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Registered number: 03805699  
Charity number: 1077805

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**EMMAUS COLCHESTER**  
(A company limited by guarantee)

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**UNAUDITED**  
**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2025**

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**EMMAUS COLCHESTER**  
**(A company limited by guarantee)**

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**EMMAUS COLCHESTER**  
**(A company limited by guarantee)**

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS**  
**FOR THE YEAR ENDED 30 JUNE 2025**

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<b>Trustees</b>	James McElhinney ACA Francis Perera Victoria Fuller (resigned 15 August 2025) Gaynor Bell Matthew Dabbs Vivienne Depledge Nora Singh Richard Doyle (appointed 5 December 2024) Emily Fuller (resigned 22 July 2024) Raymond Donnelly (appointed 11 December 2025)
<b>Company registered number</b>	03805699
<b>Charity registered number</b>	1077805
<b>Registered office</b>	175 Magdalen Street Colchester Essex CO1 2JX
<b>Chief executive officer</b>	Brian Cooke (resigned 31 January 2026)
<b>Accountants</b>	Griffin Chapman 4 & 5 The Cedars Apex 12, Old Ipswich Road Colchester CO7 7QR
<b>Bankers</b>	National Westminster Bank PLC 25 High Street Colchester CO1 1DG  CAF Bank Limited 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ
<b>Solicitors</b>	Trowers & Hamblins 3 Burnhill Row London EC1Y 8YZ

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**EMMAUS COLCHESTER**  
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**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2025**

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The Trustees present their annual report together with the financial statements of the Charity for the year 1 July 2024 to 30 June 2025. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

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

**Objectives and activities**

**a. Policies and objectives**

Emmaus supports formerly homeless people, whom we refer to as "Companions" by giving them a home, meaningful work in a social enterprise and an opportunity to get back on their feet again.

For many who ever experience homelessness one of the biggest obstacles they must overcome is a loss of self-esteem. Emmaus provides people with a stable home and the opportunity to regain their self-worth, making a real contribution to their community.

Research shows that for every £1 invested in a community, there is an £11 social, environmental and economic return, with savings to the benefits bill, health services and a reduction in crime reoffending.

**b. Strategies for achieving objectives**

During the year we had an average of 28.6 companions in residence compared with an average of 25.5 the previous year.

Our community staff has developed close relationships with local services, which are the main source of referrals. We select candidates who are prepared to live and volunteer in a community environment and comply with our rules concerning drugs and alcohol. We are working closely with the Joint Referral Panel that has fortnightly meetings with all housing providers in Colchester to meet the needs of the applicants and to increase the incoming referrals to join our community.

We would like to thank all the Companions, staff and volunteers for their support and contribution to the stability of the Community and to another successful year's trading.

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 30 JUNE 2025**

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**Objectives and activities (continued)**

**c. Activities undertaken to achieve objectives**

All our Companions continue to receive one-to-one support sessions, carried out by the Community Manager and support staff.

We continue to provide courses in Food Hygiene, First-aid, Health & Safety, Manual Handling and PAT testing for Companions and staff. Companions are also encouraged to attend evening/weekend training courses provided by the local Community College to learn or improve their skills. Online courses are being promoted on a regular basis for the companions to work on during their free time to enable them to improve their skills and enhance their CV's. We continue to promote training programmes to our companions.

The Emmaus UK Companion Training Fund continues to be a valuable resource to fund training opportunities for our companions. During the year, it has funded a companion to take language courses and taxi licencing exams, 3 laptops, a tablet and a mobile phone so that companions can apply for jobs, do online training and stay in touch with family, Driving test and lessons. A CBT Bike Test and a SIA Security training course. Companions have continued to be trained in restoring/upcycling furniture.

Companions are given time off to find work and attend job interviews. In cases where they find work, Companions agree a person-centered move on support plan which includes assistance in finding accommodation, budgeting etc. Once a companion starts working outside the community, they can stay living here for up to 3 months and are being asked to pay a subsidized rent and food fee. Companions continue to be supported whilst they are on the move on scheme, our policy being to encourage Companions to move out of the Community once they have re-gained their confidence and found an external job, without pressurizing the more vulnerable who may want to stay in the Community for an extended period. Furthermore, we continue to support ex-Companions where appropriate.

Companions receive two weeks holiday and two long weekends in their first year with us, which is extended to four weeks holiday for following years. They are given an additional holiday subsistence allowance and travel allowance and are encouraged to leave the community, visit friends and family or explore other Emmaus Communities.

**d. Health and Welfare**

Companions are encouraged to use our in house gym to maintain both personal and mental health fitness. We also encourage companions to register with local doctors and dentists.

During the year the companions have enjoyed trips to Game of Throwing, Putt in the Park and clay pigeon shooting.

Several companions, staff and supporters took part in a skydive, raising funds for the community's 15-year appeal but also giving people the opportunity to have exciting new experiences.

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 30 JUNE 2025**

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**Objectives and activities (continued)**

**e. Solidarity with others in need**

We continue to provide support for people & families in crisis and in need of basic furniture. We work with other support agencies and supply those in need with beds, table and chairs and other essential items which are delivered free. Over the year we provided around £2,500 worth of free furniture to 5 people/families.

Our annual Operation Christmas supports local families by donating 856 gifts to local children whose families are struggling to make ends meet. We also donated gifts to the Children's Ward of Colchester General Hospital. We had a very successful Operation Easter, mainly due with thanks to Reed Employment Agency and DHL for their generous egg donations. 962 Eggs were distributed via our very own easter Bunny, to Children of families struggling with the cost of living crises.

We work closely with Market Field School pupils who have learning disabilities and enjoy working in our workshop, learning upcycling skills and working in our shops and Warehouse.

We have continued to participate in Community Action days on local litter picks.

**f. Emmaus UK and Emmaus International**

As a member of the national organization, we continue to benefit from advice and assistance on a number of matters including, marketing, recruitment and HR. All staff have participated in lots of training courses provided by Emmaus UK. We are grateful to the Emmaus UK staff for their readily available assistance.

We continue to play a role in the development and growth of Emmaus in the UK by welcoming visitors and potential funders from other Emmaus Communities and Groups, including Emmaus International. We also actively participated in the Emmaus UK discussions on the future direction of the Emmaus Federation and enjoy attending the Emmaus National Assembly.

**g. Social Enterprise**

The primary objective of Emmaus Colchester is to provide a home and work for previously homeless people. The sale of donated household goods, furniture, electrical appliances and clothes provides a substantial part of the community's income with the balance made up from support from donors. Companions run these trading activities in conjunction with staff and volunteers.

The work undertaken by Companions in the retail of second-hand goods and our other businesses is central to the Community's ethos of giving the Companions' dignity and self-respect. Many Companions regain control of their lives and some move on to paid employment. For some, living and working in the Community gives their lives stability and reduces the risk of returning to alcohol and illegal drugs.

We operate from a Retail Warehouse, a High Street shop and an Online shop and provide a House Clearance service and removals service. We have the Workshop area so that we can provide more upcycled items and train more companions. We are also planning to expand the business to include a cleaning and painting and decorating service.

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 30 JUNE 2025**

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**Objectives and activities (continued)**

**h. Volunteers**

We have a small but strong team of volunteers who carry out sterling work, freeing up the Staff members and Companions to do other things. We couldn't manage without them and are eternally grateful for their kind and generous natures.

**i. Our Supporters**

We express our grateful thanks for the generous financial support of our corporate and charitable supporters, both for their past and future commitments, to the many individual donors of furniture and household goods who keep the social enterprise supplied and to the volunteers who have donated many hours of their time.

**j. Main activities undertaken to further the Charity's purposes for the public benefit**

Emmaus Colchester currently has accommodation for 31 people who were formerly homeless. Our current funding structure relies on Housing Benefit and on revenue generated from our business activities as the main sources of income. We rely on grants and donations as the main sources of income for capital expenditure and to cover any revenue deficit. Emmaus Colchester claims basic Housing Benefit on behalf of the Companions which is paid directly into the Community's account. Potential Companions can either refer themselves or can be referred by a third party (probation officer, support worker for example) with their permission. Emmaus Colchester actively develops relationships with other services, charities, and churches locally and nationally to generate referrals, and encourages Companions and other homeless people to contact us by word of mouth. Applicants must be unemployed and homeless or otherwise vulnerably housed. Emmaus Colchester's success depends on creating and maintaining a welcoming, supportive, and stable community and therefore before anyone is accepted, detailed assessments of need and risk are undertaken. Emmaus Colchester will take applicants who present complex needs if the community can support them. The charity has complied with the duty in section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the charity commission.

**Achievements and performance**

**a. Main achievements of the Charity**

The results of the year's operations are set out in the attached financial statements. Trading income for the year was £448,764 compared to last year £408,463, an increase of £40,301. Rental income receipts from Housing Benefit were up by £45,614 to £309,787 an increase of 17.26% from 2023/24.

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 30 JUNE 2025**

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**Achievements and performance (continued)**

**b. Review of activities**

During the year we:

Provided support, employment and housing to formerly homeless people.

Actively focused on recruiting Companions with low risks and relatively low support needs. Adopting a zero-tolerance policy on drug use (with the option of drugs tests) improving the appropriateness of referrals and reducing the risk of placements breaking down.

Extended the range of agencies making referrals to us and provided clearer eligibility criteria. Regular email updates and telephone conversations with referring agencies ensure that they keep us in mind. If we cannot assist with a referral we try to signpost them to another Emmaus Community that can. Feedback is provided on occasions that we cannot help, explaining why this is.

We have refurbished our Workshop and recruited a workshop facilitator, enabling us to increase our training of companions and enabling us to save more items from landfill.

Extended our service to include removal services.

Completed our gymnasium for the companions to use in their spare time.

**c. Fundraising activities and income generation**

Amongst many generous donations received within the year, we received a grant of £20,000 from The National Lottery to finance a support worker for the next 2 years. The Albert Hall Foundation gave us £8,000 towards our core costs. Colchester City Council granted us £8,000 towards our New Painting and Decorating Project and Lexden Lodge gave us a further £650 towards our companion gym. we received £500 from Groundworks via Tesco which we also put towards the companion Gym. The Overland Trust gave us another £500 for Core costs and Boxted Methodist Silver Band raised £700. King Coel's Kittens gave us £905 to buy tools for our new Upcycling Workshop refit. We received £12,020 from Mrs Smith & Mount Trust to support our Solidarity Beds for people not entitled to Public Funds and our good friends The Hoolies Sea Shanty band have raised £382.50 by holding collections at their concerts.

We have as ever been supported by Emmaus UK who funded a new Door from their Environmental Fund and also our new Workshop Facilitator's salary for one year, as well as the Companion Training Fund which is a fund to help companions welfare and development. This year the fund has provided A Companion to take his Taxi Exams, another to take driving lessons, 3 laptops, a mobile phone, a tablet, SIA Security Training and a CBT Bike Test.

We also held another Skydiving event and many kind supporters donated via our website or sponsored our brave skydivers.

Lastly, a special thank you to 6 year old Percy Moss who baked 100 cupcakes and sold them to raise funds for our cause. Thank you Percy.

After providing for charitable services, the Charity had a surplus of £83,345 compared to a deficit of £556 in the previous year.

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**EMMAUS COLCHESTER**  
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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 30 JUNE 2025**

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**Financial review**

**a. Going concern**

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

**b. Reserves policy**

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

Our policy is to hold an expense reserve to cover 3 months of expenditure, a sinking fund to cover repairs and renewals on the Community House building and an investment reserve to fund capital investment in the community and expansion of the business.

At the end of the financial year, our reserves stood at:

	<b>2025</b>	<b>2024</b>
Community House Capital Fund	£1,491,457	£1,460,481
General Funds	£130,252	£100,930
Restricted Funds	£23,585	£538
Total Funds (per note 18)	£1,645,294	£1,561,949

**c. Financial risk management objectives and policies**

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

Internal control risks are minimised by the implementation of procedures for authorisation of financial transactions. The Community is committed to effective health and safety risk management. Risk assessments and specific procedures are completed, reviewed and maintained. New activities and potential risks are also assessed. Staff, Companions and volunteers participate in a health and safety induction, with additional training offered when desirable or necessary.

**Structure, governance and management**

**a. Constitution**

The Charitable Company, incorporated as a company limited by guarantee, is directed by a Board of Trustees and governed by its Memorandum and Articles of Association.

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**EMMAUS COLCHESTER**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 30 JUNE 2025**

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**Structure, governance and management (continued)**

**b. Methods of appointment or election of Trustees**

The Charitable Company is directed by a Board of Trustees who are elected and co-opted under the terms of the Memorandum and Articles of Association. Trustee nominations must be approved by existing Trustees. Trustees give their time voluntarily and receive no benefits from the Charity. Any expenses reclaimed from the Charity are set out in note 13 in the accounts. None of the trustees has any beneficial interest in the Charitable Company.

**c. Organisational structure and decision-making policies**

The Board of Trustees meets 8 times per year and is responsible for the strategic direction and policy of the Charitable Company.

Day-to-day responsibility for the operation of the Charity is delegated to the Chief Executive Officer who is responsible for ensuring that the Charitable Company delivers the activities specified and that key performance indicators are met. The CEO is also responsible for ensuring that the team continues to develop their skills and working practices in line with good practice.

A fundamental principle of the Emmaus ethos is that the Companions are central to the existence of the organisation. Emmaus Colchester continually seeks to promote this in the organisational structure and decision making. A Community meeting takes place each week to discuss and agree decisions which affect the community. In addition, we actively encourage Companions to take responsibility for each other and undertake operational tasks in the capacity of the Responsible Companion.

**d. Policies adopted for the induction and training of Trustees**

Each new Trustee is briefed about the Community, their legal and ethical responsibilities and an induction programme is in place which includes visiting other Communities. Periodic appraisals are undertaken of the Trustee's skills and experience and suitable training is offered.

**Plans for future periods**

We are in discussions with local social housing providers to the possibility of providing an end of tenancy clean and redecorate service, again to upskill more companions as well as expand our business. We will establish our Painting and Decorating Service and our Decorating Hub, a place for people to come and receive help and advise towards decorating their homes and buy low cost recycled decorating products.

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**EMMAUS COLCHESTER**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 30 JUNE 2025**

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**Statement of Trustees' responsibilities**

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

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

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

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

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

  
.....  
**James McElhinney ACA**  
Trustee

Date: 5 March 2026

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**EMMAUS COLCHESTER**  
**(A company limited by guarantee)**

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**INDEPENDENT EXAMINER'S REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2025**

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**Independent examiner's report to the Trustees of Emmaus Colchester ('the Charity')**

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 30 June 2025.

**Responsibilities and basis of report**

As the Trustees of the Charity (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

**Independent examiner's statement**

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ACCA, which is one of the listed bodies.

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

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

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

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

Signed: 

Daniel Aldworth

Dated: 5 March 2026

ACCA

4 & 5 The Cedars, Apex 12  
Old Ipswich Road  
Colchester  
CO7 7QR

**EMMAUS COLCHESTER**  
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 30 JUNE 2025**

	Note	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	<i>As restated Total funds 2024 £</i>
<b>Income:</b>					
Donations and legacies	4	52,189	51,389	103,578	42,757
Charitable activities	5	309,787	-	309,787	264,173
Investments	7	1,030	-	1,030	811
Other income	8	18,319	12,020	30,339	9,532
Other trading activities	6	448,764	-	448,764	408,463
<b>Total income</b>		<b>830,089</b>	<b>63,409</b>	<b>893,498</b>	<b>725,736</b>
<b>Expenditure on:</b>					
Other trading activities	9	66,328	-	66,328	46,607
Charitable activities	10	720,353	23,472	743,825	679,685
<b>Total expenditure</b>		<b>786,681</b>	<b>23,472</b>	<b>810,153</b>	<b>726,292</b>
<b>Net income/(expenditure)</b>		<b>43,408</b>	<b>39,937</b>	<b>83,345</b>	<b>(556)</b>
Transfers between funds		16,890	(16,890)	-	-
<b>Net movement in funds</b>		<b>60,298</b>	<b>23,047</b>	<b>83,345</b>	<b>(556)</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		1,561,411	538	1,561,949	1,562,505
Net movement in funds		60,298	23,047	83,345	(556)
<b>Total funds carried forward</b>		<b>1,621,709</b>	<b>23,585</b>	<b>1,645,294</b>	<b>1,561,949</b>

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

The notes on pages 15 - 31 form part of these financial statements.

**EMMAUS COLCHESTER**  
**(A company limited by guarantee)**  
**REGISTERED NUMBER: 03805699**

**BALANCE SHEET**  
**AS AT 30 JUNE 2025**

	Note	2025 £	2024 £
<b>Fixed assets</b>			
Tangible assets	14	1,536,755	1,553,896
		<u>1,536,755</u>	<u>1,553,896</u>
<b>Current assets</b>			
Debtors	15	28,668	52,399
Cash at bank and in hand		180,343	86,174
		<u>209,011</u>	<u>138,573</u>
<b>Current liabilities</b>			
Creditors: amounts falling due within one year	16	(100,472)	(67,026)
<b>Net current assets</b>		<u>108,539</u>	<u>71,547</u>
<b>Total assets less current liabilities</b>		<u>1,645,294</u>	<u>1,625,443</u>
Creditors: amounts falling due after more than one year	17	-	(63,494)
<b>Total net assets</b>		<u><u>1,645,294</u></u>	<u><u>1,561,949</u></u>
<b>Charity funds</b>			
Restricted funds	19	23,585	538
Unrestricted funds	19	1,621,709	1,561,411
<b>Total funds</b>		<u><u>1,645,294</u></u>	<u><u>1,561,949</u></u>

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**EMMAUS COLCHESTER**  
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**REGISTERED NUMBER: 03805699**

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**BALANCE SHEET (CONTINUED)**  
**AS AT 30 JUNE 2025**

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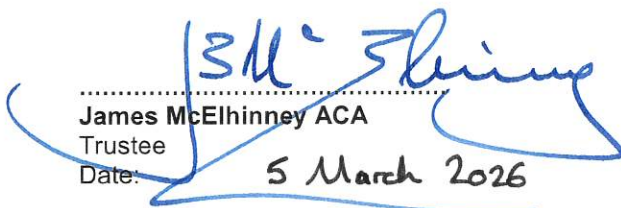
The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

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

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

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

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

  
.....  
**James McElhinney ACA**  
Trustee  
Date: 5 March 2026

The notes on pages 15 to 31 form part of these financial statements.

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**EMMAUS COLCHESTER**  
**(A company limited by guarantee)**

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**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 30 JUNE 2025**

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	2025 £	2024 £
<b>Cash flows from operating activities</b>		
Net cash used in operating activities	130,459	30,625
	<hr/>	<hr/>
<b>Cash flows from investing activities</b>		
Dividends, interests and rents from investments	1,030	811
	<hr/>	<hr/>
<b>Net cash provided by investing activities</b>	1,030	811
	<hr/>	<hr/>
<b>Cash flows from financing activities</b>		
Repayments of borrowing	(32,320)	(6,608)
	<hr/>	<hr/>
<b>Net cash used in financing activities</b>	(32,320)	(6,608)
	<hr/>	<hr/>
<b>Change in cash and cash equivalents in the year</b>	99,169	24,828
Cash and cash equivalents at the beginning of the year	86,174	61,346
	<hr/>	<hr/>
<b>Cash and cash equivalents at the end of the year</b>	185,343	86,174
	<hr/> <hr/>	<hr/> <hr/>

The notes on pages 15 to 31 form part of these financial statements

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**EMMAUS COLCHESTER**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2025**

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**1. General information**

Emmaus Colchester is a private company limited by guarantee without share capital, incorporated in England and Wales, registration number 03805699. The address of the registered office is Emmaus Colchester, 175 Magdalen Street, Colchester, Essex, CO1 2JX.

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

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

Emmaus Colchester meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

**2.2 Fund accounting**

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

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

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

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

**2.3 Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

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**EMMAUS COLCHESTER**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2025**

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**2. Accounting policies (continued)**

**2.4 Income**

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

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold.

Where the donated good is a fixed asset, it is measured at fair value, unless it is impractical to measure this reliably, in which case the cost of the item to the donor should be used. The gain is recognised as income from donations and a corresponding amount is included in the appropriate fixed asset class and depreciated over the useful economic life in accordance with the Charity's accounting policies.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the Charity which is the amount it 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.

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

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

**2.5 Expenditure**

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

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

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

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2025**

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**2. Accounting policies (continued)**

**2.6 Tangible fixed assets and depreciation**

Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

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

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases:

Freehold land and buildings	- 1%
Leasehold land and buildings	- 0.833%
Motor vehicles	- 25%
Fixtures and fittings	- 25%
Computer equipment	- 33%

No depreciation is provided on the original purchase of freehold land and property at 99 High Street. This treatment is in the opinion of the trustees, necessary in order to give a true and fair view of the position of the charitable company. The charitable company's policy is to maintain the property in a continual state of sound repair and accordingly the Trustees are of the opinion that the life of the property is so long and residual value so high that any depreciation would be insignificant. Subsequent property works which are specific to the nature of the charity are depreciated over 100 years.

**2.7 Cash at bank and in hand**

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

**2.8 Financial instruments**

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

**2.9 Taxation**

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2025**

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**2. Accounting policies (continued)**

**2.10 Pensions**

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

**2.11 Operating leases**

Rentals paid under operating leases are charged to the Statement of financial activities incorporating income and expenditure account on a straight-line basis over the lease term.

**2.12 Debtors**

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

**2.13 Liabilities and provisions**

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

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

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

**3. Critical accounting estimates and judgements**

Preparation of the financial statements requires management to make judgements, estimates and assumptions about the carrying value of assets and liabilities that are not readily apparent from other sources. The estimates and assumptions are based on experiences and other factors that are considered to be relevant. Actual results may differ from these estimates. There were no key assumptions or areas of estimation uncertainty that the Trustees believe have a significant risk of causing a material adjustment to the carrying amount of assets or liabilities within the next financial year.

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**4. Income from donations and legacies**

	<b>Unrestricted funds 2025 £</b>	<b>Restricted funds 2025 £</b>	<b>Total funds 2025 £</b>	<i>Total funds 2024 £</i>
Donations	52,189	51,389	<b>103,578</b>	42,757
	<u>52,189</u>	<u>51,389</u>	<u>103,578</u>	<u>42,757</u>
<i>Total 2024</i>	<u>41,965</u>	<u>792</u>	<u>42,757</u>	

**5. Income from charitable activities**

	<b>Unrestricted funds 2025 £</b>	<b>Total funds 2025 £</b>	<i>As restated Total funds 2024 £</i>
Housing benefit received	309,787	<b>309,787</b>	264,173
	<u>309,787</u>	<u>309,787</u>	<u>264,173</u>

**6. Income from other trading activities**

	<b>Unrestricted funds 2025 £</b>	<b>Total funds 2025 £</b>	<i>As restated Total funds 2024 £</i>
Shop and warehouse sales	399,781	<b>399,781</b>	381,736
House clearances and removals	48,983	<b>48,983</b>	26,727
	<u>399,781</u>	<u>399,781</u>	<u>381,736</u>
	<u>48,983</u>	<u>48,983</u>	<u>26,727</u>
	<u>448,764</u>	<u>448,764</u>	<u>408,463</u>

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**7. Investment income**

	<b>Unrestricted funds 2025 £</b>	<b>Total funds 2025 £</b>	<i>Total funds 2024 £</i>
Interest receivable	1,030	<b>1,030</b>	811
	<u>          </u>	<u>          </u>	<u>          </u>

**8. Other incoming resources**

	<b>Unrestricted funds 2025 £</b>	<b>Restricted funds 2025 £</b>	<b>Total funds 2025 £</b>	<i>Total funds 2024 £</i>
Other incoming resources	18,319	12,020	<b>30,339</b>	9,532
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<i>Total 2024</i>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

**9. Expenditure on other trading activities**

	<b>Unrestricted funds 2025 £</b>	<b>Total funds 2025 £</b>	<i>As restated Total funds 2024 £</i>
Trading costs	66,328	<b>66,328</b>	46,607
	<u>          </u>	<u>          </u>	<u>          </u>

**EMMAUS COLCHESTER**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2025**

**10. Analysis of expenditure on charitable activities**

**Summary by fund type**

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	As restated Total 2024 £
Staff costs	374,256	-	<b>374,256</b>	340,734
Depreciation and impairment	17,669	-	<b>17,669</b>	20,548
Warehouse Expenditure	39,042	-	<b>39,042</b>	39,975
Community House	65,504	2,444	<b>67,948</b>	64,361
Home Shop	3,560	-	<b>3,560</b>	3,517
Motor Expenses	33,699	-	<b>33,699</b>	26,607
Marketing	9,792	-	<b>9,792</b>	3,957
Telephone	9,907	-	<b>9,907</b>	16,396
Accountancy	4,847	-	<b>4,847</b>	14,980
Solidarity Payments	9,385	-	<b>9,385</b>	8,708
■ Other charitable expenditure	152,692	21,028	<b>173,720</b>	139,902
	<u>720,353</u>	<u>23,472</u>	<u><b>743,825</b></u>	<u>679,685</u>
<i>Total 2024 as restated</i>	<u>679,431</u>	<u>254</u>	<u>679,685</u>	

**11. Independent examiner's remuneration**

	2025 £	2024 £
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	<b>3,500</b>	3,300

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2025**

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**12. Staff costs**

	<b>2025</b>	<i>2024</i>
	<b>£</b>	<b>£</b>
Wages and salaries	<b>331,290</b>	<i>305,949</i>
Social security costs	<b>36,063</b>	<i>28,781</i>
Contribution to defined contribution pension schemes	<b>6,903</b>	<i>6,004</i>
	<hr/> <b>374,256</b> <hr/>	<hr/> <i>340,734</i> <hr/>

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

	<b>2025</b>	<i>2024</i>
	<b>No.</b>	<b>No.</b>
Administrative staff	<b>1</b>	<i>1</i>
Charitable activities	<b>12</b>	<i>11</i>
	<hr/> <b>13</b> <hr/>	<hr/> <i>12</i> <hr/>

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

The total amount of employee benefits (including employer pension contributions) received by key management personnel for their services to the charity was £59,472 (*2024 as restated - £57,386*).

**13. Trustees' remuneration and expenses**

During the year, no Trustees received any remuneration or other benefits (*2024 - £NIL*).

During the year ended 30 June 2025, expenses totalling £311 were reimbursed or paid directly to 1 Trustee for travel (*2024 - £NIL to Trustee*).

**EMMAUS COLCHESTER**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2025**

**14. Tangible fixed assets**

	Freehold land and buildings £	Leasehold land and buildings £	Fixtures and fittings £	Computer equipment £	Motor vehicles £	Total £
<b>Cost or valuation</b>						
At 1 July 2024	749,864	927,556	41,055	35,102	59,628	1,813,205
Additions	-	-	-	530	-	530
Disposals	-	-	(13,629)	(29,298)	-	(42,927)
At 30 June 2025	749,864	927,556	27,426	6,334	59,628	1,770,808
<b>Depreciation</b>						
At 1 July 2024	12,984	119,728	39,872	27,097	59,628	259,309
Charge for the year	3,556	7,727	4,332	2,054	-	17,669
On disposals	-	-	(18,511)	(24,414)	-	(42,925)
At 30 June 2025	16,540	127,455	25,693	4,737	59,628	234,053
<b>Net book value</b>						
At 30 June 2025	733,324	800,101	1,733	1,597	-	1,536,755
At 30 June 2024	736,880	807,828	1,183	8,005	-	1,553,896

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**15. Debtors**

	2025 £	2024 £
<b>Due within one year</b>		
Other debtors	3,698	26,878
Prepayments and accrued income	24,970	25,521
	28,668	52,399

**16. Creditors: Amounts falling due within one year**

	2025 £	2024 £
Bank loans	45,298	14,124
Trade creditors	16,895	7,531
Other creditors	38,279	45,371
	100,472	67,026

**17. Creditors: Amounts falling due after more than one year**

	2025 £	2024 £
Bank loans	-	63,494
	-	63,494

Included within the above are amounts falling due as follows:

	2025 £	2024 £
<b>Between one and two years</b>		
Bank loans	-	63,494
	-	63,494

The bank loan is secured by a legal charge over the freehold property, 99 High Street, Colchester, Essex.

The date of maturity is currently 30 March 2045, however the entirety of the balance was paid off on 19th December 2025, and has therefore all been categorised as due within one year.

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2025**

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**18. Prior year adjustments**

A prior year adjustment has been made to move £408,463 of income from charitable activities to other trading activities, along with moving the £46,607 of associated expenditure from charitable activities to other trading activities. Income from other trading activities per the Charities SORP should include shop income from selling donated and bought-in goods, and these adjustments ensure that these items have been correctly shown under this heading.

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2025**

19. Statement of funds

Statement of funds - current year

	Balance at 1 July 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 30 June 2025 £
<b>Unrestricted funds</b>					
<b>Designated funds</b>					
Capital fund	1,460,481	-	(11,283)	42,259	1,491,457
<b>General funds</b>					
General funds	100,930	830,089	(775,398)	(25,369)	130,252
<b>Total Unrestricted funds</b>	<b>1,561,411</b>	<b>830,089</b>	<b>(786,681)</b>	<b>16,890</b>	<b>1,621,709</b>
<b>Restricted funds</b>					
Emmaus UK CTF	538	2,361	(2,444)	-	455
King Coel Kittens	-	2,169	(2,169)	-	-
Our Colchester	-	2,941	(2,941)	-	-
National lottery support worker	-	20,000	-	-	20,000
Mrs Smith & Mount	-	12,020	-	(12,020)	-
E UK Environment	-	3,585	(3,585)	-	-
Workshop Facilitator	-	12,333	(12,333)	-	-
Painter & Decorator	-	8,000	-	(4,870)	3,130
	538	63,409	(23,472)	(16,890)	23,585
<b>Total of funds</b>	<b>1,561,949</b>	<b>893,498</b>	<b>(810,153)</b>	<b>-</b>	<b>1,645,294</b>

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2025**

**19. Statement of funds (continued)**

**Statement of funds - prior year**

	<i>Balance at 1 July 2023</i>	<i>Income</i>	<i>Expenditure</i>	<i>Balance at 30 June 2024</i>
	£	£	£	£
<b>Unrestricted funds</b>				
<b>Designated funds</b>				
Capital fund	1,471,765	-	(11,284)	1,460,481
<b>General funds</b>				
General funds	90,740	724,944	(714,754)	100,930
<b>Total Unrestricted funds</b>	<b>1,562,505</b>	<b>724,944</b>	<b>(726,038)</b>	<b>1,561,411</b>
<b>Restricted funds</b>				
Emmaus UK CTF	-	792	(254)	538
<b>Total of funds</b>	<b>1,562,505</b>	<b>725,736</b>	<b>(726,292)</b>	<b>1,561,949</b>

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2025**

**19. Statement of funds (continued)**

Emmaus UK CTF - For Companion personal development.  
Postcode Lottery - From the Postcode Neighbourhood Trust fund and drivers salary.

The designated funds balance represents the net book value of fixed assets at the year end less any related debts. The purpose of the fund is to represent separately the portion of the Charity's unrestricted funds that are not free for general use. Each year an amount is transferred to or from the fund representing movement in the net book value of fixed assets for the year.

**20. Summary of funds**

**Summary of funds - current year**

	Balance at 1 July 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 30 June 2025 £
Designated funds	1,460,481	-	(11,283)	42,259	1,491,457
General funds	100,930	830,089	(775,398)	(25,369)	130,252
Restricted funds	538	63,409	(23,472)	(16,890)	23,585
	<u>1,561,949</u>	<u>893,498</u>	<u>(810,153)</u>	<u>-</u>	<u>1,645,294</u>

**Summary of funds - prior year**

	<i>Balance at 1 July 2023 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 30 June 2024 £</i>
Designated funds	1,471,765	-	(11,284)	1,460,481
General funds	90,740	724,944	(714,754)	100,930
Restricted funds	-	792	(254)	538
	<u>1,562,505</u>	<u>725,736</u>	<u>(726,292)</u>	<u>1,561,949</u>

**EMMAUS COLCHESTER**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**21. Analysis of net assets between funds**

**Analysis of net assets between funds - current year**

	<b>Unrestricted funds 2025 £</b>	<b>Restricted funds 2025 £</b>	<b>Total funds 2025 £</b>
Tangible fixed assets	1,536,755	-	1,536,755
Current assets	185,426	23,585	209,011
Creditors due within one year	(100,472)	-	(100,472)
<b>Total</b>	<u>1,621,709</u>	<u>23,585</u>	<u>1,645,294</u>

**Analysis of net assets between funds - prior year**

	<i>Unrestricted funds 2024 £</i>	<i>Restricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Tangible fixed assets	1,553,896	-	1,553,896
Current assets	138,573	-	138,573
Creditors due within one year	(67,564)	538	(67,026)
Creditors due in more than one year	(63,494)	-	(63,494)
<b>Total</b>	<u>1,561,411</u>	<u>538</u>	<u>1,561,949</u>

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2025**

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

	2025 £	2024 £
Net income/expenditure for the year (as per Statement of Financial Activities)	<b>83,345</b>	(556)
<b>Adjustments for:</b>		
Depreciation charges	11,283	20,548
Dividends, interests and rents from investments	(1,030)	(811)
Loss on the sale of fixed assets	5,858	-
Decrease/(increase) in debtors	23,731	(2,220)
Increase in creditors	7,272	16,169
<b>Net cash provided by operating activities</b>	<b>130,459</b>	<b>33,130</b>

**23. Analysis of cash and cash equivalents**

	2025 £	2024 £
Cash at bank and in hand	180,343	86,174
<b>Total cash and cash equivalents</b>	<b>180,343</b>	<b>86,174</b>

**24. Analysis of changes in net debt**

	At 1 July 2024 £	Cash flows £	At 30 June 2025 £
Cash at bank and in hand	86,174	94,169	180,343
Debt due within 1 year	(14,124)	(31,174)	(45,298)
Debt due after 1 year	(63,494)	63,494	-
	<b>8,556</b>	<b>126,489</b>	<b>135,045</b>

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2025**

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**25. Retirement benefit schemes**

**Defined contribution schemes**

The charitable company operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charitable company in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £6,903 (2024 - £6,004).

**26. Operating lease commitments**

At 30 June 2025 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2025 £	2024 £
Not later than 1 year	1,596	14,212
Later than 1 year and not later than 5 years	3,591	-
	<u>5,187</u>	<u>14,212</u>

The following lease payments have been recognised as an expense in the Statement of financial activities:

	2025 £	2024 £
Operating lease rentals	<u>1,361</u>	<u>-</u>

**27. Related party transactions**

The related parties of Emmaus Colchester are the Trustees of the charitable company. The charitable company is controlled by the Trustees.

The Charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Charity at 30 June 2025.