EMMAUS CORNWALL**

England & Wales - Charity number 1146102

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# Accounts

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**EMMAUS CORNWALL**

**ANNUAL REPORT AND ACCOUNTS**

**For the year ended 30<sup>th</sup> June 2024**

**Registered Office: 4 Valletort Terrace, Wilton Road, Plymouth, PL1 5PT  
Registered Charity No. 1146102  
A Company Limited by Guarantee No. 7926408 (England & Wales)**

Emmaus Cornwall (a company limited by guarantee)

Financial statements for the year ended 30<sup>th</sup> June 2024

## Company information

<b>Charity registration number:</b>	<b>1146102</b>
<b>Company registration number:</b>	<b>07926408</b>
<b>Registered office:</b>	<b>4 Valletort Terrace Wilton Road Plymouth PL1 5PT</b>
<b>Patrons</b>	<b>J Bowen A M J Galsworthy</b>
<b>Trustees/Directors:</b>	<b>M James P Page M Heap R Tatam S Trewella J Tatam</b>
<b>Treasurer:</b>	<b>R Tatam</b>
<b>Bankers:</b>	<b>HSBC Bank PLC 17 Boscawen Street Truro Cornwall TR1 2QZ</b>
<b>Independent examiner:</b>	<b>Frederick Hoad CTA, MAAT Sallows Associates Ltd 99 Western Road LEWES East Sussex BN7 1RS</b>

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## Report of the trustees

### ***Background***

Emmaus Cornwall was incorporated under the Companies Act 2006 as a private company, limited by guarantee, and registered at Companies House on 27<sup>th</sup> January 2012. Emmaus Cornwall was established for exclusively charitable purposes for the public benefit and was registered as a charity with the Charity Commission on 27<sup>th</sup> February 2012.

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as trustees. The trustees who served during the year were as follows:-

S. J. T. Clague (resigned 2<sup>nd</sup> June 2024)  
M. J. Heap  
R. I. Richardson (resigned 16/09/2024)  
R. Tatam (appointed as trustee and Chair 24/07/2023)  
S. Trewella (resigned as Chair 24/07/2023)  
R. A. Williams (resigned 31/12/2023)  
M James (appointed 01/09/2024)  
P Page (appointed 10/04/2025)  
J Tatam (appointed 01/09/2024)

### ***Objectives of the Company***

Emmaus Cornwall is still working to establish a residential Community in Cornwall for people who have experienced homelessness and social exclusion. Our overarching aim is to offer the possibility of a stable home, meaningful work, and/or tailored support to empower and enable individuals to rebuild their tomorrow.

The overall ambition is for companions to work within the Community, contributing to its upkeep and social enterprise ethos, in return for accommodation, support, and/or the potential of paid work.

Our long-term goal has always been to become financially self-sustaining, enabling us to provide a lasting alternative to homelessness. We are also committed to collaborating with other Emmaus communities and local partners to help end homelessness in Cornwall and bring additional opportunities to the region.

### ***Review for the Period***

During the year, trustees continued to progress plans to establish and grow an Emmaus Community in Cornwall. The Emmaus Community Tree nursery's second phase was launched, a community tree nursery – on a three acre site at Trewoon, kindly rented from the Trewithen Estate. Here is where we have been able to give employment to a Companion, as well as many volunteering opportunities whilst raising the awareness of homelessness in Cornwall.

This initiative has generated significant local interest and strengthened support for our work. Volunteers have continued to collect seeds and helped support the upkeep, growth and development needed for the nursery and its future.

### ***Reserves Policy***

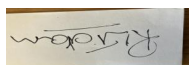
The trustees consider it appropriate, whilst they continue to work up business plan proposals not to pursue a formal Reserves Policy. This position will be reviewed as and when necessary in the light of Emmaus Cornwall's progress.

### ***Risk Management***

The trustees have and will maintain an ongoing review of all risks to which the charity is exposed during its operations and thereafter and fundraising activities. Where appropriate, systems or procedures will be established to mitigate the risks.

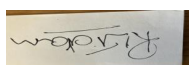
ON BEHALF OF THE TRUSTEES

Signed:



Robin Tatam (Jul 11, 2025, 11:16am)  
(Robin Tatam, Chair, Emmaus Cornwall)

Date:



Robin Tatam (Jul 11, 2025, 11:16am)

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES**

I report on the accounts for the year ended 30<sup>th</sup> June 2024 which are set out on Pages 8-10.

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

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

I report in respect of my examination of the organisation's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records.

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: *Fred Hoed of Sallows Associates Ltd*

Name: Frederick Hoed (Fred, Jul 11, 2025, 10:58am)

Relevant professional qualification or membership of professional bodies (if any): Chartered Tax Adviser (Membership number 109311) Association of Accounting Technicians (Membership number 44638).

Address: 99 Western Road, Lewes, BN7 1RS

## Principal accounting policies

### Basis of preparation

The financial statements have been prepared in accordance with the special provisions of the Companies Act 2006 relating to small companies, FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' Section 1A "Small Entities" and are consistent with the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with FRS 102 (effective 1 January 2019).

These financial statements represent a change in accounting framework from FRS 105 (applicable to the prior period ended 30 June 2023) to FRS 102 Section 1A. The impact of this transition and the correction of previously unrecognised depreciation in the prior period has been assessed and determined to be immaterial. Therefore, comparative information for the year ended 30 June 2023 has not been restated.

The Trustees have prepared the financial statements on a going concern basis. This assumes that the charity will continue in operational existence for the foreseeable future. However, refer to Note 3 (Events After the Reporting Period) regarding future plans.

The principal accounting policies are stated below:

### Incoming resources

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income, it is probable that the income will be received, and the amount can be measured reliably.

#### Donations and Grants:

- Voluntary income by way of grants and donations is recognised in full in the Statement of Financial Activities when receivable, provided that there are no conditions attached to the income that would require deferral to a future accounting period.
- Grants with performance conditions attached are recognized when the charity earns the right to consideration by its performance, or as the conditions for their receipt are satisfied.

#### Donated Goods, Facilities and Services

- Donated goods and facilities are recognized as income at their fair value when the charity has control over the item and any conditions of their use is met.
- The value of services provided by volunteers has not been included in these financial statements as it cannot be readily quantified.
- Incoming resources from charitable trading activity: These are accounted for on an accruals basis when earned.

### Resources expended

Expenditure is recognised on an accruals basis, when a liability is incurred.

- Costs of generating funds: These comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.
- Charitable activities: These costs relate to the direct activities undertaken by the charity in furtherance of its objectives.
- Governance costs: These costs are associated with the compliance with constitutional and statutory requirements and include audit fees and the costs of trustee meetings.
- All costs are allocated between the expenditure categories as set out in note 1 (Analysis of Expenditure) on a basis designed to reflect the use of the resources, which may include direct attribution or apportionment based on methods such as staff time, floor area, or other reasonable estimates.

### **Tangible Fixed Assets and Depreciation**

- Tangible fixed assets are stated at cost less accumulated depreciation and accumulated impairment losses. Cost includes the original purchase prices and directly attributable costs of bringing the asset into its working condition for its intended use.
- Depreciation is provided on all tangible fixed assets other than freehold land, at rates calculated to write off the cost, less estimated residual value, over their expected useful economic lives on a straight-line basis as follows:  
Plant & Machinery – 5-20 years
- Residual values are reviewed annually and adjusted if appropriate

### **Funds (Restricted and Unrestricted)**

- Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity. Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in Note 2 (Analysis of Funds).

### **Debtors (Trade and Other Receivables)**

Debtors are measured at their recoverable amount, which is generally the undiscounted amount of the cash or other consideration expected to be received. An impairment loss is recognised for debtors where there is objective evidence that the charity will not be able to collect all amounts due. Short-term debtors are measured at the transaction price, less any impairment.

### **Creditors (Trade and Other Payables)**

Creditors are measured at the fair value of the consideration expected to be paid in the future for goods and services received, whether or not billed to the charity. Short-term creditors are measured at the transaction price. Where the time value of money is material, creditors are measured at the present value of the amounts payable.

### **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 the acquisition or opening of the deposit or similar account, and which are subject to an insignificant risk of changes in value.

## Statement of financial activities (incorporating the income and expenditure account)

	Note	Year ended 30th June 2024			Year ended 30th June 2023
		£ Restricted	£ Unrestricted	£ Total	£ Total
<b>Income</b>					
<b>Incoming resources</b>					
Farming income		-	8,844	8,844	4,258
Voluntary income:				-	
Donations and grants		-	30,891	30,891	26,398
Fundraising Activities		-	1,178	1,178	969
<b>Total Incoming resources</b>		<b>-</b>	<b>40,912</b>	<b>40,912</b>	<b>31,625</b>
<b>Expenditure</b>					
<b>Resources expended</b>					
Movement in Inventory		-	8,000	8,000	-
Other costs	1	-	64,641	64,641	15,079
<b>Total Resources expended</b>		<b>-</b>	<b>56,641</b>	<b>56,641</b>	<b>15,079</b>
<b>Net (Resources Expended) / Incoming Resources</b>		<b>-</b>	<b>15,728</b>	<b>15,728</b>	<b>16,545</b>
Other Recognised Gains / Losses		-	-	-	-
<b>Net Movement in Funds</b>		<b>-</b>	<b>15,728</b>	<b>15,728</b>	<b>16,545</b>
Total Funds Brought Forward at 1st July 2023		30,339	113,910	144,249	127,703
<b>Total Funds Carried Forward at 30th June 2024</b>		<b>30,339</b>	<b>98,182</b>	<b>128,521</b>	<b>144,249</b>

The accompanying accounting policies and notes form an integral part of these financial statements.

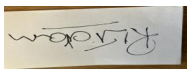
Emmaus Cornwall (a company limited by guarantee)

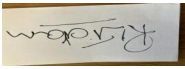
Financial statements for the year ended 30<sup>th</sup> June 2024

## Balance Sheet

	Year ended 30th June 2024	Year ended 30th June 2023
Note	£	£
<b>Fixed Assets</b>		
Plant and equipment at cost	33,582	37,313
<b>Current Assets</b>		
Cash at bank and in hand	88,457	106,936
Inventory	8,000	
Creditors: amounts falling due within one year	-	-
<b>Net current assets</b>	<b>94,938</b>	<b>106,936</b>
Totals assets less current liabilities	94,938	106,936
Creditors: amounts falling due after more than one year	-	-
	<b>128,520</b>	<b>144,249</b>
<b>Represented by:</b>		
General Fund	98,181	113,910
Restricted Fund	2 30,339	30,339
	<b>128,520</b>	<b>144,249</b>

The financial statements were approved by the Trustees and authorised for issue on

Signed:  \_\_\_\_\_ (....., Treasurer)  
Robin Tatam (Jul 11, 2025, 11:16am)

Date:  \_\_\_\_\_

Company number: **7926408**  
Robin Tatam (Jul 11, 2025, 11:16am)

## Notes to the financial statements

### 1. Analysis of total resources expended

	Year ended 30th June 2024	Year ended 30th June 2023
Note	£	£
Other costs:		
Professional fees	17,011	8,067
Tree Nursery - running costs/maintenance	20,600	-
Fundraising costs	334	800
Rent of land	3,250	3,050
Office, finance and other costs	23,446	3,162
	<b>64,641</b>	<b>15,079</b>

### 2. Analysis of Funds

These are donations made on the basis that they can only be used towards a Community for Cornwall.

### 3. Events After the Reporting Period

Subsequent to the balance sheet date of 30 June 2024, the Trustees have reached a decision regarding the future operations of the charity.

It is currently anticipated that the charity will cease its activities at the current site by the end of its lease on 23 September 2026. At that time, it is the Trustees' intention to transfer the charity's remaining tangible fixed assets free of charge to another appropriate charitable organization.

This event is considered a non-adjusting event for the financial statements for the year ended 30 June 2024, as the conditions indicating cessation were not certain at the balance sheet date. The financial implications of this future event, including the revision of asset useful lives to reflect the shortened period of benefit to the charity and a nil residual value for assets to be transferred free of charge, will be reflected in the financial statements for subsequent periods leading up to the anticipated closure.



**Issuer** Sallows Associates Ltd

**Document generated** Fri, 11th Jul 2025 10:53:19 BST

**Document fingerprint** cf3cdeac0335e166b0a476666a2009a2

### Parties involved with this document

Document processed	Party + Fingerprint
Fri, 11th Jul 2025 11:07:36 BST	Donna Beddis - Signer (6155cae3f786de4d31445bdcb2dcad42)
Fri, 11th Jul 2025 11:16:36 BST	Robin Tatam - Signer (93e812623c55f806752840f6f7fa02b8)
Fri, 11th Jul 2025 10:58:09 BST	Fred - Signer (31897344708e95c8c86b14ec5a33477c)

### Audit history log

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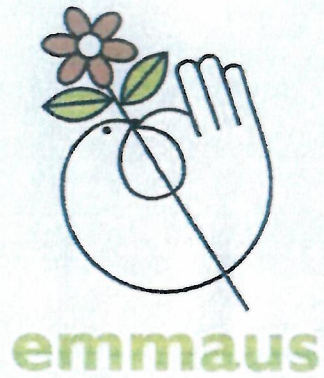
**EMMAUS CORNWALL**

England & Wales - Charity number 1146102

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# Accounts

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## **EMMAUS CORNWALL**

### **ANNUAL REPORT AND ACCOUNTS**

**For the year ended 30<sup>th</sup> June 2022**

**Registered Office: 63 Sea Road, Carlyon Bay, St. Austell, Cornwall, England, PL25 3SG**

**Registered Charity No. 1146102**

**A Company Limited by Guarantee No. 7926408 (England & Wales)**

Emmaus Cornwall (a company limited by guarantee)

Financial statements for the year ended 30<sup>th</sup> June 2022

## Company information

Charity registration number: 1146102

Company registration number: 7926408

Registered office: 63 Sea Road  
Carlyon Bay  
St. Austell  
Cornwall  
PL25 3SG

Patrons J Bowen  
A M J Galsworthy

Trustees/Directors: S J T Clague  
M J Heap  
R I Richardson  
S Trewella  
R A Williams

Treasurer: S J T Clague

Bankers: HSBC Bank PLC  
17 Boscawen Street  
Truro  
Cornwall  
TR1 2QZ

Independent examiner: E T Pascoe (FCA, BA (Econ.))  
Messrs. Pryor, Begent & Fry,  
Chartered Accountants  
13-15 Commercial Road  
HAYLE  
Cornwall

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## Report of the trustees

### **Background**

Emmaus Cornwall was incorporated under the Companies Act 2006 as a private company, limited by guarantee, and registered at Companies House on 27<sup>th</sup> January 2012. Emmaus Cornwall was established for exclusively charitable purposes for the public benefit and was registered as a charity with the Charity Commission on 27<sup>th</sup> February 2012.

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as trustees. The trustees who served during the year were as follows:-

A. J. Addo (appointed 19/05/2021, resigned 10/04/2022)  
S. J. T. Clague  
M. J. Heap  
R. I. Richardson  
J. Stanton (appointed 19/05/2021, resigned 27/02/2022)  
S. Trewella (Chair)  
R. A. Williams

### **Objectives of the Company**

Emmaus Cornwall is working towards providing a residential Community that offers both a home and work for our Companions. Our Companions are formerly homeless people who give up all benefits, except housing benefits, and work as volunteers in our social enterprises; they are paid a weekly allowance and have free board and accommodation. We are developing social enterprises that will allow us to be financially self-sufficient and to provide Companions with a route to re-enter the workplace as part of their rehabilitation.

Our Community will provide a home in a supportive environment that will enable Companions to move on from homelessness. They will have been without a home, living on the streets and sleeping rough. Our Community will be concerned with the provision of education and training for Companions with the purpose of developing skills to enable them to live independently and gain employment or remain in the Community if they so choose. Each person will have their own room, but meals will be eaten together, housework will be shared and social activities encouraged and supported.

Emmaus Cornwall is committed to working both with other Emmaus Communities in the UK and internationally and in partnership with other agencies as part of a joined up approach to meeting the needs of homeless people.

### ***Review for the Period***

The trustees have had a busy year.

The search has been continued for a suitable property to rent or purchase, or alternatively a piece of land where the community could be situated. Two possible properties were located, but unfortunately it was not possible to purchase either of them.

The trustees decided to start the first part of the social enterprise. Using approximately three acres of the land at Trewoon, rented from Trewithen Estate, to start a tree nursery. It has been recognised that there is a terrific demand for trees, especially ones that have been grown from local seed. The work has been started to create the necessary infrastructure and volunteers are collecting seeds. This venture has resulted in creating a lot of interest in both the nursery and Emmaus itself, gaining us some valuable contacts.

We remain positive about opening a community in Cornwall, as we all appreciate the ethos of Emmaus.

### ***Reserves Policy***

The trustees consider it appropriate, whilst they continue to work up business plan proposals not to pursue a formal Reserves Policy. This position will be reviewed as and when necessary in the light of Emmaus Cornwall's progress.

### ***Risk Management***

The trustees have and will maintain an ongoing review of all risks to which the charity is exposed during its operations and thereafter and fundraising activities. Where appropriate, systems or procedures will be established to mitigate the risks.

ON BEHALF OF THE TRUSTEES

Signed: S. Trewella  
(Mrs Sue Trewella, Chair, Emmaus Cornwall)

Date: 8/3/23

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report on the accounts for the year ended 30<sup>th</sup> June 2022 which are set out on Pages 8-10.

### *Respective responsibilities of the Trustees and of the Independent Examiner*

The Trustees (who are also the Directors of the Company for the purposes of company law) are responsible for the preparation of the accounts. The Trustees consider that an audit is not required for this period under Section 144(2) and that an independent examination is required. The charity is required by company law to prepare accrued accounts and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

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 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commissioners in Section 145(5.b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

### *Basis of the Independent Examiner's Statement*

My examination was carried out in accordance with the 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 I do not express an opinion 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 matters have come to my attention:-

1. which give me reasonable cause to believe that in any material respect the requirements
  - to keep accounting records in accordance with Section 386 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of Section 396 of the Companies Act and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed: E.T. Pascoe (E.T. PASCOE, FCA, BA (Econ.))  
(Messrs. Pryor, Begent & Fry, Chartered Accountants, 13-15 Commercial Road, HAYLE, Cornwall)

Date: 6<sup>th</sup> March 2023

## Principal accounting policies

### Basis of preparation

The financial statements have been prepared in accordance with the special provisions of the Companies Act 2006 relating to small companies, applicable accounting standards and are consistent with the Statement of Recommended Practice on Accounting and Reporting by Charities (SORP 2015).

The principal accounting policies are stated below:

### Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of grants and donations and is included in full in the Statement of Financial Activities when receivable. Grants are recognised when the charity becomes unconditionally entitled to the grant; where related to performance and specific deliverables, grants are accounted for as the charity earns the right to consideration by its performance
- The value of services provided by volunteers has not been included in these accounts.
- Incoming resources from charitable trading activity are accounted for when earned.

### Resources expended

Expenditure is recognised on an accruals basis:

- Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.
- All costs are allocated between the expenditure categories as set out in note 1 on a subjective basis designed to reflect the use of the resources.

Emmaus Cornwall (a company limited by guarantee)

Financial statements for the year ended 30<sup>th</sup> June 2022

## Statement of financial activities (incorporating the income and expenditure account)

	Note	Year ended 30th June 2022		£	Year ended 30th June 2021	
		£	£		£	£
		Restricted	Unrestricted	Total		Total
<b>Income</b>						
<b>Incoming resources</b>						
Farming income		-	4,337	4,337		-
Voluntary income:						
Donations and grants		10,000	19,509	29,509		26,232
Fundraising Activities		-	10,288	10,288		3,116
<b>Total Incoming resources</b>		<b>10,000</b>	<b>34,133</b>	<b>44,133</b>		<b>29,348</b>
<b>Expenditure</b>						
<b>Resources expended</b>						
Movement in Inventory		-	1,000	1,000		-
Other costs	1	471	8,770	9,241		27,439
<b>Total Resources expended</b>		<b>471</b>	<b>9,770</b>	<b>10,241</b>		<b>27,439</b>
<b>Net (Resources Expended) / Incoming Resources</b>		<b>-</b>	<b>24,364</b>	<b>33,893</b>		<b>1,910</b>
Other Recognised Gains / Losses		-	-	-		-
<b>Net Movement in Funds</b>		<b>-</b>	<b>24,364</b>	<b>33,893</b>		<b>1,910</b>
Total Funds Brought Forward at 1st July 2021		30,339	63,471	93,810		91,900
<b>Total Funds Carried Forward at 30th June 2022</b>		<b>30,339</b>	<b>97,364</b>	<b>127,703</b>		<b>93,810</b>

The accompanying accounting policies and notes form an integral part of these financial statements.

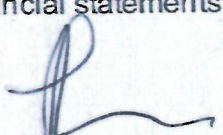
Emmaus Cornwall (a company limited by guarantee)

Financial statements for the year ended 30<sup>th</sup> June 2022

## Balance Sheet

	Note	Year ended 30th June 2022 £	Year ended 30th June 2021 £
<b>Fixed Assets</b>			
Plant and equipment at cost		9,529	-
<b>Current Assets</b>			
Cash at bank and in hand		118,174	93,810
Inventory		1,000	-
Creditors: amounts falling due within one year		-	-
<b>Net current assets</b>		<u>118,174</u>	<u>93,810</u>
Totals assets less current liabilities		118,174	93,810
Creditors: amounts falling due after more than one year		-	-
		<u>127,703</u>	<u>93,810</u>
<b>Represented by:</b>			
General Fund		97,364	63,471
Restricted Fund	3	30,339	30,339
		<u>127,703</u>	<u>93,810</u>

The financial statements were approved by the Trustees and authorised for issue on

Signed:  (Stephen Clague, Treasurer)

Date: 8 MARCH 2023

Company number: 7926408

## Notes to the financial statements

### 1. Analysis of total resources expended

		Year ended 30th June 2022	Year ended 30th June 2021
	Note	£	£
Other costs:			
Salaries	2	-	8,998
Professional fees		4,281	13,608
Fundraising costs	-		480
Rent of land		3,230	1,780
Office, finance and other costs		1,730	2,573
Prize Draw: Distributable winnings		-	-
		<u>9,241</u>	<u>27,439</u>

### 2. Staff costs and numbers

The charity benefited from the services of a Project Manager until their departure in early summer 2021. They were employed by Emmaus UK and the charity contributed 25% of these costs.

### 3. Restricted Funds

These are donations made on the basis that they can only be used towards a Community for Cornwall.

**EMMAUS CORNWALL**

England & Wales - Charity number 1146102

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# Accounts

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## **EMMAUS CORNWALL**

### **ANNUAL REPORT AND ACCOUNTS**

**For the year ended 30<sup>th</sup> June 2021**

**Registered Office: 63 Sea Road, Carlyon Bay, St. Austell, Cornwall, England, PL25 3SG**  
**Registered Charity No. 1146102**  
**A Company Limited by Guarantee No. 7926408 (England & Wales)**

Emmaus Cornwall (a company limited by guarantee)

Financial statements for the year ended 30<sup>th</sup> June 2021

## Company information

**Charity registration number:** 1146102

**Company registration number:** 7926408

**Registered office:**  
63 Sea Road  
Carlyon Bay  
St. Austell  
Cornwall  
PL25 3SG

**Patrons**  
J Bowen  
A M J Galsworthy

**Trustees/Directors:**  
A J Addo  
S J T Clague  
M J Heap  
T A Horrocks  
R I Richardson  
J Stanton  
S Trewella  
R A Williams

**Treasurer:** S J T Clague

**Bankers:**  
HSBC Bank PLC  
17 Boscawen Street  
Truro  
Cornwall  
TR1 2QZ

**Independent examiner:**  
E T Pascoe (FCA, BA (Econ.))  
Messrs. Pryor, Begent & Fry,  
Chartered Accountants  
13-15 Commercial Road  
HAYLE  
Cornwall

Emmaus Cornwall (a company limited by guarantee)

Financial statements for the year ended 30<sup>th</sup> June 2021

## **Index to the financial statements**

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## Report of the trustees

### **Background**

Emmaus Cornwall was incorporated under the Companies Act 2006 as a private company, limited by guarantee, and registered at Companies House on 27<sup>th</sup> January 2012. Emmaus Cornwall was established for exclusively charitable purposes for the public benefit and was registered as a charity with the Charity Commission on 27<sup>th</sup> February 2012.

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as trustees. The trustees who served during the year were as follows:-

A.M. Coode (resigned 23/01/2021)  
A. J. Addo (appointed 19/05/2021)  
S. J. T. Clague (appointed 19/05/2021)  
M. J. Heap  
T. A. Horrocks (appointed 19/05/2021)  
N. P. Ludgate (appointed 18/11/2020, resigned 30/06/2021)  
M. J. Norris (appointed 18/11/2020, resigned 21/04/2021)  
R. I. Richardson  
J. L. Riley (appointed 18/11/2020, resigned 18/08/2021)  
J. Stanton (appointed 19/05/2021)  
S. Trewella (Chair)  
R. A. Williams  
R. Winn (appointed 18/11/2020)

### **Objectives of the Company**

Emmaus Cornwall is working towards providing a residential Community that offers both a home and work for our Companions. Our Companions are formerly homeless people who give up all benefits, except housing benefits, and work as volunteers in our social enterprises; they are paid a weekly allowance and have free board and accommodation. We are developing social enterprises that will allow us to be financially self-sufficient and to provide Companions with a route to re-enter the workplace as part of their rehabilitation.

Our Community will provide a home in a supportive environment that will enable Companions to move on from homelessness. They will have been without a home, living on the streets and sleeping rough. Our Community will be concerned with the provision of education and training for Companions with the purpose of developing skills to enable them to live independently and gain employment or remain in the Community if they so choose. Each person will have their own room, but meals will be eaten together, housework will be shared and social activities encouraged and supported.

Emmaus Cornwall is committed to working both with other Emmaus Communities in the UK and internationally and in partnership with other agencies as part of a joined up approach to meeting the needs of homeless people.

Emmaus Cornwall (a company limited by guarantee)

Financial statements for the year ended 30<sup>th</sup> June 2021

As for the previous, this year has been one of "break-even" financially. With the assistance of the Project Manager progress was made across a range of opportunities but was limited by the Coronavirus epidemic.

Progress continued to be made in strengthening the skill set/experience of the Board of Trustees. An audit of existing competencies showed some weaknesses which at the year end were being addressed.

### ***Reserves Policy***

The trustees consider it appropriate, whilst they continues to work up business plan proposals not to pursue a formal Reserves Policy. This position will be reviewed as and when necessary in the light of Emmaus Cornwall's progress.

### ***Risk Management***

The trustees have and will maintain an ongoing review of all risks to which the charity is exposed during its operations and thereafter and fundraising activities. Where appropriate, systems or procedures will be established to mitigate the risks.

ON BEHALF OF THE TRUSTEES

Signed: S. Trewella  
(Mrs Sue Trewella, Chair, Emmaus Cornwall)

Date: 17/11/21

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report on the accounts for the year ended 30<sup>th</sup> June 2021 which are set out on Pages 8-11.

### *Respective responsibilities of the Trustees and of the Independent Examiner*

The Trustees (who are also the Directors of the Company for the purposes of company law) are responsible for the preparation of the accounts. The Trustees consider that an audit is not required for this period under Section 144(2) and that an independent examination is required. The charity is required by company law to prepare accrued accounts and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

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 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commissioners in Section 145(5.b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

### *Basis of the Independent Examiner's Statement*

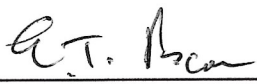
My examination was carried out in accordance with the General Directions given by the Charity Commission.

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 I do not express an opinion 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 matters have come to my attention:-

1. which give me reasonable cause to believe that in any material respect the requirements
  - to keep accounting records in accordance with Section 386 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of Section 396 of the Companies Act and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charitieshave not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:  (E.T. PASCOE, FCA, BA (Econ.))  
(Messrs. Pryor, Begent & Fry, Chartered Accountants, 13-15 Commercial Road, HAYLE, Cornwall)

Date: 21/1/22

## **Principal accounting policies**

### **Basis of preparation**

The financial statements have been prepared in accordance with the special provisions of the Companies Act 2006 relating to small companies, applicable accounting standards and are consistent with the Statement of Recommended Practice on Accounting and Reporting by Charities (SORP 2015).

The principal accounting policies are stated below:

### **Incoming resources**

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of grants and donations and is included in full in the Statement of Financial Activities when receivable. Grants are recognised when the charity becomes unconditionally entitled to the grant; where related to performance and specific deliverables, grants are accounted for as the charity earns the right to consideration by its performance
- The value of services provided by volunteers has not been included in these accounts.
- Incoming resources from charitable trading activity are accounted for when earned.

### **Resources expended**

Expenditure is recognised on an accruals basis:

- Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.
- All costs are allocated between the expenditure categories as set out in note 1 on a subjective basis designed to reflect the use of the resources.

## Statement of financial activities (incorporating the income and expenditure account)

	Note	Year ended 30th June 2021			Year ended 30th June 2020
		£ Restricted	£ Unrestricted	£ Total	£ Total
<b>Income</b>					
<b>Incoming resources</b>					
Voluntary income:					
Donations and grants		-	26,232	26,232	8,165
Prize Draw Subscriptions and donations		-	-	-	960
Fundraising Activities		-	3,116	3,116	545
<b>Total Incoming resources</b>		<b>-</b>	<b>29,348</b>	<b>29,348</b>	<b>9,670</b>
<b>Expenditure</b>					
<b>Resources expended</b>					
Cost of generating funds	1	-	27,439	27,439	9,629
<b>Total Resources expended</b>		<b>-</b>	<b>27,439</b>	<b>27,439</b>	<b>9,629</b>
<b>Net (Resources Expended) / Incoming Resources</b>		<b>-</b>	<b>1,910</b>	<b>1,910</b>	<b>41</b>
Other Recognised Gains / Losses		-	-	-	-
<b>Net Movement in Funds</b>		<b>-</b>	<b>1,910</b>	<b>1,910</b>	<b>41</b>
Total Funds Brought Forward at 1st July 2020		30,339	61,561	91,900	92,859
<b>Total Funds Carried Forward at 30th June 2020</b>		<b>30,339</b>	<b>63,471</b>	<b>93,810</b>	<b>91,900</b>

The accompanying accounting policies and notes form an integral part of these financial statements.

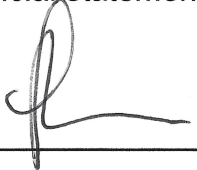
Emmaus Cornwall (a company limited by guarantee)

Financial statements for the year ended 30<sup>th</sup> June 2021

## Balance Sheet

	Note	Year ended 30th June 2021 £	Year ended 30th June 2020 £
<b>Fixed Assets</b>			
<b>Current Assets</b>			
Cash at bank and in hand		93,810	91,970
Creditors: amounts falling due within one year	3	-	70
<b>Net current assets</b>		<b>93,810</b>	<b>91,900</b>
Totals assets less current liabilities		93,810	91,900
Creditors: amounts falling due after more than one year		-	-
		<b>93,810</b>	<b>91,900</b>
<b>Represented by:</b>			
General Fund		63,471	61,561
Restricted Fund	4	30,339	30,339
		<b>93,810</b>	<b>91,900</b>

The financial statements were approved by the Trustees and authorised for issue on

Signed:  (Stephen Clague, Treasurer)

Date: 17.6.2021

Company number: 7926408

## Notes to the financial statements

### 1. Analysis of total resources expended

		Year ended 30th June 2021	Year ended 30th June 2020
	Note	£	£
Cost of generating funds:			
Salaries	2	8,998	6,894
Professional fees		13,608	2,000
Fundraising costs		480	-
Rent of land		1,780	
Office, finance and other costs		2,573	648
Prize Draw: Distributable winnings		-	87
		<b>27,439</b>	<b>9,629</b>

### 2. Staff costs and numbers

The charity benefited from the services of a Project Manager until their departure in early summer 2021. They were employed by Emmaus UK and the charity contributed 25% of these costs.

### 3. Creditors: amounts falling due within one year

	Year ended 30th June 2021	Year ended 30th June 2020
	£	£
Receipts in advance	-	70
	<b>-</b>	<b>70</b>

### 4. Restricted Funds

These are donations made on the basis that they can only be used towards a Community for Cornwall.