

EMMAUS UK ANNUAL REPORT

For the year
ended 30 June



2025

Company number 03422341

Country of incorporation
United Kingdom

Charity number 1064470

Country of registration
England & Wales

REFERENCE AND ADMINISTRATIVE INFORMATION

TRUSTEES

Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Jill Garner (Chair)
Katrina Mattock (Vice Chair)
Michele Pietsch (Treasurer)
Andrew Kilburn
James Foster
Matt Simkin
Mark Lister
Andrew Morgan-Giles
(Appointed 05/02/2025)
Heather Hurford
(Appointed 05/02/2025)
Joanne Henney
(Resigned 05/02/2025)

AUDITOR

Sayer Vincent LLP
Chartered Accountants
and Statutory Auditor
110 Golden Lane
LONDON
EC1Y 0TG

Registered office and operational address:
Emmaus UK, Regus, Apex House Calthorpe Road,
Edgbaston, Birmingham B15 1TR

BANKERS

Aldermore
1st Floor, Block B, Western House
Lynch Wood
Peterborough
PE2 6FZ

CAF Bank Limited
Kings Hill
West Malling
Kent
ME19 4TA

Cambridge & Counties
Charnwood Court
5B New Walk
Leicester
LE1 6TE

United Trust Bank
One Ropemaker Street
London
EC2Y 9AW

Hampshire Trust Bank
55 Bishopsgate
London
EC2N 3AS

KEY MANAGEMENT PERSONNEL

Charlotte Talbott
(Chief Executive)

Robyn Cummins
(Director of Fundraising & Influence)

Tony Wells
(Director of Resources)

Catherine Hill
(Director of Partnerships & Federation
Development from 19/08/2024)

Maria-Angela Wells
(Company Secretary)

CONTENTS

Trustees' annual report	4
Independent auditor's report	22
Statement of financial activities (incorporating an income and expenditure account)	26
Balance sheet	27
Statement of cash flows	28
Notes to the financial statements	29

CHAIR'S INTRODUCTION

During the last financial year, a great deal of progress has been made by the team at Emmaus UK.

Working for the national body of a federation of 30 members, staff have three spheres of responsibility – internally, to foster a safe, secure and effective working environment; within the federation, to provide advice and support to members in support of their service delivery; and externally, to enable our voice to be heard at a time when national need is greater than ever.



Jill Garner
Chair of Trustees,
Emmaus UK

Internally at Emmaus UK, we have:

- Reviewed our governance structure for effectiveness, making further improvements to increase efficiency and reduce the administrative burden on staff and trustees.
- Launched our People and EDI strategy, taking forward initial objectives to situate Emmaus UK as an employer of choice.

Working within the federation, we have:

- Launched the Emmaus Quality Standards, providing guidance and support to federation members to develop best practice.
- Designed and implemented a new case management system to facilitate better capturing, monitoring and learning from data, as well as providing easier routes for prospective residents to find a place in communities.
- Created a governance toolkit for local boards to use to further develop their effectiveness.
- Paid grants totalling £332k to communities, funding innovative projects to develop communities and their social enterprises.
- Worked with communities to develop innovative models of service delivery including gender informed services and new learning and development initiatives.

Externally, we have:

- Continued work on the development of our brand, reviewing and strengthening how we position, present and speak about our work to key audiences.
- Advanced our policy and campaigns work, channeling the views and expertise of staff and residents directly into the consultation for the Supported Housing (Regulatory Oversight) Act (SHA), as well as playing a key role in wider sector advocacy around the implementation of the SHA.

Alongside these exciting developments, it is important to acknowledge the fantastic work that continues to take place on a day-to-day basis. Whether in the provision of specialist advice, high-quality communications support, or the creation of model policies for members, the Emmaus UK team is always willing to go the extra mile in support of those who need it, and I thank them for their hard work and dedication. Thank you also to my fellow trustees and independent committee members who give so much of their time and expertise.

During the last year I have continued to visit as many local Emmaus organisations as possible and remain in awe of the passion and commitment shown by federation members across the country.

Best wishes

Jill Garner

ABOUT EMMAUS

Emmaus is an international movement of grassroots organisations set up to fight poverty. There are over 400 local Emmaus organisations located in over 40 different countries.

All groups run income generating activities with people who have experienced social exclusion. There are education centres, women's rights groups, farming, agricultural and much more.

In the UK, Emmaus is a homelessness charity with a difference. We don't just offer a bed for the night, we offer a home, work opportunities, and a sense of belonging.

About Emmaus UK

Emmaus in the UK is a federation which means each local Emmaus group is its own registered charity with its own staff team and trustees. Emmaus UK was set up to unify and support the UK federation and make our impact more than the sum of our individual parts.

At Emmaus UK (EUK), we work alongside the 30 local Emmaus groups to help them support residents and their local communities. We help them to realise their ambitions by providing national, strategic support that amplifies their local impact and supports their staff and trustees. We do this by offering specialist expertise, services, guidance, and financial support. Emmaus UK also acts as the UK representative of Emmaus International.

The EUK team is currently split into three functions:

1

RESOURCES DIRECTORATE

takes lead responsibility for ensuring the development and delivery of our financial, technology, facilities, and people strategies.

2

PARTNERSHIPS AND FEDERATION DEVELOPMENT DIRECTORATE

takes lead responsibility for ensuring the provision of high-quality support, advice, capacity building and funding for federation members in the UK. This directorate also leads on national strategic partnerships to ensure that federation strategic priorities are delivered.

3

FUNDRAISING AND INFLUENCE DIRECTORATE

takes lead responsibility for ensuring the development and delivery of ambitious fundraising, communications and influencing strategies.



OUR VALUES

Respect for others, ourselves and our environment

Sharing our resources, skills, challenges and successes

Openness to ideas, challenges and to other points of view

Solidarity, helping those in greatest need and opposing injustice

Welcoming, friendly, approachable and inclusive to all

Emmaus UK also provides financial support to member organisations, through a range of grant funds. These were categorised in the financial year to 30 June 2025 as follows:

- **Build Your Community** - grants towards capital projects that add, repurpose or significantly alter accommodation for residents, or improve their living experience within the community.
- **Build Your Companion Offer** - grants towards the development and delivery of new services or support interventions.
- **Build Your Social Enterprise** - grants towards salary and equipment projects to develop, strengthen or trial new social enterprise work.
- **Companion Training and Wellbeing Fund** - grants of between £50 and £750 for individual residents to access training or purchase equipment that will enhance skills, benefit physical/mental health and wellbeing, or provide routes to employment.

The trustees present their report and the audited financial statements for the year ended 30 June 2025. Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102. This trustees' annual report includes a directors' report as required by company law.

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 30 JUNE 2025



OUR PURPOSE:

We exist to give hope and a sense of belonging to those who have experienced homelessness and poverty

OUR VISION:

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

OUR MISSION:

To empower people affected by homelessness and poverty to change their lives for the better whilst using our voice to achieve social change

OUR STRATEGIC OBJECTIVES

2022-2027



WORK SMARTER

We will work smarter by:

- Improving our processes, making better use of technology
- Developing and growing our social enterprise
- Actively seeking opportunities to improve our environmental impact
- Investing in our people through training and development



HELP MORE PEOPLE

We will help more people by:

- Delivering a wider range of activities to address homelessness and poverty
- Maximising the use of every resident room
- Creating more homes where they are most needed
- Developing a wider range of employment and move-on housing options



WORK TOGETHER BETTER

We will work together better by:

- Improving our governance systems to achieve better coordination
- Developing effective methods for sharing learning and ideas
- Creating stronger links with the international movement
- Developing a contemporary and values-driven culture



SHOUT LOUDER

We will shout louder by:

- Helping people to better understand who we are and what we offer
- Raising our profile within the sectors in which we operate
- Campaigning and influencing to improve the lives of the people we support
- Engaging more potential customers, supporters and residents

OUR ACHIEVEMENTS

Like any federal body, most of Emmaus UK's work is focused on supporting the federation of Emmaus charities in the UK to realise their potential. This year much of our work has been focused on making progress against the objectives set in the 2022-2027 strategy. This has involved:

- **Implementing the In-Form CRM;** this new case management system (CRM) was designed to provide a system for resident data to be safely and securely stored and for local Emmaus organisations to effectively evidence the support that is provided to residents. This CRM will allow Emmaus in the UK to more effectively analyse data related to the needs and outcomes of residents, to ensure that we provide the best level of service to beneficiaries.
- **Reviewing Emmaus UK's funds management programme;** this included introducing a new process for the management of major grants, ensuring that the process is robust and in line with best practice within the grant giving sector.
- **Developing test and learn approaches to models of service delivery;** including the introduction of alternative accommodation pathways, gender-informed service delivery and learning and development initiatives. Data from these approaches will be utilised to inform further service development across Emmaus in the UK.
- **Implementing the Emmaus Quality Standards;** this sector-leading approach was positively recognised across local and national government and the wider sector. This self-assessment toolkit and framework provides an opportunity for local Emmaus organisations to evidence their ability to meet legislative and best practice requirements related to the provision of support and supported accommodation.
- **Improving Health and Safety compliance across Emmaus in the UK** via the introduction of the RiskProof CRM, new Policy development, individually tailored support to federation members and the provision of additional training.
- **Strengthening our policy and campaigns work;** focussing heavily on the Supported Housing (Regulatory Oversight) Act, we have undertaken an in-depth research project to shape the implementation of the SHA, drawing on the voices of staff and residents with lived experience of supported housing. We have conducted a series of one-on-one interviews and workshops with residents and staff from local Emmaus organisations and other supported housing providers, as well as an online survey, to hear more about what residents and staff think about key topics. This fed into our submission to the initial government consultation on the Act and has shaped our key asks going forward.
- **Evolving the Emmaus brand;** this project progressed significantly this year, with wide-ranging engagement



SUPPORTED HOUSING

THE STATE OF THE SECTOR

EMMAUS
NATIONAL
ASSEMBLY
2025
SUSTAINABLE
FUTURES

KEY ASKS TO GOVERNMENT

Reduce administrative and financial burden on providers

Ensure consistency across the country

Avoid cost-cutting decisions

Reduce the risk of homelessness

Listen to experience

SUPPORTED HOUSING

THE STATE OF THE SECTOR

Sarah Finnegan, Head of Policy at the National Housing Federation
Sophie Rankin, Head of Policy and Research at Homeless Link
David McCherich, companion and peer researcher at Emmaus Bolton
Pete Swords, companion and peer researcher at Sussex Emmaus
Rosamary Mizekovic, companion and peer researcher at Emmaus Herefordshire

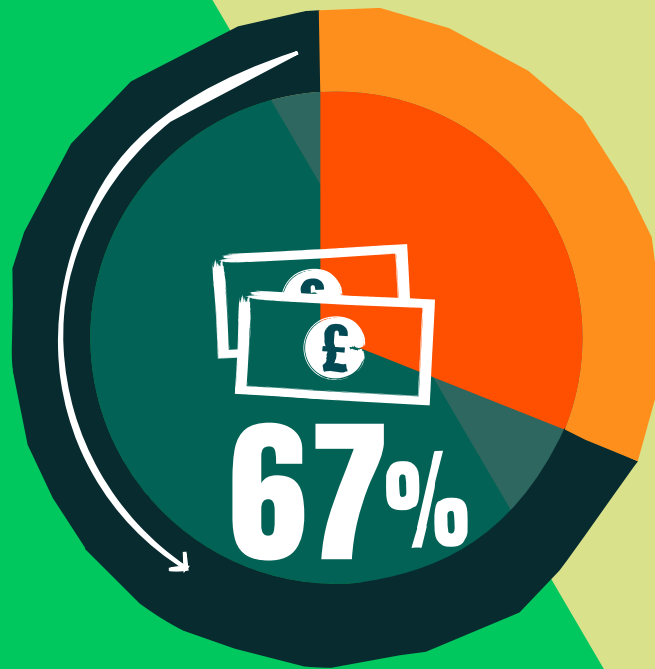


Emmaus National Assembly; our flagship annual conference held at the University of Warwick.

across local Emmaus organisations feeding into newly developed brand language, enabling us to tell our story in an up-to-date, consistent and compelling way. Audience research and testing helped us refine and shape the development of a new visual brand to better showcase our work and have more impact with our key audiences.

- **Reviewing our programme to recruit new individual giving supporters;** by better understanding our donor data, we focussed our marketing efforts on the publications and campaigns that were best performing, prioritising value over volume. We also tested new, up-to-date creative approaches that move beyond rough sleeping to highlight other types of homelessness. This resulted in a higher number of contactable donors and improved average gift rates.
- **Implementing our Fundraising strategy;** our focus continues to be on building and developing relationships with our existing supporters alongside new supporters. This year we introduced a new, longer form, impact-focussed newsletter to better highlight and connect supporters to their impact, and held our first supporter engagement event, hosted by Emmaus Norfolk and Waveney and attended by long standing Trust and Corporate supporters.
- **Hosting our flagship National Assembly;** our two-day annual conference was held at a new venue at the University of Warwick for the first time, with over 200 guests attending from across local Emmaus organisations and groups, coming together to share best practice, celebrate successes, learn and connect. Paula Barker MP, co-chair of the APPG on Ending Homelessness, was one of the keynote speakers. We will be returning to the University of Warwick for the 2025 National Assembly.
- **Developing our back-office infrastructure;** making use of improved systems and automation to refine our approach to budgeting, banking, contract management, file storage and incoming referrals.
- **Updating our approach to forecasting;** allowing for a long-term outlook to be taken when considering investment decisions or potential changes to our operating environment.
- **Reviewing our approach to remuneration and reward;** to enable us to attract and retain a talented and motivated staff team.
- **Reviewing the effectiveness of our governance arrangements;** following the changes made to the Board and committee structure in 2023, making further key appointments to the senior leadership team.

FUNDRAISED INCOME



Gifts from individual donors continue to be the largest source of income for Emmaus UK, through donations in response to direct marketing, regular giving via direct debit and gifts in wills.

In an increasingly volatile fundraising landscape, the loyalty of our individual donor base and strength of their support has helped to ensure consistent income overall, while there continues to be some fluctuation campaign by campaign. Legacy income has dipped below prior years and our budget expectations for this year, but that is due to probate timings of some significant bequests and we are expecting a significant uplift in legacy income

Income from these sources accounted for 67% of our income for the year ended June 2025.

in the next financial year. The Trusts landscape is also competitive and many Trusts are reviewing strategies or planning spend down. While reaching new funders proves harder, we have strong foundations with growth from existing supporters. Corporate partnerships delivered another strong year, with new partnerships alongside longer-term partners, all focussed on multi-faceted and mutually beneficial partnership support.

The coming year

The outlook for the coming financial year is positive, particularly in the context of recent years, with inflation continuing to reduce towards target levels and our cost base experiencing less pressure as a result. Despite this, we will maintain a prudent approach, as global and national forces continue to present uncertainty, both for our expenditure, and for the income generating activities required to meet it. As ever, our priority remains to support those who need it most.

We have prepared a comprehensive delivery plan which sets out our ambitions for 2025/26 and beyond. This has been developed with the intention of building on the progress and achievements being made by Emmaus UK and the Federation. The key strategic objectives of that plan are:

Becoming a best practice national body and employer of choice

We will continue to make progress against our People & EDI strategy through consultation with the staff team and external experts, in order to ensure that all staff members feel valued and empowered, and that we are an attractive prospect for would-be employees.

We will deliver a federation-wide consultation with residents, staff and key stakeholders, seeking input into key projects including resident learning and development, resident move on and resident experience in social enterprise.

We will commit to utilising this data to develop a resident learning and development strategy, which focuses on providing residents with the learning and development

opportunities needed to successfully transition into independent accommodation and employment. Considering the skills needed to not only successfully sustain accommodation and work, but also the confidence to meet their goals and aspirations.

We will work with local Emmaus organisations to design and develop a comprehensive plan to support resident move on from Emmaus. We will seek to understand the barriers that lead to cyclical homelessness and a lack of availability of move on options, finding solutions to address these barriers and to create systemic change to empower residents to move successfully into independent, safe and secure accommodation.

We will work with residents to develop empowering opportunities for them to use their voice to co-produce, co-design and co-deliver key initiatives.

This will include the development of resident involvement frameworks, best practice guidance and training.

We will streamline our approach to policy development, including the production of model policies for federation members, ensuring legal compliance and best practice whilst driving accessibility.

We will review the effectiveness of our systems in light of technological advancements, maximising productivity through greater use of machine learning and automation.

Diversifying our fundraising sources and increase fundraised income

We have already seen significant growth in digital income in recent years and our digital fundraising strategy will build on this insight to develop more targeted plans and test proactive digital fundraising activity. We are reviewing and replacing our email marketing provider, testing meta-advertising and working with pro bono support to optimise SEO.

We will launch our first federation-wide legacy marketing campaign, aiming to raise awareness about gifts in wills and motivate supporters to consider a legacy gift.

Alongside this we are providing best practice guides and marketing materials for local Emmaus organisations and groups and continue to develop our legacy marketing plans further.

We are investing in a new fundraising CRM, to replace our current very outdated system. The new system will be implemented this year, providing better integration with other systems including our finance system and digital marketing platforms, enabling more personalised donor journeys, and creating more effective and efficient ways of working so that fundraising staff can focus on delivering excellent supporter care and building relationships with supporters.

We are exploring a new major donor programme, recognising the loyalty and generosity of many of our supporters and working with them to understand their motivations and identify projects that can enable them to achieve greater impact.

We are also building on the Fundraising Peer Group, to develop more guides, toolkits and templates to support a range of fundraising activities at community level. The Trust finder toolkit remains a major priority to signpost Trust funding opportunities, alongside building up a broader Community fundraising resource hub.

Helping more people

We will utilise the learning from test and learn pilots, focussing on areas such as alternative resident pathways, gender-informed services, resident learning and development and resident move on to share best practice, foster a spirit of innovation and seek opportunities to expand the Emmaus model to help more people out of homelessness.

We will explore opportunities to develop more accommodation, seeking to increase the number of bed spaces available to people experiencing homelessness, poverty and social exclusion. This will include consideration of applying to become a registered provider of social housing and scoping the development of a targeted funds programmes to support local Emmaus organisations to develop and build more homes.

We will simplify the process for residents to apply to the Training and Wellbeing fund, developing an application process on the In-Form CRM which creates efficiencies in the application, review and decision-making process. We will refine the remit of this funding to ensure that grants are most effectively used to support residents to develop skills and confidence to access employment, training opportunities and to move on successfully.



TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 30 JUNE 2025



Working smarter

We will design and implement a comprehensive project plan to support federation members' preparedness for the licensing requirements of the Supported Housing (Regulatory Oversight) Act. We will deliver additional training, provide policies, procedures and guidance documents and direct support to local Emmaus organisations to meet the regulatory requirements of the new Act. Committing to a culture of continuous improvement across Emmaus in the UK.

We will continue to develop our monitoring, evaluation and learning systems, providing support to local Emmaus organisations to improve data quality and to equip them with the tools to utilise data to inform strategic and operational planning.

We will work with local Emmaus organisations to scope and test innovative models of social enterprise activity, seeking opportunities to expand enterprises to support the development of skills for residents.

We will take forward projects to enhance the security and accessibility of the managed IT estate.



Shouting louder

We will launch a newly evolved brand in 2025/26. The new brand will help to give us clarity, a consistent way to talk about our work and will represent and more clearly articulate our vision and USP within the sector. An updated visual look will help to ensure that our brand is accessible, digitally effective and will get cut through with both our current and new audiences, helping to secure support for Emmaus's work both now and in the future.

The new brand will enable us to reach out to new ambassadors and influencers to help raise the profile of Emmaus in the UK at both a community and national level. Influencing the implementation of the Supported Housing (Regulatory Oversight) Act will remain a major priority. Having completed our in-depth resident-led research, we will publish and launch our report and continue to ensure that the voices of those with lived experience and the perspectives of small providers are heard. We anticipate a further period of consultation in Spring 2026 and implementation plans to follow and will continue to deliver a project to shape and influence the roll out of the Act.



Work together better

We will work with communities to assess their local governance arrangements, sharing learning and best practice across the federation.

We will design and launch a new intranet for use across all UK communities, facilitating effective communication and increasing collaboration between employees, trustees and residents.

We will support local Emmaus organisations to improve staff learning and development opportunities, via the delivery of a suite of e-learning, in person and online trainings. These trainings will be designed to meet both legislative and best practice requirements to give staff across the federation the tools needed to effectively support residents.

We will continue to create spaces for federation members to meet, share and learn from each other. This will include facilitation of staff and Trustee peer groups.

The trustees who are also directors of Emmaus UK (The Charity) for the purposes of the Companies Act, submit their annual report and financial statements of the Charity for the year ended 30 June 2025. The trustees confirm that the annual report and financial statements of the Charity comply with current statutory requirements, the requirements of the Charity's governing document, the requirements of a directors' report as required under company law, and the Statement of Recommended Practice – Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

FINANCIAL REVIEW

The total income for the year was **£3.1m** (2024: **£3.5m**), including restricted income of **£691k** (2024: **£442k**).

The principal funding sources for the year were donations from direct marketing, legacies, grants from trusts and foundations and funds raised through corporate partnerships.

Total expenditure was **£3.4m** (2024: **£3.2m**). This was higher than last year, driven by a combination of increased staffing costs following changes to the organisation's structure, and investment in infrastructure projects throughout the year.

The community and enterprise investment loan fund received loan repayments from members of **£70k** (2024: **£361k**). A **£30k** loan was issued to Emmaus South Wales, and a **£50k** loan was issued to Emmaus Bristol in the year (2024: **£20k** issued to and repaid by Emmaus Bradford).

Grants totalling **£116k** (2024: **£33k**) were paid out of the Build Your Community Fund, with an additional **£191k** (2024: **£25k**) paid from the Build Your Social Enterprise Fund. No grants were paid from the from the Build Your Companion Offer Fund (2024: **£277k**). **£79k** was paid from the Companion Training and Wellbeing Fund (2024: **£76k**); and no grants were made from the Environment fund (2024: **£60k**), which was a short-life targeted fund and not replicated in 2024/25.

Emmaus UK also works directly with members of the federation to raise funds and in-kind support, which are given directly to the communities and are therefore not reflected in these financial statements. The cost of this activity is included in the fundraising and publicity resources as detailed in note 5. Emmaus UK offers a range of other services to support the members of the federation, these include IT support, HR advice and support, a regional communications service, provision of a website, referral gateway and access to training and support to develop their business and community.



GRANTS AWARDED

£116k Build Your Community Fund

£191k Build Your Social Enterprise Fund

£79k Companion Training and Wellbeing Fund

PRINCIPAL RISKS AND UNCERTAINTIES



Risk Management

Risk management is taken very seriously by the Trustees at Emmaus. A new risk management framework was developed and adopted during the year, and the risk register is a standing item on the Audit and Risk Committee agenda.

The trustees have a formal risk management policy in place and strategic and operational risk registers to assess risks and implement risk mitigation strategies. These identify the type of risks faced by the Charity, prioritises them in terms of likelihood of occurrence and potential impact, and identifies the means of mitigating those risks. These risks are regularly considered by the Board and its committees and mitigating actions are in place. The registers are regularly updated, with systems being amended as appropriate.

RISK

CONTROL MEASURES

Failure to raise sufficient funding to deliver the EUK strategy and federation strategic plan

- Robust fundraising strategy underpinned by team plan, KPIs and fundraising protocols.
- Regular monitoring of income and expenditure through management accounts to flag issues.
- Diversification of income streams, supported by data packed pipelining.

Changes to relevant legislation present a challenge to the Emmausoperating model

- Working closely on Supported Housing (Regulatory Oversight) Act implications including developing Quality Standards for federation members.
- Legal advice on resident status and National Minimum Wage is updated and kept under review.
- Regular monitoring of external environment including legislation and policy to the Board and committees as standing items on the agendas.
- Links to appropriate networks.
- Delivery plan focused on priority areas, with a focus on areas of maximum impact, reprioritising when faced with new developments.

Economic instability, cost of living crisis and volatility of financial environment impacts on current income streams and places demands on Emmaus funds and EUK services that cannot be met.

- Regular review of management accounts to monitor financial performance, position, reserves balances and liquidity.
- Regular monitoring of financial performance of the federation.
- Monitoring macroeconomic developments and undertaking horizon scanning.
- Monitoring demands from local Emmaus organisations.

Breach of confidentiality or data that isn't stored, managed, secured or deleted appropriately or in line with processes

- Data management review in progress with external expertise.
- Regular review of access rights to systems and file storage.

Limited capacity, single points of failure and low business resilience due to small staff team size, absences, leavers, resources, recruitment delays or lack of understanding of the roles of others

- Use of shared mailboxes where appropriate.
- Development of manuals as repository of key team information.
- Build in cover into job roles, and maintain updated handover documents.
- Use of temporary capacity building to cover short-term absences.

Mismanaged external contracts due to poor performance of third party organisations or suppliers

- Quarterly committee oversight of external projects
- Schedule of delegation in place.
- Feedback mechanisms from beneficiaries of the contracts
- Regular contract monitoring meetings and lead staff member for contract to identify live issues in their beginning rather than post issue.

Negative press or reputational risk to EUK caused by failure of any of its members or the wider international movement e.g. safeguarding incidents (including as a result of historic investigations), inability to fully develop emerging/new groups, local organisation closures or removal from the UK federation.

- Regular discussions on issues affecting members through SMT and federation support meetings.
- Engagement with and regular updates from EE and EI concerning international response to issues.
- Regular reports to Audit & Risk Committee on members presenting risks including safeguarding or other serious incidents.
- Support for new groups from Federation Development Team.
- Crisis communications plan in place.
- System in development to allow for identification and triage of risks across the federation.

RESERVES POLICY AND GOING CONCERN

The present level of funding is adequate to support the Charity's activities, and the trustees consider the financial position of the Charity to be satisfactory. As set out below, there are no concerns about the charity's ability to continue on a going concern basis with no deficit on unrestricted funds.

Restricted funds are only used for the purposes of expenditure set out by the donor and any reclassifications can only be made with the express permission of the donor.

The trustees consider that between three- and six-months' operating costs should be held as 'free reserves' as a contingency measure in case of unforeseen emergency situations such as disaster recovery or any other large scale adverse events. The target level set is £919k which is calculated from four months of the operating costs included within the 2024/25 budget (2024: £837k). It is our policy that the amount provided in 'general funds' within Note 18 reflects this target.

The actual level of free reserves is £900k (2024: £826k) as shown in Note 17. This level of free reserves is consistent with the target level held within general funds.

After providing for our required level of free reserves, the Charity allocates funds to cover amounts paid and committed to the Community and Enterprise Investment Loan Fund (formerly Emmaus Fund) as well as funds in direct support of members of the federation. On 30 June 2025 the Community and Enterprise Investment Loan Fund stood at £645k (2024: £636k) of which £338k (2024: £328k) is on loan to communities.

The remainder is available for allocation in the form of financial support to members, subject to receipt of qualifying applications and any future developments of Emmaus UK.

The Federation funds are noted above in this report and the Charity anticipates payments from these funds totalling £2.0m over the next four years. The funds balance as at 30 June 2025 is £1.3m (2024: £1.6m). Funds made available for future developments across the Federation total £765k (2024: £841k).

Full information on the funds is provided in Note 18 of the accounts.

Investments policy and returns

Under the Articles of Association, the Charity has the power to make any investment which the trustees see fit. The trustees have considered the most appropriate policy for investing funds and have found that savings and deposit accounts meet their requirements that the investments are secure and at the competitive market rates. The trustees consider the return on investments achieved during the year to be satisfactory in the current economic climate and that chosen banks have a good reputation and rating.

The Community and Enterprise Investment loan fund was established to support Local Emmaus organisations to grow, implement change or develop, with a clear focus on reaching financial sustainability.

The Funds Allocation Committee (formerly the Investment Committee) is responsible for the governance of the major loan and grant-making funds held by Emmaus UK ('EUK Funds'), ensuring that decision-making around the distribution of funds and subsequent monitoring is appropriately independent, consistent and transparent.

Public Benefit

The trustees confirm that they have complied with the duty in section 4 of the Charities Act 2006 to have due regard to the Charity Commission's general guidance on public benefit, 'Charities and Public Benefit'. Trustees and individual liability insurance covers up to £500,000 of liability.



“ ONE THING I LOVE ABOUT EMMAUS IS THAT IT’S NOT JUST ABOUT GIVING SOMEONE A BED – IT’S ABOUT GIVING SOMEONE A REASON TO GET OUT OF IT. ”

Leighann
Emmaus companion

Fundraising

The majority of Emmaus UK’s fundraising income is generated from a loyal and generous individual supporter base. Emmaus UK primarily uses a range of direct marketing techniques including direct mail to engage with, update and raise funds from our supporters. We reach new donor audiences through media inserts and are growing our digital fundraising activity. We also generate income from sponsored challenge events, regular giving (via direct debits and standing orders) and from gifts left as legacies.

A wide range of mutually beneficial and multi-dimensional corporate partnerships provide significant revenue for key projects, but also deliver added value strategically through non-financial support from corporates for Emmaus UK and federation members. Grants from Trusts and Foundations continue to be an important part of Emmaus UK’s income profile, enabling key Federation facing projects.

Third parties including copywriters and commercial printers are used to produce and distribute materials by the most efficient and cost-effective means. Any third parties working

with Emmaus UK on its fundraising activities are subject to due diligence before they begin delivering work. This includes ensuring data protection controls are in place, seeking references and conducting tender processes.

Emmaus UK is registered with the Fundraising Regulator and adheres to the Code of Fundraising Practice which the regulator maintains. Emmaus UK also maintains and publishes an Ethical Fundraising Policy which sets out the approach to transparent and honest fundraising practice, including how donors are contacted, how donor data is protected, how vulnerable people are protected and how to feed back or make a complaint. Our Ethical Fundraising Policy and Vulnerable Persons Policy have been reviewed and will be further updated in line with the new Code of Fundraising Practice due in November 2025.

Emmaus UK has not received any complaints in relation to fundraising activity in the year 2024-2025.

Attendees gather
for our 2025
Emmaus Assembly.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The organisation is a charitable company limited by guarantee, incorporated on 20 August 1997 and registered as a charity on 18 September 1997.

The company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its articles of association.

All trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 8 to the accounts.

The Charity is a company limited by guarantee and a registered charity in England and Wales. Its governing documents are its Articles of Association, Rules and Byelaws. The Board and Emmaus UK act as a focus for members of the federation to enable them to work together in pursuit of the movement's stated aims and objectives, whilst at the same time functioning as independent, self-supporting and sustaining communities.

The Charity's principal objectives, as set out in its Articles of Association, are the alleviation and relief of poverty, hardship and distress for those in need, without distinction, by:

- Laying down and promoting the principles of the movement both in the UK and world-wide, furthering its growth within the terms of these objectives by acting as a national federal body for all the Charity's members.
- Preserving, defending and enhancing the Emmaus name for the good of the movement.
- Acting as a central coordinating body for the exchange of views, information and publicity with the aim of promoting unity within the movement.
- Being the UK-wide voice and representative of the movement.
- Educating the public in the needs of poor and marginalised people through whatever means of publicity or education the Charity deems fit.
- Developing communities and other initiatives either directly or through supporting the work of members of the Charity or other organisations within the movement.
- Providing or assisting in providing accommodation and work for poor and homeless people at locations in the UK as may seem appropriate from time to time.
- Providing and encouraging appropriate training and development throughout the movement.



The Charity supports the federation, the full members of which elect its Board of Trustees. The Board may co-opt up to four additional trustees. Most of the Charity's elected trustees must be trustees or employees of full members, and, prior to the AGM, all members are invited to make nominations for new trustees. When choosing trustees for co-option, the Board considers the need for any specialist skills.

New trustees are provided with an induction pack, the contents of which include the governing documents, the current federation and Emmaus UK plans, recent financial information and other relevant policies. They are also invited to attend an induction day where they are briefed on their obligations under company and charity law as well as the activities of Emmaus UK. Those who have not already done so are encouraged to visit several members of the federation - both communities and groups. Ongoing training is given to trustees in line with the requirements of the Charities SORP.

- Encouraging good practice on the part of federation members, and other organisations or agencies working or involved in communities, and publishing codes of recommended practice, guidance manuals and other educational and training material.
- Acting as a channel of communication and co-operation with Emmaus International.
- Supporting the work of other agencies in the relief of poverty and homelessness whether in the UK or elsewhere in the world; in particular (but without limitation) by the exchange of resources, information and expertise with other Emmaus groups world-wide.

The trustees are responsible for providing direction, strategy and governance to the charity. Responsibility for the implementation of this guidance is delegated to the Chief Executive. Following a thorough governance review a newly implemented committee structure helps to increase the Board's effectiveness.

APPOINTMENT OF TRUSTEES

The board has, and regularly considers, the mix of skills, knowledge and experience it needs to govern, lead and deliver the charity's purposes effectively. It reflects this mix in its trustee appointments, balancing the need for continuity with the need to refresh the board.

The constitution allows for regular refreshing of the board but also enables the board to retain needed skills. There is a formal, rigorous and transparent procedure to appoint new trustees to the board, which includes advertising vacancies widely. Trustees are appointed for fixed 3 year terms and may serve no more than 9 years in total.

Membership of Board and committees (as at 30 June 2025)

In July 2023, the new governance structure was launched, with the intention of being more effective and increasing resident and federation member representation following an external governance review. An internal governance review was conducted in the 2024/25 financial year to review the effectiveness of the structure in achieving these aims, and to consider additional efficiencies which could reduce the administrative burden on the executive team whilst retaining appropriate oversight. The Board continue to monitor this new structure for effectiveness as it develops.

Emmaus UK Board

The Board of Trustees governs Emmaus UK and is the ambassador for the federation and its members, safeguarding and promoting, both internally and externally, the values, mission, vision and strategic aims of Emmaus in the UK. The Emmaus UK Board is made up of trustees elected by the federation members and those independent to the UK Emmaus Federation, elected by trustees.

The Board is supported by six sub-committees, each of which meet quarterly to discuss matters relating to their respective spheres of influence. The purposes and composition of these committees are set out below.

Funds Allocation Committee

The role of the Funds Allocation Committee is to govern the Emmaus Funds and to ensure that decision-making around the distribution of funds and subsequent monitoring is appropriately independent, consistent and transparent. Committee membership consists of members from the UK Emmaus Federation and those with relevant skills independent to the UK Emmaus Federation.

Finance & Fundraising Committee

The Finance & Fundraising Committee exists to manage and oversee the financial resources of Emmaus UK, the Charity, on behalf of the Emmaus UK Board. Within this remit it ensures that the Charity effectively manages and monitors its financial resources and adopts appropriate strategies in relation to fundraising and finance. It also recommends to the board the annual budgets. Committee membership consists of members from the Emmaus UK Board and those with relevant skills independent to the UK Emmaus Federation.

Audit & Risk Committee

The main role of the Audit & Risk Committee is to ensure that the charity adopts appropriate and effective frameworks for robust internal control, audit and risk management, as well as maintaining high levels of good governance and scrutinising performance in these key areas. Committee membership consists of members from the UK Emmaus Federation and those with relevant skills independent to the UK Emmaus Federation.

People & EDI Committee

The People & EDI Committee was created to implement the EUK People & EDI strategy, including assisting the EUK Board to ensure that the team retain an appropriate structure, size and balance of skills to support EUK's strategic objectives and values, overseeing remuneration and benefits approaches, and monitoring key HR data. Membership comprises members from the Emmaus UK Board and those with relevant skills independent to the UK Emmaus Federation.

Companion Committee

The Companion Committee was created in the year to provide a meaningful space for residents to contribute to the development and governance of the Emmaus movement. Membership consists of representatives from each of the Emmaus groups in the UK, with two of these appointed by the committee to sit on the Federation Committee.

Federation Committee

The purpose of the Federation Committee is to act as a formal mechanism to strengthen collaboration and joint working across the Emmaus movement in the UK, and to facilitate effective member voice in national governance and in key federation-wide matters. Membership consists of elected representatives the UK Emmaus Federation, as well as two members of the Companion Committee.

Related parties and relationships with other organisations

As listed above and as stated in articles many of Emmaus UK's Trustees are also members of staff or Trustees of Local Emmaus organisations or groups. There are no additional relationships between the charity and related parties including subsidiary undertakings, and with any other charities and organisations with which it cooperates in the pursuit of its charitable objectives.

Funds held as custodian trustee on behalf of others

Emmaus UK did not act as a custodian trustee during this accounting period.

Statement of responsibilities of the trustees

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

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

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

In so far as the trustees are aware:

- There is no relevant audit information of which the charitable company's auditor is unaware
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees on 30 June 2025 was 9 (2024: 8). The trustees are members of the charity, but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Auditor

Sayer Vincent LLP has expressed its willingness to continue in their capacity as auditors.

The trustees' annual report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The trustees' annual report has been approved by the trustees on 11 December 2025 and signed on their behalf by

Jill Garner
Chair of Trustees

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF EMMAUS UK



Opinion

We have audited the financial statements of Emmaus UK (the 'charitable company') for the year ended 30 June 2025 which comprise the statement of financial activities, balance sheet, statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- Give a true and fair view of the state of the charitable company's affairs as at 30 June 2025 and of its incoming resources and application of resources, including its income and expenditure for the year then ended
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- Have been prepared in accordance with the requirements of the Companies Act 2006

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated.

If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- The information given in the trustees' annual report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The trustees' annual report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- Adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- The financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of trustees' remuneration specified by law are not made; or

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on Emmaus UK's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other Information

The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

AUDITOR'S REPORT CONTINUED...

- We have not received all the information and explanations we require for our audit; or
- The directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' annual report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities set out in the trustees' annual report, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the

economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud are set out below.

Capability of the audit in detecting irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management and the audit, risk and governance committee, which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:
 - Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
 - The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.
- We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.

- We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
- We reviewed any reports made to regulators.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Fleur Holden

(Senior statutory auditor)

20 January 2026

for and on behalf of Sayer Vincent
LLP, Statutory Auditor

110 Golden Lane, LONDON, EC1Y 0TG

STATEMENT OF FINANCIAL ACTIVITIES

(incorporating an income and expenditure account)

	Note	2025			2024		
		Unrestricted & Designated	Restricted	Total	Unrestricted & Designated	Restricted	Total
		£	£	£	£	£	£
INCOME FROM:							
Donations and legacies	2	1,899,836	523,031	2,422,867	2,450,534	377,305	2,827,839
Charitable activities							
Support to Federation and communities	3	325,100	167,817	492,917	485,743	64,209	549,952
Interest receivable	4	114,249	-	114,249	104,352	-	104,352
Other		88,681	-	88,681	31,494	-	31,494
TOTAL INCOME:		2,427,866	690,848	3,118,714	3,072,123	441,514	3,513,637
EXPENDITURE ON:							
Raising funds	5	492,829	-	492,829	393,300	-	393,300
Charitable activities							
Support to Federation and communities	5	2,224,611	642,330	2,866,941	2,345,386	418,590	2,763,976
TOTAL EXPENDITURE:		2,717,440	642,330	3,359,770	2,738,686	418,590	3,157,276
Net income/(expenditure) for the year	7	(289,574)	48,518	(241,056)	333,437	22,924	356,361
Transfers between funds		-	-	-	-	-	-
Net movement in funds		(289,574)	48,518	(241,056)	333,437	22,924	356,361
RECONCILIATION OF FUNDS:							
Total funds brought forward		3,913,615	43,791	3,957,406	3,580,178	20,867	3,601,045
TOTAL FUNDS CARRIED FORWARD:		3,624,041	92,309	3,716,350	3,913,615	43,791	3,957,406

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 18a to the financial statements

BALANCE SHEET

AS AT 30 JUNE 2025

Company no. 03422341

	Note	2025		2024	
		£	£	£	£
FIXED ASSETS:					
Tangible assets	12		19,672		11,514
Social investments: Emmaus Fund	13		337,722		328,135
			357,394		339,649
CURRENT ASSETS:					
Debtors	14	158,872		165,059	
Short term deposits		3,505,090		3,007,704	
Cash at bank and in hand		678,589		1,475,399	
		4,342,551		4,648,162	
LIABILITIES:					
Creditors: amounts falling due within one year	15	(983,595)		(1,030,405)	
Net current assets			3,358,956		3,617,757
TOTAL NET ASSETS:			3,716,350		3,957,406
THE FUNDS OF THE CHARITY:					
Restricted income funds	18a		92,309		43,791
Unrestricted income funds:					
Designated funds		2,705,031		3,076,268	
General funds		919,010		837,347	
Total unrestricted funds			3,624,041		3,913,615
TOTAL CHARITY FUNDS:			3,716,350		3,957,406

Approved by the trustees on 11 December 2025 and signed on their behalf by

Jill Garner
Chair of Trustees, Emmaus UK

STATEMENT OF CASH FLOWS

	2025		2024	
	£	£	£	£
CASH FLOWS FROM OPERATING ACTIVITIES:				
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	(241,056)		356,361	
Bank and investment interest receivable	(114,249)		(104,352)	
Depreciation charges	12,006		8,340	
(Increase)/decrease in debtors	6,187		(30,581)	
Increase/(decrease) in creditors	(46,810)		440,885	
Net cash provided by/(used in) operating activities	(383,922)		670,653	
CASH FLOWS FROM INVESTING ACTIVITIES:				
Purchase of fixed assets	(20,164)		(8,375)	
Bank and investment interest received	114,249		104,352	
Social investment loan	(80,000)		(20,000)	
Net cash provided by investing activities	14,085		75,977	
CASH FLOWS FROM FINANCING ACTIVITIES:				
Receipt of Emmaus Fund loan repayments	70,413		361,335	
Net cash provided by investing activities	70,413		361,335	
Change in cash and cash equivalents in the year	(299,424)		1,107,965	
Cash and cash equivalents at the beginning of the year	4,483,103		3,375,138	
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR:	4,183,679		4,483,103	

	2024		2025	
	At 1 July 2024	Cash flows	At 30 June 2025	
	£	£	£	
Short term deposits	3,007,704	497,386	3,505,090	
Cash at bank and in hand	1,475,399	(796,810)	678,589	
TOTAL CASH AND CASH EQUIVALENTS:	4,483,103	(299,424)	4,183,679	

NOTES TO THE FINANCIAL STATEMENTS

1. ACCOUNTING POLICIES

a) Statutory information

Emmaus UK is a charitable company limited by guarantee and is incorporated in England and Wales. The registered office address (and principal place of business) is Apex House, Calthorpe Road, Edgbaston, Birmingham B15 1TR.

b) Basis of preparation

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

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

In applying the financial reporting framework, the trustees have made a number of subjective judgements, for example in respect of significant accounting estimates. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The nature of the estimation means the actual outcomes could differ from those estimates. Any significant estimates and judgements affecting these financial statements are detailed within the relevant accounting policy below.

The accounts are prepared as full values however are presented to the nearest £1. This may cause small discrepancies in the financial statements.

c) Public benefit entity

The charity meets the definition of a public benefit entity under FRS 102.

d) Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. This is discussed in the trustees' annual

report. The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

e) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from 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.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Solidarity grant income is the repayment of grants given to groups and communities when they are in the process of developing. The income is paid into the Emmaus Fund to be re distributed to groups and communities as a grant or loan.

f) Donations of gifts, services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item or received the service, any conditions associated with the donation have been met, the receipt of economic benefit from the use by the charity of the item is probable and that

NOTES TO THE FINANCIAL STATEMENTS CONTINUED...

economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), volunteer time is not recognised so refer to the trustees' annual report for more information about their contribution.

On receipt, donated gifts, professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

g) 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. In exceptional circumstances when a loan is converted to a grant, any outstanding interest will be written off at conversion date.

h) Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

The designated Emmaus Fund is held for payments to be made in the future to Emmaus groups and communities, to support Emmaus International movement and development projects at Emmaus UK. The trustees have the power to reallocate such funds within unrestricted funds. Note 18 provides detail on the balances of the designated funds.

i) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds relate to the costs incurred by the charity in inducing third parties to make voluntary

contributions to it, as well as the cost of any activities with a fundraising purpose

- Expenditure on charitable activities includes the costs of delivering services undertaken to further the purposes of the charity and their associated support costs
- Other expenditure represents those items not falling into any other heading

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

j) Grants payable

Grants payable are made to third parties in furtherance of the charity's objects. Single or multi-year grants are accounted for when either the recipient has a reasonable expectation that they will receive a grant and the trustees have agreed to pay the grant without condition, or the recipient has a reasonable expectation that they will receive a grant and that any condition attaching to the grant is outside of the control of the charity. Emmaus UK operates three grants funds: Companion room expansion grants, formerly known as 25th Anniversary Grants, used to increase number of bed spaces across Emmaus communities. Capacity Development Grant, former Legacy fund, used to expand business opportunities. Grants may be funded over varying periods of time, therefore cost and progress is monitored on continuous bases by the Investment Committee. The companion training fund is direct support for companions request for learning and necessary tools to move on.

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

k) Allocation of support costs

All support and governance costs are allocated to the charitable activity.

Governance costs are the costs associated with the governance arrangements of the charity. These costs are associated with constitutional and statutory requirements and include any costs associated with the strategic management of the charity's activities.

l) Operating leases

Rental charges are charged on a straight line basis over the term of the lease.

m) Tangible fixed assets

Items of equipment are capitalised where the purchase price exceeds £1,000. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use. Major components are treated as a separate asset where they have significantly different patterns of consumption of economic benefits and are depreciated separately over its useful life.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

- **Office furniture and equipment**

- 4/5 years - straight line

- **Computers**

- 3 years - straight line

n) Social investments

The Community Investment and Enterprise Loan fund, previously called The Emmaus Fund, is a loan-making fund with the intention of providing funds to support communities to change, grow or survive. Priority is given to communities that are expressly working towards financial self-sustainability. The Funds Allocation Committee ensures that decision-making around the distribution of funds and subsequent monitoring is appropriately independent, consistent and transparent. The committee oversees the governance of loans made by Emmaus UK's social investment partners, providing independent due diligence and appropriate monitoring including quarterly risk review for each investment. In exceptional circumstances The Emmaus Board could convert loans to grants. Balances for loans are recognised at the point that the loan is drawn down.

o) Debtors

Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

p) Short term deposits

Short term deposits includes cash balances that are invested in accounts with a maturity date of between 3 and 24 months.

q) Cash at bank and in hand

Cash at the current bank account, PayPal account and cash in hand are included as cash at bank and in hand.

r) Creditors and provisions

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

s) Financial instruments

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

t) Pensions

The company operates a money purchase pension scheme under which the amount charged to the statement of financial activities is the contributions payable in the year. Differences between contributions payable in the year and the contributions paid are shown as either creditors, accruals or prepayments in the balance sheet.

u) Foreign currencies

Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the rate of exchange ruling at the balance sheet date. All differences are taken to the statement of financial activities.

NOTES TO THE FINANCIAL STATEMENTS CONTINUED...

2. INCOME FROM DONATIONS AND LEGACIES

	2025			2024		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
Donations to Emmaus UK for federation members	-	418,836	418,836	-	377,305	377,305
Donations for Emmaus UK	1,506,880	94,195	1,601,075	1,740,518	-	1,740,518
Legacies	392,956	10,000	402,956	710,016	-	710,016
	1,899,836	523,031	2,422,867	2,450,534	377,305	2,827,839

3. INCOME FROM CHARITABLE ACTIVITIES

	2025			2024		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Regional Communication Services	126,292	-	126,292	64,167	-	64,167
Grants from trusts and foundations	166,270	167,817	334,087	361,734	64,209	425,943
Subscription income from federation members	32,538	-	32,538	59,842	-	59,842
TOTAL INCOME FROM CHARITABLE ACTIVITIES:	325,100	167,817	492,917	485,743	64,209	549,952

4. INTEREST RECEIVABLE

	2025			2024		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Bank interest	106,271	-	106,271	96,437	-	96,437
Loan interest	7,978	-	7,978	7,915	-	7,915
	114,249	-	114,249	104,352	-	104,352

Loan interest includes interest receivable from Social investments in Emmaus communities.

5A. ANALYSIS OF EXPENDITURE (CURRENT YEAR)

2025 **2024**

	Raising funds	Charitable activities*	Governance costs	Support costs	Total	Total
	£	£	£	£	£	£
Staff costs (Note 8)	234,262	1,089,854	60,675	193,506	1,578,297	1,331,147
Agency costs	-	-	-	-	-	40,438
Marketing costs	165,989	13,439	-	-	179,428	164,166
Major donor event	-	-	-	-	-	-
Emmaus International participation	-	11,000	-	-	11,000	12,000
Website development	5,569	44,900	-	-	50,469	38,590
Transfer of donations received on behalf of federation members	-	430,432	-	-	430,432	424,058
Support to federation members	-	234,061	-	-	234,061	184,224
Grants paid out of Community development Grant (Note 6)	-	-	-	-	-	-
Grants paid from Build Your Community Fund (Note 6)	-	116,000	-	-	116,000	33,000
Grants paid from Build Your Social Enterprise Fund (Note 6)	-	191,419	-	-	191,419	25,000
Grants paid from Build Your Companion Offer Fund (Note 6)	-	-	-	-	-	277,399
Grants paid from Emergency Fund (Note 6)	-	25,000	-	-	25,000	-
Grants paid out of Environment Fund (Note 6)	-	-	-	-	-	60,000
Grants paid out of Companion Training and Wellbeing Fund	-	78,748	-	-	78,748	76,103
Infrastructure Projects	-	121,026	-	-	121,026	83,076
Other direct costs	-	-	-	-	-	-
National Assembly, Travel, Mobile phones and data cost	7,359	117,365	1,717	8,081	134,522	133,809
Trustee meetings, expenses, training and insurance	-	-	11,962	-	11,962	8,389
Premises and office administration	9,650	-	-	78,885	88,535	102,389
Financial processing and insurance, including audit fee	15,796	2,222	14,256	22,188	54,462	60,298
Recruitment	-	-	-	2,325	2,325	27,680
Depreciation	-	-	-	12,006	12,006	8,339
Professional fees	2,132	-	-	2,339	4,471	31,410
Other	-	9,306	-	26,301	35,607	35,761
	440,757	2,484,772	88,610	345,631	3,359,770	3,157,276
Support costs	52,072	293,559	-	(345,631)	-	-
Governance costs	-	88,610	(88,610)	-	-	-
TOTAL EXPENDITURE 2025:	492,829	2,866,941	-	-	3,359,770	-

* Support to federation and communities

NOTES TO THE FINANCIAL STATEMENTS CONTINUED...

5B. ANALYSIS OF EXPENDITURE (PRIOR YEAR)

2024

	Raising funds	Charitable activities*	Governance costs	Support costs	Total
	£	£	£	£	£
Staff costs (Note 8)	170,685	942,304	45,915	172,243	1,331,147
Agency costs	-	-	-	40,438	40,438
Marketing costs	140,468	23,698	-	-	164,166
Major donor event	-	-	-	-	-
Emmaus International participation	-	12,000	-	-	12,000
Website development	-	38,590	-	-	38,590
Transfer of donations received on behalf of federation members	-	424,058	-	-	424,058
Support to federation members	-	184,224	-	-	184,224
Grants paid out of Community development Grant (Note 6)	-	-	-	-	-
Grants paid from Build Your Community Fund (Note 6)	-	33,000	-	-	33,000
Grants paid from Build Your Social Enterprise Fund (Note 6)	-	25,000	-	-	25,000
Grants paid from Build Your Companion Offer Fund (Note 6)	-	277,399	-	-	277,399
Grants paid out of Environment Fund (Note 6)	-	60,000	-	-	60,000
Grants paid out of Companion Training and Wellbeing Fund	-	76,103	-	-	76,103
Infrastructure Projects	-	83,076	-	-	83,076
Other direct costs	-	-	-	-	-
National Assembly, Travel, Mobile phones and data cost	3,068	118,887	873	10,981	133,809
Trustee meetings, expenses, training and insurance	-	-	8,389	-	8,389
Premises and office administration	-	-	-	102,389	102,389
Financial processing and insurance, including audit fee	23,148	-	14,280	22,870	60,298
Recruitment	-	-	-	27,680	27,680
Depreciation	-	-	-	8,339	8,339
Professional fees	1,907	-	-	29,503	31,410
Other	-	-	-	35,761	35,761
	339,276	2,298,339	69,457	450,204	3,157,276
Support costs	54,024	396,180	-	(450,204)	-
Governance costs	-	69,457	(69,457)	(450,204)	-
TOTAL EXPENDITURE 2024:	393,300	2,736,976	-	-	3,157,276

* Support to federation and communities

6. GRANT MAKING (CURRENT YEAR)

	2025	2024
COST	£	£
GRANTS MADE FROM BUILD YOUR COMMUNITY FUND:		
Emmaus Merseyside	66,000	-
Emmaus Oxford	50,000	-
Emmaus SLC	-	8,000
Emmaus Hampshire	-	25,000
	116,000	33,000
GRANTS MADE FROM BUILD YOUR COMPANION OFFER FUND:		
Emmaus Greenwich	-	31,396
Emmaus Glasgow	-	48,350
Emmaus Norfolk and Waveney	-	98,401
Emmaus Bristol	-	99,252
	-	277,399
GRANTS MADE FROM BUILD YOUR SOCIAL ENTERPRISE FUND		
Emmaus South Manchester	14,315	-
Emmaus Village Carlton	92,104	-
Emmaus Hertfordshire	85,000	-
Emmaus Greenwich	-	25,000
	191,419	25,000
GRANTS MADE FROM EMERGENCY FUND:		
Emmaus South Wales	25,000	-
	25,000	-
GRANTS MADE FROM ENVIRONMENT FUND:		
Emmaus Suffolk	-	4,975
Emmaus Salford	-	5,000
Emmaus Bolton	-	46,440
Emmaus Colchester	-	3,585
	-	60,000
AT THE END OF THE YEAR:	332,419	395,399

NOTES TO THE FINANCIAL STATEMENTS CONTINUED...

7. NET INCOME / (EXPENDITURE) FOR THE YEAR

	2025	2024
	£	£
THIS IS STATED AFTER CHARGING:		
Depreciation	12,006	8,340
Operating lease rentals payable: Property	53,347	47,385
Auditor's remuneration (excluding VAT): Audit	11,500	11,000
Other services	1,250	1,100

8. ANALYSIS OF STAFF COSTS, TRUSTEE REMUNERATION AND EXPENSES, AND THE COST OF KEY MANAGEMENT PERSONNEL

	2025	2024
	£	£
STAFF COSTS WERE AS FOLLOWS:		
Salaries and wages	1,341,622	1,162,016
Redundancy and termination costs	7,917	-
Social security costs	147,792	113,687
Employer's contribution to defined contribution pension schemes	68,730	50,631
Other forms of employee benefits	12,236	4,813
	1,578,297	1,331,147

Other forms of employee benefits include travel, subsistence and personal development costs.

The following number of employees received employee benefits (excluding employer pension costs and employer's national insurance) during the year between

	2025	2024
	No.	No.
£60,000 - £69,999	1	-
£70,000 - £79,999	1	-
£80,000 - £89,999	-	-
£90,000 - £99,999	-	1
£100,000 - £109,999	1	-

The total employee benefits (including pension contributions and employer's national insurance) of the key management personnel were £348,726 (2024: £226,368).

The charity trustees were neither paid nor received any other benefits from employment with the charity in the year (2024: £nil). No charity trustee received payment for professional or other services supplied to the charity (2024: £nil).

Trustees' expenses represents the payment or reimbursement of travel and subsistence costs totalling £2,503 (2024: £3,352) incurred by 3 (2024: 6) members relating to attendance at meetings of the trustees.

9. STAFF NUMBERS

The average number of employees (head count based on number of staff employed) during the year was 35 (2024: 35).

	2025	2024
	No.	No
STAFF ARE SPLIT ACROSS THE ACTIVITIES OF THE CHARITY AS FOLLOWS (FULL TIME EQUIVALENT BASIS):		
Raising funds	5.9	5.1
Charitable activities	19.2	17.9
Support and governance	5.7	5.1
	30.8	26.7

10. RELATED PARTY TRANSACTIONS

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

	2025	2024
	£	£
GRANTS AND LOANS WERE MADE TO THE FOLLOWING COMMUNITIES, WHICH HAVE TRUSTEES IN COMMON WITH EMMAUS UK DURING THIS YEAR:		
Emmaus Merseyside	66,000	-
Emmaus Hertfordshire	85,000	-
Emmaus Oxford	50,000	-
Emmaus Glasgow	-	48,350
Emmaus Hampshire	-	25,000
Emmaus Bolton	-	46,440
	201,000	119,790

11. TAXATION

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

NOTES TO THE FINANCIAL STATEMENTS CONTINUED...

2025

12. TANGIBLE FIXED ASSETS

	Office furniture and equipment	Computer equipment	Total
	£	£	£
COST:			
At the start of the year	52,076	76,499	128,575
Additions in year	1,295	18,869	20,164
Write off of assets no longer in use	(48,842)	(55,102)	(103,944)
AT THE END OF THE YEAR:	4,529	40,266	44,795

DEPRECIATION:

2025

At the start of the year	50,549	66,512	117,061
Charge for the year	1,145	10,861	12,006
Eliminated on write off assets no longer in use	(48,842)	(55,102)	(103,944)
AT THE END OF THE YEAR:	2,852	22,271	25,123

NET BOOK VALUE AT THE END OF THE YEAR	1,677	17,995	19,672
AT THE START OF THE YEAR:	1,527	9,987	11,514

All of the above assets are used for charitable purposes.

13. SOCIAL INVESTMENTS: COMMUNITY AND ENTERPRISE INVESTMENT LOAN FUND (FORMERLY EMMAUS FUND)

2025

2024

	2025	2024
	£	£
Balance at the beginning of the year	328,135	669,470
Loans repaid during the year	(70,413)	(361,335)
Loan issued in the year	80,000	20,000
BALANCE AT THE END OF THE YEAR	337,722	328,135

The Emmaus UK Board decides upon the interest rate charged; this can vary on a case by case basis.

Two Emergency Fund loans were paid in the year - £50,000 to Emmaus Bristol and £30,000 to Emmaus South Wales (2023/24: £20,000 drawn down and repaid by Emmaus Bradford). Loan repayments totalling £70,413 were received in the year (2023/24: £341,335).

A £300,000 loan for Emmaus Norfolk & Waveney, committed in 2022/23, remains undrawn as at 30 June 2025. This loan commitment remains unchanged from the previous financial year.

14. DEBTORS

	2025	2024
	£	£
Trade debtors	43,583	32,531
Other debtors	2,935	2,713
Prepayments	83,560	79,659
Accrued income (including gift aid tax recoverable)	28,794	50,156
	158,872	165,059

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade creditors	128,155	110,348
Taxation and social security	43,002	35,946
Grants payable	629,205	675,097
Other creditors	103,676	117,863
Accruals	79,557	87,762
Deferred income (note 16)	-	3,389
	983,595	1,030,405

16. DEFERRED INCOME

Deferred income comprises grant income received in year and deferred to future periods.

	2025	2024
	£	£
Balance at the beginning of the year	3,389	3,341
Amount released to income in the year	(3,389)	(3,341)
Amount deferred in the year	-	3,389
BALANCE AT THE END OF THE YEAR	-	3,389

NOTES TO THE FINANCIAL STATEMENTS CONTINUED...

17A. ANALYSIS OF NET ASSETS BETWEEN FUNDS (CURRENT YEAR)

2025

	General unrestricted	Designated	Restricted	Total funds
	£	£	£	£
Tangible fixed assets	19,672	-	-	19,672
Social investments	-	337,722	-	337,722
Net current assets	899,338	2,367,309	92,309	3,358,956
NET ASSETS AT 30 JUNE 2025	919,010	2,705,031	92,309	3,716,350

17B. ANALYSIS OF NET ASSETS BETWEEN FUNDS (PRIOR YEAR)

2024

	General unrestricted	Designated	Restricted	Total funds
	£	£	£	£
Tangible fixed assets	11,514	-	-	11,514
Social investments	-	328,135	-	328,135
Net current assets	825,833	2,748,133	43,791	3,617,757
NET ASSETS AT 30 JUNE 2024	837,347	3,076,268	43,791	3,957,406

2024

2025

18A. MOVEMENTS IN FUNDS (CURRENT YEAR)
RESTRICTED FUNDS:

	Note	At 1 July 2024	Income & gains	Expenditure & losses	Transfers	At 30 June 2025
		£	£	£	£	£
COMMUNITIES:						
Emmaus Bolton		(739)	10,665	(10,010)	-	(84)
Emmaus Bristol		(32)	2,655	(2,648)	-	(25)
Emmaus Brighton & Hove (Sussex)		12	1,699	(1,708)	-	3
Emmaus Cambridge		677	50,158	(49,848)	-	987
Emmaus Colchester		(301)	18,221	(18,992)	-	(1,072)
Emmaus Coventry & Warwickshire		455	11,230	(12,298)	-	(613)
Emmaus Dover		7	873	(885)	-	(5)
Emmaus Glasgow		384	7,629	(7,580)	-	433
Emmaus Gloucestershire		(624)	9,209	(9,294)	-	(709)
Emmaus Greenwich		(105)	8,479	(8,710)	-	(336)
Emmaus Hampshire		248	6,808	(6,629)	-	427
Emmaus Hastings and Rother		(65)	2,409	(2,400)	-	(56)
Emmaus Hertfordshire (St Albans)		(1,355)	129,793	(129,677)	-	(1,239)
Emmaus Hull & East Riding		(1,839)	21,476	(19,588)	-	49
Emmaus Lambeth		(545)	5,619	(5,885)	-	(811)
Emmaus Lancashire		1,680	7,364	(7,272)	-	1,772
Emmaus Leeds		1,085	17,357	(16,875)	-	1,567
Emmaus Leicestershire and Rutland		(447)	3,192	(4,778)	-	(2,033)
Emmaus Merseyside		(162)	8,147	(8,238)	-	(253)
Emmaus Medway		1	-	-	-	1
Emmaus Mossley		(798)	5,054	(5,390)	-	(1,134)
Emmaus Oxford		483	13,844	(13,778)	-	549
Emmaus North East		(6)	6,917	(6,769)	-	142
Emmaus Norfolk and Waveney		(1,015)	22,332	(22,503)	-	(1,186)
Emmaus Salford		(782)	7,744	(7,720)	-	(758)
Emmaus Sheffield		93	11,801	(11,773)	-	121
Emmaus South Manchester		(401)	1,320	(1,304)	-	(385)
Emmaus South Wales (Bridgend)		587	5,406	(6,011)	-	(18)
Emmaus Village Carlton (Turvey)		(95)	9,712	(9,755)	-	(138)
		(3,599)	407,113	(408,318)	-	(4,804)

NOTES TO THE FINANCIAL STATEMENTS CONTINUED...

18A. MOVEMENTS IN FUNDS (CURRENT YEAR) RESTRICTED FUNDS:

2024

2025

	Note	At 1 July 2024	Income & gains	Expenditure & losses	Transfers	At 30 June 2024
		£	£	£	£	£
AFFILIATED GROUPS						
Emmaus Bradford	a	88	-	-	-	88
Emmaus Cornwall	a	(2,286)	1,428	(1,436)	-	(2,294)
Emmaus Rugby	a	100	-	-	-	100
Emmaus Staffordshire	a	9	3,411	(3,411)	-	9
Emmaus Suffolk (Ipswich)	a	(229)	16,888	(17,145)	-	(486)
Emmaus Manchester	a	2,615	-	-	-	2,615
		297	21,727	(21,992)	-	32
OTHER RESTRICTED FUNDS						
Smallwood Trust	b	2,657	-	-	-	2,657
Companion training fund	c	-	82,000	(78,748)	-	3,252
Covid Appeal	d	184	-	(184)	-	-
Federation Support	e	-	35,000	(35,000)	-	-
Emmaus Funds	f	44,251	44,191	(28,872)	-	15,319
Policy, Campaigns & Advocacy	g	-	60,817	(69,216)	-	35,852
Move-on Project	h	-	40,000	-	-	40,000
		47,092	262,008	(212,020)	-	97,080
TOTAL RESTRICTED FUNDS		43,791	690,848	(642,330)	-	92,309

18A. MOVEMENTS IN FUNDS (CURRENT YEAR)
UNRESTRICTED FUNDS:

2024

2025

	Note	At 1 July 2024	Income & gains	Expenditure & losses	Transfers	At 30 June 2025
		£	£	£	£	£
EXISTING DESIGNATED FUNDS:						
Community and Enterprise Investment Loan Fund	i	636,404	-	-	9,587	645,991
EUK Future Developments						
IT infrastructure	j	187,138	-	(50,192)	53,499	190,445
Fundraising and Brand Development	k	280,705	-	(50,861)	49,150	278,994
Federation Development	l	131,000	-	(15,152)	90,152	206,000
People and EDI	m	167,000	-	(16,295)	(60,705)	90,000
EXISTING DESIGNATED FUNDS:						
Companion Training and Wellbeing	n	75,000	-	-	(3,252)	71,748
Emergency fund	o	250,000	-	(25,000)	25,000	250,000
Build Your Community	p	675,311	-	(116,000)	(73,385)	485,926
Build Your Companion Offer	q	336,855	-	-	(93,892)	242,963
Build Your Social Enterprise	r	336,855	-	(191,419)	97,528	242,964
TOTAL DESIGNATED FUNDS:		3,076,268	-	(464,919)	93,682	2,705,031
General funds	s	837,347	2,427,866	(2,252,521)	(93,682)	919,010
TOTAL UNRESTRICTED FUNDS:		3,913,615	2,427,866	(2,717,440)	-	3,624,041
TOTAL FUNDS:		3,957,406	3,118,714	(3,359,770)	-	3,716,350

The transfers shown above are as a result of a review to rationalise and reorganised designated funds. The purpose of this is to:

- To create 'Federation-Facing Funds' that are fit for purpose and meet the needs of federation members.
- To create funds fully aligned to strategic objectives and delivery plans for 'EUK Future Developments' and future projects.

NOTES TO THE FINANCIAL STATEMENTS

CONTINUED...

**18B. MOVEMENTS IN FUNDS (PRIOR YEAR)
RESTRICTED FUNDS:**

	2023				2024	
	Note	At 1 July 2023	Income & gains	Expenditure & losses	Transfers	At 30 June 2024
		£	£	£	£	£
COMMUNITIES:						
Emmaus Bolton		(584)	15,427	(15,582)	-	(739)
Emmaus Bristol		81	2,582	(2,695)	-	(32)
Emmaus Burnley		2,076	2,858	(2,953)	(1,981)	-
Emmaus Brighton & Hove (Sussex)		(97)	1,804	(1,695)	-	12
Emmaus Cambridge		1,885	52,580	(53,788)	-	677
Emmaus Colchester		(50)	11,007	(11,258)	-	(301)
Emmaus Coventry & Warwickshire		230	9,551	(9,325)	-	456
Emmaus Dover		6	3,120	(3,119)	-	7
Emmaus Glasgow		380	5,118	(5,114)	-	384
Emmaus Gloucestershire		(203)	10,174	(10,595)	-	(624)
Emmaus Greenwich		75	8,153	(8,333)	-	(105)
Emmaus Hampshire		331	8,585	(8,668)	-	248
Emmaus Hastings and Rother		73	10,611	(10,749)	-	(65)
Emmaus Hertfordshire (St Albans)		(765)	84,605	(85,195)	-	(1,355)
Emmaus Hull & East Riding		5	16,849	(18,693)	-	(1,839)
Emmaus Lambeth		(258)	6,312	(6,599)	-	(545)
Emmaus Lancashire		-	-	-	1,680	1,680
Emmaus Leeds		1,191	10,432	(10,538)	-	1,085
Emmaus Leicestershire and Rutland		20	13,766	(14,233)	-	(447)
Emmaus Merseyside		(152)	5,416	(5,426)	-	(162)
Emmaus Medway]	-	-	-	1
Emmaus Mossley		(710)	3,805	(3,893)	-	(798)
Emmaus Oxford		793	13,307	(13,617)	-	483
Emmaus North East		(2)	6,864	(6,868)	-	(6)
Emmaus Norfolk and Waveney		(239)	9,739	(10,515)	-	(1,015)
Emmaus Preston		(155)	5,035	(5,181)	301	-
Emmaus Salford		(674)	7,505	(7,613)	-	(782)
Emmaus Sheffield		137	5,601	(5,645)	-	93
Emmaus South Manchester		(338)	1,517	(1,580)	-	(401)
Emmaus South Wales (Bridgend)		661	9,289	(9,363)	-	587
Emmaus Village Carlton (Turvey)		9	9,484	(9,588)	-	(95)
		3,727	351,096	(358,421)	-	(3,599)

2023

2024

	Note	At 1 July 2023	Income & gains	Expenditure & losses	Transfers	At 30 June 2024
		£	£	£	£	£
AFFILIATED GROUPS						
Emmaus Bradford	a	123	1,177	(1,212)	-	88
Emmaus Cornwall	a	25	2,039	(4,350)	-	(2,286)
Emmaus Rugby	a	100	-	-	-	100
Emmaus Staffordshire	a	9	731	(731)	-	9
Emmaus Suffolk (Ipswich)	a	(17)	22,262	(22,474)	-	(229)
Emmaus Manchester	a	2,615	-	-	-	2,615
		2,856	26,210	(28,766)	-	297

OTHER RESTRICTED FUNDS

The Broyst Foundation	t	6	-	(6)	-	-
Anon	u	500	-	(500)	-	-
Aldo Trust	v	3,058	-	(3,058)	-	2,657
Smallwood Trust	b	2,657	-	-	-	2,657
Persula Foundation	w	2,000	-	(2,000)	-	-
Alfred and Dorothy Shorney Memorial Trust	x	2,000	-	(2,000)	-	-
Companion training fund	c	3,880	-	(3,880)	-	-
Covid Appeal	d	184	-	-	-	184
Policy, Campaigns & Advocacy	g	184	64,209	(19,958)	-	44,251
		14,285	64,209	(31,402)	-	47,092
TOTAL RESTRICTED FUNDS		20,867	441,514	(418,590)	-	43,791

NOTES TO THE FINANCIAL STATEMENTS CONTINUED...

18B. MOVEMENTS IN FUNDS (PRIOR YEAR) UNRESTRICTED FUNDS:

		2023			2024	
	Note	At 30 June 2023	Income & gains	Expenditure & losses	Transfers	At 30 June 2024
		£	£	£	£	£
EXISTING DESIGNATED FUNDS:						
Community and Enterprise Investment Loan Fund	i	997,740	-	-	(361,336)	636,404
EUK Future Developments		-	-	-	-	-
IT Infrastructure	j	215,000	-	(27,553)	(309)	187,138
Fundraising and Brand Development	k	213,211	-	(10,898)	78,392	280,705
Federation Development	l	340,000	-	(48,464)	(160,536)	131,000
People and EDI	m	110,000	-	(10,027)	67,027	167,000
Federation-Facing Funds		-	-	-	-	-
Companion Training and Wellbeing	n	50,000	45,815	(64,659)	43,844	75,000
Environment fund	y	83,209	143,627	(60,000)	(166,836)	-
Emergency fund	o	-	-	-	250,000	250,000
Build Your Community	p	493,948	51,245	(25,847)	155,965	675,311
Build Your Companion Offer	q	246,974	8,370	(273,822)	355,333	336,855
Build Your Social Enterprise	r	246,974	1,058	(21,423)	110,246	336,855
TOTAL DESIGNATED FUNDS:		2,997,057	250,115	(542,694)	371,790	3,076,268
General funds	s	583,122	2,822,008	(2,195,993)	(371,790)	837,347
TOTAL UNRESTRICTED FUNDS:		3,580,180	3,072,123	(2,738,687)	-	3,913,615
TOTAL FUNDS:		3,601,045	3,513,638	(3,157,276)	-	3,957,406

- a **Communities and Groups** Donations received on behalf of Emmaus communities and groups. Depending on the timing of receipts and payments, these may be positive or negative balances.
- b **Smallwood Trust** Smallwood Trust contributed to research and analyse provision for homeless women.
- c **Companion training fund** Donations made for the training fund for companions.
- d **Covid Appeal** Restricted donation made for to help those affected by Covid.
- e **Federation Support** Restricted funding in support of EUK's work on policy and campaigns.
- f **Emmaus Funds** Restricted donation for Emmaus UK's Build Your Companion Offer fund.
- g **Policy, Campaigns & Advocacy** Restricted funding in support of EUK's work on policy and campaigns.

h	Move-on Project	Donations made in support of work to support companions to move on from Emmaus communities.
i	Community and enterprise investment loan fund	See note 13.
j	IT infrastructure	This fund is for IT systems projects that support advancements of key strategic key strategic priorities for the federation.
k	Fundraising and Brand Development	This fund is to expand the resourcing and scope of fundraising activities in order to generate long term sustainable revenue growth and to review and refresh the Emmaus Brand.
l	Federation Development	This fund is to enable delivery of key cross-federation projects to enhance collaboration, develop service quality provided to companions and drive growth and diversification.
m	People and EDI	This fund is for investment in EUK staff wellbeing and development and embedding of people and EDI strategy.
n	Companion Training and Wellbeing	Designated fund to support training and development opportunities for companions.
o	Emergency fund	This fund is designated to provide emergency financial support to federation members.
p	Build Your Community	This funds grants for capital projects relating to companion accommodation that add, repurpose or significantly alter accommodation for companions, or improve their living experience within the community.
q	Build Your Companion Offer	This funding stream offers grants towards salary and equipment projects to develop companion facing work.
r	Build Your Social Enterprise	This funding stream offers grants towards salary and equipment projects to develop, strengthen or trial new social enterprise work.
s	General fund	The general fund incorporates a reserve being approximately equivalent to 4 months' operating costs.
t	The Broyst Foundation	The Broyst Foundation contributed to the training fund for companions.
u	Anon	Campaign specific online donations launched to help Emmaus companions in communities with training and development.
v	Aldo Trust	Campaign specific online donations launched to help Emmaus companions in communities with training and development.
w	Persula Foundation	Restricted fund towards companion training.
x	Alfred and Dorothy Shorney Memorial Trust	Restricted fund towards companion training.
y	Anon	This fund seeks to improve the federation's environmental impact by funding energy saving initiatives that help communities to lower the bills as the effects of the cost-of-living crisis are felt. It is funded with corporate donations.

NOTES TO THE FINANCIAL STATEMENTS CONTINUED...

19. OPERATING LEASE COMMITMENTS PAYABLE AS A LESSEE

The charity's total future minimum lease payments under non-cancellable operating leases is as follows for each of the following periods

	2025	2024
	£	£
Less than one year	35,866	34,618
	35,866	34,618

20. CAPITAL COMMITMENTS

At the balance sheet date, the charity had no capital commitments (2024: none).

21. LEGAL STATUS OF THE CHARITY

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

22. CONTINGENT LEGACY ASSETS

In September 2025, a review of legacies indicated that Emmaus UK has received notification of residual legacy income to the value of £982,339 (2024: £617,811) which has not yet met the income recognition criteria detailed in note 1.



Tony,
Emmaus Companion

EMMAUS COMMUNITIES IN THE UK:

- | | |
|--------------------------------|----------------------------------|
| 1 Cambridge 1991 | 18 Hampshire 2009 |
| 2 Coventry & Warwickshire 1993 | 19 Oxford 2009 |
| 3 Greenwich 1994 | 20 Lancashire 2011 |
| 4 Dover 1995 | 21 Norfolk & Waveney 2011 |
| 5 Mossley 1997 | 22 Hastings & Rother 2011 |
| 6 Brighton & Hove 1997 | 23 Leicestershire & Rutland 2012 |
| 7 Gloucestershire 2001 | 24 Salford 2014 |
| 8 Village Carlton 2002 | 25 Hull & East Riding 2016 |
| 9 Hertfordshire 2002 | 26 South Wales 2016 |
| 10 Leeds 2003 | 27 Merseyside 2016 |
| 11 Bristol 2003 | 28 North East 2017 |
| 12 Bolton 2005 | 29 Suffolk 2021 |
| 13 Glasgow 2006 | |
| 14 SLC 2007 | |
| 15 Colchester 2008 | |
| 16 Sheffield 2008 | |
| 17 Preston 2008 | |

Find an
Emmaus near
you at

[emmaus.org.uk/
your-local-emmaus](http://emmaus.org.uk/your-local-emmaus)



EMMAUS GROUPS IN THE UK:

- A** North Staffs
- B** Cornwall
- C** South Manchester

Emmaus UK, Apex House, Calthorpe Road, Birmingham, B15 1TR
0300 303 7555 | emmaus.org.uk

Follow us    



Emmaus UK is a registered charity number 1064470 and company limited by guarantee number 3422341, registered in England and Wales