



EMMAUS CORNWALL

ANNUAL REPORT AND ACCOUNTS

For the year ended 30th 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)**

Company information

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

Index to the financial statements

Report of the trustees	4
Independent examiner's report	6
Principal accounting policies	7
Statement of financial activities	8
Balance sheet	9
Notes to the financial statements	10

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 27th 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 27th 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 2nd 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, ac 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.

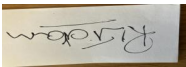
Reserves Policy

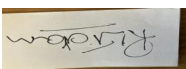
The trustees consider it appropriate, whilst they continue to work up business plan proposals not to pursue a formal Reserves Policy. This position will be reviewed as and when necessary in the light of Emmaus Cornwall’s progress.

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 30th 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 Hoad of Sallows Associates Ltd*

Name: Frederick Hoad (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)

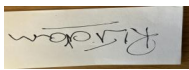
		Year ended 30th June 2024			Year ended 30th June 2023
	Note	£	£	£	£
		Restricted	Unrestricted	Total	Total
<u>Income</u>					
Incoming resources					
Farming income		-	8,844	8,844	4,258
Voluntary income:				-	
Donations and grants		-	30,891	30,891	26,398
Fundraising Activities		-	1,178	1,178	969
Total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

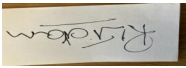
The accompanying accounting policies and notes form an integral part of these financial statements.

Balance Sheet

	Note	Year ended 30th June 2024 £	Year ended 30th June 2023 £
Fixed Assets			
Plant and equipment at cost		33,582	37,313
Current Assets			
Cash at bank and in hand		88,457	106,936
Inventory		8,000	
Creditors: amounts falling due within one year	-	1,519	-
Net current assets		94,938	106,936
Totals assets less current liabilities		94,938	106,936
Creditors: amounts falling due after more than one year		-	-
		128,520	144,249
Represented by:			
General Fund		98,181	113,910
Restricted Fund	2	30,339	30,339
		128,520	144,249

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

	Note	Year ended 30th June 2024 £	Year ended 30th June 2023 £
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
		64,641	15,079

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

Date	Action
Fri, 11th Jul 2025 10:53:19 BST	Envelope generated by Fred (94.142.70.40)
Fri, 11th Jul 2025 10:53:19 BST	Document generated with fingerprint cf3cdeac0335e166b0a476666a2009a2 (94.142.70.40)
Fri, 11th Jul 2025 10:53:19 BST	Document generated with fingerprint c436c755ad3546ab682eb99cd92e0d18 (94.142.70.40)
Fri, 11th Jul 2025 10:53:19 BST	Document generated with fingerprint ec3077230393f42d64235d25f2c3b4f5 (94.142.70.40)
Fri, 11th Jul 2025 10:53:19 BST	Document generated with fingerprint 273dfbbb8948d97ea1de04f17ade7d15 (94.142.70.40)
Fri, 11th Jul 2025 10:57:22 BST	Sent the envelope to Donna Beddis (donna@tabf.co.uk) for signing (94.142.70.40)
Fri, 11th Jul 2025 10:57:22 BST	Sent the envelope to Robin Tatam (meico@btinternet.com) for signing (94.142.70.40)
Fri, 11th Jul 2025 10:57:23 BST	Sent the envelope to Fred (fred.hoad@sallowsassociates.co.uk) for signing (94.142.70.40)
Fri, 11th Jul 2025 10:57:24 BST	Document emailed to meico@btinternet.com
Fri, 11th Jul 2025 10:57:24 BST	Document emailed to fred.hoad@sallowsassociates.co.uk
Fri, 11th Jul 2025 10:57:24 BST	Document emailed to donna@tabf.co.uk
Fri, 11th Jul 2025 10:57:43 BST	Fred viewed the envelope (94.142.70.40)
Fri, 11th Jul 2025 10:58:09 BST	Fred signed the envelope (94.142.70.40)
Fri, 11th Jul 2025 11:02:54 BST	Robin Tatam opened the document email. (104.28.40.145)

Fri, 11th Jul 2025 11:04:14 BST	Robin Tatam viewed the envelope (104.28.86.126)
Fri, 11th Jul 2025 11:05:10 BST	Donna Beddis opened the document email. (172.225.176.244)
Fri, 11th Jul 2025 11:05:15 BST	Donna Beddis viewed the envelope (212.221.231.167)
Fri, 11th Jul 2025 11:07:36 BST	Donna Beddis signed the envelope (212.221.231.167)
Fri, 11th Jul 2025 11:16:36 BST	Robin Tatam signed the envelope (104.28.86.126)
Fri, 11th Jul 2025 11:16:36 BST	This envelope has been signed by all parties (104.28.86.126)