

## **The Friendship Café Trustees' Annual Report 2020/2021**

(Including St James City Farm and Riding School)

The Friendship Café aims to provide social, educational and recreational facilities to people in Gloucester in accordance with the Memorandum and Articles of Association, as updated on 16<sup>th</sup> December 2014 and this report intends to give a glimpse of how these objectives have been achieved.

Reyaz Limalia - Chairman

Mohammed Junaid Ghanti - Treasurer

Mahmoud M Patel, MBE (resigned 03.12.2020)

Richard Corfield

Haroon Kadodia

Jenny Kadodia (resigned 30.09.2021)

Firoza Shaikh

This report has been produced as the summary of the financial year 2020-21. Independently examined accounts for each year are available on request or via the Charities Commission website.

A quarterly newsletter is available to anyone who subscribes via [editor@thefriendshipcafe.com](mailto:editor@thefriendshipcafe.com)

Annual Report compiled Imran Atcha, (Coordinator) on behalf of the Trustees.

We thank all the volunteers – whatever your role –whether it's painting or mucking out or taking out the rabbits to pet –in boiling hot weather, freezing snow, pouring rain. The minibus drivers, coaches, the tuck shop workers, the parents who help out at events, the young people or students on work experience, the English teachers or general helpers. Our staff and volunteers go above and beyond the call of duty.

Nothing would be possible without their active support. It's been another very difficult year navigating our way through the unpredictable covid climate but thanks to your support, we have still managed to operate both our venues and be of benefit to our communities.

Many of the achievements will have been reported in the 'Café Newsletter' which is available via <https://thefriendshipcafe.com/activities-2/> , but some of the key highlights have been:

- Working with different voluntary and statutory organisations to be the headquarters for preparation and delivery of over 25'000 cooked meals, establishing a temporary food bank and being the covid testing and vaccinations centre for the area;
- During lockdown, whilst the city farm was closed to the public, we still arranged for the staff at a refuge and local primary school to collect our small animals and we made small videos so that the most vulnerable children would still benefit from the animals we keep.
- Recruited new staff to develop the youth work and so far have run over 25 outdoor activities and events. We also ran parallel programmes specifically for women, ranging from learning to cycle to having days out in the countryside to informal health and wellbeing learning sessions;
- Continued with teaching children to learn to care and ride ponies at our subsidised prices starting at £2.50 as well as developing new volunteering opportunities which has helped young people gain access to college, university and employment opportunities. Scores of young people have fed back to say that the Friendship Café/City Farm experience helped them get their foot in the door to new opportunities.
- We had several regional and national TV features this year, including GMTV, ITV News, CBBC, the BBC and in numerous horse magazines. We also hosted a visit by HRH Princess Anne who visited both sites in April 2021 and gave presentations to local and national events including at the National Equine Forum.

As we hopefully emerge from the pandemic, over the next 12 months we plan to continue but develop the following:

- Establish a women's only gym;
- Repair the city farm roof so that we can establish a small café/waiting area/learning space;
- Numerous improvements to the physical layout of the farm, including better pathways and a dedicated petting area and also include new animals on a permanent or temporary basis (donkeys/peacocks/alpacas);
- More visits by specialist experts introducing new skills and crafts (e.g. wool spinning, showjumping demos in order to broaden experiences and aspirations);
- Develop our links and benefit from the facilities of local equine and farming venues (Hartpury College, Royal Agricultural University and Cheltenham Racecourse);

- Develop our community coffee shop, including running a programme whereby we will have volunteers teaching English through cookery classes  
<https://www.migrateful.org/>

This year's report could not be as comprehensive or colourful as previous years due to staff and volunteer shortages caused by the pandemic, but most activities are regularly updated in the newsletter and through the various facebook, Instagram pages and our own you tube channel.

**Imran Atcha, Coordinator on behalf of the Trustees. January 13<sup>th</sup>, 2022**

The Friendship Café

Chequersbridge Centre

Painswick Rd

Gloucester

GL4 6PR

Tel. 01452 – 308127

St James City Farm & Riding School, Albany St, Gloucester GL1 4NG

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[www.thefriendshipcafe.com](http://www.thefriendshipcafe.com)

[www.stjamescityfarm.co.uk](http://www.stjamescityfarm.co.uk)

<https://youtu.be/CCN-ni2pU8k>

<https://www.facebook.com/stjamescityfarm>

<https://www.instagram.com/stjamescityfarmgloucester/>

<https://www.facebook.com/TheFriendshipCafe1/>

Charity no. 1098562, Ltd Company no. 4403457

REGISTERED COMPANY NUMBER: 04403457 (England and Wales)  
REGISTERED CHARITY NUMBER: 1098562

Report of the Trustees and  
Unaudited Financial Statements  
For The Year Ended 31 March 2021  
for  
The Friendship Cafe Ltd

Kingscott Dix Limited  
Chartered Accountants  
Goodridge Court  
Goodridge Avenue  
Gloucester  
Gloucestershire  
GL2 5EN

**The Friendship Cafe Ltd**

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**For The Year Ended 31 March 2021**

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**The Friendship Cafe Ltd**  
**Report of the Trustees**  
**For The Year Ended 31 March 2021**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of 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).

## **OBJECTIVES AND ACTIVITIES**

### **Objectives and aims**

The Friendship Cafe Ltd (hereafter referred to by its working name of 'The Friendship Cafe') is a registered charity in England, and a company limited by Guarantee and not having any share capital, registered with Companies House. The management of The Friendship Café is the responsibility of the trustees who are elected under the terms of the Memorandum and Articles of Association.

The Friendship Café continues to act as an important and increasingly used resource by the community. The scope and range of activities have broadened due to demands and needs driven by the communities which we serve. The principal object of The Friendship Café is to facilitate and provide a broad range of social, educational and recreational opportunities to every section of community in Gloucester with a particular focus on groups who have historically experienced exclusion, inequality and marginalisation.

### **Public benefit**

The Charity looks to achieve these objectives, whilst demonstrating its charitable purpose for the public benefit by the provision of its facilities to a number of local groups, running the city farm, providing riding lessons and many other community projects.

The trustees consider that they have complied with their duty to have due regard to the public benefit guidance when exercising any powers or duties to which the guidance is relevant.

## **ACHIEVEMENT AND PERFORMANCE**

### **Charitable activities**

Full details of the charity's projects and achievements in the 2020/21 year can be found in the separate Trustees Annual Report.

## **FINANCIAL REVIEW**

### **Financial position**

The charity's annual income increased by £177,565 to £478,130 in the year ended 31 March 2021. Overall the Charity reported a surplus for the year of £197,700.

Total expenditure for the year was £280,430 which was a decrease of £86,641 on the prior year.

Total funds carried forward at 31 March 2021 were £414,181.

### **Reserves policy**

The Charity's reserves policy is to try and maintain a level of reserves that cover at least six months running costs of the organisation.

The unrestricted funds of £241,022 at 31 March 2021 are considered satisfactory for this purpose.

A significant amount of unrestricted funds were from supporters for specific projects for use over a period of years. They donated in advance for the longer-term benefit of the organisation.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**The Friendship Cafe Ltd**  
**Report of the Trustees**  
**For The Year Ended 31 March 2021**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Recruitment and appointment of new trustees**

New trustees are recruited from the local community and tutored by the existing trustees.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

04403457 (England and Wales)

**Registered Charity number**

1098562

**Registered office**

Chequers Bridge Centre  
Painswick Road  
Gloucester  
GL4 6PR


**Trustees**

H Kadodia  
R H Limalia  
M Patel MBE (resigned 3.12.20)  
M J Ghanti  
R Corfield  
J A Kadodia (resigned 30.9.21)  
F Shaikh

**Independent Examiner**

Kingscott Dix Limited  
Chartered Accountants  
Goodridge Court  
Goodridge Avenue  
Gloucester  
Gloucestershire  
GL2 5EN

Approved by order of the board of trustees on 18<sup>th</sup> January 2022 and signed on its behalf by:

  
.....  
R H Limalia - Trustee

**Independent Examiner's Report to the Trustees of  
The Friendship Cafe Ltd**

**Independent examiner's report to the trustees of The Friendship Cafe Ltd ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2021.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also 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 Company 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 your charity's accounts as 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 your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Institute of Chartered Accountants in England and Wales 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 Company 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.



Mark Spashett BSc FCA  
Institute of Chartered Accountants in England and Wales  
Kingscott Dix Limited  
Chartered Accountants  
Goodridge Court  
Goodridge Avenue  
Gloucester  
Gloucestershire  
GL2 5EN

Date: 19<sup>th</sup> January 2022



**The Friendship Cafe Ltd**  
**Statement of Financial Activities**  
**For The Year Ended 31 March 2021**

	Notes	Unrestricted funds £	Restricted funds £	31.3.21 Total funds £	31.3.20 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		85,626	11,533	97,159	101,274
<b>Charitable activities</b>					
Police and Crime Commissioner		-	18,884	18,884	-
BBC Children in Need		-	21,245	21,245	28,525
Sundry Grants		-	-	-	2,499
Carers		-	25,000	25,000	25,000
Farm		7,500	500	8,000	34,695
Friendship Cafe		-	40,000	40,000	16,705
Coffee Shop		-	13,800	13,800	350
NHS Perinatal		-	17,772	17,772	5,000
1-2-1 Inclusion		-	-	-	1,350
Covid support		70,869	8,500	79,369	-
Thirty Percy Foundation		-	74,000	74,000	-
Growing communities		9,000	-	9,000	-
Other trading activities	2	10,212	-	10,212	32,990
Other income		63,689	-	63,689	52,177
<b>Total</b>		<b>246,896</b>	<b>231,234</b>	<b>478,130</b>	<b>300,565</b>
<b>EXPENDITURE ON</b>					
<b>Raising funds</b>					
Other trading activities		7,010	-	7,010	16,622
		7,010	-	7,010	16,622
<b>Charitable activities</b>					
Police and Crime Commissioner		-	2,318	2,318	-
BBC Children in Need		-	20,496	20,496	30,918
Chequers Bridge		9,761	15,529	25,290	51,040
Carers		3,509	3,416	6,925	24,555
Farm		62,248	-	62,248	79,805
Friendship Cafe		62,282	16,478	78,760	115,429
Gym		167	-	167	-
Coffee Shop		7,833	44,347	52,180	42,138
NHS Perinatal		90	7,355	7,445	4,432
NHS Physical activity over 65's		1,121	-	1,121	665
1-2-1 Inclusion		-	-	-	1,467
Riding		3,368	9,430	12,798	-
Active Gloucestershire		-	3,672	3,672	-
<b>Total</b>		<b>157,389</b>	<b>123,041</b>	<b>280,430</b>	<b>367,071</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>89,507</b>	<b>108,193</b>	<b>197,700</b>	<b>(66,506)</b>

The notes form part of these financial statements

**The Friendship Cafe Ltd**

**Statement of Financial Activities**  
**For The Year Ended 31 March 2021**

	Notes	Unrestricted funds £	Restricted funds £	31.3.21 Total funds £	31.3.20 Total funds £
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		151,515	64,966	216,481	282,987
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>241,022</u>	<u>173,159</u>	<u>414,181</u>	<u>216,481</u>

The notes form part of these financial statements

**The Friendship Cafe Ltd**

**Balance Sheet**  
**31 March 2021**

	Notes	Unrestricted funds £	Restricted funds £	31.3.21 Total funds £	31.3.20 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	8	87,580	50,280	137,860	143,835
<b>CURRENT ASSETS</b>					
Debtors	9	19,242	-	19,242	3,898
Cash at bank and in hand		140,892	129,127	270,019	73,801
		<u>160,134</u>	<u>129,127</u>	<u>289,261</u>	<u>77,699</u>
<b>CREDITORS</b>					
Amounts falling due within one year	10	(6,690)	(6,250)	(12,940)	(5,053)
<b>NET CURRENT ASSETS</b>		<u>153,444</u>	<u>122,877</u>	<u>276,321</u>	<u>72,646</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>241,024</u>	<u>173,157</u>	<u>414,181</u>	<u>216,481</u>
<b>NET ASSETS</b>		<u>241,024</u>	<u>173,157</u>	<u>414,181</u>	<u>216,481</u>
<b>FUNDS</b>	11				
Unrestricted funds				241,024	151,515
Restricted funds				173,157	64,966
<b>TOTAL FUNDS</b>				<u>414,181</u>	<u>216,481</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

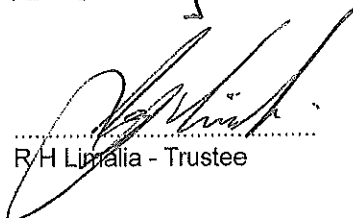
The notes form part of these financial statements

The Friendship Cafe Ltd

Balance Sheet - continued  
31 March 2021

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

The financial statements were approved by the Board of Trustees and authorised for issue on 18 January 2022 and were signed on its behalf by:



.....  
R H Limalia - Trustee

The notes form part of these financial statements

## The Friendship Cafe Ltd

### Notes to the Financial Statements For The Year Ended 31 March 2021

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The accounts are prepared on a going concern basis as there are no material concerns about the charity's ability to continue for the foreseeable future.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	- not provided
Plant and machinery	- 20% on reducing balance
Fixtures and fittings	- 20% on reducing balance
Motor vehicles	- 20% on reducing balance

Property improvements are included in the accounts at historical cost. No depreciation has been provided on property improvements because in the trustees' opinion the real (inflation adjusted) estimated residual value is not less than the carrying value in accounts.

Due to the nature of the fixed assets held by the Charity, no asset is likely to be lower in value than that stated in the accounts and hence no impairment reviews are considered necessary.

##### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

##### **Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

**The Friendship Cafe Ltd**

**Notes to the Financial Statements - continued**  
**For The Year Ended 31 March 2021**

**2. OTHER TRADING ACTIVITIES**

	31.3.21	31.3.20
	£	£
Coffee shop income	<u>10,212</u>	<u>32,990</u>

**3. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	31.3.21	31.3.20
	£	£
Depreciation - owned assets	11,239	14,093
Other operating leases	<u>2,724</u>	<u>3,789</u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

**5. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	31.3.21	31.3.20
Management	1	1
Administration	2	1
Projects	23	22
	<u>26</u>	<u>24</u>

No employees received emoluments in excess of £60,000.

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	101,274	-	101,274
<b>Charitable activities</b>			
BBC Children in Need	-	28,525	28,525
Sundry Grants	-	2,499	2,499
Carers	-	25,000	25,000
Farm	-	34,695	34,695
Friendship Cafe	-	16,705	16,705
Coffee Shop	-	350	350
NHS Perinatal	-	5,000	5,000
1-2-1 Inclusion	-	1,350	1,350

**The Friendship Cafe Ltd**

**Notes to the Financial Statements - continued**

**For The Year Ended 31 March 2021**

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted funds £	Restricted funds £	Total funds £
Other trading activities	32,990	-	32,990
Other income	52,177	-	52,177
<b>Total</b>	<b>186,441</b>	<b>114,124</b>	<b>300,565</b>
 <b>EXPENDITURE ON</b>			
<b>Raising funds</b>			
Other trading activities	16,622	-	16,622
	16,622	-	16,622
 <b>Charitable activities</b>			
BBC Children in Need	-	30,918	30,918
Chequers Bridge	51,040	-	51,040
Carers	-	24,555	24,555
Farm	22,166	57,639	79,805
Friendship Cafe	102,229	13,200	115,429
Coffee Shop	41,788	350	42,138
NHS Perinatal	-	4,432	4,432
NHS Physical activity over 65's	-	665	665
1-2-1 Inclusion	-	1,467	1,467
 <b>Total</b>	<b>233,845</b>	<b>133,226</b>	<b>367,071</b>
 <b>NET INCOME/(EXPENDITURE)</b>	<b>(47,404)</b>	<b>(19,102)</b>	<b>(66,506)</b>
 <b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	<b>198,921</b>	<b>84,066</b>	<b>282,987</b>
 <b>TOTAL FUNDS CARRIED FORWARD</b>	<b>151,517</b>	<b>64,964</b>	<b>216,481</b>

**The Friendship Cafe Ltd**

**Notes to the Financial Statements - continued**  
**For The Year Ended 31 March 2021**

**7. INDEPENDENT EXAMINER'S REMUNERATION**

Included in professional fees is £3,480 for work undertaken by the independent examiner and their firm. These costs include £1,500 for the independent examination and £1,980 for the preparation of this year's accounts.

**8. TANGIBLE FIXED ASSETS**

	Improvements to property £	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Totals £
<b>COST</b>					
At 1 April 2020	87,466	122,722	16,097	80,973	307,258
Additions	-	5,264	-	-	5,264
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2021	87,466	127,986	16,097	80,973	312,522
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>DEPRECIATION</b>					
At 1 April 2020	-	96,084	11,389	55,950	163,423
Charge for year	-	5,328	907	5,004	11,239
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2021	-	101,412	12,296	60,954	174,662
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>NET BOOK VALUE</b>					
At 31 March 2021	87,466	26,574	3,801	20,019	137,860
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2020	87,466	26,638	4,708	25,023	143,835
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

**9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.21 £	31.3.20 £
Trade debtors	17,161	2,176
Other debtors	2,081	1,722
	<hr/>	<hr/>
	19,242	3,898
	<hr/>	<hr/>



The Friendship Cafe Ltd

Notes to the Financial Statements - continued  
For The Year Ended 31 March 2021

**10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.21	31.3.20
	£	£
Trade creditors	1,308	292
Other creditors	11,632	4,761
	<u>12,940</u>	<u>5,053</u>

**11. MOVEMENT IN FUNDS**

	At 1.4.20	Net movement in funds	At 31.3.21
	£	£	£
<b>Unrestricted funds</b>			
General fund	151,515	89,509	241,024
<b>Restricted funds</b>			
Police & Crime Commissioner (PCC)	-	8,496	8,496
Gloucestershire County Council (GCC)	1,746	13,954	15,700
BBC Children In Need	-	748	748
Notgrove Trust	-	4,440	4,440
Barnwood Trust	16,170	-	16,170
NHS CC	9,709	10,521	20,230
Gloucester City Council	2,500	(2,500)	-
Gloucestershire Community Foundation	-	2,571	2,571
Emma Willis	12,800	(2,560)	10,240
Cotswold Supporters	22,041	(742)	21,299
Thirty Percy Foundation	-	70,401	70,401
Active Gloucestershire	-	2,862	2,862
	<u>64,966</u>	<u>108,191</u>	<u>173,157</u>
<b>TOTAL FUNDS</b>	<u>216,481</u>	<u>197,700</u>	<u>414,181</u>

**The Friendship Cafe Ltd**

**Notes to the Financial Statements - continued**  
**For The Year Ended 31 March 2021**

**11. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	246,896	(157,387)	89,509
<b>Restricted funds</b>			
Police & Crime Commissioner (PCC)	58,884	(50,388)	8,496
Gloucestershire County Council (GCC)	24,999	(11,045)	13,954
BBC Children In Need	21,244	(20,496)	748
Notgrove Trust	5,000	(560)	4,440
Barnwood Trust	8,500	(8,500)	-
NHS CC	17,773	(7,252)	10,521
Gloucester City Council	-	(2,500)	(2,500)
Gloucestershire Community Foundation	12,000	(9,429)	2,571
Emma Willis	-	(2,560)	(2,560)
Gloucester Community Foundation	500	(500)	-
Cotswold Supporters	-	(742)	(742)
Midcounties Co-op	1,800	(1,800)	-
Thirty Percy Foundation	74,000	(3,599)	70,401
Active Gloucestershire	6,534	(3,672)	2,862
	<u>231,234</u>	<u>(123,043)</u>	<u>108,191</u>
<b>TOTAL FUNDS</b>	<u>478,130</u>	<u>(280,430)</u>	<u>197,700</u>

**Comparatives for movement in funds**

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
<b>Unrestricted funds</b>			
General fund	198,921	(47,406)	151,515
<b>Restricted funds</b>			
Police & Crime Commissioner (PCC)	474	(474)	-
Gloucestershire County Council (GCC)	1,417	329	1,746
BBC Children In Need	2,393	(2,393)	-
Community Development Foundation	-	2,500	2,500
Barnwood Trust	16,420	(250)	16,170
NHS CC	14,806	(5,097)	9,709
Emma Willis	16,000	(3,200)	12,800
Cotswold Supporters	32,556	(10,515)	22,041
	<u>84,066</u>	<u>(19,100)</u>	<u>64,966</u>
<b>TOTAL FUNDS</b>	<u>282,987</u>	<u>(66,506)</u>	<u>216,481</u>

**The Friendship Cafe Ltd**

**Notes to the Financial Statements - continued**  
**For The Year Ended 31 March 2021**

**11. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	186,441	(233,847)	(47,406)
<b>Restricted funds</b>			
Police & Crime Commissioner (PCC)	45,000	(45,474)	(474)
Gloucestershire County Council (GCC)	26,350	(26,021)	329
BBC Children In Need	28,524	(30,917)	(2,393)
Community Development Foundation	2,500	-	2,500
Barnwood Trust	-	(250)	(250)
NHS CC	5,000	(10,097)	(5,097)
Hartpury College	5,000	(5,000)	-
Gloucester City Council	1,400	(1,400)	-
Renishaw	350	(350)	-
Emma Willis	-	(3,200)	(3,200)
Cotswold Supporters	-	(10,515)	(10,515)
	<u>114,124</u>	<u>(133,224)</u>	<u>(19,100)</u>
<b>TOTAL FUNDS</b>	<u>300,565</u>	<u>(367,071)</u>	<u>(66,506)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.19 £	Net movement in funds £	At 31.3.21 £
<b>Unrestricted funds</b>			
General fund	198,921	42,103	241,024
<b>Restricted funds</b>			
Police & Crime Commissioner (PCC)	474	8,022	8,496
Gloucestershire County Council (GCC)	1,417	14,283	15,700
BBC Children In Need	2,393	(1,645)	748
Community Development Foundation	-	2,500	2,500
Notgrove Trust	-	4,440	4,440
Barnwood Trust	16,420	(250)	16,170
NHS CC	14,806	5,424	20,230
Gloucester City Council	-	(2,500)	(2,500)
Gloucestershire Community Foundation	-	2,571	2,571
Emma Willis	16,000	(5,760)	10,240
Cotswold Supporters	32,556	(11,257)	21,299
Thirty Percy Foundation	-	70,401	70,401
Active Gloucestershire	-	2,862	2,862
	<u>84,066</u>	<u>89,091</u>	<u>173,157</u>
<b>TOTAL FUNDS</b>	<u>282,987</u>	<u>131,194</u>	<u>414,181</u>

**The Friendship Cafe Ltd**

**Notes to the Financial Statements - continued**  
**For The Year Ended 31 March 2021**

**11. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	433,337	(391,234)	42,103
<b>Restricted funds</b>			
Police & Crime Commissioner (PCC)	103,884	(95,862)	8,022
Gloucestershire County Council (GCC)	51,349	(37,066)	14,283
BBC Children In Need	49,768	(51,413)	(1,645)
Community Development Foundation	2,500	-	2,500
Notgrove Trust	5,000	(560)	4,440
Barnwood Trust	8,500	(8,750)	(250)
NHS CC	22,773	(17,349)	5,424
Hartpury College	5,000	(5,000)	-
Gloucester City Council	1,400	(3,900)	(2,500)
Gloucestershire Community Foundation	12,000	(9,429)	2,571
Renishaw	350	(350)	-
Emma Willis	-	(5,760)	(5,760)
Gloucester Community Foundation	500	(500)	-
Cotswold Supporters	-	(11,257)	(11,257)
Midcounties Co-op	1,800	(1,800)	-
Thirty Percy Foundation	74,000	(3,599)	70,401
Active Gloucestershire	6,534	(3,672)	2,862
	<u>345,358</u>	<u>(256,267)</u>	<u>89,091</u>
<b>TOTAL FUNDS</b>	<u>778,695</u>	<u>(647,501)</u>	<u>131,194</u>

**12. RELATED PARTY DISCLOSURES**

Ashraf Rhymansaib, mechanic, is the brother-in-law of Coordinator Imran Atcha. Ashraf was paid during the course of the year for labour and parts purchased for repairs and servicing of the minibus, farm vehicle and trailers.

**The Friendship Cafe Ltd**

**Detailed Statement of Financial Activities**  
**For The Year Ended 31 March 2021**

	Unrestricted funds £	Restricted funds £	31.3.21 Total funds £	31.3.20 Total funds £
<b>INCOME AND ENDOWMENTS</b>				
<b>Donations and legacies</b>				
Donations	78,555	4,999	83,554	73,562
Activities and sundry income	7,071	6,534	13,605	27,712
	<hr/> 85,626	<hr/> 11,533	<hr/> 97,159	<hr/> 101,274
<b>Other trading activities</b>				
Coffee shop income	10,212	-	10,212	32,990
<b>Charitable activities</b>				
Grants and contracts	87,369	219,701	307,070	114,124
<b>Other income</b>				
Gym membership fees	-	-	-	575
Rental income	26,491	-	26,491	51,602
HMRC grants	37,198	-	37,198	-
	<hr/> 63,689	<hr/> -	<hr/> 63,689	<hr/> 52,177
<b>Total incoming resources</b>	<hr/> 246,896	<hr/> 231,234	<hr/> 478,130	<hr/> 300,565
<b>EXPENDITURE</b>				
<b>Other trading activities</b>				
Purchases for coffee shop	7,550	-	7,550	16,622
Bad debts	(540)	-	(540)	-
	<hr/> 7,010	<hr/> -	<hr/> 7,010	<hr/> 16,622
<b>Charitable activities</b>				
Wages	71,991	103,736	175,727	192,915
Rent	2,724	-	2,724	3,789
Rates and water	2,357	-	2,357	2,850
Insurance	6,593	-	6,593	7,447
Light and heat	10,363	1,800	12,163	13,475
Development and activities	10,433	4,232	14,665	29,332
Materials and equipment	712	1,170	1,882	8,349
Animal feed and bedding	9,995	-	9,995	10,079
Repairs and renewals	3,362	7,619	10,981	21,750
Subscriptions	394	234	628	952
Printing and advertising	2,227	-	2,227	2,402
Training and professional	6,431	-	6,431	7,580
Carried forward	<hr/> 127,582	<hr/> 118,791	<hr/> 246,373	<hr/> 300,920

This page does not form part of the statutory financial statements

**The Friendship Cafe Ltd**

**Detailed Statement of Financial Activities**  
**For The Year Ended 31 March 2021**

	Unrestricted funds £	Restricted funds £	31.3.21 Total funds £	31.3.20 Total funds £
<b>Charitable activities</b>				
Brought forward	127,582	118,791	246,373	300,920
Transport	2,828	-	2,828	6,992
Telephone and internet	863	-	863	3,662
Cleaning and maintenance	898	-	898	5,174
Refreshments	3,318	950	4,268	4,247
Animal purchase	2,625	-	2,625	11,930
Vet/medical	4,325	-	4,325	3,432
Depreciation of tangible fixed assets	7,938	3,302	11,240	14,092
	<u>150,377</u>	<u>123,043</u>	<u>273,420</u>	<u>350,449</u>
Total resources expended	<u>157,387</u>	<u>123,043</u>	<u>280,430</u>	<u>367,071</u>
<b>Net expenditure</b>	<u>89,509</u>	<u>108,191</u>	<u>197,700</u>	<u>(66,506)</u>

This page does not form part of the statutory financial statements

REGISTERED COMPANY NUMBER: 04403457 (England and Wales)  
REGISTERED CHARITY NUMBER: 1098562

Report of the Trustees and  
Unaudited Financial Statements  
For The Year Ended 31 March 2021  
for  
The Friendship Cafe Ltd

Kingscott Dix Limited  
Chartered Accountants  
Goodridge Court  
Goodridge Avenue  
Gloucester  
Gloucestershire  
GL2 5EN

**The Friendship Cafe Ltd**

**Contents of the Financial Statements**  
**For The Year Ended 31 March 2021**

	<b>Page</b>
<b>Report of the Trustees</b>	<b>1 to 2</b>
<b>Independent Examiner's Report</b>	<b>3</b>
<b>Statement of Financial Activities</b>	<b>4 to 5</b>
<b>Balance Sheet</b>	<b>6 to 7</b>
<b>Notes to the Financial Statements</b>	<b>8 to 15</b>
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**The Friendship Cafe Ltd**  
**Report of the Trustees**  
**For The Year Ended 31 March 2021**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of 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).

## **OBJECTIVES AND ACTIVITIES**

### **Objectives and aims**

The Friendship Cafe Ltd (hereafter referred to by its working name of 'The Friendship Cafe') is a registered charity in England, and a company limited by Guarantee and not having any share capital, registered with Companies House. The management of The Friendship Café is the responsibility of the trustees who are elected under the terms of the Memorandum and Articles of Association.

The Friendship Café continues to act as an important and increasingly used resource by the community. The scope and range of activities have broadened due to demands and needs driven by the communities which we serve. The principal object of The Friendship Café is to facilitate and provide a broad range of social, educational and recreational opportunities to every section of community in Gloucester with a particular focus on groups who have historically experienced exclusion, inequality and marginalisation.

### **Public benefit**

The Charity looks to achieve these objectives, whilst demonstrating its charitable purpose for the public benefit by the provision of its facilities to a number of local groups, running the city farm, providing riding lessons and many other community projects.

The trustees consider that they have complied with their duty to have due regard to the public benefit guidance when exercising any powers or duties to which the guidance is relevant.

## **ACHIEVEMENT AND PERFORMANCE**

### **Charitable activities**

Full details of the charity's projects and achievements in the 2020/21 year can be found in the separate Trustees Annual Report.

## **FINANCIAL REVIEW**

### **Financial position**

The charity's annual income increased by £177,565 to £478,130 in the year ended 31 March 2021. Overall the Charity reported a surplus for the year of £197,700.

Total expenditure for the year was £280,430 which was a decrease of £86,641 on the prior year.

Total funds carried forward at 31 March 2021 were £414,181.

### **Reserves policy**

The Charity's reserves policy is to try and maintain a level of reserves that cover at least six months running costs of the organisation.

The unrestricted funds of £241,022 at 31 March 2021 are considered satisfactory for this purpose.

A significant amount of unrestricted funds were from supporters for specific projects for use over a period of years. They donated in advance for the longer-term benefit of the organisation.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The Friendship Cafe Ltd  
Report of the Trustees  
For The Year Ended 31 March 2021

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Recruitment and appointment of new trustees**

New trustees are recruited from the local community and tutored by the existing trustees.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

04403457 (England and Wales)

**Registered Charity number**

1098562

**Registered office**

Chequers Bridge Centre  
Painswick Road  
Gloucester  
GL4 6PR


**Trustees**

H Kadodia  
R H Limalia  
M Patel MBE (resigned 3.12.20)  
M J Ghanti  
R Corfield  
J A Kadodia (resigned 30.9.21)  
F Shaikh

**Independent Examiner**

Kingscott Dix Limited  
Chartered Accountants  
Goodridge Court  
Goodridge Avenue  
Gloucester  
Gloucestershire  
GL2 5EN

Approved by order of the board of trustees on 18<sup>th</sup> January 2022 and signed on its behalf by:

  
.....  
R H Limalia - Trustee

**Independent Examiner's Report to the Trustees of  
The Friendship Cafe Ltd**

**Independent examiner's report to the trustees of The Friendship Cafe Ltd ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2021.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also 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 Company 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 your charity's accounts as 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 your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Institute of Chartered Accountants in England and Wales 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 Company 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.



Mark Spashett BSc FCA  
Institute of Chartered Accountants in England and Wales  
Kingscott Dix Limited  
Chartered Accountants  
Goodridge Court  
Goodridge Avenue  
Gloucester  
Gloucestershire  
GL2 5EN

Date: 19<sup>th</sup> January 2022

**The Friendship Cafe Ltd**  
**Statement of Financial Activities**  
**For The Year Ended 31 March 2021**

	Notes	Unrestricted funds £	Restricted funds £	31.3.21 Total funds £	31.3.20 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		85,626	11,533	97,159	101,274
<b>Charitable activities</b>					
Police and Crime Commissioner		-	18,884	18,884	-
BBC Children in Need		-	21,245	21,245	28,525
Sundry Grants		-	-	-	2,499
Carers		-	25,000	25,000	25,000
Farm		7,500	500	8,000	34,695
Friendship Cafe		-	40,000	40,000	16,705
Coffee Shop		-	13,800	13,800	350
NHS Perinatal		-	17,772	17,772	5,000
1-2-1 Inclusion		-	-	-	1,350
Covid support		70,869	8,500	79,369	-
Thirty Percy Foundation		-	74,000	74,000	-
Growing communities		9,000	-	9,000	-
Other trading activities	2	10,212	-	10,212	32,990
Other income		63,689	-	63,689	52,177
<b>Total</b>		<b>246,896</b>	<b>231,234</b>	<b>478,130</b>	<b>300,565</b>
<b>EXPENDITURE ON</b>					
<b>Raising funds</b>					
Other trading activities		7,010	-	7,010	16,622
		7,010	-	7,010	16,622
<b>Charitable activities</b>					
Police and Crime Commissioner		-	2,318	2,318	-
BBC Children in Need		-	20,496	20,496	30,918
Chequers Bridge		9,761	15,529	25,290	51,040
Carers		3,509	3,416	6,925	24,555
Farm		62,248	-	62,248	79,805
Friendship Cafe		62,282	16,478	78,760	115,429
Gym		167	-	167	-
Coffee Shop		7,833	44,347	52,180	42,138
NHS Perinatal		90	7,355	7,445	4,432
NHS Physical activity over 65's		1,121	-	1,121	665
1-2-1 Inclusion		-	-	-	1,467
Riding		3,368	9,430	12,798	-
Active Gloucestershire		-	3,672	3,672	-
<b>Total</b>		<b>157,389</b>	<b>123,041</b>	<b>280,430</b>	<b>367,071</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>89,507</b>	<b>108,193</b>	<b>197,700</b>	<b>(66,506)</b>

The notes form part of these financial statements

**The Friendship Cafe Ltd**

**Statement of Financial Activities**  
**For The Year Ended 31 March 2021**

	Notes	Unrestricted funds £	Restricted funds £	31.3.21 Total funds £	31.3.20 Total funds £
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		151,515	64,966	216,481	282,987
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>241,022</u>	<u>173,159</u>	<u>414,181</u>	<u>216,481</u>

The notes form part of these financial statements

**The Friendship Cafe Ltd**

**Balance Sheet**  
**31 March 2021**

	Notes	Unrestricted funds £	Restricted funds £	31.3.21 Total funds £	31.3.20 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	8	87,580	50,280	137,860	143,835
<b>CURRENT ASSETS</b>					
Debtors	9	19,242	-	19,242	3,898
Cash at bank and in hand		140,892	129,127	270,019	73,801
		<u>160,134</u>	<u>129,127</u>	<u>289,261</u>	<u>77,699</u>
<b>CREDITORS</b>					
Amounts falling due within one year	10	(6,690)	(6,250)	(12,940)	(5,053)
<b>NET CURRENT ASSETS</b>		<u>153,444</u>	<u>122,877</u>	<u>276,321</u>	<u>72,646</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>241,024</u>	<u>173,157</u>	<u>414,181</u>	<u>216,481</u>
<b>NET ASSETS</b>		<u>241,024</u>	<u>173,157</u>	<u>414,181</u>	<u>216,481</u>
<b>FUNDS</b>	11				
Unrestricted funds				241,024	151,515
Restricted funds				<u>173,157</u>	<u>64,966</u>
<b>TOTAL FUNDS</b>				<u>414,181</u>	<u>216,481</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

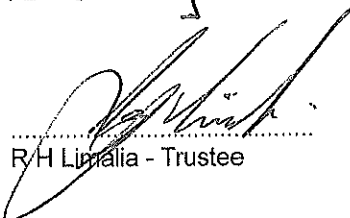
The notes form part of these financial statements

The Friendship Cafe Ltd

Balance Sheet - continued  
31 March 2021

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

The financial statements were approved by the Board of Trustees and authorised for issue on 18 January 2022 and were signed on its behalf by:



.....  
R H Limalia - Trustee

The notes form part of these financial statements

## The Friendship Cafe Ltd

### Notes to the Financial Statements For The Year Ended 31 March 2021

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The accounts are prepared on a going concern basis as there are no material concerns about the charity's ability to continue for the foreseeable future.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	- not provided
Plant and machinery	- 20% on reducing balance
Fixtures and fittings	- 20% on reducing balance
Motor vehicles	- 20% on reducing balance

Property improvements are included in the accounts at historical cost. No depreciation has been provided on property improvements because in the trustees' opinion the real (inflation adjusted) estimated residual value is not less than the carrying value in accounts.

Due to the nature of the fixed assets held by the Charity, no asset is likely to be lower in value than that stated in the accounts and hence no impairment reviews are considered necessary.

##### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

##### **Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.



**The Friendship Cafe Ltd**

**Notes to the Financial Statements - continued**  
**For The Year Ended 31 March 2021**

**2. OTHER TRADING ACTIVITIES**

	31.3.21	31.3.20
	£	£
Coffee shop income	10,212	32,990

**3. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	31.3.21	31.3.20
	£	£
Depreciation - owned assets	11,239	14,093
Other operating leases	2,724	3,789

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

**5. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	31.3.21	31.3.20
Management	1	1
Administration	2	1
Projects	23	22
	26	24

No employees received emoluments in excess of £60,000.

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	101,274	-	101,274
<b>Charitable activities</b>			
BBC Children in Need	-	28,525	28,525
Sundry Grants	-	2,499	2,499
Carers	-	25,000	25,000
Farm	-	34,695	34,695
Friendship Cafe	-	16,705	16,705
Coffee Shop	-	350	350
NHS Perinatal	-	5,000	5,000
1-2-1 Inclusion	-	1,350	1,350

**The Friendship Cafe Ltd**

**Notes to the Financial Statements - continued**

**For The Year Ended 31 March 2021**

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted funds £	Restricted funds £	Total funds £
Other trading activities	32,990	-	32,990
Other income	52,177	-	52,177
<b>Total</b>	<b>186,441</b>	<b>114,124</b>	<b>300,565</b>
 <b>EXPENDITURE ON</b>			
<b>Raising funds</b>			
Other trading activities	16,622	-	16,622
	16,622	-	16,622
 <b>Charitable activities</b>			
BBC Children in Need	-	30,918	30,918
Chequers Bridge	51,040	-	51,040
Carers	-	24,555	24,555
Farm	22,166	57,639	79,805
Friendship Cafe	102,229	13,200	115,429
Coffee Shop	41,788	350	42,138
NHS Perinatal	-	4,432	4,432
NHS Physical activity over 65's	-	665	665
1-2-1 Inclusion	-	1,467	1,467
 <b>Total</b>	<b>233,845</b>	<b>133,226</b>	<b>367,071</b>
 <b>NET INCOME/(EXPENDITURE)</b>	<b>(47,404)</b>	<b>(19,102)</b>	<b>(66,506)</b>
 <b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	<b>198,921</b>	<b>84,066</b>	<b>282,987</b>
 <b>TOTAL FUNDS CARRIED FORWARD</b>	<b>151,517</b>	<b>64,964</b>	<b>216,481</b>

**The Friendship Cafe Ltd**

**Notes to the Financial Statements - continued**  
**For The Year Ended 31 March 2021**

**7. INDEPENDENT EXAMINER'S REMUNERATION**

Included in professional fees is £3,480 for work undertaken by the independent examiner and their firm. These costs include £1,500 for the independent examination and £1,980 for the preparation of this year's accounts.

**8. TANGIBLE FIXED ASSETS**

	Improvements to property £	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Totals £
<b>COST</b>					
At 1 April 2020	87,466	122,722	16,097	80,973	307,258
Additions	-	5,264	-	-	5,264
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2021	87,466	127,986	16,097	80,973	312,522
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>DEPRECIATION</b>					
At 1 April 2020	-	96,084	11,389	55,950	163,423
Charge for year	-	5,328	907	5,004	11,239
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2021	-	101,412	12,296	60,954	174,662
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>NET BOOK VALUE</b>					
At 31 March 2021	87,466	26,574	3,801	20,019	137,860
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2020	87,466	26,638	4,708	25,023	143,835
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

**9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.21 £	31.3.20 £
Trade debtors	17,161	2,176
Other debtors	2,081	1,722
	<hr/>	<hr/>
	19,242	3,898
	<hr/>	<hr/>

The Friendship Cafe Ltd

Notes to the Financial Statements - continued  
For The Year Ended 31 March 2021

**10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.21	31.3.20
	£	£
Trade creditors	1,308	292
Other creditors	11,632	4,761
	<u>12,940</u>	<u>5,053</u>

**11. MOVEMENT IN FUNDS**

	At 1.4.20	Net movement in funds	At 31.3.21
	£	£	£
<b>Unrestricted funds</b>			
General fund	151,515	89,509	241,024
<b>Restricted funds</b>			
Police & Crime Commissioner (PCC)	-	8,496	8,496
Gloucestershire County Council (GCC)	1,746	13,954	15,700
BBC Children In Need	-	748	748
Notgrove Trust	-	4,440	4,440
Barnwood Trust	16,170	-	16,170
NHS CC	9,709	10,521	20,230
Gloucester City Council	2,500	(2,500)	-
Gloucestershire Community Foundation	-	2,571	2,571
Emma Willis	12,800	(2,560)	10,240
Cotswold Supporters	22,041	(742)	21,299
Thirty Percy Foundation	-	70,401	70,401
Active Gloucestershire	-	2,862	2,862
	<u>64,966</u>	<u>108,191</u>	<u>173,157</u>
<b>TOTAL FUNDS</b>	<u>216,481</u>	<u>197,700</u>	<u>414,181</u>

**The Friendship Cafe Ltd**

**Notes to the Financial Statements - continued**  
**For The Year Ended 31 March 2021**

**11. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	246,896	(157,387)	89,509
<b>Restricted funds</b>			
Police & Crime Commissioner (PCC)	58,884	(50,388)	8,496
Gloucestershire County Council (GCC)	24,999	(11,045)	13,954
BBC Children In Need	21,244	(20,496)	748
Notgrove Trust	5,000	(560)	4,440
Barnwood Trust	8,500	(8,500)	-
NHS CC	17,773	(7,252)	10,521
Gloucester City Council	-	(2,500)	(2,500)
Gloucestershire Community Foundation	12,000	(9,429)	2,571
Emma Willis	-	(2,560)	(2,560)
Gloucester Community Foundation	500	(500)	-
Cotswold Supporters	-	(742)	(742)
Midcounties Co-op	1,800	(1,800)	-
Thirty Percy Foundation	74,000	(3,599)	70,401
Active Gloucestershire	6,534	(3,672)	2,862
	<u>231,234</u>	<u>(123,043)</u>	<u>108,191</u>
<b>TOTAL FUNDS</b>	<u>478,130</u>	<u>(280,430)</u>	<u>197,700</u>

**Comparatives for movement in funds**

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
<b>Unrestricted funds</b>			
General fund	198,921	(47,406)	151,515
<b>Restricted funds</b>			
Police & Crime Commissioner (PCC)	474	(474)	-
Gloucestershire County Council (GCC)	1,417	329	1,746
BBC Children In Need	2,393	(2,393)	-
Community Development Foundation	-	2,500	2,500
Barnwood Trust	16,420	(250)	16,170
NHS CC	14,806	(5,097)	9,709
Emma Willis	16,000	(3,200)	12,800
Cotswold Supporters	32,556	(10,515)	22,041
	<u>84,066</u>	<u>(19,100)</u>	<u>64,966</u>
<b>TOTAL FUNDS</b>	<u>282,987</u>	<u>(66,506)</u>	<u>216,481</u>

**The Friendship Cafe Ltd**

**Notes to the Financial Statements - continued**  
**For The Year Ended 31 March 2021**

**11. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	186,441	(233,847)	(47,406)
<b>Restricted funds</b>			
Police & Crime Commissioner (PCC)	45,000	(45,474)	(474)
Gloucestershire County Council (GCC)	26,350	(26,021)	329
BBC Children In Need	28,524	(30,917)	(2,393)
Community Development Foundation	2,500	-	2,500
Barnwood Trust	-	(250)	(250)
NHS CC	5,000	(10,097)	(5,097)
Hartpury College	5,000	(5,000)	-
Gloucester City Council	1,400	(1,400)	-
Renishaw	350	(350)	-
Emma Willis	-	(3,200)	(3,200)
Cotswold Supporters	-	(10,515)	(10,515)
	<u>114,124</u>	<u>(133,224)</u>	<u>(19,100)</u>
<b>TOTAL FUNDS</b>	<u>300,565</u>	<u>(367,071)</u>	<u>(66,506)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.19 £	Net movement in funds £	At 31.3.21 £
<b>Unrestricted funds</b>			
General fund	198,921	42,103	241,024
<b>Restricted funds</b>			
Police & Crime Commissioner (PCC)	474	8,022	8,496
Gloucestershire County Council (GCC)	1,417	14,283	15,700
BBC Children In Need	2,393	(1,645)	748
Community Development Foundation	-	2,500	2,500
Notgrove Trust	-	4,440	4,440
Barnwood Trust	16,420	(250)	16,170
NHS CC	14,806	5,424	20,230
Gloucester City Council	-	(2,500)	(2,500)
Gloucestershire Community Foundation	-	2,571	2,571
Emma Willis	16,000	(5,760)	10,240
Cotswold Supporters	32,556	(11,257)	21,299
Thirty Percy Foundation	-	70,401	70,401
Active Gloucestershire	-	2,862	2,862
	<u>84,066</u>	<u>89,091</u>	<u>173,157</u>
<b>TOTAL FUNDS</b>	<u>282,987</u>	<u>131,194</u>	<u>414,181</u>

**The Friendship Cafe Ltd**

**Notes to the Financial Statements - continued**  
**For The Year Ended 31 March 2021**

**11. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	433,337	(391,234)	42,103
<b>Restricted funds</b>			
Police & Crime Commissioner (PCC)	103,884	(95,862)	8,022
Gloucestershire County Council (GCC)	51,349	(37,066)	14,283
BBC Children In Need	49,768	(51,413)	(1,645)
Community Development Foundation	2,500	-	2,500
Notgrove Trust	5,000	(560)	4,440
Barnwood Trust	8,500	(8,750)	(250)
NHS CC	22,773	(17,349)	5,424
Hartpury College	5,000	(5,000)	-
Gloucester City Council	1,400	(3,900)	(2,500)
Gloucestershire Community Foundation	12,000	(9,429)	2,571
Renishaw	350	(350)	-
Emma Willis	-	(5,760)	(5,760)
Gloucester Community Foundation	500	(500)	-
Cotswold Supporters	-	(11,257)	(11,257)
Midcounties Co-op	1,800	(1,800)	-
Thirty Percy Foundation	74,000	(3,599)	70,401
Active Gloucestershire	6,534	(3,672)	2,862
	<u>345,358</u>	<u>(256,267)</u>	<u>89,091</u>
<b>TOTAL FUNDS</b>	<u>778,695</u>	<u>(647,501)</u>	<u>131,194</u>

**12. RELATED PARTY DISCLOSURES**

Ashraf Rhymansaib, mechanic, is the brother-in-law of Coordinator Imran Atcha. Ashraf was paid during the course of the year for labour and parts purchased for repairs and servicing of the minibus, farm vehicle and trailers.

**The Friendship Cafe Ltd**

**Detailed Statement of Financial Activities**  
**For The Year Ended 31 March 2021**

	Unrestricted funds £	Restricted funds £	31.3.21 Total funds £	31.3.20 Total funds £
<b>INCOME AND ENDOWMENTS</b>				
<b>Donations and legacies</b>				
Donations	78,555	4,999	83,554	73,562
Activities and sundry income	7,071	6,534	13,605	27,712
	<hr/> 85,626	<hr/> 11,533	<hr/> 97,159	<hr/> 101,274
<b>Other trading activities</b>				
Coffee shop income	10,212	-	10,212	32,990
<b>Charitable activities</b>				
Grants and contracts	87,369	219,701	307,070	114,124
<b>Other income</b>				
Gym membership fees	-	-	-	575
Rental income	26,491	-	26,491	51,602
HMRC grants	37,198	-	37,198	-
	<hr/> 63,689	<hr/> -	<hr/> 63,689	<hr/> 52,177
<b>Total incoming resources</b>	<hr/> 246,896	<hr/> 231,234	<hr/> 478,130	<hr/> 300,565
<b>EXPENDITURE</b>				
<b>Other trading activities</b>				
Purchases for coffee shop	7,550	-	7,550	16,622
Bad debts	(540)	-	(540)	-
	<hr/> 7,010	<hr/> -	<hr/> 7,010	<hr/> 16,622
<b>Charitable activities</b>				
Wages	71,991	103,736	175,727	192,915
Rent	2,724	-	2,724	3,789
Rates and water	2,357	-	2,357	2,850
Insurance	6,593	-	6,593	7,447
Light and heat	10,363	1,800	12,163	13,475
Development and activities	10,433	4,232	14,665	29,332
Materials and equipment	712	1,170	1,882	8,349
Animal feed and bedding	9,995	-	9,995	10,079
Repairs and renewals	3,362	7,619	10,981	21,750
Subscriptions	394	234	628	952
Printing and advertising	2,227	-	2,227	2,402
Training and professional	6,431	-	6,431	7,580
Carried forward	<hr/> 127,582	<hr/> 118,791	<hr/> 246,373	<hr/> 300,920

This page does not form part of the statutory financial statements



**The Friendship Cafe Ltd**

**Detailed Statement of Financial Activities**  
**For The Year Ended 31 March 2021**

	Unrestricted funds £	Restricted funds £	31.3.21 Total funds £	31.3.20 Total funds £
<b>Charitable activities</b>				
Brought forward	127,582	118,791	246,373	300,920
Transport	2,828	-	2,828	6,992
Telephone and internet	863	-	863	3,662
Cleaning and maintenance	898	-	898	5,174
Refreshments	3,318	950	4,268	4,247
Animal purchase	2,625	-	2,625	11,930
Vet/medical	4,325	-	4,325	3,432
Depreciation of tangible fixed assets	7,938	3,302	11,240	14,092
	<u>150,377</u>	<u>123,043</u>	<u>273,420</u>	<u>350,449</u>
Total resources expended	<u>157,387</u>	<u>123,043</u>	<u>280,430</u>	<u>367,071</u>
<b>Net expenditure</b>	<u>89,509</u>	<u>108,191</u>	<u>197,700</u>	<u>(66,506)</u>

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