

The Friendship Café Trustees' Annual Report 2021/2022

(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 16th December 2014 and this report intends to give a glimpse of how these objectives have been achieved.

Trustees:

Reyaz Limalia - Chairman

Mohammed Junaid Ghanti - Treasurer

Richard Corbield

Haroon Kadodia

Jenny Kadodia (resigned 30.09.2021)

Firoza Shaikh

This report has been produced as the summary of the financial year 2021-22. Independently examined accounts for each year are available on request or via the Charities Commission website.

Thank you

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. We also extend thanks to the many donors, private individuals and businesses, charitable trusts and public sector organisations who have supported us. There are too many to single out here but we have mentioned some key ones on our social media and websites.

Many of the achievements will have been reported in the quarterly 'Café Newsletter' which is available via <https://thefriendshipcafe.com/activities-2/> , but some of the highlights at our two sites are listed below.

The Friendship Café (at Chequersbridge site)

We have continued working with several organisations and our own initiatives that are aimed at improved physical and mental health and well-being.

These include various NHS related outreach workers who use the Friendship café as a regular base, such as the Community Outreach Workers team, Macmillan Cancer Support and Information Hub, BME Community Engagement Team (Adult Social Care), Fair Shares, Inclusion Gloucestershire, Active Gloucestershire, Carers Hub Gloucestershire, University of Gloucestershire and the Barton St Police Information Point.

There are also various community initiatives aimed at increasing pride and involvement in the area. These include litter picks, food poverty/redistribution/recycling, community lunches, health

promotion, job support, and advice sessions that take place here. Other organisations use this venue for community tutoring, language support and peer support. Every time any organisation wants to meet with people at grass roots level, in particular the so-called 'hard to reach' communities, then The Friendship Café is the first port of call. This includes several organisations across the county who approach us for advice and direction. We have also supported in different ways smaller fledgling groups or mainstream organisations that need assistance, including Gloucester Feed The Hungry, Windrush Collective, Barton Cultural Fayre, Gloucester Day, HAF events, Young Thinkers, the 'Hubb', Tamil Language Class, Sudanese Community, Guinea Group, local primary schools and Bangladeshi Carers, Early Help, the GEM project and the Forwards Employment Team.

In relation to youth work, we've had over 35 separate activities for approximately 669 children through the Friendship Café youth team from regular activities such as swimming, archery and self-defence to residentials, climbing and many, many other activities. Over the next twelve months we plan on recruiting Youth Ambassadors who will be young people directly working as a bridge between young people and adults and putting forward their own ideas, with a view to building the future generation of youth and community workers.

Women's development work – the sewing studio has been thriving with various classes, now expanded to young people and evening classes as well. Like most projects, the spin-offs have led to other activities including a regular countryside walk and other outings.

During 2021-22, we had twice weekly English classes including one that teaches English through cooking. These are mainly attended by asylum seekers, refugees and others who have not had a chance to learn.

We've also ran a community fundraising appeal in order to place a life-saving defibrillator outside the building, worked with Fair Shares to provides hundreds of food packs and activities to families with children during school holidays.

On a typical day at the Friendship Café, from morning to evening we will have all of the following taking place. The example is actually taken from a single day in the Friendship café diary, and gives a snapshot of the variety of services, all working towards providing services and increasing pride in the area.

- women fitness class ('The Fit Birds' 9-10am)
- mental health training organised collaboratively with nhs/social work (9.30-2.30)
- Carers' Gloucestershire Hub outreach desk (11-1pm)
- community coffee shop (10-3pm)
- art group for people with disabilities and mental health challenges (2-4pm, run with Fair Shares)
- sewing studio (10-1pm)
- hire by theatre group for consultation with community (12-3pm)
- woodcraft/'men's shed' (run by Fair Shares at our premises 11-3pm)
- BAME carers' hub meeting (1-3pm)
- individual support for distressed ad-hoc locals who have walked in, food parcel issued, etc.
- children's self-defence for children (7-8pm)

- kitchen usage by vulnerable carer who has no use of kitchen in his temporary accommodation (11-2pm)

The list doesn't include the other private meetings taking place between professionals and voluntary group organisers, several of which take place daily using the community coffee shop. In the year to come we are planning to replace the floor (which has a structural fault), extend / refurbish one of the meetings rooms so we can expand the capacity, and include a screen with information updates and opportunities.

Sample feedback received from one group:

Hi to all at The Friendship Café....

We at GWMV (Gloucester Windrush) Thank You for letting us have use of your kitchen every Friday for almost 2 years to prepare and cook Caribbean style meals to distribute amongst the vulnerable, elderly and disabled people and families (mainly Caribbean, but not solely) in our community. Our numbers started at 49 with the offer of Patties that covered the Caribbean palate. Something that was important during lockdown, as getting to shops to buy this type of food was impossible for most, if not all. We were able to safely deliver (socially distanced) meals and make sure all their needs could be covered with a hot meal, dessert & fruit. This was often accompanied by taking food bags with fresh produce. Most importantly though, was checking that they were OK. Often we, the drivers, were the only people they saw all week. Our numbers increased rapidly to a maximum of 120, so by mid-April 2022 we counted that a whopping 12,198 people had been served! All thanks to our 12-person strong team of volunteers from cooks, packers & drivers, from Hucclecote- Kingsway & everywhere in between. Most of this happened on a shoestring budget and donations. Thank You Friendship Cafe

Thank You for all you did for us, never to be forgotten, ever!!

St James City Farm & Riding School.

In addition to the regular school groups, family visits and introductory riding lessons, we've been facilitating volunteering for many people with a whole range of difficulties including learning disabilities, mental health issues and asylum seekers and refugees who are very isolated and in limbo status waiting for their cases to be assessed.

We have introduced 'carriage rides' for children and adults too small or too big to ride. The farm volunteers and staff have attended numerous events, along with our sheep, goats and rabbits in Gloucester City Centre attended by thousands.

We've worked with Hartpury College & University to take groups of young people to have 'mini-olympics' and see the facilities and learn about opportunities in a fun and interactive way. By the start of the 2022 academic year, some students have succeeded in places at University (including vet School), and further education and paid work. On the other end of the spectrum, a child who is excluded from school and has no interest in formal education has started borrowing books from our own library of horse care books.

We employed a Volunteer Well-being Co-ordinator (Jackie Rodgers) as a pilot scheme for 12 months to provide better support for the volunteers with disabilities and to increase the involvement of under-represented communities and young people. The pilot has been very successful with over 60

people supported and as a result have now secured funding from September 2022 from the Barnwood Trust to continue this for a further 3 years.

We will be piloting evening and holiday clubs for children from the inner city as one move towards improving involvement from the children and families living closest to the farm. A number of them have issues that are hidden, including anxiety or chronic conditions.

We're still working on restating the farm café space, ready for March 2023 at the latest. Over the past few months, we have been teaming up with The Everyman Theatre in Cheltenham and Scrubditch Care farm as well as others to really make progress on this much needed space which will become a learning/meeting space. This is alongside working with various companies and organisations who undertake 'volunteering days' to make improvements to the farm, from planting trees to painting and weeding and building new pathways.

We're also working with The Jockey Club / Cheltenham Racecourse to help us renovate our riding arena, which after 8 years is in dire need of surface top up material and repairs. The Jockey Club sponsored one of our riders to take part in pony racing and a year-long scholarship at the British Racing School in Newmarket.

We are also being sponsored by the British Equestrian Federation to conduct a detailed feasibility study related to (a) establishment of a secondary satellite site that will greatly expand the riding opportunities that we can offer and improve the welfare standards for the animals we care for, as we are so limited at the current venue and (b) future sustainability business planning.

We're hopeful in loaning an equine simulator from the British Horse Society, following a meeting with the Chief Executive. Our limited facilities and increasing demand should mean that we can therefore include more people and also include adults.

We've also started working through 'Pony Stars' books with young children, and 'Riding Coach's Assistant Awards for the key adult and young volunteers so that they receive nationally accredited certification for their volunteering and knowledge gained.

Sample feedback received from young person:

Hi Sarah, how are you? It's been a while....

I just thought you'd like to know, I got my A level results last week, and I'm now off to study vet medicine at Cambridge☺ I just wanted to thank you and everyone at the farm, because I know that it wouldn't have happened without all of the experience and help that you gave me.

As always, do let me know if you've got anyone looking for help with the application process, having gone through it now myself, I know how much a little help is appreciated!

It would be lovely to see you, but just let me know☺ xxx

Activities are updated in the newsletter (quarterly and available by email subscription or through the website) and more frequently through the various facebook, Instagram pages and our own you tube channel.

Imran Atcha, Coordinator on behalf of the Trustees. 7th December, 2022

[The Friendship Café](#)

[Chequersbridge Centre](#)

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Gloucester

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

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www.thefriendshipcafe.com

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 2022
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 2022

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The Friendship Cafe Ltd
Report of the Trustees
For The Year Ended 31 March 2022

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 2022. 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 2021/22 year can be found in the separate Trustees Annual Report.

FINANCIAL REVIEW

Financial position

The charity's annual income decreased by £95,173 to £382,957 in the year ended 31 March 2022. Overall the Charity reported a surplus for the year of £3,670.

Total expenditure for the year was £379,287 which was an increase of £98,857 on the prior year.

Total funds carried forward at 31 March 2022 were £417,851.

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 £273,805 at 31 March 2022 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 2022

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 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**15th December 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 2022.

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.

M. G. Spashett

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:

19th December 2022

The Friendship Cafe Ltd

**Statement of Financial Activities
For The Year Ended 31 March 2022**

	Notes	Unrestricted funds £	Restricted funds £	31.3.22 Total funds £	31.3.21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		92,164	6,748	98,912	97,159
Charitable activities					
Police and Crime Commissioner		-	40,000	40,000	18,884
BBC Children in Need		-	16,748	16,748	21,245
Community Development Foundation					
		1,500	-	1,500	-
Carers		3,000	25,000	28,000	25,000
Farm		7,500	37,750	45,250	8,000
Friendship Cafe		4,000	17,500	21,500	40,000
Coffee Shop		11,000	-	11,000	13,800
NHS Perinatal		60	10,522	10,582	17,772
Active Gloucestershire		-	500	500	-
Covid support		-	-	-	79,369
Thirty Percy Foundation		-	-	-	74,000
Growing communities		-	12,250	12,250	9,000
Kickstart Scheme		2,823	1,450	4,273	-
History project		-	8,500	8,500	-
Other trading activities	2	31,150	-	31,150	10,212
Other income		52,792	-	52,792	63,689
Total		205,989	176,968	382,957	478,130
EXPENDITURE ON					
Raising funds					
Other trading activities		18,564	1,048	19,612	7,010
		18,564	1,048	19,612	7,010
Charitable activities					
Police and Crime Commissioner		-	-	-	2,318
BBC Children in Need		-	17,495	17,495	20,496
Chequers Bridge		19,843	8,464	28,307	25,290
Carers		1,765	20,489	22,254	6,925
Farm	- \	32,004	45,305	77,309	62,248
Friendship Cafe		34,053	16,334	50,387	78,760
Gym		920	-	920	167
Administration		1,250	-	1,250	-
Coffee Shop		62,201	43,197	105,398	52,180
NHS Perinatal		991	11,625	12,616	7,445
NHS Physical activity over 65's		-	-	-	1,121
Riding		371	27,019	27,390	12,798
Active Gloucestershire		1,246	530	1,776	3,672
Thirty Percy Foundation		-	2,877	2,877	-
Growing communities		-	4,000	4,000	-
Youth group activities		-	7,696	7,696	-

The notes form part of these financial statements

The Friendship Cafe Ltd
Statement of Financial Activities
For The Year Ended 31 March 2022

	Notes	Unrestricted funds £	Restricted funds £	31.3.22 Total funds £	31.3.21 Total funds £
Total		<u>173,208</u>	<u>206,079</u>	<u>379,287</u>	<u>280,430</u>
NET INCOME/(EXPENDITURE)		32,781	(29,111)	3,670	197,700
RECONCILIATION OF FUNDS					
Total funds brought forward		241,024	173,157	414,181	216,481
TOTAL FUNDS CARRIED FORWARD		<u><u>273,805</u></u>	<u><u>144,046</u></u>	<u><u>417,851</u></u>	<u><u>414,181</u></u>

The notes form part of these financial statements

The Friendship Cafe Ltd

Balance Sheet
31 March 2022

	Notes	Unrestricted funds £	Restricted funds £	31.3.22 Total funds £	31.3.21 Total funds £
FIXED ASSETS					
Tangible assets	8	81,023	47,125	128,148	137,860
CURRENT ASSETS					
Debtors	9	12,307	45,784	58,091	19,242
Cash at bank and in hand		193,047	131,920	324,967	270,019
		<u>205,354</u>	<u>177,704</u>	<u>383,058</u>	<u>289,261</u>
CREDITORS					
Amounts falling due within one year	10	(12,571)	(80,784)	(93,355)	(12,940)
NET CURRENT ASSETS		<u>192,783</u>	<u>96,920</u>	<u>289,703</u>	<u>276,321</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>273,806</u>	<u>144,045</u>	<u>417,851</u>	<u>414,181</u>
NET ASSETS		<u>273,806</u>	<u>144,045</u>	<u>417,851</u>	<u>414,181</u>
FUNDS	11				
Unrestricted funds				273,806	241,024
Restricted funds				<u>144,045</u>	<u>173,157</u>
TOTAL FUNDS				<u>417,851</u>	<u>414,181</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 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 2022

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 15th December 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 2022

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 2022

2. OTHER TRADING ACTIVITIES

	31.3.22	31.3.21
	£	£
Coffee shop income	<u>31,150</u>	<u>10,212</u>

3. NET INCOME/(EXPENDITURE)

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

	31.3.22	31.3.21
	£	£
Depreciation - owned assets	10,235	11,239
Other operating leases	<u>1,830</u>	<u>2,724</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

5. STAFF COSTS

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

	31.3.22	31.3.21
Management	1	1
Administration	2	2
Projects	<u>28</u>	<u>23</u>
	<u>31</u>	<u>26</u>

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

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	85,626	11,533	97,159
Charitable activities			
Police and Crime Commissioner	-	18,884	18,884
BBC Children in Need	-	21,245	21,245
Carers	-	25,000	25,000
Farm	7,500	500	8,000
Friendship Cafe	-	40,000	40,000
Coffee Shop	-	13,800	13,800
NHS Perinatal	-	17,772	17,772
Covid support	70,869	8,500	79,369

The Friendship Cafe Ltd

Notes to the Financial Statements - continued
For The Year Ended 31 March 2022

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
Thirty Percy Foundation	-	74,000	74,000
Growing communities	9,000	-	9,000
Other trading activities	10,212	-	10,212
Other income	63,689	-	63,689
Total	246,896	231,234	478,130
EXPENDITURE ON			
Raising funds			
Other trading activities	7,010	-	7,010
	7,010	-	7,010
Charitable activities			
Police and Crime Commissioner	-	2,318	2,318
BBC Children in Need	-	20,496	20,496
Chequers Bridge	9,761	15,529	25,290
Carers	3,509	3,416	6,925
Farm	62,248	-	62,248
Friendship Cafe	62,282	16,478	78,760
Gym	167	-	167
Coffee Shop	7,833	44,347	52,180
NHS Perinatal	90	7,355	7,445
NHS Physical activity over 65's	1,121	-	1,121
Riding	3,368	9,430	12,798
Active Gloucestershire	-	3,672	3,672
Total	157,389	123,041	280,430
NET INCOME	89,507	108,193	197,700
RECONCILIATION OF FUNDS			
Total funds brought forward	151,515	64,966	216,481
TOTAL FUNDS CARRIED FORWARD	241,022	173,159	414,181

The Friendship Cafe Ltd

Notes to the Financial Statements - continued
For The Year Ended 31 March 2022

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 £
COST					
At 1 April 2021	87,466	127,986	16,097	80,973	312,522
Additions	-	-	523	-	523
	<u>87,466</u>	<u>127,986</u>	<u>16,620</u>	<u>80,973</u>	<u>313,045</u>
At 31 March 2022					
DEPRECIATION					
At 1 April 2021	-	101,412	12,296	60,954	174,662
Charge for year	-	5,315	916	4,004	10,235
	<u>-</u>	<u>106,727</u>	<u>13,212</u>	<u>64,958</u>	<u>184,897</u>
At 31 March 2022					
NET BOOK VALUE					
At 31 March 2022	<u>87,466</u>	<u>21,259</u>	<u>3,408</u>	<u>16,015</u>	<u>128,148</u>
At 31 March 2021	<u>87,466</u>	<u>26,574</u>	<u>3,801</u>	<u>20,019</u>	<u>137,860</u>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.3.21
	£	£
Trade debtors	54,108	17,161
Other debtors	3,983	2,081
	<u>58,091</u>	<u>19,242</u>

The Friendship Cafe Ltd

Notes to the Financial Statements - continued
For The Year Ended 31 March 2022

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.3.21
	£	£
Trade creditors	1,630	1,308
Other creditors	91,725	11,632
	<u>93,355</u>	<u>12,940</u>

11. MOVEMENT IN FUNDS

	At 1.4.21	Net movement in funds	At 31.3.22
	£	£	£
Unrestricted funds			
General fund	241,024	32,782	273,806
Restricted funds			
Police & Crime Commissioner (PCC)	8,496	(8,464)	32
Gloucestershire County Council (GCC)	15,700	7,714	23,414
BBC Children In Need	748	(748)	-
Community Development Foundation	-	3,500	3,500
Notgrove Trust	4,440	(4,440)	-
Barnwood Trust	16,170	-	16,170
NHS CC	20,230	(1,424)	18,806
Gloucestershire Community Foundation	2,571	(514)	2,057
Emma Willis	10,240	(2,048)	8,192
Cotswold Supporters	21,299	(593)	20,706
Thirty Percy Foundation	70,401	(33,966)	36,435
Active Gloucestershire	2,862	121	2,983
Create Gloucester	-	5,000	5,000
Franklin Bate	-	6,750	6,750
	<u>173,157</u>	<u>(29,112)</u>	<u>144,045</u>
TOTAL FUNDS	<u>414,181</u>	<u>3,670</u>	<u>417,851</u>

The Friendship Cafe Ltd

Notes to the Financial Statements - continued
For The Year Ended 31 March 2022

11. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	205,989	(173,207)	32,782
Restricted funds			
Police & Crime Commissioner (PCC)	40,000	(48,464)	(8,464)
Gloucestershire County Council (GCC)	38,699	(30,985)	7,714
BBC Children In Need	16,748	(17,496)	(748)
Community Development Foundation	3,500	-	3,500
Notgrove Trust	-	(4,440)	(4,440)
Barnwood Trust	17,250	(17,250)	-
NHS CC	48,251	(49,675)	(1,424)
Gloucestershire Community Foundation	-	(514)	(514)
Emma Willis	-	(2,048)	(2,048)
Cotswold Supporters	-	(593)	(593)
Thirty Percy Foundation	(1)	(33,965)	(33,966)
Active Gloucestershire	771	(650)	121
Create Gloucester	5,000	-	5,000
Franklin Bate	6,750	-	6,750
	<u>176,968</u>	<u>(206,080)</u>	<u>(29,112)</u>
TOTAL FUNDS	<u><u>382,957</u></u>	<u><u>(379,287)</u></u>	<u><u>3,670</u></u>

The Friendship Cafe Ltd

Notes to the Financial Statements - continued
For The Year Ended 31 March 2022

11. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	151,515	89,509	241,024
Restricted funds			
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>
TOTAL FUNDS	<u><u>216,481</u></u>	<u><u>197,700</u></u>	<u><u>414,181</u></u>

The Friendship Cafe Ltd

Notes to the Financial Statements - continued
For The Year Ended 31 March 2022

11. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	246,896	(157,387)	89,509
Restricted funds			
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>
TOTAL FUNDS	<u>478,130</u>	<u>(280,430)</u>	<u>197,700</u>

The Friendship Cafe Ltd

Notes to the Financial Statements - continued
For The Year Ended 31 March 2022

11. MOVEMENT IN FUNDS - continued

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

	At 1.4.20 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	151,515	122,291	273,806
Restricted funds			
Police & Crime Commissioner (PCC)	-	32	32
Gloucestershire County Council (GCC)	1,746	21,668	23,414
Community Development Foundation	-	3,500	3,500
Barnwood Trust	16,170	-	16,170
NHS CC	9,709	9,097	18,806
Gloucester City Council	2,500	(2,500)	-
Gloucestershire Community Foundation	-	2,057	2,057
Emma Willis	12,800	(4,608)	8,192
Cotswold Supporters	22,041	(1,335)	20,706
Thirty Percy Foundation	-	36,435	36,435
Active Gloucestershire	-	2,983	2,983
Create Gloucester	-	5,000	5,000
Franklin Bate	-	6,750	6,750
	<u>64,966</u>	<u>79,079</u>	<u>144,045</u>
TOTAL FUNDS	<u>216,481</u>	<u>201,370</u>	<u>417,851</u>

The Friendship Cafe Ltd

Notes to the Financial Statements - continued
For The Year Ended 31 March 2022

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 £
Unrestricted funds			
General fund	452,885	(330,594)	122,291
Restricted funds			
Police & Crime Commissioner (PCC)	98,884	(98,852)	32
Gloucestershire County Council (GCC)	63,698	(42,030)	21,668
BBC Children In Need	37,992	(37,992)	-
Community Development Foundation	3,500	-	3,500
Notgrove Trust	5,000	(5,000)	-
Barnwood Trust	25,750	(25,750)	-
NHS CC	66,024	(56,927)	9,097
Gloucester City Council	-	(2,500)	(2,500)
Gloucestershire Community Foundation	12,000	(9,943)	2,057
Emma Willis	-	(4,608)	(4,608)
Gloucester Community Foundation	500	(500)	-
Cotswold Supporters	-	(1,335)	(1,335)
Midcounties Co-op	1,800	(1,800)	-
Thirty Percy Foundation	73,999	(37,564)	36,435
Active Gloucestershire	7,305	(4,322)	2,983
Create Gloucester	5,000	-	5,000
Franklin Bate	6,750	-	6,750
	<u>408,202</u>	<u>(329,123)</u>	<u>79,079</u>
TOTAL FUNDS	<u>861,087</u>	<u>(659,717)</u>	<u>201,370</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. He was also charged monthly rent for the vehicle workshop.

The Friendship Cafe Ltd

Detailed Statement of Financial Activities
For The Year Ended 31 March 2022

	Unrestricted funds £	Restricted funds £	31.3.22 Total funds £	31.3.21 Total funds £
INCOME AND ENDOWMENTS				
Donations and legacies				
Donations	68,151	6,748	74,899	83,554
Activities and sundry income	24,013	-	24,013	13,605
	<u>92,164</u>	<u>6,748</u>	<u>98,912</u>	<u>97,159</u>
Other trading activities				
Coffee shop income	31,150	-	31,150	10,212
Charitable activities				
Grants and contracts	29,883	170,220	200,103	307,070
Other income				
Rental income	35,013	-	35,013	26,491
HMRC grants	17,779	-	17,779	37,198
	<u>52,792</u>	<u>-</u>	<u>52,792</u>	<u>63,689</u>
Total incoming resources	205,989	176,968	382,957	478,130
EXPENDITURE				
Other trading activities				
Purchases for coffee shop	18,564	1,048	19,612	7,550
Bad debts	-	-	-	(540)
	<u>18,564</u>	<u>1,048</u>	<u>19,612</u>	<u>7,010</u>
Charitable activities				
Wages	71,048	161,090	232,138	175,727
Rent	1,830	-	1,830	2,724
Rates and water	5,135	-	5,135	2,357
Insurance	2,993	4,000	6,993	6,593
Light and heat	12,629	-	12,629	12,163
Development and activities	8,286	11,982	20,268	14,665
Materials and equipment	4,020	530	4,550	1,882
Animal feed and bedding	11,474	3,399	14,873	9,995
Repairs and renewals	6,956	1,659	8,615	10,981
Subscriptions	1,086	-	1,086	628
Printing and advertising	1,349	-	1,349	2,227
Training and professional	7,323	-	7,323	6,431
Transport	4,506	575	5,081	2,828
Carried forward	138,635	183,235	321,870	249,201

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 2022

	Unrestricted funds £	Restricted funds £	31.3.22 Total funds £	31.3.21 Total funds £
Charitable activities				
Brought forward	138,635	183,235	321,870	249,201
Telephone and internet	2,419	-	2,419	863
Cleaning and maintenance	1,563	-	1,563	898
Refreshments	1,634	14,202	15,836	4,268
Animal purchase	70	3,000	3,070	2,625
Vet/medical	2,708	1,440	4,148	4,325
Depreciation of tangible fixed assets	7,079	3,155	10,234	11,240
	<u>154,108</u>	<u>205,032</u>	<u>359,140</u>	<u>273,420</u>
Support costs				
Finance				
Card charges	535	-	535	-
	<u>173,207</u>	<u>206,080</u>	<u>379,287</u>	<u>280,430</u>
Net income/(expenditure)	<u>32,782</u>	<u>(29,112)</u>	<u>3,670</u>	<u>197,700</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 2022
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 2022

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The Friendship Cafe Ltd
Report of the Trustees
For The Year Ended 31 March 2022

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 2022. 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 2021/22 year can be found in the separate Trustees Annual Report.

FINANCIAL REVIEW

Financial position

The charity's annual income decreased by £95,173 to £382,957 in the year ended 31 March 2022. Overall the Charity reported a surplus for the year of £3,670.

Total expenditure for the year was £379,287 which was an increase of £98,857 on the prior year.

Total funds carried forward at 31 March 2022 were £417,851.

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 £273,805 at 31 March 2022 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 2022

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 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 **15th December 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 2022.

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.

M. G. Spashett

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:

19th December 2022

The Friendship Cafe Ltd

**Statement of Financial Activities
For The Year Ended 31 March 2022**

	Notes	Unrestricted funds £	Restricted funds £	31.3.22 Total funds £	31.3.21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		92,164	6,748	98,912	97,159
Charitable activities					
Police and Crime Commissioner		-	40,000	40,000	18,884
BBC Children in Need		-	16,748	16,748	21,245
Community Development Foundation					
		1,500	-	1,500	-
Carers		3,000	25,000	28,000	25,000
Farm		7,500	37,750	45,250	8,000
Friendship Cafe		4,000	17,500	21,500	40,000
Coffee Shop		11,000	-	11,000	13,800
NHS Perinatal		60	10,522	10,582	17,772
Active Gloucestershire		-	500	500	-
Covid support		-	-	-	79,369
Thirty Percy Foundation		-	-	-	74,000
Growing communities		-	12,250	12,250	9,000
Kickstart Scheme		2,823	1,450	4,273	-
History project		-	8,500	8,500	-
Other trading activities	2	31,150	-	31,150	10,212
Other income		52,792	-	52,792	63,689
Total		205,989	176,968	382,957	478,130
EXPENDITURE ON					
Raising funds					
Other trading activities		18,564	1,048	19,612	7,010
		18,564	1,048	19,612	7,010
Charitable activities					
Police and Crime Commissioner		-	-	-	2,318
BBC Children in Need		-	17,495	17,495	20,496
Chequers Bridge		19,843	8,464	28,307	25,290
Carers		1,765	20,489	22,254	6,925
Farm	- \	32,004	45,305	77,309	62,248
Friendship Cafe		34,053	16,334	50,387	78,760
Gym		920	-	920	167
Administration		1,250	-	1,250	-
Coffee Shop		62,201	43,197	105,398	52,180
NHS Perinatal		991	11,625	12,616	7,445
NHS Physical activity over 65's		-	-	-	1,121
Riding		371	27,019	27,390	12,798
Active Gloucestershire		1,246	530	1,776	3,672
Thirty Percy Foundation		-	2,877	2,877	-
Growing communities		-	4,000	4,000	-
Youth group activities		-	7,696	7,696	-

The notes form part of these financial statements

The Friendship Cafe Ltd
Statement of Financial Activities
For The Year Ended 31 March 2022

	Notes	Unrestricted funds £	Restricted funds £	31.3.22 Total funds £	31.3.21 Total funds £
Total		<u>173,208</u>	<u>206,079</u>	<u>379,287</u>	<u>280,430</u>
NET INCOME/(EXPENDITURE)		32,781	(29,111)	3,670	197,700
RECONCILIATION OF FUNDS					
Total funds brought forward		241,024	173,157	414,181	216,481
TOTAL FUNDS CARRIED FORWARD		<u><u>273,805</u></u>	<u><u>144,046</u></u>	<u><u>417,851</u></u>	<u><u>414,181</u></u>

The notes form part of these financial statements

The Friendship Cafe Ltd

Balance Sheet
31 March 2022

	Notes	Unrestricted funds £	Restricted funds £	31.3.22 Total funds £	31.3.21 Total funds £
FIXED ASSETS					
Tangible assets	8	81,023	47,125	128,148	137,860
CURRENT ASSETS					
Debtors	9	12,307	45,784	58,091	19,242
Cash at bank and in hand		193,047	131,920	324,967	270,019
		<u>205,354</u>	<u>177,704</u>	<u>383,058</u>	<u>289,261</u>
CREDITORS					
Amounts falling due within one year	10	(12,571)	(80,784)	(93,355)	(12,940)
NET CURRENT ASSETS		<u>192,783</u>	<u>96,920</u>	<u>289,703</u>	<u>276,321</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>273,806</u>	<u>144,045</u>	<u>417,851</u>	<u>414,181</u>
NET ASSETS		<u>273,806</u>	<u>144,045</u>	<u>417,851</u>	<u>414,181</u>
FUNDS	11				
Unrestricted funds				273,806	241,024
Restricted funds				<u>144,045</u>	<u>173,157</u>
TOTAL FUNDS				<u>417,851</u>	<u>414,181</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 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 2022

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 15th December 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 2022

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 2022

2. OTHER TRADING ACTIVITIES

	31.3.22	31.3.21
	£	£
Coffee shop income	<u>31,150</u>	<u>10,212</u>

3. NET INCOME/(EXPENDITURE)

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

	31.3.22	31.3.21
	£	£
Depreciation - owned assets	10,235	11,239
Other operating leases	<u>1,830</u>	<u>2,724</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

5. STAFF COSTS

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

	31.3.22	31.3.21
Management	1	1
Administration	2	2
Projects	<u>28</u>	<u>23</u>
	<u>31</u>	<u>26</u>

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

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	85,626	11,533	97,159
Charitable activities			
Police and Crime Commissioner	-	18,884	18,884
BBC Children in Need	-	21,245	21,245
Carers	-	25,000	25,000
Farm	7,500	500	8,000
Friendship Cafe	-	40,000	40,000
Coffee Shop	-	13,800	13,800
NHS Perinatal	-	17,772	17,772
Covid support	70,869	8,500	79,369

The Friendship Cafe Ltd

Notes to the Financial Statements - continued
For The Year Ended 31 March 2022

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
Thirty Percy Foundation	-	74,000	74,000
Growing communities	9,000	-	9,000
Other trading activities	10,212	-	10,212
Other income	63,689	-	63,689
Total	246,896	231,234	478,130
EXPENDITURE ON			
Raising funds			
Other trading activities	7,010	-	7,010
	7,010	-	7,010
Charitable activities			
Police and Crime Commissioner	-	2,318	2,318
BBC Children in Need	-	20,496	20,496
Chequers Bridge	9,761	15,529	25,290
Carers	3,509	3,416	6,925
Farm	62,248	-	62,248
Friendship Cafe	62,282	16,478	78,760
Gym	167	-	167
Coffee Shop	7,833	44,347	52,180
NHS Perinatal	90	7,355	7,445
NHS Physical activity over 65's	1,121	-	1,121
Riding	3,368	9,430	12,798
Active Gloucestershire	-	3,672	3,672
Total	157,389	123,041	280,430
NET INCOME	89,507	108,193	197,700
RECONCILIATION OF FUNDS			
Total funds brought forward	151,515	64,966	216,481
TOTAL FUNDS CARRIED FORWARD	241,022	173,159	414,181

The Friendship Cafe Ltd

Notes to the Financial Statements - continued
For The Year Ended 31 March 2022

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 £
COST					
At 1 April 2021	87,466	127,986	16,097	80,973	312,522
Additions	-	-	523	-	523
	<u>87,466</u>	<u>127,986</u>	<u>16,620</u>	<u>80,973</u>	<u>313,045</u>
At 31 March 2022					
DEPRECIATION					
At 1 April 2021	-	101,412	12,296	60,954	174,662
Charge for year	-	5,315	916	4,004	10,235
	<u>-</u>	<u>106,727</u>	<u>13,212</u>	<u>64,958</u>	<u>184,897</u>
At 31 March 2022					
NET BOOK VALUE					
At 31 March 2022	<u>87,466</u>	<u>21,259</u>	<u>3,408</u>	<u>16,015</u>	<u>128,148</u>
At 31 March 2021	<u>87,466</u>	<u>26,574</u>	<u>3,801</u>	<u>20,019</u>	<u>137,860</u>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.3.21
	£	£
Trade debtors	54,108	17,161
Other debtors	3,983	2,081
	<u>58,091</u>	<u>19,242</u>

The Friendship Cafe Ltd

Notes to the Financial Statements - continued
For The Year Ended 31 March 2022

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.3.21
	£	£
Trade creditors	1,630	1,308
Other creditors	91,725	11,632
	<u>93,355</u>	<u>12,940</u>

11. MOVEMENT IN FUNDS

	At 1.4.21	Net movement in funds	At 31.3.22
	£	£	£
Unrestricted funds			
General fund	241,024	32,782	273,806
Restricted funds			
Police & Crime Commissioner (PCC)	8,496	(8,464)	32
Gloucestershire County Council (GCC)	15,700	7,714	23,414
BBC Children In Need	748	(748)	-
Community Development Foundation	-	3,500	3,500
Notgrove Trust	4,440	(4,440)	-
Barnwood Trust	16,170	-	16,170
NHS CC	20,230	(1,424)	18,806
Gloucestershire Community Foundation	2,571	(514)	2,057
Emma Willis	10,240	(2,048)	8,192
Cotswold Supporters	21,299	(593)	20,706
Thirty Percy Foundation	70,401	(33,966)	36,435
Active Gloucestershire	2,862	121	2,983
Create Gloucester	-	5,000	5,000
Franklin Bate	-	6,750	6,750
	<u>173,157</u>	<u>(29,112)</u>	<u>144,045</u>
TOTAL FUNDS	<u>414,181</u>	<u>3,670</u>	<u>417,851</u>

The Friendship Cafe Ltd

Notes to the Financial Statements - continued
For The Year Ended 31 March 2022

11. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	205,989	(173,207)	32,782
Restricted funds			
Police & Crime Commissioner (PCC)	40,000	(48,464)	(8,464)
Gloucestershire County Council (GCC)	38,699	(30,985)	7,714
BBC Children In Need	16,748	(17,496)	(748)
Community Development Foundation	3,500	-	3,500
Notgrove Trust	-	(4,440)	(4,440)
Barnwood Trust	17,250	(17,250)	-
NHS CC	48,251	(49,675)	(1,424)
Gloucestershire Community Foundation	-	(514)	(514)
Emma Willis	-	(2,048)	(2,048)
Cotswold Supporters	-	(593)	(593)
Thirty Percy Foundation	(1)	(33,965)	(33,966)
Active Gloucestershire	771	(650)	121
Create Gloucester	5,000	-	5,000
Franklin Bate	6,750	-	6,750
	<u>176,968</u>	<u>(206,080)</u>	<u>(29,112)</u>
TOTAL FUNDS	<u><u>382,957</u></u>	<u><u>(379,287)</u></u>	<u><u>3,670</u></u>

The Friendship Cafe Ltd

Notes to the Financial Statements - continued
For The Year Ended 31 March 2022

11. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	151,515	89,509	241,024
Restricted funds			
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>
TOTAL FUNDS	<u><u>216,481</u></u>	<u><u>197,700</u></u>	<u><u>414,181</u></u>

The Friendship Cafe Ltd

Notes to the Financial Statements - continued
For The Year Ended 31 March 2022

11. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	246,896	(157,387)	89,509
Restricted funds			
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>
TOTAL FUNDS	<u>478,130</u>	<u>(280,430)</u>	<u>197,700</u>

The Friendship Cafe Ltd

Notes to the Financial Statements - continued
For The Year Ended 31 March 2022

11. MOVEMENT IN FUNDS - continued

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

	At 1.4.20 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	151,515	122,291	273,806
Restricted funds			
Police & Crime Commissioner (PCC)	-	32	32
Gloucestershire County Council (GCC)	1,746	21,668	23,414
Community Development Foundation	-	3,500	3,500
Barnwood Trust	16,170	-	16,170
NHS CC	9,709	9,097	18,806
Gloucester City Council	2,500	(2,500)	-
Gloucestershire Community Foundation	-	2,057	2,057
Emma Willis	12,800	(4,608)	8,192
Cotswold Supporters	22,041	(1,335)	20,706
Thirty Percy Foundation	-	36,435	36,435
Active Gloucestershire	-	2,983	2,983
Create Gloucester	-	5,000	5,000
Franklin Bate	-	6,750	6,750
	<u>64,966</u>	<u>79,079</u>	<u>144,045</u>
TOTAL FUNDS	<u>216,481</u>	<u>201,370</u>	<u>417,851</u>

The Friendship Cafe Ltd

Notes to the Financial Statements - continued
For The Year Ended 31 March 2022

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 £
Unrestricted funds			
General fund	452,885	(330,594)	122,291
Restricted funds			
Police & Crime Commissioner (PCC)	98,884	(98,852)	32
Gloucestershire County Council (GCC)	63,698	(42,030)	21,668
BBC Children In Need	37,992	(37,992)	-
Community Development Foundation	3,500	-	3,500
Notgrove Trust	5,000	(5,000)	-
Barnwood Trust	25,750	(25,750)	-
NHS CC	66,024	(56,927)	9,097
Gloucester City Council	-	(2,500)	(2,500)
Gloucestershire Community Foundation	12,000	(9,943)	2,057
Emma Willis	-	(4,608)	(4,608)
Gloucester Community Foundation	500	(500)	-
Cotswold Supporters	-	(1,335)	(1,335)
Midcounties Co-op	1,800	(1,800)	-
Thirty Percy Foundation	73,999	(37,564)	36,435
Active Gloucestershire	7,305	(4,322)	2,983
Create Gloucester	5,000	-	5,000
Franklin Bate	6,750	-	6,750
	<u>408,202</u>	<u>(329,123)</u>	<u>79,079</u>
TOTAL FUNDS	<u>861,087</u>	<u>(659,717)</u>	<u>201,370</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. He was also charged monthly rent for the vehicle workshop.

The Friendship Cafe Ltd

Detailed Statement of Financial Activities
For The Year Ended 31 March 2022

	Unrestricted funds £	Restricted funds £	31.3.22 Total funds £	31.3.21 Total funds £
INCOME AND ENDOWMENTS				
Donations and legacies				
Donations	68,151	6,748	74,899	83,554
Activities and sundry income	24,013	-	24,013	13,605
	<u>92,164</u>	<u>6,748</u>	<u>98,912</u>	<u>97,159</u>
Other trading activities				
Coffee shop income	31,150	-	31,150	10,212
Charitable activities				
Grants and contracts	29,883	170,220	200,103	307,070
Other income				
Rental income	35,013	-	35,013	26,491
HMRC grants	17,779	-	17,779	37,198
	<u>52,792</u>	<u>-</u>	<u>52,792</u>	<u>63,689</u>
Total incoming resources	205,989	176,968	382,957	478,130
EXPENDITURE				
Other trading activities				
Purchases for coffee shop	18,564	1,048	19,612	7,550
Bad debts	-	-	-	(540)
	<u>18,564</u>	<u>1,048</u>	<u>19,612</u>	<u>7,010</u>
Charitable activities				
Wages	71,048	161,090	232,138	175,727
Rent	1,830	-	1,830	2,724
Rates and water	5,135	-	5,135	2,357
Insurance	2,993	4,000	6,993	6,593
Light and heat	12,629	-	12,629	12,163
Development and activities	8,286	11,982	20,268	14,665
Materials and equipment	4,020	530	4,550	1,882
Animal feed and bedding	11,474	3,399	14,873	9,995
Repairs and renewals	6,956	1,659	8,615	10,981
Subscriptions	1,086	-	1,086	628
Printing and advertising	1,349	-	1,349	2,227
Training and professional	7,323	-	7,323	6,431
Transport	4,506	575	5,081	2,828
Carried forward	138,635	183,235	321,870	249,201

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 2022

	Unrestricted funds £	Restricted funds £	31.3.22 Total funds £	31.3.21 Total funds £
Charitable activities				
Brought forward	138,635	183,235	321,870	249,201
Telephone and internet	2,419	-	2,419	863
Cleaning and maintenance	1,563	-	1,563	898
Refreshments	1,634	14,202	15,836	4,268
Animal purchase	70	3,000	3,070	2,625
Vet/medical	2,708	1,440	4,148	4,325
Depreciation of tangible fixed assets	7,079	3,155	10,234	11,240
	<u>154,108</u>	<u>205,032</u>	<u>359,140</u>	<u>273,420</u>
Support costs				
Finance				
Card charges	535	-	535	-
Total resources expended	<u>173,207</u>	<u>206,080</u>	<u>379,287</u>	<u>280,430</u>
Net income/(expenditure)	<u>32,782</u>	<u>(29,112)</u>	<u>3,670</u>	<u>197,700</u>

This page does not form part of the statutory financial statements