

VIVESCO LIMITED

England & Wales · Charity number 1089182

Details

Other names CAFE 1821 LIMITED

Status Registered

Legal form Charitable company

Company number [04095364](#)

Registered 2001-11-01

Register [View on the Charity Commission register](#)

Contact

Address Christ Church
Lord Street
Southport
Merseyside
PR8 1AA

Phone 01704532527

Email churchinfo@btconnect.com

Activities

Objects: THE ADVANCEMENT OF THE CHRISTIAN RELIGION AND IN PARTICULAR BUT WITHOUT PREJUDICE TO THE GENERALITY OF THE FOREGOING, BY: -1. THE PROVISION OF A CHRISTIAN COFFEE BAR AND DROP-IN CENTRE2. THE PROVISION OF EVENING OPENING FOR YOUNG PEOPLE, PARTICULARLY THOSE IN THE 15 TO 25 AGE GROUP, AS AN ALTERNATIVE MEETING PLACE TO THE PUBS AND CLUBS CULTURE

Activities: To advance the christian religion through the provision of a christian cafe and drop in centre and the provision of a place for youg people as an alternative to meeting place to pubs abd clubs.

Classification

- **How:** Provides Services
- **What:** Religious Activities
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- Sefton

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£98,582	£105,377	-	-
2023-12-31	£97,716	£94,960	-	-
2022-12-31	£60,956	£50,820	-	-
2021-12-31	£43,943	£34,923	-	-
2020-12-31	£40,901	£45,172	-	-

Trustees

Name	Role	Appointed
Keran Lewis		2026-05-01
Mark Richard Priestly Hague		2017-05-18
Rev Ben Dyer		2025-11-01
Susan Barker		2025-06-01

VIVESCO LIMITED

England & Wales - Charity number 1089182

Accounts

Café 1821 Limited

Registered Charity Number: 1089182

Registered Company Number: 04095364

Directors' Report and Unaudited Financial Statements for the Year Ended 31 December 2024

CAFÉ 1821 LIMITED

Accounts for the year ended 31 December 2024

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CAFÉ 1821 LIMITED

Accounts for the year ended 31 December 2024

Company Information

Directors / Trustees	Mrs S M Milligan Mrs E Lacey Mr J Sexton Mr M R P Hague Mr C G Lunt Mrs S Barker	Resigned 1.6.2025 Resigned 1.6.2025 Resigned 1.6.2025 Appointed 1.6.2025 Appointed 1.6.2025
Charity Constitution	Memorandum and Articles of Association 24 October 2000, amended 30 October 2001.	
Company Registration Number	4095364	
Charity Registration Number	1089182	
Registered Office	Christ Church Lord Street, Southport, PR8 1AA	
Independent Examiners	JA Fell & Company 40 Houghton Street, Southport, PR9 0PQ	
Bankers	HSBC 331 Lord Street, Southport, PR8 1NJ	

CAFÉ 1821 LIMITED

Report of the Directors For the year ended 31 December 2024

The Directors present their report and financial statements for the period ended 31 December 2024.

Objects of the charity

The company was formed for the advancement of the Christian religion, in particular by the provision of a Christian coffee bar where people can gather together in a welcoming environment to eat and drink.

Structure, Governance and Management

The company is limited by guarantee and has no share capital. Consequently no director has held any financial interest in the company. The day to day management of the company is done by the directors.

Review of Activities

The company has completed more than twenty years of trading, initially from premises in Tulketh Street Southport but since 2007 has operated from premises at Christ Church, Lord Street, Southport. We work alongside the church in the fulfilment of its vision. Many of those folk attending mid-week activities at the Church make use of the café and some of our customers are now joining in with our church activities and services.

Our aim is to provide good quality refreshments for anybody, but in a place where people find a warm welcome and a listening ear for those who are lonely or just want to chat.

On 1st June 2025 three of our long-serving directors retired from the charity and we welcomed on board two new directors as detailed on charity information page.

We are a member of the Warm Welcome Campaign which operates throughout the UK. The aim is to provide a warm space for those who are struggling with the cost of living, with mental health problems or those who are just lonely and in need of friendship. We provided free light refreshments and drinks on one day of the week and sought to engage with members of our local community. We received a grant from the Sefton CVS to help fund this.

Financial Review

During the year ended 31 December 2024 incoming resources totalled £98,582 (£97,716 – 2023) from café sales and donations. Resources expended in the period, which is detailed in the Statement of Financial Activities totalled £105,377 (£94,960 – 2023), leaving a deficit for the year of £6,795 (surplus 2023 of £2,755).

Reserves Policy

The directors maintain a policy of retaining a minimum of £10,000 in available unrestricted funds at any one point in time to cover short term working capital and other requirements. As at 31 December 2024 the unrestricted fund balance was £16,785 (£23,560 – 2023), and it is intended to reduce the surplus reserves in the current year.

Governance

A board of Directors who are also the trustees of the Charity governs the Company. Appointment of new directors/trustees is a matter for the whole board. The board would give due consideration to the induction required for any new directors or trustees. The board meets formally at least twice per year.

Risk Statement

The Directors have reviewed the risks to which the company is exposed. Appropriate procedures are in place to identify, monitor and review these risks on a regular basis.

CAFÉ 1821 LIMITED

**Report of the Directors
For the year ended 31 December 2024**

Related Parties

There were no instances of transactions with related parties throughout the year.

Public Benefit

The café aims to provide food and drink at a realistic price. Alongside this we seek to meet the social needs of those in our community who do not have resources to pay for food. We also offer friendship, advice and prayer plus an easy threshold into the life of the church. The directors therefore consider that they have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers or duties.

Directors' Responsibilities

The Directors are responsible for preparing the Director's Report and the financial statements in accordance with applicable law and regulations.

Company law requires the Directors to prepare financial statements for each financial year. Under that law the Directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors 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 company and of the net incoming resources of the company for that period. In preparing these financial statements, the Directors are required to:

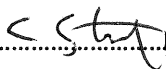
- select suitable accounting policies and apply them consistently;
- observe the methods and principles of the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate

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

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

Approval

This report was approved by the Directors on22-9-2025 and signed on their behalf by:

.....

Mr C G Lunt
Director

INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES OF CAFÉ 1821 LIMITED

I report on the accounts of the charitable company for the year ended 31 December 2024, which are set out on pages 5 to 9.

Respective responsibilities of trustees and examiner

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

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

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

Basis of independent examiners' report

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

Independent examiners' statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements:
 - a. to keep accounting records in accordance with s386 of the Companies Act 2006; and
 - b. to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Dated:

23/9/2025

Oliver Grills FCA
J A Fell & Company Chartered Accountants
40 Houghton Street
Southport
PR9 0PQ

Registered with the Institute of Chartered Accountants in England and Wales.

CAFÉ 1821 LIMITED

**Statement of Financial Activities
For the year ended 31 December 2024**

	Note	31.12.2024 Total £	31.12.2023 Total £
Income from:			
Donations	2(a)	1,773	3,560
Charitable Activities	2(b)	95,059	92,656
Government Grants	2(c)	1,750	1,500
Total		98,582	97,716
 Expenditure on:			
Charitable Activities	3(a)	105,377	94,960
Total		105,377	94,960
Net income / (expenditure)		(6,795)	2,756
 Reconciliation of Funds:			
Total Funds brought forward		23,560	20,804
Total Funds carried forward		16,765	23,560

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities
The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

The notes on pages 7-9 form part of these financial statements.

CAFÉ 1821 LIMITED

**Balance Sheet
As at 31 December 2024**

	Note	31.12.2024 Total £	31.12.2023 Total £
FIXED ASSETS			
Tangible assets	5	1,216	2,433
CURRENT ASSETS			
Stock		654	683
Debtors and prepayments	6	874	1,544
Cash at bank and in hand		21,021	22,732
		22,549	24,959
LIABILITIES: AMOUNTS FALLING DUE WITHIN 1 YEAR	7	(7,000)	(3,832)
NET CURRENT ASSETS (LIABILITIES)	8	15,549	21,127
NET ASSETS		16,765	23,560
FUNDS	9	16,765	23,560

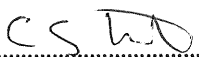
For the financial year ended 31 December 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

These financial statements have been prepared in accordance with provisions applicable to companies subject to the small companies' regime and FRS 102.

Approved by the board for issue on 22-9-2025



 Mr C G Lunt
Director

Company Registration No. 04095364

The notes on pages 7-9 form part of these financial statements.

CAFÉ 1821 LIMITED

Notes to the Financial Statements For the year ended 31 December 2024

1. ACCOUNTING POLICIES

1.1. Basis of preparation

The financial statements have been prepared in accordance with the Charitable Company's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 Charitable Company is a Public Benefit Entity as defined by FRS 102.

The charity is a public benefit entity as defined by FRS102.

The financial statements are prepared under the historical cost convention in sterling, which is the functional currency of the charity.

1.2. Funds

General funds represent the funds of the charity that are not subject to any restrictions regarding their use and are available for application to the general purposes of the charity. All funds are unrestricted and no restricted funds were received during the year or held at the year end.

Restricted funds represent funds donated for a particular purpose of the charity.

1.3. Incoming resources

Voluntary income and donations are included in incoming resources when they are receivable. Tax recoverable on covenants or gift aid donations is recognised at the same point the income to which the tax relates is recognised. Grants and legacies to the charity are accounted for as soon as the charity is notified of its legal entitlement and the likely amount due.

Income from charitable events and activities is recognised at the point of sale.

1.4. Resources used

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered.

Rentals applicable to operating leases are included in expenditure as incurred.

Grants and donations are accounted for when paid.

1.5. Fixed Assets

Equipment within the charity premises costing £1,000 or less is expensed as soon as it is acquired.

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	25% Straight Line
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.6 Government Grants

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received.

A grant that specifies performance conditions is recognised in income when the performance conditions are met. Where a grant does not specify performance conditions it is recognised in income when the proceeds are received or receivable. A grant received before the recognition criteria are satisfied is recognised as a liability.

1.7 Going Concern

The accounts have been prepared on the going concern basis as the directors have a reasonable expectation that the charity has adequate resources to continue in operation.

CAFÉ 1821 LIMITED

Notes to the Financial Statements
For the year ended 31 December 2024

	2024 Total	2023 Total
2. Income		
2(a). Donations		
Donations	<u>1,773</u>	<u>3,560</u>
	1,773	3,560
2(b). CHARITABLE ACTIVITIES		
Café turnover	<u>95,059</u>	<u>92,656</u>
	95,059	92,656
2(c). Grants		
Grant - Sefton CVS	<u>1,750</u>	<u>1,500</u>
	1,750	1,500
TOTAL INCOMING RESOURCES	<u>98,582</u>	<u>97,716</u>
3. RESOURCES USED		
3(a). ACTIVITIES DIRECTLY RELATED TO THE WORK OF THE CHARITY		
Food and drink purchases	24,171	22,368
Consumables	677	1,441
Wages	61,003	50,335
Insurance	938	922
Cleaning, refuse and hygiene	2,761	3,324
Equipment	1,063	-
Rent and rates	10,781	11,626
Sundries	198	1,119
Bank charges	1,129	1,647
Staff travel expenses	364	336
Accountancy	711	625
Repairs	364	-
Depreciation	1,217	1,217
TOTAL RESOURCES USED	<u>105,377</u>	<u>94,960</u>

CAFÉ 1821 LIMITED

**Notes to the Financial Statements
For the year ended 31 December 2024**

	2024	2023		
	Total	Total		
4. STAFF COSTS				
Staff Meals & Gifts	-	659		
Salaries	59,901	49,129		
Pension costs	1,102	1,206		
Staff travel expenses	364	336		
	<u>61,367</u>	<u>51,330</u>		
 Average number of employees in the year	4	3		
No employee received annual remuneration of over £60,000.				
 5. FIXED ASSETS	Equipment	Total		
Cost				
At 1.1.24	4,867	4,867		
Additions in year	-	-		
At 31.12.24	<u>4,867</u>	<u>4,867</u>		
Depreciation				
At 1.1.24	2,434	2,434		
Charge for the year	1,217	1,217		
At 31.12.24	<u>3,651</u>	<u>3,651</u>		
Net book value				
At 31.12.24	<u>1,216</u>	<u>1,216</u>		
At 31.12.23	<u>2,433</u>	<u>2,433</u>		
 6. DEBTORS	2024	2023		
	Total	Total		
Prepayments	874	1,544		
	<u>874</u>	<u>1,544</u>		
 7. LIABILITIES AMOUNTS FALLING DUE WITHIN 1 YEAR				
Accruals	7,000	3,832		
	<u>7,000</u>	<u>3,832</u>		
 8. ANALYSIS OF NET ASSETS BY FUNDS				
Current assets	22,549	24,959		
Current liabilities	(7,000)	(3,832)		
	<u>15,549</u>	<u>21,127</u>		
 9. ANALYSIS OF ACTIVITIES BY FUND				
	Balance at	Incoming	Resources	Balance at
	31.12.2023	Resources	Expended	31.12.2024
UNRESTRICTED FUND				
General Fund	<u>23,560</u>	98,582	105,377	<u>16,765</u>

VIVESCO LIMITED

England & Wales - Charity number 1089182

Accounts

Café 1821 Limited

Registered Charity Number: 1089182
Registered Company Number: 04095364

Directors' Report and Unaudited Financial Statements for the Year Ended 31 December 2023

CAFÉ 1821 LIMITED

Accounts for the year ended 31 December 2023

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CAFÉ 1821 LIMITED

Accounts for the year ended 31 December 2023

Company Information

Directors / Trustees	Mrs S M Milligan Mrs E Lacey Mr J Sexton Mr M R P Hague
Charity Constitution	Memorandum and Articles of Association 24 October 2000, amended 30 October 2001.
Company Registration Number	4095364
Charity Registration Number	1089182
Registered Office	Christ Church Lord Street, Southport, PR8 1AA
Independent Examiners	JA Fell & Company 40 Houghton Street, Southport, PR9 0PQ
Bankers	HSBC 331 Lord Street, Southport, PR8 1NJ

CAFÉ 1821 LIMITED

Report of the Directors For the year ended 31 December 2023

The Directors present their report and financial statements for the period ended 31 December 2023.

Objects of the charity

The company was formed for the advancement of the Christian religion, in particular by the provision of a Christian coffee bar where people can gather together in a welcoming environment to eat and drink.

Structure, Governance and Management

The company is limited by guarantee and has no share capital. Consequently no director has held any financial interest in the company. The day to day management of the company is done by the directors.

Review of Activities

The company has completed more than twenty years of trading, initially from premises in Tulketh Street Southport but since 2007 has operated from premises at Christ Church, Lord Street, Southport. We work alongside the church in the fulfilment of its vision. Many of those folk attending mid-week activities at the Church make use of the café and during 2023 the Café area was used by the Church on a Sunday morning to host Café Church. Some of our customers are now joining in with our church activities and services.

Our aim is to provide good quality refreshments for anybody but, in a place, where people find a warm welcome and a listening ear for those who are lonely or just want to chat.

In October 2022 we joined in with the Warm Welcome Campaign which operates throughout the UK. The aim is to provide a warm space for those who are struggling with the cost of living, with mental health problems or those who are just lonely and in need of friendship. We provided free light refreshments and drinks on one day of the week and sought to engage with members of our local community. We received a grant from the Sefton CVS to help fund this. Initially we thought it would stop at the end of March as the weather got warmer but it was so popular with local residents and people who had found friendship that we decided to continue it throughout the year.

Financial Review

During the year ended 31 December 2023 incoming resources totalled £97,716 (£60,956 – 2022) from café sales and donations. Resources expended in the period, which is detailed in the Statement of Financial Activities totalled £94,960 (£50,820 – 2022).

Reserves Policy

The directors maintain a policy of retaining a minimum of £10,000 in available unrestricted funds at any one point in time to cover short term working capital and other requirements. As at 31 December 2023 the unrestricted fund balance was £23,560 (£20,804 – 2022), and it is intended to reduce the surplus reserves in the current year.

Governance

A board of Directors who are also the trustees of the Charity governs the Company. Appointment of new directors/trustees is a matter for the whole board. The board would give due consideration to the induction required for any new directors or trustees. The board meets formally at least twice per year.

CAFÉ 1821 LIMITED

Report of the Directors
For the year ended 31 December 2023

Risk Statement

The Directors have reviewed the risks to which the company is exposed. Appropriate procedures are in place to identify, monitor and review these risks on a regular basis.

Related Parties

There were no instances of transactions with related parties throughout the year.

Public Benefit

The café aims to provide food and drink at a realistic price. Alongside this we seek to meet the social needs of those in our community who do not have resources to pay for food. We also offer friendship, advice and prayer plus an easy threshold into the life of the church. The directors therefore consider that they have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers or duties.

Directors' Responsibilities

The Directors are responsible for preparing the Director's Report and the financial statements in accordance with applicable law and regulations.

Company law requires the Directors to prepare financial statements for each financial year. Under that law the Directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors 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 company and of the net incoming resources of the company for that period. In preparing these financial statements, the Directors are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles of the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate

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

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

Approval

This report was approved by the Directors onth 25 September 2024 and signed on their behalf by:

.....*E. Lacey*.....

Mrs E. Lacey
Director

INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES OF CAFÉ 1821 LIMITED

I report on the accounts of the charitable company for the year ended 31 December 2023, which are set out on pages 5 to 9.

Respective responsibilities of trustees and examiner

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

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

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

Basis of independent examiners' report

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

Independent examiners' statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements:
 - a. to keep accounting records in accordance with s386 of the Companies Act 2006; and
 - b. to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

.....

Oliver Grills FCA
J A Fell & Company Chartered Accountants
40 Hoghton Street
Southport
PR9 0PQ

Dated:

20/09/2024

Registered with the Institute of Chartered Accountants in England and Wales.

CAFÉ 1821 LIMITED

**Statement of Financial Activities
For the year ended 31 December 2023**

	Note	31.12.2023 Total £	31.12.2022 Total £
Income from:			
Donations	2(a)	3,560	-
Charitable Activities	2(b)	92,656	60,956
Government Grants	2(c)	1,500	-
Total		97,716	60,956
 Expenditure on:			
Charitable Activities	3(a)	94,960	50,820
Total		94,960	50,820
Net income / (expenditure)		2,756	10,136
 Reconciliation of Funds:			
Total Funds brought forward		20,804	10,668
Total Funds carried forward		23,560	20,804

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities
The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

The notes on pages 7-9 form part of these financial statements.

CAFÉ 1821 LIMITED

Balance Sheet
As at 31 December 2023

	Note	31.12.2023 Total £	31.12.2022 Total £
FIXED ASSETS			
Tangible assets	5	<u>2,433</u>	<u>3,650</u>
CURRENT ASSETS			
Stock		683	350
Debtors and prepayments	6	1,544	675
Cash at bank and in hand		<u>22,732</u>	<u>16,495</u>
		<u>24,959</u>	<u>17,520</u>
LIABILITIES: AMOUNTS FALLING DUE WITHIN 1 YEAR	7	(3,832)	(366)
NET CURRENT ASSETS (LIABILITIES)	8	<u>21,127</u>	<u>17,154</u>
NET ASSETS		<u>23,560</u>	<u>20,804</u>
FUNDS	9	<u>23,560</u>	<u>20,804</u>

For the financial year ended 31 December 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

These financial statements have been prepared in accordance with provisions applicable to companies subject to the small companies' regime and FRS 102.

Approved by the board for issue on^{25th} September 2024

.....^{E. Lacey}
Mrs E. Lacey
Director

Company Registration No. 04095364

The notes on pages 7-9 form part of these financial statements.

CAFÉ 1821 LIMITED

Notes to the Financial Statements For the year ended 31 December 2023

1. ACCOUNTING POLICIES

1.1. Basis of preparation

The financial statements have been prepared in accordance with the Charitable Company's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 Charitable Company is a Public Benefit Entity as defined by FRS 102.

The charity is a public benefit entity as defined by FRS102.

The financial statements are prepared under the historical cost convention in sterling, which is the functional currency of the charity.

1.2. Funds

General funds represent the funds of the charity that are not subject to any restrictions regarding their use and are available for application to the general purposes of the charity. All funds are unrestricted and no restricted funds were received during the year or held at the year end.

Restricted funds represent funds donated for a particular purpose of the charity.

1.3. Incoming resources

Voluntary income and donations are included in incoming resources when they are receivable. Tax recoverable on covenants or gift aid donations is recognised at the same point the income to which the tax relates is recognised. Grants and legacies to the charity are accounted for as soon as the charity is notified of its legal entitlement and the likely amount due.

Income from charitable events and activities is recognised at the point of sale.

1.4. Resources used

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered.

Rentals applicable to operating leases are included in expenditure as incurred.

Grants and donations are accounted for when paid.

1.5. Fixed Assets

Equipment within the charity premises costing £1,000 or less is expensed as soon as it is acquired.

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	25% Straight Line
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.6 Government Grants

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received.

A grant that specifies performance conditions is recognised in income when the performance conditions are met. Where a grant does not specify performance conditions it is recognised in income when the proceeds are received or receivable. A grant received before the recognition criteria are satisfied is recognised as a liability.

1.7 Going Concern

The accounts have been prepared on the going concern basis as the directors have a reasonable expectation that the charity has adequate resources to continue in operation.

CAFÉ 1821 LIMITED

**Notes to the Financial Statements
For the year ended 31 December 2023**

	2023	2022
	Total	Total
2. Income		
2(a). Donations		
Donations	3,560	-
	<u>3,560</u>	<u>-</u>
2(b). CHARITABLE ACTIVITIES		
Café turnover	92,656	60,956
	<u>92,656</u>	<u>60,956</u>
2(c). Grants		
Grant - Sefton CVS	1,500	-
	<u>1,500</u>	<u>-</u>
TOTAL INCOMING RESOURCES	<u>97,716</u>	<u>60,956</u>
3. RESOURCES USED		
3(a). ACTIVITIES DIRECTLY RELATED TO THE WORK OF THE CHARITY		
Food and drink purchases	22,368	13,698
Consumables	1,441	2,051
Wages	50,335	21,855
Insurance	922	778
Cleaning, refuse and hygiene	3,324	1,349
Rent and rates	11,626	6,988
Sundries	1,119	462
Bank charges	1,647	1,715
Staff travel expenses	336	329
Accountancy	625	378
Depreciation	1,217	1,217
TOTAL RESOURCES USED	<u>94,960</u>	<u>50,820</u>

CAFÉ 1821 LIMITED

**Notes to the Financial Statements
For the year ended 31 December 2023**

	2023	2022		
	Total	Total		
4. STAFF COSTS				
Staff Meals & Gifts	659	221		
Salaries	49,129	21,280		
Pension costs	1,206	575		
Staff travel expenses	336	329		
	51,330	22,405		
Average number of employees in the year	3	2		
No employee received annual remuneration of over £60,000.				
5. FIXED ASSETS				
	Equipment	Total		
Cost				
At 1.1.23	4,867	4,867		
Additions in year	-	-		
At 31.12.23	4,867	4,867		
Depreciation				
At 1.1.23	1,217	1,217		
Charge for the year	1,217	1,217		
At 31.12.23	2,434	1,217		
Net book value				
At 31.12.23	2,433	2,433		
At 31.12.22	3,650	3,650		
	2023	2022		
	Total	Total		
6. DEBTORS				
Prepayments	1,544	675		
	1,544	675		
7. LIABILITIES AMOUNTS FALLING DUE WITHIN 1 YEAR				
Accruals	3,832	366		
	3,832	366		
8. ANALYSIS OF NET ASSETS BY FUNDS				
Current assets	24,959	17,520		
Current liabilities	(3,832)	(366)		
	21,127	17,154		
9. ANALYSIS OF ACTIVITIES BY FUND				
	Balance at	Incoming	Resources	Balance at
	31.12.2022	Resources	Expended	31.12.2023
UNRESTRICTED FUND				
General Fund	20,804	97,716	94,960	23,560

VIVESCO LIMITED

England & Wales - Charity number 1089182

Accounts

Café 1821 Limited

Registered Charity Number: 1089182
Registered Company Number: 04095364

Directors' Report and Unaudited Financial Statements for the Year Ended 31 December 2022

CAFÉ 1821 LIMITED

Accounts for the year ended 31 December 2022

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CAFÉ 1821 LIMITED

Accounts for the year ended 31 December 2022

Company Information

Directors / Trustees	Mrs S M Milligan Mrs E Lacey Mr J Sexton Mr M R P Hague
Charity Constitution	Memorandum and Articles of Association 24 October 2000, amended 30 October 2001.
Company Registration Number	4095364
Charity Registration Number	1089182
Registered Office	Christ Church Lord Street, Southport, PR8 1AA
Independent Examiners	JA Fell & Company 40 Houghton Street, Southport, PR9 0PQ
Bankers	HSBC 331 Lord Street, Southport, PR8 1NJ

CAFÉ 1821 LIMITED

Report of the Directors For the year ended 31 December 2022

The Directors present their report and financial statements for the period ended 31 December 2022.

Objects of the charity

The company was formed for the advancement of the Christian religion, in particular by the provision of a Christian coffee bar where people can gather together in a welcoming environment to eat and drink.

Structure, Governance and Management

The company is limited by guarantee and has no share capital. Consequently no director has held any financial interest in the company. The day to day management of the company is done by the directors.

Review of Activities

The company has completed more than twenty years of trading, the last thirteen being from premises at Christ Church, Lord Street, Southport. We work alongside the church in the fulfilment of its vision.

The café reopened in June 2021 and is now trading successfully, offering drinks and meals to the general public and church members. During the year we have invested in new furniture and kitchen equipment. We also opened a 'warm space' in the café from Autumn 2022 to help those people struggling with fuel bills. The warm space offers free light refreshments and drinks to those who are making use of it, and this has been very popular with local residents, as it also offers a place for people to meet and form friendships.

Financial Review

During the year ended 31 December 2022 incoming resources totalled £60,956 (£43,943 – 2021) from café sales and donations. Resources expended in the period, which is detailed in the Statement of Financial Activities totalled £50,820 (£34,884 – 2021).

Reserves Policy

The directors maintain a policy of retaining a minimum of £10,000 in available unrestricted funds at any one point in time to cover short term working capital and other requirements. As at 31 December 2022 the unrestricted fund balance was £20,804 (£10,068 – 2021), and it is intended to reduce the surplus reserves in the current year.

Governance

A board of Directors who are also the trustees of the Charity governs the Company. Appointment of new directors/trustees is a matter for the whole board. The board would give due consideration to the induction required for any new directors or trustees. The board meets formally at least twice per year.

Risk Statement

The Directors have reviewed the risks to which the company is exposed. Appropriate procedures are in place to identify, monitor and review these risks on a regular basis.

CAFÉ 1821 LIMITED

**Report of the Directors
For the year ended 31 December 2022**

Related Parties

There were no instances of transactions with related parties throughout the year.

Public Benefit

The café aims to provide food and drink at a realistic price. Alongside this we seek to meet the social needs of those in our community who do not have resources to pay for food. We also offer friendship, advice and prayer plus an easy threshold into the life of the church. The directors therefore consider that they have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers or duties.

Directors' Responsibilities

The Directors are responsible for preparing the Director's Report and the financial statements in accordance with applicable law and regulations.

Company law requires the Directors to prepare financial statements for each financial year. Under that law the Directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors 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 company and of the net incoming resources of the company for that period. In preparing these financial statements, the Directors are required to:

- select suitable accounting policies and apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate

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

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

Approval

This report was approved by the Directors on 8th September 2023 and signed on their behalf by:



Mrs S Milligan
Director

INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES OF CAFÉ 1821 LIMITED

I report on the accounts of the charitable company for the year ended 31 December 2022, which are set out on pages 5 to 9.

Respective responsibilities of trustees and examiner

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

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

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

Basis of independent examiners' report

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

Independent examiners' statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements:
 - a. to keep accounting records in accordance with s386 of the Companies Act 2006; and
 - b. to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



.....
Oliver Grills FCA
J A Fell & Company Chartered Accountants
40 Hoghton Street
Southport
PR9 0PQ

Dated: 15/9/2023

Registered with the Institute of Chartered Accountants in England and Wales.

CAFÉ 1821 LIMITED

Statement of Financial Activities
For the year ended 31 December 2022

	Note	2022 Total	2021 Total
Income from:			
Donations	2(a)	-	1,060
Charitable Activities	2(b)	60,956	31,534
Government Grants	2(c)	-	11,349
Total		60,956	43,943
Expenditure on:			
Charitable Activities	3(a)	50,820	34,923
Total		50,820	34,923
Net income / (expenditure)		10,136	9,019
Reconciliation of Funds:			
Total Funds brought forward		10,668	1,649
Total Funds carried forward		20,804	10,668

The notes on pages 7-9 form part of these financial statements.

CAFÉ 1821 LIMITED

Balance Sheet
As at 31 December 2022

	Note	2022 Total	2021 Total
FIXED ASSETS			
Tangible assets	5	<u>3,650</u>	<u>-</u>
CURRENT ASSETS			
Stock		350	265
Debtors and prepayments	6	675	588
Cash at bank and in hand		<u>16,495</u>	<u>10,539</u>
		<u>17,520</u>	<u>11,392</u>
LIABILITIES: AMOUNTS FALLING DUE WITHIN 1 YEAR	7	(366)	(724)
NET CURRENT ASSETS (LIABILITIES)	8	<u>17,154</u>	<u>10,668</u>
NET ASSETS		<u>20,804</u>	<u>10,668</u>
FUNDS	9	<u>20,804</u>	<u>10,668</u>

For the financial year ended 31 December 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

These financial statements have been prepared in accordance with provisions applicable to companies subject to the small companies' regime and FRS 102.

Approved by the board for issue on 8th September 2023

S. Milligan

Mrs S Milligan
Director

Company Registration No. 04095364

The notes on pages 7-9 form part of these financial statements.

CAFÉ 1821 LIMITED

Notes to the Financial Statements For the year ended 31 December 2022

1. ACCOUNTING POLICIES

1.1. Basis of preparation

The financial statements have been prepared in accordance with the Charitable Company's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 Charitable Company is a Public Benefit Entity as defined by FRS 102.

The charity is a public benefit entity as defined by FRS102.

The financial statements are prepared under the historical cost convention in sterling, which is the functional currency of the charity.

1.2. Funds

General funds represent the funds of the charity that are not subject to any restrictions regarding their use and are available for application to the general purposes of the charity. All funds are unrestricted and no restricted funds were received during the year or held at the year end.

Restricted funds represent funds donated for a particular purpose of the charity.

1.3. Incoming resources

Voluntary income and donations are included in incoming resources when they are receivable. Tax recoverable on covenants or gift aid donations is recognised at the same point the income to which the tax relates is recognised. Grants and legacies to the charity are accounted for as soon as the charity is notified of its legal entitlement and the likely amount due.

Income from charitable events and activities is recognised at the point of sale.

1.4. Resources used

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered.

Rentals applicable to operating leases are included in expenditure as incurred.

Grants and donations are accounted for when paid.

1.5. Fixed Assets

Equipment within the charity premises costing £1,000 or less is expensed as soon as it is acquired.

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	25% Straight Line
---------------------	-------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.6 Government Grants

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received.

A grant that specifies performance conditions is recognised in income when the performance conditions are met. Where a grant does not specify performance conditions it is recognised in income when the proceeds are received or receivable. A grant received before the recognition criteria are satisfied is recognised as a liability.

CAFÉ 1821 LIMITED

**Notes to the Financial Statements
For the year ended 31 December 2022**

	2022	2021
	Total	Total
2. Income		
2(a). Donations		
Donations	-	1,060
	<u>-</u>	<u>1,060</u>
2(b). CHARITABLE ACTIVITIES		
Café turnover	60,956	31,534
	<u>60,956</u>	<u>31,534</u>
2(c). Grants		
Government Job Retention Scheme	-	11,349
	<u>-</u>	<u>11,349</u>
TOTAL INCOMING RESOURCES	<u>60,956</u>	<u>43,943</u>
3. RESOURCES USED		
3(a). ACTIVITIES DIRECTLY RELATED TO THE WORK OF THE CHARITY		
Food and drink purchases	13,698	6,689
Consumables	2,051	574
Wages	21,855	22,019
Insurance	778	384
Cleaning, refuse and hygiene	1,349	1,221
Rent and rates	6,988	2,058
Sundries	462	1,459
Bank charges	1,715	-
Staff travel expenses	329	112
Accountancy	378	408
Depreciation	1,217	-
	<u>50,820</u>	<u>34,923</u>
TOTAL RESOURCES USED	<u>50,820</u>	<u>34,923</u>

CAFÉ 1821 LIMITED

Notes to the Financial Statements
For the year ended 31 December 2022

	2022 Total	2021 Total
4. STAFF COSTS		
Staff Meal & Gifts	221	181
Salaries	21,280	21,492
Pension costs	575	527
Staff travel expenses	329	112
	<u>22,405</u>	<u>22,311</u>

Average number of employees in the year	2	2
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	Equipment	Total
5. FIXED ASSETS		
Cost		
At 1.1.22	-	-
Additions in year	4,867	4,867
At 31.12.22	<u>4,867</u>	<u>4,867</u>
Depreciation		
At 1.1.22	-	-
Charge for the year	1,217	1,217
At 31.12.22	<u>1,217</u>	<u>1,217</u>
Net book value		
At 31.12.22	<u>3,650</u>	<u>3,650</u>

6. DEBTORS

Prepayments	675	588
	<u>675</u>	<u>588</u>

7. LIABILITIES AMOUNTS FALLING DUE WITHIN 1 YEAR

Social security	-	116
V.A.T.	-	242
Accruals	366	366
	<u>366</u>	<u>724</u>

8. ANALYSIS OF NET ASSETS BY FUNDS

Current assets	17,520	11,392
Current liabilities	(366)	(724)
	<u>17,154</u>	<u>10,668</u>

9. ANALYSIS OF ACTIVITIES BY FUND

	Balance at 31.12.2021	Incoming Resources	Resources Expended	Balance at 31.12.2022
UNRESTRICTED FUND				
General Fund	<u>10,668</u>	60,956	50,820	<u>20,804</u>

VIVESCO LIMITED

England & Wales - Charity number 1089182

Accounts

Café 1821 Limited

Registered Charity Number: 1089182
Registered Company Number: 04095364

Directors' Report and Unaudited Financial Statements for the Year Ended 31 December 2021

CAFÉ 1821 LIMITED

Accounts for the year ended 31 December 2021

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CAFÉ 1821 LIMITED

Accounts for the year ended 31 December 2021

Company Information

Directors / Trustees	Mrs S M Milligan Mrs E Lacey Mr J Sexton Revd S McGanity (resigned 14.9.22) Mr M R P Hague Revd R Hill (resigned 14.9.22)
Charity Constitution	Memorandum and Articles of Association 24 October 2000, amended 30 October 2001.
Company Registration Number	4095364
Charity Registration Number	1089182
Registered Office	Christ Church Lord Street, Southport, PR8 1AA
Independent Examiners	JA Fell & Company 40 Hoghton Street, Southport, PR9 0PQ
Bankers	HSBC 331 Lord Street, Southport, PR8 1NJ

CAFÉ 1821 LIMITED

Report of the Directors For the year ended 31 December 2021

The Directors present their report and financial statements for the period ended 31 December 2021.

Objects of the charity

The company was formed for the advancement of the Christian religion, in particular by the provision of a Christian coffee bar where people can gather together in a welcoming environment to eat and drink.

Structure, Governance and Management

The company is limited by guarantee and has no share capital. Consequently no director has held any financial interest in the company. The day to day management of the company is done by the directors.

Review of Activities

The company has completed twenty years of trading, the last thirteen being from premises at Christ Church, Lord Street, Southport. We work alongside the church in the fulfilment of its vision.

During the year the company was affected by the Covid lockdowns and received government assistance through the job retention scheme for the period January to June 2021. The café reopened in June 2021 and is now trading successfully.

Financial Review

During the year ended 31 December 2021 incoming resources totalled £43,943 (£40,901 – 2020) from a combination of café sales and donations. Job Retention Scheme grants received and included in the above amounted to £11,349 (£14,866 - 2020). Resources expended in the period, which is detailed in the Statement of Financial Activities totalled £34,884 (£45,172 – 2020).

Reserves Policy

The directors maintain a policy of retaining a minimum of £2,000 in available unrestricted funds at any one point in time to cover short term working capital requirements. As at 31 December 2021 the unrestricted fund balance was £10,688 (£1,649 – 2020), and it is intended to reduce the surplus reserves in the current year.

Governance

A board of Directors who are also the trustees of the Charity governs the Company. Appointment of new directors/trustees is a matter for the whole board. The board would give due consideration to the induction required for any new directors or trustees. The board meets formally at least twice per year.

Risk Statement

The Directors have reviewed the risks to which the company is exposed. Appropriate procedures are in place to identify, monitor and review these risks on a regular basis.

CAFÉ 1821 LIMITED

**Report of the Directors
For the year ended 31 December 2021**

Related Parties

There were no instances of transactions with related parties throughout the year.

Public Benefit

The café aims to provide food and drink at a realistic price. Alongside this we seek to meet the social needs of those in our community who do not have resources to pay for food. We also offer friendship, advice and prayer plus an easy threshold into the life of the church. The directors therefore consider that they have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers or duties.

Directors' Responsibilities

The Directors are responsible for preparing the Director's Report and the financial statements in accordance with applicable law and regulations.

Company law requires the Directors to prepare financial statements for each financial year. Under that law the Directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors 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 company and of the net incoming resources of the company for that period. In preparing these financial statements, the Directors are required to:

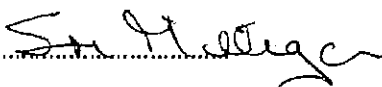
- select suitable accounting policies and apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate

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

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

Approval

This report was approved by the Directors on 20/9/2022 and signed on their behalf by:

.....


Mrs S Milligan
Director

INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES OF CAFÉ 1821 LIMITED

I report on the accounts of the charitable company for the year ended 31 December 2021, which are set out on pages 6 to 11.

Respective responsibilities of trustees and examiner

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

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

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

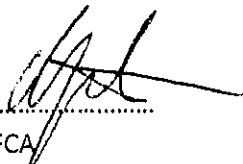
Basis of independent examiners' report

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

Independent examiners' statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements:
 - a. to keep accounting records in accordance with s386 of the Companies Act 2006; and
 - b. to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities (revised 2015) have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Oliver Grills FCA
J A Fell & Company Chartered Accountants
40 Hoghton Street
Southport
PR9 0PQ

Dated: 21/9/2022

Registered with the Institute of Chartered Accountants in England and Wales.

CAFÉ 1821 LIMITED

Statement of Financial Activities
For the year ended 31 December 2021

	Note	2021 Total	2020 Total
Income from:			
Donations	2(a)	1,060	1,000
Charitable Activities	2(b)	31,534	25,035
Government Grants	2(c)	11,349	14,866
Total		<u>43,943</u>	<u>40,901</u>
Expenditure on:			
Charitable Activities	3(a)	34,923	45,172
Total		<u>34,923</u>	<u>45,172</u>
Net income / (expenditure)		<u>9,019</u>	<u>(4,271)</u>
Reconciliation of Funds:			
Total Funds brought forward		1,649	5,920
Total Funds carried forward		<u>10,668</u>	<u>1,649</u>

The notes on pages 8 - 10 form part of these financial statements.

CAFÉ 1821 LIMITED

Balance Sheet
As at 31 December 2021

	Note	2021 Total	2020 Total
CURRENT ASSETS			
Stock		265	360
Debtors and prepayments	6	588	-
Cash at bank and in hand		10,539	4,916
		<u>11,392</u>	<u>5,276</u>
LIABILITIES: AMOUNTS FALLING DUE WITHIN 1 YEAR	7	(724)	(3,627)
NET CURRENT ASSETS (LIABILITIES)	8	<u>10,668</u>	<u>1,649</u>
NET ASSETS		<u>10,668</u>	<u>1,649</u>
FUNDS		<u>10,668</u>	<u>1,649</u>

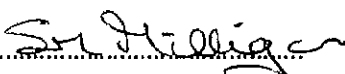
For the financial year ended 31 December 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

These financial statements have been prepared in accordance with provisions applicable to companies subject to the small companies' regime and FRS 102.

Approved by the board for issue on 20/9/2022



Mrs S Milligan
Director

Company Registration No. 04095364

The notes on pages 8 - 10 form part of these financial statements.

CAFÉ 1821 LIMITED

Notes to the Financial Statements For the year ended 31 December 2021

1. ACCOUNTING POLICIES

1.1. Basis of preparation

The financial statements have been prepared under the historical cost convention. The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice (SORP FRS102) issued in October 2019, the Financial Reporting Standard applicable to the United Kingdom and the Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity is a public benefit entity as defined by FRS102.

The financial statements are prepared in sterling, which is the functional currency of the charity.

1.2. Funds

General funds represent the funds of the charity that are not subject to any restrictions regarding their use and are available for application to the general purposes of the charity. All funds are unrestricted and no restricted funds were received during the year or held at the year end.

Restricted funds represent funds donated for a particular purpose of the charity.

1.3. Incoming resources

Voluntary income and donations are included in incoming resources when they are receivable. Tax recoverable on covenants or gift aid donations is recognised at the same point the income to which the tax relates is recognised. Grants and legacies to the charity are accounted for as soon as the charity is notified of its legal entitlement and the likely amount due.

Income from charitable events and activities is recognised at the point of sale.

1.4. Resources used

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered.

Rentals applicable to operating leases are included in expenditure as incurred.

Grants and donations are accounted for when paid.

1.5. Fixed Assets

Equipment within the charity premises costing £1,000 or less is expensed as soon as it is acquired.

1.6 Government Grants

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received.

A grant that specifies performance conditions is recognised in income when the performance conditions are met. Where a grant does not specify performance conditions it is recognised in income when the proceeds are received or receivable. A grant received before the recognition criteria are satisfied is recognised as a liability.

CAFÉ 1821 LIMITED

**Notes to the Financial Statements
For the year ended 31 December 2021**

	2021	2020
	Total	Total
2. Income		
2(a). Donations		
Donations	1,060	1,000
	<u>1,060</u>	<u>1,000</u>
2(b). CHARITABLE ACTIVITIES		
Café turnover	31,534	25,035
	<u>31,534</u>	<u>25,035</u>
2(c). Grants		
Government Job Retention Scheme	11,349	14,866
	<u>11,349</u>	<u>14,866</u>
TOTAL INCOMING RESOURCES	<u>43,943</u>	<u>40,901</u>
 3. RESOURCES USED		
3(a). ACTIVITIES DIRECTLY RELATED TO THE WORK OF THE CHARITY		
Food and drink purchases	6,689	6,963
Consumables	574	943
Write off irrecoverable Gift Aid debtor	-	1,010
Donation to Christ Church	-	-
Wages	22,019	33,223
Insurance	384	800
Cleaning, refuse and hygiene	1,221	638
Rent and rates	2,058	-
Sundries	1,459	999
Staff travel expenses	112	260
Accountancy	408	336
	<u>34,923</u>	<u>45,172</u>
TOTAL RESOURCES USED	<u>34,923</u>	<u>45,172</u>

CAFÉ 1821 LIMITED

**Notes to the Financial Statements
For the year ended 31 December 2021**

	2021	2020		
	Total	Total		
4. STAFF COSTS				
Staff Meal & Gifts	181	-		
Salaries and casual wages	22,019	33,223		
Staff travel expenses	112	260		
	22,311	33,483		
Average number of employees in the year	2	3		
5. ANALYSIS OF NET ASSETS BY FUNDS				
Current assets	11,392	5,276		
Current liabilities	(724)	(3,627)		
	10,668	1,649		
6. DEBTORS				
Prepayments	588	-		
Gift aid	-	-		
	588	-		
7. LIABILITIES AMOUNTS FALLING DUE WITHIN 1 YEAR				
Social security	116	293		
V.A.T.	242	2,662		
Accruals	366	672		
	724	3,627		
8. ANALYSIS OF ACTIVITIES BY FUND				
	Balance at	Incoming	Resources	Balance at
	31.12.2020	Resources	Expended	31.12.2021
UNRESTRICTED FUND				
General Fund	1,649	43,943	34,923	10,668

VIVESCO LIMITED

England & Wales - Charity number 1089182

Accounts

Café 1821 Limited

Registered Charity Number: 1089182

Registered Company Number: 04095364

Directors' Report and Unaudited Financial Statements for the Year Ended 31 December 2020

CAFÉ 1821 LIMITED

Accounts for the year ended 31 December 2020

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CAFÉ 1821 LIMITED

Accounts for the year ended 31 December 2020

Company Information

Directors / Trustees	Mrs S M Milligan Mrs E Lacey Mr J Sexton Revd S McGanity Mr M R P Hague Mr P J Ratcliffe (Resigned 16/02/2020) Mr S Rennison (Resigned 30/09/2020)
Charity Constitution	Memorandum and Articles of Association 24 October 2000, amended 30 October 2001.
Company Registration Number	04095364
Charity Registration Number	1089182
Registered Office	Christ Church Lord Street, Southport, PR8 1AA
Independent Examiners	JA Fell & Company 40 Houghton Street, Southport, PR9 0PQ
Bankers	HSBC 331 Lord Street, Southport, PR8 1NJ

CAFÉ 1821 LIMITED

Report of the Directors For the year ended 31 December 2020

The Directors present their report and financial statements for the period ended 31 December 2020.

Objects of the charity

The company was formed for the advancement of the Christian religion, in particular by the provision of a Christian coffee bar where people can gather together in a welcoming environment to eat and drink.

Structure, Governance and Management

The company is limited by guarantee and has no share capital. Consequently no director has held any financial interest in the company. The day to day management of the company is done by the directors.

Review of Activities

The company has completed twenty years of trading, the last thirteen being from premises at Christ Church, Lord Street, Southport. We work alongside the church in the fulfilment of its vision.

We de-registered for VAT during the year and do not expect our turnover to reach the level required to register again in the near future.

Financial Review

During the year ended 31 December 2020 incoming resources totalled £40,901 (£80,119 – 2019) from a combination of café sales and donations. Job Retention Scheme grants received and included in the above amounted to £14,666. Resources expended in the period, which is detailed in the Statement of Financial Activities totalled £45,172 (£81,697 – 2019).

Reserves Policy

The directors maintain a policy of retaining a minimum of £2,000 in available unrestricted funds at any one point in time to cover short term working capital requirements. As at 31 December 2020 the unrestricted fund balance was £1,649 (£5,920 – 2019).

Governance

A board of Directors who are also the trustees of the Charity governs the Company. Appointment of new directors/trustees is a matter for the whole board. The board would give due consideration to the induction required for any new directors or trustees. The board meets formally at least twice per year.

Risk Statement

The Directors have reviewed the risks to which the company is exposed. Appropriate procedures are in place to identify, monitor and review these risks on a regular basis.

CAFÉ 1821 LIMITED

Report of the Directors For the year ended 31 December 2020

Related Parties

There were no instances of transactions with related parties throughout the year.

Public Benefit

The café aims to provide food and drink at a realistic price. Alongside this we seek to meet the social needs of those in our community who do not have resources to pay for food. We also offer friendship, advice and prayer plus an easy threshold into the life of the church. The directors therefore consider that they have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers or duties.

Directors' Responsibilities

The Directors are responsible for preparing the Director's Report and the financial statements in accordance with applicable law and regulations.

Company law requires the Directors to prepare financial statements for each financial year. Under that law the Directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors 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 company and of the net incoming resources of the company for that period. In preparing these financial statements, the Directors are required to:

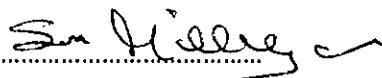
- select suitable accounting policies and apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

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

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

Approval

This report was approved by the Directors on 4/10/21 and signed on their behalf by:



Mrs S Milligan
Director

INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES OF CAFÉ 1821 LIMITED

I report on the accounts of the charitable company for the year ended 31 December 2020, which are set out on pages 6 to 10.

Respective responsibilities of trustees and examiner

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

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

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

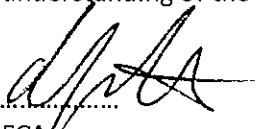
Basis of Independent examiners' report

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

Independent examiners' statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements:
 - a. to keep accounting records in accordance with s386 of the Companies Act 2006; and
 - b. to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities (revised 2015) have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.


.....
Oliver Grills FCA
J A Fell & Company Chartered Accountants
40 Hoghton Street
Southport
PR9 0PQ

Dated: 18/12/2021

Registered with the Institute of Chartered Accountants in England and Wales.

CAFÉ 1821 LIMITED

**Statement of Financial Activities
For the year ended 31 December 2020**

	Note	2020 Total	2019 Total
Income from:			
Donations	2(a)	1,000	50
Charitable Activities	2(b)	25,035	80,069
Government Grants	2(c)	14,866	-
Total		40,901	80,119
Expenditure on:			
Charitable Activities	3(a)	45,172	81,697
Total		45,172	81,697
Net income / (expenditure)		(4,271)	(1,578)
Reconciliation of Funds:			
Total Funds brought forward		5,920	7,498
Total Funds carried forward		1,649	5,920

The notes on pages 8 - 10 form part of these financial statements.

CAFÉ 1821 LIMITED

Balance Sheet
As at 31 December 2020

	Note	2020 Total	2019 Total
CURRENT ASSETS			
Stock		360	743
Debtors and prepayments	6	-	2,022
Cash at bank and In hand		4,916	6,520
		<u>5,276</u>	<u>9,284</u>
LIABILITIES: AMOUNTS FALLING DUE WITHIN 1 YEAR	7	(3,627)	(3,365)
NET CURRENT ASSETS (LIABILITIES)	8	<u>1,649</u>	<u>5,920</u>
NET ASSETS		<u>1,649</u>	<u>5,920</u>
FUNDS		<u>1,649</u>	<u>5,920</u>

For the financial year ended 31 December 2020 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

These financial statements have been prepared in accordance with provisions applicable to companies subject to the small companies' regime and FRS 102.

Approved by the board for Issue on 11/10/21



Mrs S Milligan
Director

Company Registration No. 04095364

The notes on pages 8 - 10 form part of these financial statements.

CAFÉ 1821 LIMITED

Notes to the Financial Statements For the year ended 31 December 2020

1. ACCOUNTING POLICIES

1.1. Basis of preparation

The financial statements have been prepared in accordance with the Charitable Company's articles of association, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016). The Charitable Company is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the Charitable Company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2. Funds

General funds represent the funds of the charity that are not subject to any restrictions regarding their use and are available for application to the general purposes of the charity. All funds are unrestricted and no restricted funds were received during the year or held at the year end.

Restricted funds represent funds donated for a particular purpose of the charity.

1.3. Incoming resources

Voluntary income and donations are included in incoming resources when they are receivable. Tax recoverable on covenants or gift aid donations is recognised at the same point the income to which the tax relates is recognised. Grants and legacies to the charity are accounted for as soon as the charity is notified of its legal entitlement and the likely amount due.

Income from charitable events and activities is recognised at the point of sale.

1.4. Resources used

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered.

Rentals applicable to operating leases are included in expenditure as incurred.

Grants and donations are accounted for when paid.

1.5. Fixed Assets

Equipment within the charity premises costing £1,000 or less is expensed as soon as it is acquired.

CAFÉ 1821 LIMITED

**Notes to the Financial Statements
For the year ended 31 December 2020**

	2020 Total	2019 Total
2. Income		
2(a). Donations		
Donations	1,000	50
	1,000	50
2(b). CHARITABLE ACTIVITIES		
Café turnover	25,035	80,069
	25,035	80,069
2(c). Grants		
Government Job Retention Scheme	14,866	-
	14,866	-
TOTAL INCOMING RESOURCES	40,901	80,119
3. RESOURCES USED		
3(a). ACTIVITIES DIRECTLY RELATED TO THE WORK OF THE CHARITY		
Food and drink purchases	6,963	24,713
Consumables	943	2,351
Write off irrecoverable Gift Aid debtor	1,010	-
Donation to Christ Church	-	5,330
Wages	33,223	43,907
Insurance	800	800
Cleaning, refuse and hygiene	638	1,619
Sundries	999	708
Staff travel expenses	260	520
Equipment	-	1,413
Accountancy	336	336
	45,172	81,697
TOTAL RESOURCES USED	45,172	81,697

CAFÉ 1821 LIMITED

Notes to the Financial Statements
For the year ended 31 December 2020

	2020 Total	2019 Total
4. STAFF COSTS		
Staff Meal	-	94
Salaries and casual wages	33,223	40,793
Staff travel expenses	260	520
	<u>33,483</u>	<u>41,407</u>

5. ANALYSIS OF NET ASSETS BY FUNDS

Current assets	5,276	9,284
Current liabilities	(3,627)	(3,365)
	<u>1,649</u>	<u>5,920</u>

6. DEBTORS

Prepayments	-	1,012
Gift aid	-	1,010
	<u>-</u>	<u>2,022</u>

7. LIABILITIES AMOUNTS FALLING DUE WITHIN 1 YEAR

Social security	293	74
V.A.T.	2,662	2,955
Accruals	672	336
	<u>3,627</u>	<u>3,365</u>

8. ANALYSIS OF ACTIVITIES BY FUND

	Balance at 31.12.2019	Incoming Resources	Resources Expended	Balance at 31.12.2020
UNRESTRICTED FUND				
General Fund	5,920	40,901	45,172	1,649