

The Friendship Café_{LTD.}



TRUSTEES' ANNUAL REPORT: 1ST APRIL 2022 - 31ST MARCH 2023



**REGISTERED CHARITY NO . 1098562
COMPANIES HOUSE NO . 4403457**



The Friendship Café Trustees' Annual Report 2022/2023 (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 Corfield
Haroon Kadodia
Firoza Shaikh

This report has been produced as the summary of the financial year 2022-23. Independently examined accounts for each year are available on request or via the Charities Commission website.

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 YouTube channel.

Imran Atcha, Coordinator,
on behalf of the Trustees, 31st July, 2023

" Dear Shoaib

*We love reading your newsletter so much,
it's upbeat and fun and gives us a great
flavour of what's happening @the
Friendship Cafe.*

Don't change a thing ! "

DIANA ACLAND
TRUSTEE OF THE NOTGROVE TRUST



**SHOAIB, NEWSLETTER
EDITOR AND MAIN BOYS'
YOUTH WORKER**

WELCOME...

The past 12 months has seen another active and productive year, as the following pages will show, each giving a glimpse of the charity's work.

At the Friendship Café, we've had repairs and refurbishments continue in different parts of the venue, and more improvements are planned for the year to come. It's been nine years since we took over the derelict site and each year improvements are taking place.

At the City Farm, it's been 12 years since we took over the site that was due to for closure, and we're on the verge of re-opening the Farm Coffee Shop, and refurbishing the tired riding arena, which is coming up to nine years old. However, whilst the physical improvements are welcome and certainly overdue, it's the changes to people and communities where our strength lies and time and time again, we do our best to make small but significant contributions towards this.

and GOODBYE...

I have been the 'Coordinator' for the organisation for nearly 22 years, and a participant and founder member in the years before that, when we were a tiny garage gym for Asian lads in the nineties, with no paid staff or volunteers. Now, ('Alhamdulillah' = by the Grace of God), we have over 20 separate regular activities ranging from a Sewing Studio, cookery classes, English classes, multiple sports and youth projects, to the City farm and riding school and allotments, and over 30 part time staff and 60 regular volunteers between our two venues. None of this has been possible without the dedication and hard work of staff and volunteers, as well as the many different supporters, both new and old. I therefore would like to thank everyone who has played their part in these achievements, especially my family and wife for their support in the background. I plan to step down this year as the full-time Coordinator and be in a more supportive part-time role, so look forward to seeing the organisation continuing to thrive, God-willing. Whilst much has been achieved, there is still so much more to be done...

Salaam/ Peace



IMRAN, AGED 21 AND TRAINING WITH EBRAHIM PATEL IN HUSAIN JAFFER'S GARAGE (CONDUIT ST, 1992 - NOW 'MASJID-E-UMAR')

IMRAN ATCHA
COORDINATOR,
2001-2023



IMRAN (2022), NOW A GRANDAD, WITH FREEDOM FROM URBAN EQUESTRIAN (LEICESTER) AT AVON RIDING CENTRE

BOYS' ACTIVITIES



COTSWOLD WATERPARK



T20 CRICKET

CLIMBING

NIGHT HIKE

NINJA WARRIOR



ROBOT WARS





WEEKLY SWIMMING

JU-JITSU

STRIKE A LIGHT BRIGHT NIGHTS

RESIDENTIAL

LITERATURE FESTIVAL

WEEKLY ARCHERY

ICE SKATING

MUD RUN



**SWIMMING, SEPARATE FOR
BOYS & GIRLS, STILL VERY
POPULAR, STARTED IN THE
1990S!**





GIRLS' GROUP



Over the past year, we've had attendance from over **1000** boys and girls who have been on **47** different activities thanks to our main funder Thirty Percy along with many others. We've held activities from 'Eid Arts n Crafts' and 'Sewing club' to 'Grass Sledging' and a trip to the Cotswold Water Park.



SEWING STUDIO

In addition to our regular classes in the studio, our collaboration with the Cotswold Wardens continues. Monthly guided walks with up to 16 women attending and walking for their health, well-being and to explore and learn about rural communities in the Cotswolds. We have also been provided with maps, walking poles, rucksacks, and rainproof jackets to help those that don't have the correct equipment they need.





Our canaries were so popular they managed to grab attention from families and friends of those that created them as well as teaching the community about climate, change. They were displayed in the reception of Robinswood Hill country park and we have been invited back again this October with another display, this time composting is the theme. Keep a look out for another fantastic collection of creations from the studio. Led by our talented volunteer Emma Morris.



"
*I really do feel at home in the studio as we always have a laugh with each other, talk about absolutely anything & everything, its like having a **HUGE** amount of Sisters that we can talk to whenever we need to ask advice or encourage one another* "
 "

THE COFFEE SHOP



**FEEDBACK:
TOM SWANNACK
GENESIS CTE**

" I just wanted to say what a difference the Friendship Café has made to Julia's life. Without going into too much detail, due to her background and childhood, she has constantly struggled with social situations and new people/environments. ...

Julia's time at the café has gone from strength to strength, knowing that she now has people she trusts who will monitor, support and reassure if she encounters issues while working.

The support and nurturing provided by The Friendship Café has been exactly what Julia needed. It has allowed her to believe that there are other good people who want to help in the world. It has also given her the opportunity to feel part of a team that work towards a worthy cause whilst making others smile.

We're all really proud of Julia and glad she has found a place that can make all this happen – if you'd have told her she'd be volunteering at a café 2 years ago she wouldn't have believed it possible"



ZAMZAM, VISITOR



**FAROUK, IMPORTANT
I.T. MAN BEHIND THE
SCENES FOR THE PAST
17 YEARS**



**THE COFFEE SHOP
FLOOR WAS
ROTTEN
UNDERNEATH AND
HAS NOW BEEN
REPLACED**



MEET THE COFFEE SHOP TEAM



**LAURA, FINANCE
OFFICER**



ST JAMES CITY FARM

JACKIE RODGERS



We have a core team of volunteers at the farm with a wide range of ages and abilities. While volunteers can start from the age of 12, we have been working on engaging younger members of the minority community as traditionally they access the farm for riding but not hands-on farming.

**VISIT TO
SCRUBDITCH CARE
FARM**



**LORRAINE SHAW, FORMER
OLYMPIAN, PLANTS A TREE
FOR 'GLOUCESTER
WELCOMES REFUGEES'**

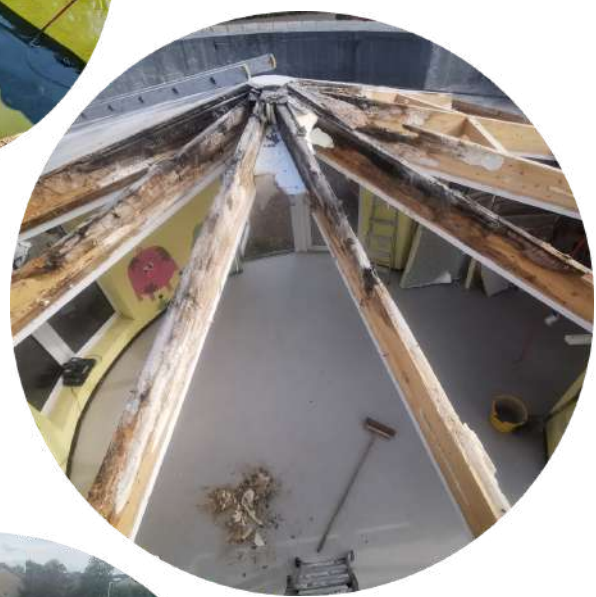
Farm Club (runs every other Saturday) takes local children aged 8-12 and we teach them farming skills as well as interacting with, and learning about, animals. We also do arts and crafts and grow plants and vegetables. Many of them are now keen to join as regular volunteers when they are old enough.

Other volunteers have been doing the BHS Leadership award and Riding Assistant award to gain certificates. Carole – one of our 'Golden Oldies' – has been supporting them and also helping volunteers learn English.



Several of our volunteers have a spectrum disorder and find the farm to be a welcoming, supportive space for them. I am able (through lived experience) to support them on difficult days and signpost to helpful organisations. Some just need the farm and the animals as a place to not feel judged and to feel appreciated.

St James City Farm also welcome refugees and asylum seekers. We have volunteers from South America, the Middle East and Africa with us. Many of them are highly experienced farmers from their homeland.



**NEW PATHWAY:
BEFORE
AND AFTER**



**RAIN DAMAGED
FARM COFFEE SHOP
ROOF (ABOVE)
FINALLY GETS
REPAIRED- READY
TO OPEN IN
AUTUMN 2023**

**COMPLETED BY UV
ROOFING BUILDING
SERVICES**

RIDING SCHOOL AHMAD'S STORY -

Ahmad is 16 years old and originally from Syria. His family left Syria due to the war and Ahmad came to the Friendship Café as a young person at the youth club and put himself forward as someone who could help repair and maintain bikes as a volunteer.

He always wanted to ride but there was a big waiting list so after waiting three years, his opportunity came up last year and he has been learning and volunteering at the same time. Ahmad is working towards his British Horse Society 'Riding Centre Assistant Award' and has also been offered a fully sponsored 1 week placement at the British Racing School in Newmarket in August this year. At the Coronation volunteering event held at the Cathedral, Ahmad spoke to HRH The Princess Royal about his passion for horses and his volunteering, and was interviewed by Bishop Rachel, the BBC and ITV.



A number of the children who learnt to ride with us now work in the equestrian industry as apprentice jockeys, grooms and riding school staff.



**ANDY COLLOP, PRINCIPAL OF
HARTPURY UNIVERSITY, VISITS
CITY FARM WITH DUFFY**

My Story - from dreams to reality...

My parents moved to England a year before I was born, and growing up, I attended my mum's work with her due to childcare expenses. I remember going to a massive farmhouse where mum was a cleaner at the time, with horseshoes, 'bits', old nose bands and photos of racehorses hanging on the walls. I would always stand in awe and wish to one day be in these animals' presence. Every summer, my parents and I would return to Poland to visit family and I would have horse riding lessons because they are much more affordable there than in England.

Just over a year ago, a family friend learnt about my passion for horses and recommended St James' City Farm as a place where I could gain hands on experience. I began volunteering and I have learnt more than I could ever have imagined. In the space of a year, I have passed my BHS Riding Centre Assistant award and my riding has come on hugely and I can now walk, trot and canter confidently and can even do a bit of jumping!



I am now a student at Hartpury College, and the experience that I gained through volunteering at St James' City Farm has benefited me hugely. I would love to have a career within the equine industry and am leaning towards veterinary and physiotherapy.

Horses have made me realise that anything is possible as long as you don't give up. They have helped me mentally, because after a long week I can look forward to volunteering. I know for a fact that four-year-old me who stared at those pictures on the wall of the farmhouse wouldn't believe me if I told her where I am now. I am so thankful to St James' City Farm.

Olivia



**PCSO ADAM, ADAM
JENSEN AND LUKE
REPAIR THE FENCES...**



FROM HORSE
DENTIST
VISITS TO BBC
REPORTER
VISITS...



THE A TEAM



ALLOTMENTS AT THE CITY FARM

Throughout the year our allotment was open three days a week, Monday, Wednesday and Thursday, to all in the local community. We welcomed a whole range of people through our doors; people of all ages, including some in their 80s, individuals and groups, those with English as a second language, and more. Over 700 adults and 350 children have visited our allotment, coming to look around and enjoy the space, see what's growing, or simply to meet and socialise. We have continued to improve accessibility by making some raised beds, widening paths for pushchairs and wheelchairs, creating signs to signpost people, and also having a portaloos placed on site. (The allotments are managed by Rachael who is employed by Fair Shares).



For more information contact: Rachael:
allotment@fairshares.org.uk



Unreflected Reflections

Unreflected Reflections is an archival and creative project celebrating the Muslim communities in Gloucester and their significant contribution to Gloucestershire and more widely.

This video project follows on from the Untold Series (2003) of books and the History of Muslims in Gloucester (2008) booklet to provide a glimpse into the history and narrative of Muslim communities in Gloucester.

The narrative and direction of the work was to produce something creative and visual to showcase some aspects of the community and their influence.

One of the key factors and drivers for this project is that we are rapidly losing the first generation of migrants, and with them their stories are also lost and uncaptured. We want to take this opportunity now and make a start in gathering as much of this rich history before we lose those who are present, and our future generation are at a loss in understanding and valuing their ancestry.

We launched the first 2 initiatives in 2022, one was a photography exhibition of people, places and stories called - 'Through the Lens' working with the Uni of Gloucestershire and secondly, was the launch of a Muslim-led documentary called ' Gloucester's Glory'. To date we have had 12 showings, ranging from Community launch, Gloucester History festival, schools, Universities and the NHS.

Following the the first initiative, Many community members have come forward and asked for more stories to be told and captured. Hopefully we plan to produce more films in 2023.



ACCESS TO SOCIAL CARE

FOUZIA QURESHI

WWW.ACCESSCHARITY.ORG.UK
REGISTERED CIO NUMBER: 1186714

CONTACT:

07795553566
FOUZIA.QURESHI@ACCESSCHARITY.ORG.UK



Since being appointed as Advice Coordinator as a Seconded to Access to Social Care, I've been reaching out to local communities to make them aware of their rights to social care as not many people know much about their rights, accept the council's decision without any challenge if it is declined or limited.

We want to empower people to ask for help when needed and challenge the Council if they are struggling and have any doubts about their decisions.



We organised a Social Rights awareness and training event at Friendship Café in May, which was attended by around 40 people. Most of them were from the local community and some were professionals from Complex Care at Home team and Social Prescribers. Since the event, we've had many referrals and hope to reach out to more families through word of mouth.

We've had a few cases where we were able to help families receive the initial assessment from GCC and have been advising a few families with various Social Care concerns.





DIABETES PROJECT

FOUZIA QURESHI

As a Diabetes Coordinator, I've been organising focus groups for diabetic patients from different communities to inform them about various diabetes services available for them to control their condition. Through the Focus groups, I also explored the barriers these patients might be facing to access these services and how to improve the services according to their cultural, religious or any other needs. I've managed to reach out to Bangladeshi, Arabic, Pakistani and Gujarati communities and hope to work with the Chinese and African Caribbean community in the near future. I've had interesting conversations and received many promising leads and ideas to take to the ICB who has commissioned this project.

I'm hopeful this project will eventually help change the way services are offered to different communities in the future by taking into account the differences and barriers faced by them.



INCLUSION GLOUCESTER

An independent organisation who works in partnership with us.

We are a women's group who meet every Wednesday and undertake many different activities on-site as well as trips away.

Friendship Café: 10:30-12:30

Contact:

Zareen 07525848499 or

Sana 07767695111

COOK, SPEAK & EAT

'Cook Speak Eat' is about culinary education and cultural sharing.

Every week a group of ladies meet and cook a dish from one of their home countries, speak about it in English and eat it together.

Led by Susan Hepburn, the class has 13 nationalities so everyone is encouraged to speak English, providing a great opportunity to practice English conversation, pronunciation and vocabulary.



It also supports wellbeing and good mental health, giving everyone a chance to be visible, showcase skills and learn new ones, as well as providing the nurturing aspect of sitting at a table together and enjoying delicious food that our learners may not have eaten since they arrived in the UK.



'Currently, most participants are women new to the country but, in the future, we hope to run this project out to include anyone from the local community and men.' says

Susan 'We love using different community spaces as well as the kitchen to learn in, we often cook in the community allotment.

Our learners are working towards their Level 2 food hygiene certificates and we are giving them commercial experience through cafe takeovers and a farmers' market stall. It's a great project and we are all very proud of it'.

SOUTH ASIAN CARERS

HAROON KADODIA

One of the greatest points of satisfaction in community development has been the ability to engage and reach out to those people who are amongst the most disadvantaged in the entire County. People who for various reasons find themselves excluded or marginalised from the wider community in which they live.

Much is spoken about defining hard to reach groups : some of the terms used include : marginalised, hard to hear, vulnerable , disadvantaged and seldom heard. CET's (Community Engagement Team : Haroon , Saleha Moolla , Amina Kathrada) method of working has empowered groups and engaged with people whose level of involvement rarely extended, if at all, beyond the family home or immediate family - to have a say in their own care, developing strategies to improve the availability , improve access and uptake of culturally appropriate services.



With this in mind ,we try hard to ensure carers are supported and that service providers make practical support for carers a high priority.

Carers from our communities face many difficulties in gaining equal and easy access to support services. This lack of access as well as being unaware of what support is available is precisely why working with carers over the years has been important and will continue to be so. Currently FC is supporting a support group for women (Gujerati/ Pakistani) , carers from the Bangladeshi community and more recently a men's support group. The support groups provide a source of social interaction, comfort, wellbeing, respite and information for those attending . Carers have a voice, are empowered and have the opportunity to have their voices heard and influence service providers to ensure their identified specific needs are addressed.



YOUNG THINKERS



Young Thinkers Gloucester has concluded study club for the academic year, giving children and volunteers a well-earned summer break! It's been a fantastic fourth year of service for our weekly free study club at the Friendship Café. We have also put on various health events including teaching free CPR, diabetes, and Ramadan education. We can't wait for September to welcome new children to our study club and recruit new volunteers. The Young Thinkers are an independent organisation but one of several that are regular and of mutual benefit to The Friendship Café users and our area!

MARVELLOUS MUMS

After 5 wonderful years at The Friendship Cafe, the Marvellous Mums Perinatal Mental Health Project will now be delivered by Barnados at Bartongate Children's Centre.

Thank you Razeya Mohamedy for all your work through which Marvellous Mums was able to support over 165 families in Gloucester, helping expectant and new mothers by providing support and empowering them to cope with their motherhood insecurities, isolation, struggles and wellbeing.



LUNCH CLUB

Every Monday, different volunteers from Fair Shares organise a get together for anyone to enjoy free lunch and a social 12.30-1.30pm in the main hall at The Friendship Café.



SOME OF OUR 2022 - 23 SUPPORTERS...



Approved Riding School



EMMA WILLIS
LONDON



JULIA AND HANS RAUSING
— TRUST —



EVERYMAN THEATRE SUPPORTING
THE CITY FARM COFFEE SHOP

**SIR PETER O'SULLEVAN
CHARITABLE TRUST**

**GLOUCESTERSHIRE FARMERS
MEMBERS TRUST**

**GLOUCESTER SHARED
PROSPERITY FUND**



**NOAH, NEW HORSE,
SPONSORED BY THE SOMNER
WILSON TRUST**

MERCURE
HOTEL
GLOUCESTER



British
Equestrian

**Thirty
Percy**



**THE LEGENDARY GOLD CUP FROM
CHELTENHAM RACECOURSE VISITS ST JAMES
CITY FARM**

PHOTO CREDITS:

This report was compiled by Haleema (aged 17) during her school work experience placement with contributions from staff and volunteers.

Pictures thanks to to Mia Benton photography, Mohammed Jaffer Productions, Reyaz Limalia, Frankie Bray, Berry Snaps, Gloucester Cathedral, Trevor Ray Hart, Rider Shafique and Amy J Lewis

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[ST JAMES CITY FARM](#)



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[THE FRIENDSHIP CAFE](#)



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 2023
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 2023

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The Friendship Cafe Ltd

Report of the Trustees **For The Year Ended 31 March 2023**

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 2023. 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 2022/23 year can be found in the separate Trustees Annual Report.

FINANCIAL REVIEW

Financial position

The charity's annual income increased by £81,594 to £464,551 in the year ended 31 March 2023. Overall the Charity reported a deficit for the year of £65,962.

Total expenditure for the year was £530,513 which was an increase of £151,226 on the prior year.

Total funds carried forward at 31 March 2023 were £351,889.

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 £144,542 at 31 March 2023 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.

Recruitment and appointment of new trustees

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

The Friendship Cafe Ltd

Report of the Trustees
For The Year Ended 31 March 2023

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 Community Worker
R H Limalia
M J Ghanti Chartered Accountant
R Corfield
F Shaikh Human Resources officer

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

Approved by order of the board of trustees on~~30th November 2023~~ 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 2023.

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 member of the 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

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

Date:

4th December 2023

The Friendship Cafe Ltd

Statement of Financial Activities
For The Year Ended 31 March 2023

	Notes	Unrestricted funds £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	64,638	20,816	85,454	98,912
Charitable activities	4				
Police and Crime Commissioner		-	4,803	4,803	40,000
BBC Children in Need		-	21,660	21,660	16,748
Comm Development Foundation		-	-	-	1,500
Carers		-	35,000	35,000	28,000
Farm		2,500	44,391	46,891	45,250
Friendship Cafe		2,600	-	2,600	21,500
Coffee Shop		-	12,250	12,250	11,000
NHS Perinatal		-	25,084	25,084	10,582
Riding		-	25,647	25,647	-
Womens Development		5,504	-	5,504	-
Active Gloucestershire		-	-	-	500
Thirty Percy Foundation		-	85,000	85,000	-
Growing communities		-	-	-	12,250
Kickstart Scheme		-	-	-	4,273
History project		-	-	-	8,500
Shared Prosperity fund		-	7,000	7,000	-
Other trading activities	3	58,217	-	58,217	31,150
Other income		49,441	-	49,441	52,792
Total		182,900	281,651	464,551	382,957
EXPENDITURE ON					
Raising funds					
Other trading activities	5	32,732	1,541	34,273	19,612
		32,732	1,541	34,273	19,612
Charitable activities	6				
BBC Children in Need		-	21,660	21,660	17,495
Chequers Bridge		45,298	-	45,298	28,307
Carers		5,596	24,930	30,526	22,254
Farm		36,553	26,790	63,343	77,309
Friendship Cafe		77,332	6,428	83,760	50,387
Gym		245	-	245	920
Administration		-	-	-	1,250
Coffee Shop		39,174	19,250	58,424	105,398
NHS Perinatal		3,582	14,858	18,440	12,616
Riding		34,371	17,315	51,686	27,390
Womens Development		8,275	-	8,275	-
Active Gloucestershire		-	-	-	1,776
Thirty Percy Foundation		21,597	54,166	75,763	2,877
Growing communities		-	-	-	4,000
History project		-	11,612	11,612	-
Youth group activities		-	-	-	7,696
Farm Cafe		3,298	19,799	23,097	-
English cooking group		130	-	130	-
Outreach exercise		3,981	-	3,981	-
Total		312,164	218,349	530,513	379,287

The notes form part of these financial statements

The Friendship Cafe Ltd

Statement of Financial Activities
For The Year Ended 31 March 2023

	Notes	Unrestricted funds £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
NET INCOME/(EXPENDITURE)		(129,264)	63,302	(65,962)	3,670
RECONCILIATION OF FUNDS					
Total funds brought forward		273,806	144,045	417,851	414,181
TOTAL FUNDS CARRIED FORWARD		<u>144,542</u>	<u>207,347</u>	<u>351,889</u>	<u>417,851</u>

The notes form part of these financial statements

Balance Sheet
31 March 2023

	Notes	Unrestricted funds £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
FIXED ASSETS					
Tangible assets	13	75,411	44,601	120,012	128,148
CURRENT ASSETS					
Debtors	14	9,382	57,500	66,882	58,091
Cash at bank and in hand		75,181	226,446	301,627	324,967
		<u>84,563</u>	<u>283,946</u>	<u>368,509</u>	<u>383,058</u>
CREDITORS					
Amounts falling due within one year	15	(15,432)	(121,200)	(136,632)	(93,355)
NET CURRENT ASSETS		<u>69,131</u>	<u>162,746</u>	<u>231,877</u>	<u>289,703</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>144,542</u>	<u>207,347</u>	<u>351,889</u>	<u>417,851</u>
NET ASSETS		<u>144,542</u>	<u>207,347</u>	<u>351,889</u>	<u>417,851</u>
FUNDS	16				
Unrestricted funds				144,542	273,806
Restricted funds				<u>207,347</u>	<u>144,045</u>
TOTAL FUNDS				<u>351,889</u>	<u>417,851</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 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.

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 ~~30th November 2023~~ and were signed on its behalf by:



R H Limalia - Trustee

The notes form part of these financial statements

The Friendship Cafe Ltd

Cash Flow Statement
For The Year Ended 31 March 2023

	Notes	31.3.23 £	31.3.22 £
Cash flows from operating activities			
Cash generated from operations	1	(23,340)	55,471
Net cash (used in)/provided by operating activities		(23,340)	55,471
Cash flows from investing activities			
Purchase of tangible fixed assets		-	(523)
Net cash provided by/(used in) investing activities		-	(523)
Change in cash and cash equivalents in the reporting period		(23,340)	54,948
Cash and cash equivalents at the beginning of the reporting period		324,967	270,019
Cash and cash equivalents at the end of the reporting period		301,627	324,967

The notes form part of these financial statements

The Friendship Cafe Ltd

Notes to the Cash Flow Statement
For The Year Ended 31 March 2023

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES			
	31.3.23	31.3.22	
	£	£	
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(65,962)	3,670	
Adjustments for:			
Depreciation charges	8,136	10,235	
Increase in debtors	(8,791)	(38,849)	
Increase in creditors	43,277	80,415	
	<u>(23,340)</u>	<u>55,471</u>	
Net cash (used in)/provided by operations	<u>(23,340)</u>	<u>55,471</u>	
 2. ANALYSIS OF CHANGES IN NET FUNDS			
	At 1.4.22	Cash flow	At 31.3.23
	£	£	£
Net cash			
Cash at bank and in hand	324,967	(23,340)	301,627
	<u>324,967</u>	<u>(23,340)</u>	<u>301,627</u>
	<u>324,967</u>	<u>(23,340)</u>	<u>301,627</u>
Total	<u>324,967</u>	<u>(23,340)</u>	<u>301,627</u>

The notes form part of these financial statements

The Friendship Cafe Ltd

Notes to the Financial Statements For The Year Ended 31 March 2023

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 2023

2. DONATIONS AND LEGACIES		31.3.23	31.3.22
		£	£
Donations		52,529	74,899
Activities and sundry income		32,925	24,013
		<u>85,454</u>	<u>98,912</u>
 3. OTHER TRADING ACTIVITIES		 31.3.23	 31.3.22
		£	£
Coffee shop income		<u>58,217</u>	<u>31,150</u>
 4. INCOME FROM CHARITABLE ACTIVITIES		 31.3.23	 31.3.22
		£	£
Grants and contracts	Activity	4,803	40,000
Grants and contracts	Police and Crime Commissioner	21,660	16,748
Grants and contracts	BBC Children in Need	-	1,500
Grants and contracts	Comm Development Foundation	35,000	28,000
Grants and contracts	Carers	46,891	45,250
Grants and contracts	Farm	2,600	21,500
Grants and contracts	Friendship Cafe	12,250	11,000
Grants and contracts	Coffee Shop	25,084	10,582
Grants and contracts	NHS Perinatal	25,647	-
Grants and contracts	Riding	5,504	-
Grants and contracts	Womens Development	-	500
Grants and contracts	Active Gloucestershire	85,000	-
Grants and contracts	Thirty Percy Foundation	-	12,250
Grants and contracts	Growing communities	-	4,273
Grants and contracts	Kickstart Scheme	-	8,500
Grants and contracts	History project	7,000	-
Grants and contracts	Shared Prosperity fund	<u>271,439</u>	<u>200,103</u>
 5. OTHER TRADING ACTIVITIES		 31.3.23	 31.3.22
		£	£
Purchases		<u>34,273</u>	<u>19,612</u>

The Friendship Cafe Ltd

Notes to the Financial Statements - continued
For The Year Ended 31 March 2023

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 7) £	Totals £
BBC Children in Need	21,660	-	21,660
Chequers Bridge	45,298	-	45,298
Carers	30,526	-	30,526
Farm	63,343	-	63,343
Friendship Cafe	83,760	-	83,760
Gym	245	-	245
Coffee Shop	57,433	991	58,424
NHS Perinatal	18,440	-	18,440
Riding	51,686	-	51,686
Womens Development	8,275	-	8,275
Thirty Percy Foundation	75,763	-	75,763
History project	11,612	-	11,612
Farm Cafe	23,097	-	23,097
English cooking group	130	-	130
Outreach exercise	3,981	-	3,981
	<u>495,249</u>	<u>991</u>	<u>496,240</u>

7. SUPPORT COSTS

	Finance £
Coffee Shop	<u>991</u>

8. NET INCOME/(EXPENDITURE)

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

	31.3.23 £	31.3.22 £
Depreciation - owned assets	8,136	10,235
Other operating leases	<u>2,190</u>	<u>1,830</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

The Friendship Cafe Ltd

Notes to the Financial Statements - continued
For The Year Ended 31 March 2023

10. STAFF COSTS

	31.3.23	31.3.22
	£	£
Wages and salaries	281,402	232,138
	<u>281,402</u>	<u>232,138</u>

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

	31.3.23	31.3.22
Management	1	1
Administration	2	2
Projects	32	28
	<u>35</u>	<u>31</u>

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

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	92,164	6,748	98,912
Charitable activities			
Police and Crime Commissioner	-	40,000	40,000
BBC Children in Need	-	16,748	16,748
Comm Development Foundation	1,500	-	1,500
Carers	3,000	25,000	28,000
Farm	7,500	37,750	45,250
Friendship Cafe	4,000	17,500	21,500
Coffee Shop	11,000	-	11,000
NHS Perinatal	60	10,522	10,582
Active Gloucestershire	-	500	500
Growing communities	-	12,250	12,250
Kickstart Scheme	2,823	1,450	4,273
History project	-	8,500	8,500
Other trading activities	31,150	-	31,150
Other income	52,792	-	52,792
Total	<u>205,989</u>	<u>176,968</u>	<u>382,957</u>
EXPENDITURE ON			
Raising funds			
Other trading activities	18,564	1,048	19,612
	<u>18,564</u>	<u>1,048</u>	<u>19,612</u>
Charitable activities			
BBC Children in Need	-	17,495	17,495
Chequers Bridge	19,843	8,464	28,307
Carers	1,765	20,489	22,254
Farm	32,004	45,305	77,309
Friendship Cafe	34,053	16,334	50,387
Gym	920	-	920

The Friendship Cafe Ltd

Notes to the Financial Statements - continued
For The Year Ended 31 March 2023

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
Administration	1,250	-	1,250
Coffee Shop	62,201	43,197	105,398
NHS Perinatal	991	11,625	12,616
Riding	371	27,019	27,390
Active Gloucestershire	1,246	530	1,776
Thirty Percy Foundation	-	2,877	2,877
Growing communities	-	4,000	4,000
Youth group activities	-	7,696	7,696
Total	173,208	206,079	379,287
NET INCOME/(EXPENDITURE)	32,781	(29,111)	3,670
RECONCILIATION OF FUNDS			
Total funds brought forward	241,024	173,157	414,181
TOTAL FUNDS CARRIED FORWARD	273,805	144,046	417,851

12. 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.

13. TANGIBLE FIXED ASSETS

	Improvements to property £	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Totals £
COST					
At 1 April 2022 and 31 March 2023	87,466	127,986	16,620	80,973	313,045
DEPRECIATION					
At 1 April 2022	-	106,727	13,212	64,958	184,897
Charge for year	-	4,251	682	3,203	8,136
At 31 March 2023	-	110,978	13,894	68,161	193,033
NET BOOK VALUE					
At 31 March 2023	87,466	17,008	2,726	12,812	120,012
At 31 March 2022	87,466	21,259	3,408	16,015	128,148

The Friendship Cafe Ltd

Notes to the Financial Statements - continued
For The Year Ended 31 March 2023

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			
		31.3.23	31.3.22
		£	£
Trade debtors		62,961	54,108
Other debtors		3,921	3,983
		<u>66,882</u>	<u>58,091</u>
15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			
		31.3.23	31.3.22
		£	£
Trade creditors		4,283	1,630
Other creditors		132,349	91,725
		<u>136,632</u>	<u>93,355</u>
16. MOVEMENT IN FUNDS			
	At 1.4.22	Net movement	At
	£	in funds	31.3.23
		£	£
Unrestricted funds			
General fund	273,806	(129,264)	144,542
Restricted funds			
Police & Crime Commissioner (PCC)	32	(32)	-
Gloucestershire County Council (GCC)	23,414	5,150	28,564
Community Development Foundation	3,500	(3,362)	138
Barnwood Trust	16,170	7,666	23,836
NHS CC	18,806	9,005	27,811
Gloucestershire Community			
Foundation	2,057	(412)	1,645
British Horse Society	-	2,770	2,770
Emma Willis	8,192	(1,638)	6,554
Cotswold Supporters	20,706	4,526	25,232
Thirty Percy Foundation	36,435	30,882	67,317
Active Gloucestershire	2,983	(150)	2,833
Create Gloucester	5,000	(5,000)	-
Franklin Bate	6,750	(6,750)	-
Peter O'Sullivan	-	20,647	20,647
	<u>144,045</u>	<u>63,302</u>	<u>207,347</u>
TOTAL FUNDS	<u>417,851</u>	<u>(65,962)</u>	<u>351,889</u>

The Friendship Cafe Ltd

Notes to the Financial Statements - continued
For The Year Ended 31 March 2023

16. 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	182,900	(312,164)	(129,264)
Restricted funds			
Police & Crime Commissioner (PCC)	4,803	(4,835)	(32)
Gloucestershire County Council (GCC)	42,351	(37,201)	5,150
BBC Children In Need	21,660	(21,660)	-
Community Development Foundation	-	(3,362)	(3,362)
Barnwood Trust	20,079	(12,413)	7,666
NHS CC	25,085	(16,080)	9,005
Hartpury College	7,500	(7,500)	-
Gloucestershire Community Foundation	(1)	(411)	(412)
British Horse Society	2,800	(30)	2,770
Emma Willis	-	(1,638)	(1,638)
Gloucester Gateway Trust	2,250	(2,250)	-
Cotswold Supporters	25,000	(20,474)	4,526
Thirty Percy Foundation	85,000	(54,118)	30,882
Active Gloucestershire	-	(150)	(150)
Create Gloucester	-	(5,000)	(5,000)
Franklin Bate	-	(6,750)	(6,750)
Everyman Theatre	10,816	(10,816)	-
Richard Pates	1,000	(1,000)	-
British Equestrian Federation	5,000	(5,000)	-
Peter O'Sullivan	20,647	-	20,647
Sumner Wilson Chairtable trust	7,661	(7,661)	-
	<u>281,651</u>	<u>(218,349)</u>	<u>63,302</u>
TOTAL FUNDS	<u>464,551</u>	<u>(530,513)</u>	<u>(65,962)</u>

16. MOVEMENT IN FUNDS - continued

Comparatives for 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><u>414,181</u></u>	<u><u>3,670</u></u>	<u><u>417,851</u></u>

The Friendship Cafe Ltd

Notes to the Financial Statements - continued
For The Year Ended 31 March 2023

16. 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	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 2023

16. MOVEMENT IN FUNDS - continued

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

	At 1.4.21 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	241,024	(96,482)	144,542
Restricted funds			
Police & Crime Commissioner (PCC)	8,496	(8,496)	-
Gloucestershire County Council (GCC)	15,700	12,864	28,564
BBC Children In Need	748	(748)	-
Community Development Foundation	-	138	138
Notgrove Trust	4,440	(4,440)	-
Barnwood Trust	16,170	7,666	23,836
NHS CC	20,230	7,581	27,811
Gloucestershire Community Foundation	2,571	(926)	1,645
British Horse Society	-	2,770	2,770
Emma Willis	10,240	(3,686)	6,554
Cotswold Supporters	21,299	3,933	25,232
Thirty Percy Foundation	70,401	(3,084)	67,317
Active Gloucestershire	2,862	(29)	2,833
Peter O'Sullivan	-	20,647	20,647
	<u>173,157</u>	<u>34,190</u>	<u>207,347</u>
TOTAL FUNDS	<u>414,181</u>	<u>(62,292)</u>	<u>351,889</u>

The Friendship Cafe Ltd

Notes to the Financial Statements - continued
For The Year Ended 31 March 2023

16. 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	388,889	(485,371)	(96,482)
Restricted funds			
Police & Crime Commissioner (PCC)	44,803	(53,299)	(8,496)
Gloucestershire County Council (GCC)	81,050	(68,186)	12,864
BBC Children In Need	38,408	(39,156)	(748)
Community Development Foundation	3,500	(3,362)	138
Notgrove Trust	-	(4,440)	(4,440)
Barnwood Trust	37,329	(29,663)	7,666
NHS CC	73,336	(65,755)	7,581
Hartpury College	7,500	(7,500)	-
Gloucestershire Community Foundation	(1)	(925)	(926)
British Horse Society	2,800	(30)	2,770
Emma Willis	-	(3,686)	(3,686)
Gloucester Gateway Trust	2,250	(2,250)	-
Cotswold Supporters	25,000	(21,067)	3,933
Thirty Percy Foundation	84,999	(88,083)	(3,084)
Active Gloucestershire	771	(800)	(29)
Create Gloucester	5,000	(5,000)	-
Franklin Bate	6,750	(6,750)	-
Everyman Theatre	10,816	(10,816)	-
Richard Pates	1,000	(1,000)	-
British Equestrian Federation	5,000	(5,000)	-
Peter O'Sullivan	20,647	-	20,647
Sumner Wilson Charitable trust	7,661	(7,661)	-
	<u>458,619</u>	<u>(424,429)</u>	<u>34,190</u>
TOTAL FUNDS	<u>847,508</u>	<u>(909,800)</u>	<u>(62,292)</u>

The Friendship Cafe Ltd

Notes to the Financial Statements - continued
For The Year Ended 31 March 2023

16. MOVEMENT IN FUNDS - continued

17. 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 2023

	Unrestricted funds £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
INCOME AND ENDOWMENTS				
Donations and legacies				
Donations	31,713	20,816	52,529	74,899
Activities and sundry income	32,925	-	32,925	24,013
	<u>64,638</u>	<u>20,816</u>	<u>85,454</u>	<u>98,912</u>
Other trading activities				
Coffee shop income	58,217	-	58,217	31,150
Charitable activities				
Grants and contracts	10,604	260,835	271,439	200,103
Other income				
Rental income	49,441	-	49,441	35,013
HMRC grants	-	-	-	17,779
	<u>49,441</u>	<u>-</u>	<u>49,441</u>	<u>52,792</u>
Total incoming resources	182,900	281,651	464,551	382,957
EXPENDITURE				
Other trading activities				
Purchases for coffee shop	32,732	1,541	34,273	19,612
Charitable activities				
Wages	188,463	92,939	281,402	232,138
Rent	2,190	-	2,190	1,830
Rates and water	6,401	-	6,401	5,135
Insurance	8,485	-	8,485	6,993
Light and heat	15,389	-	15,389	12,629
Development and activities	13,814	27,570	41,384	20,268
Materials and equipment	3,001	1,154	4,155	4,550
Animal feed and bedding	-	19,232	19,232	14,873
Repairs and renewals	12,545	20,145	32,690	8,615
Subscriptions	1,049	240	1,289	1,086
Printing and advertising	734	1,288	2,022	1,349
Training and professional	10,901	14,622	25,523	7,323
Transport	2,741	3,650	6,391	5,081
Telephone and internet	1,783	1,723	3,506	2,419
Cleaning and maintenance	3,298	-	3,298	1,563
Refreshments	316	24,310	24,626	15,836
Animal purchase	-	6,700	6,700	3,070
Vet/medical	1,718	711	2,429	4,148
Depreciation of tangible fixed assets	5,613	2,524	8,137	10,234
	<u>278,441</u>	<u>216,808</u>	<u>495,249</u>	<u>359,140</u>

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 2023

	Unrestricted funds £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
Support costs				
Finance				
Card charges	991	-	991	535
	<u>312,164</u>	<u>218,349</u>	<u>530,513</u>	<u>379,287</u>
Total resources expended				
	<u>(129,264)</u>	<u>63,302</u>	<u>(65,962)</u>	<u>3,670</u>
Net income/(expenditure)				

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 2023
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 2023

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The Friendship Cafe Ltd

Report of the Trustees **For The Year Ended 31 March 2023**

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 2023. 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 2022/23 year can be found in the separate Trustees Annual Report.

FINANCIAL REVIEW

Financial position

The charity's annual income increased by £81,594 to £464,551 in the year ended 31 March 2023. Overall the Charity reported a deficit for the year of £65,962.

Total expenditure for the year was £530,513 which was an increase of £151,226 on the prior year.

Total funds carried forward at 31 March 2023 were £351,889.

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 £144,542 at 31 March 2023 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.

Recruitment and appointment of new trustees

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

The Friendship Cafe Ltd

Report of the Trustees
For The Year Ended 31 March 2023

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 Community Worker
R H Limalia
M J Ghanti Chartered Accountant
R Corfield
F Shaikh Human Resources officer

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

Approved by order of the board of trustees on~~30th November 2023~~ 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 2023.

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 member of the 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

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

Date:

4th December 2023

The Friendship Cafe Ltd

Statement of Financial Activities
For The Year Ended 31 March 2023

	Notes	Unrestricted funds £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	64,638	20,816	85,454	98,912
Charitable activities	4				
Police and Crime Commissioner		-	4,803	4,803	40,000
BBC Children in Need		-	21,660	21,660	16,748
Comm Development Foundation		-	-	-	1,500
Carers		-	35,000	35,000	28,000
Farm		2,500	44,391	46,891	45,250
Friendship Cafe		2,600	-	2,600	21,500
Coffee Shop		-	12,250	12,250	11,000
NHS Perinatal		-	25,084	25,084	10,582
Riding		-	25,647	25,647	-
Womens Development		5,504	-	5,504	-
Active Gloucestershire		-	-	-	500
Thirty Percy Foundation		-	85,000	85,000	-
Growing communities		-	-	-	12,250
Kickstart Scheme		-	-	-	4,273
History project		-	-	-	8,500
Shared Prosperity fund		-	7,000	7,000	-
Other trading activities	3	58,217	-	58,217	31,150
Other income		49,441	-	49,441	52,792
Total		<u>182,900</u>	<u>281,651</u>	<u>464,551</u>	<u>382,957</u>
EXPENDITURE ON					
Raising funds					
Other trading activities	5	32,732	1,541	34,273	19,612
		<u>32,732</u>	<u>1,541</u>	<u>34,273</u>	<u>19,612</u>
Charitable activities	6				
BBC Children in Need		-	21,660	21,660	17,495
Chequers Bridge		45,298	-	45,298	28,307
Carers		5,596	24,930	30,526	22,254
Farm		36,553	26,790	63,343	77,309
Friendship Cafe		77,332	6,428	83,760	50,387
Gym		245	-	245	920
Administration		-	-	-	1,250
Coffee Shop		39,174	19,250	58,424	105,398
NHS Perinatal		3,582	14,858	18,440	12,616
Riding		34,371	17,315	51,686	27,390
Womens Development		8,275	-	8,275	-
Active Gloucestershire		-	-	-	1,776
Thirty Percy Foundation		21,597	54,166	75,763	2,877
Growing communities		-	-	-	4,000
History project		-	11,612	11,612	-
Youth group activities		-	-	-	7,696
Farm Cafe		3,298	19,799	23,097	-
English cooking group		130	-	130	-
Outreach exercise		3,981	-	3,981	-
Total		<u>312,164</u>	<u>218,349</u>	<u>530,513</u>	<u>379,287</u>

The notes form part of these financial statements

The Friendship Cafe Ltd

Statement of Financial Activities
For The Year Ended 31 March 2023

	Notes	Unrestricted funds £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
NET INCOME/(EXPENDITURE)		(129,264)	63,302	(65,962)	3,670
RECONCILIATION OF FUNDS					
Total funds brought forward		273,806	144,045	417,851	414,181
TOTAL FUNDS CARRIED FORWARD		<u>144,542</u>	<u>207,347</u>	<u>351,889</u>	<u>417,851</u>

The notes form part of these financial statements

Balance Sheet
31 March 2023

	Notes	Unrestricted funds £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
FIXED ASSETS					
Tangible assets	13	75,411	44,601	120,012	128,148
CURRENT ASSETS					
Debtors	14	9,382	57,500	66,882	58,091
Cash at bank and in hand		75,181	226,446	301,627	324,967
		<u>84,563</u>	<u>283,946</u>	<u>368,509</u>	<u>383,058</u>
CREDITORS					
Amounts falling due within one year	15	(15,432)	(121,200)	(136,632)	(93,355)
NET CURRENT ASSETS		<u>69,131</u>	<u>162,746</u>	<u>231,877</u>	<u>289,703</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>144,542</u>	<u>207,347</u>	<u>351,889</u>	<u>417,851</u>
NET ASSETS		<u>144,542</u>	<u>207,347</u>	<u>351,889</u>	<u>417,851</u>
FUNDS	16				
Unrestricted funds				144,542	273,806
Restricted funds				<u>207,347</u>	<u>144,045</u>
TOTAL FUNDS				<u>351,889</u>	<u>417,851</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 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.

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 ~~30th November 2023~~ and were signed on its behalf by:



R H Limalia - Trustee

The notes form part of these financial statements

The Friendship Cafe Ltd

Cash Flow Statement
For The Year Ended 31 March 2023

	Notes	31.3.23 £	31.3.22 £
Cash flows from operating activities			
Cash generated from operations	1	(23,340)	55,471
Net cash (used in)/provided by operating activities		<u>(23,340)</u>	<u>55,471</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		-	(523)
Net cash provided by/(used in) investing activities		<u>-</u>	<u>(523)</u>
Change in cash and cash equivalents in the reporting period		<u>(23,340)</u>	<u>54,948</u>
Cash and cash equivalents at the beginning of the reporting period		<u>324,967</u>	<u>270,019</u>
Cash and cash equivalents at the end of the reporting period		<u><u>301,627</u></u>	<u><u>324,967</u></u>

The notes form part of these financial statements

The Friendship Cafe Ltd

Notes to the Cash Flow Statement
For The Year Ended 31 March 2023

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES			
	31.3.23	31.3.22	
	£	£	
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(65,962)	3,670	
Adjustments for:			
Depreciation charges	8,136	10,235	
Increase in debtors	(8,791)	(38,849)	
Increase in creditors	43,277	80,415	
	<u>(23,340)</u>	<u>55,471</u>	
Net cash (used in)/provided by operations	<u>(23,340)</u>	<u>55,471</u>	
 2. ANALYSIS OF CHANGES IN NET FUNDS			
	At 1.4.22	Cash flow	At 31.3.23
	£	£	£
Net cash			
Cash at bank and in hand	324,967	(23,340)	301,627
	<u>324,967</u>	<u>(23,340)</u>	<u>301,627</u>
	<u>324,967</u>	<u>(23,340)</u>	<u>301,627</u>
Total	<u>324,967</u>	<u>(23,340)</u>	<u>301,627</u>

The notes form part of these financial statements

The Friendship Cafe Ltd

Notes to the Financial Statements For The Year Ended 31 March 2023

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 2023

2. DONATIONS AND LEGACIES		31.3.23	31.3.22
		£	£
Donations		52,529	74,899
Activities and sundry income		32,925	24,013
		<u>85,454</u>	<u>98,912</u>
3. OTHER TRADING ACTIVITIES		31.3.23	31.3.22
		£	£
Coffee shop income		<u>58,217</u>	<u>31,150</u>
4. INCOME FROM CHARITABLE ACTIVITIES		31.3.23	31.3.22
		£	£
Grants and contracts	Activity	4,803	40,000
Grants and contracts	Police and Crime Commissioner	21,660	16,748
Grants and contracts	BBC Children in Need	-	1,500
Grants and contracts	Comm Development Foundation	35,000	28,000
Grants and contracts	Carers	46,891	45,250
Grants and contracts	Farm	2,600	21,500
Grants and contracts	Friendship Cafe	12,250	11,000
Grants and contracts	Coffee Shop	25,084	10,582
Grants and contracts	NHS Perinatal	25,647	-
Grants and contracts	Riding	5,504	-
Grants and contracts	Womens Development	-	500
Grants and contracts	Active Gloucestershire	85,000	-
Grants and contracts	Thirty Percy Foundation	-	12,250
Grants and contracts	Growing communities	-	4,273
Grants and contracts	Kickstart Scheme	-	8,500
Grants and contracts	History project	-	-
Grants and contracts	Shared Prosperity fund	7,000	-
		<u>271,439</u>	<u>200,103</u>
5. OTHER TRADING ACTIVITIES		31.3.23	31.3.22
		£	£
Purchases		<u>34,273</u>	<u>19,612</u>

The Friendship Cafe Ltd

Notes to the Financial Statements - continued
For The Year Ended 31 March 2023

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 7) £	Totals £
BBC Children in Need	21,660	-	21,660
Chequers Bridge	45,298	-	45,298
Carers	30,526	-	30,526
Farm	63,343	-	63,343
Friendship Cafe	83,760	-	83,760
Gym	245	-	245
Coffee Shop	57,433	991	58,424
NHS Perinatal	18,440	-	18,440
Riding	51,686	-	51,686
Womens Development	8,275	-	8,275
Thirty Percy Foundation	75,763	-	75,763
History project	11,612	-	11,612
Farm Cafe	23,097	-	23,097
English cooking group	130	-	130
Outreach exercise	3,981	-	3,981
	<u>495,249</u>	<u>991</u>	<u>496,240</u>

7. SUPPORT COSTS

	Finance £
Coffee Shop	<u>991</u>

8. NET INCOME/(EXPENDITURE)

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

	31.3.23 £	31.3.22 £
Depreciation - owned assets	8,136	10,235
Other operating leases	<u>2,190</u>	<u>1,830</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

The Friendship Cafe Ltd

Notes to the Financial Statements - continued
For The Year Ended 31 March 2023

10. STAFF COSTS

	31.3.23	31.3.22
	£	£
Wages and salaries	281,402	232,138
	<u>281,402</u>	<u>232,138</u>

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

	31.3.23	31.3.22
Management	1	1
Administration	2	2
Projects	32	28
	<u>35</u>	<u>31</u>

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

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	92,164	6,748	98,912
Charitable activities			
Police and Crime Commissioner	-	40,000	40,000
BBC Children in Need	-	16,748	16,748
Comm Development Foundation	1,500	-	1,500
Carers	3,000	25,000	28,000
Farm	7,500	37,750	45,250
Friendship Cafe	4,000	17,500	21,500
Coffee Shop	11,000	-	11,000
NHS Perinatal	60	10,522	10,582
Active Gloucestershire	-	500	500
Growing communities	-	12,250	12,250
Kickstart Scheme	2,823	1,450	4,273
History project	-	8,500	8,500
Other trading activities	31,150	-	31,150
Other income	52,792	-	52,792
Total	<u>205,989</u>	<u>176,968</u>	<u>382,957</u>
EXPENDITURE ON			
Raising funds			
Other trading activities	18,564	1,048	19,612
	<u>18,564</u>	<u>1,048</u>	<u>19,612</u>
Charitable activities			
BBC Children in Need	-	17,495	17,495
Chequers Bridge	19,843	8,464	28,307
Carers	1,765	20,489	22,254
Farm	32,004	45,305	77,309
Friendship Cafe	34,053	16,334	50,387
Gym	920	-	920

The Friendship Cafe Ltd

Notes to the Financial Statements - continued
For The Year Ended 31 March 2023

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
Administration	1,250	-	1,250
Coffee Shop	62,201	43,197	105,398
NHS Perinatal	991	11,625	12,616
Riding	371	27,019	27,390
Active Gloucestershire	1,246	530	1,776
Thirty Percy Foundation	-	2,877	2,877
Growing communities	-	4,000	4,000
Youth group activities	-	7,696	7,696
Total	173,208	206,079	379,287
NET INCOME/(EXPENDITURE)	32,781	(29,111)	3,670
RECONCILIATION OF FUNDS			
Total funds brought forward	241,024	173,157	414,181
TOTAL FUNDS CARRIED FORWARD	273,805	144,046	417,851

12. 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.

13. TANGIBLE FIXED ASSETS

	Improvements to property £	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Totals £
COST					
At 1 April 2022 and 31 March 2023	87,466	127,986	16,620	80,973	313,045
DEPRECIATION					
At 1 April 2022	-	106,727	13,212	64,958	184,897
Charge for year	-	4,251	682	3,203	8,136
At 31 March 2023	-	110,978	13,894	68,161	193,033
NET BOOK VALUE					
At 31 March 2023	87,466	17,008	2,726	12,812	120,012
At 31 March 2022	87,466	21,259	3,408	16,015	128,148

The Friendship Cafe Ltd

Notes to the Financial Statements - continued
For The Year Ended 31 March 2023

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			
		31.3.23	31.3.22
		£	£
Trade debtors		62,961	54,108
Other debtors		3,921	3,983
		<u>66,882</u>	<u>58,091</u>
15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			
		31.3.23	31.3.22
		£	£
Trade creditors		4,283	1,630
Other creditors		132,349	91,725
		<u>136,632</u>	<u>93,355</u>
16. MOVEMENT IN FUNDS			
	At 1.4.22	Net movement	At
	£	in funds	31.3.23
		£	£
Unrestricted funds			
General fund	273,806	(129,264)	144,542
Restricted funds			
Police & Crime Commissioner (PCC)	32	(32)	-
Gloucestershire County Council (GCC)	23,414	5,150	28,564
Community Development Foundation	3,500	(3,362)	138
Barnwood Trust	16,170	7,666	23,836
NHS CC	18,806	9,005	27,811
Gloucestershire Community			
Foundation	2,057	(412)	1,645
British Horse Society	-	2,770	2,770
Emma Willis	8,192	(1,638)	6,554
Cotswold Supporters	20,706	4,526	25,232
Thirty Percy Foundation	36,435	30,882	67,317
Active Gloucestershire	2,983	(150)	2,833
Create Gloucester	5,000	(5,000)	-
Franklin Bate	6,750	(6,750)	-
Peter O'Sullivan	-	20,647	20,647
	<u>144,045</u>	<u>63,302</u>	<u>207,347</u>
TOTAL FUNDS	<u>417,851</u>	<u>(65,962)</u>	<u>351,889</u>

The Friendship Cafe Ltd

Notes to the Financial Statements - continued
For The Year Ended 31 March 2023

16. 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	182,900	(312,164)	(129,264)
Restricted funds			
Police & Crime Commissioner (PCC)	4,803	(4,835)	(32)
Gloucestershire County Council (GCC)	42,351	(37,201)	5,150
BBC Children In Need	21,660	(21,660)	-
Community Development Foundation	-	(3,362)	(3,362)
Barnwood Trust	20,079	(12,413)	7,666
NHS CC	25,085	(16,080)	9,005
Hartpury College	7,500	(7,500)	-
Gloucestershire Community Foundation	(1)	(411)	(412)
British Horse Society	2,800	(30)	2,770
Emma Willis	-	(1,638)	(1,638)
Gloucester Gateway Trust	2,250	(2,250)	-
Cotswold Supporters	25,000	(20,474)	4,526
Thirty Percy Foundation	85,000	(54,118)	30,882
Active Gloucestershire	-	(150)	(150)
Create Gloucester	-	(5,000)	(5,000)
Franklin Bate	-	(6,750)	(6,750)
Everyman Theatre	10,816	(10,816)	-
Richard Pates	1,000	(1,000)	-
British Equestrian Federation	5,000	(5,000)	-
Peter O'Sullivan	20,647	-	20,647
Sumner Wilson Chairtable trust	7,661	(7,661)	-
	<u>281,651</u>	<u>(218,349)</u>	<u>63,302</u>
TOTAL FUNDS	<u>464,551</u>	<u>(530,513)</u>	<u>(65,962)</u>

16. MOVEMENT IN FUNDS - continued

Comparatives for 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><u>414,181</u></u>	<u><u>3,670</u></u>	<u><u>417,851</u></u>

The Friendship Cafe Ltd

Notes to the Financial Statements - continued
For The Year Ended 31 March 2023

16. 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	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 2023

16. MOVEMENT IN FUNDS - continued

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

	At 1.4.21 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	241,024	(96,482)	144,542
Restricted funds			
Police & Crime Commissioner (PCC)	8,496	(8,496)	-
Gloucestershire County Council (GCC)	15,700	12,864	28,564
BBC Children In Need	748	(748)	-
Community Development Foundation	-	138	138
Notgrove Trust	4,440	(4,440)	-
Barnwood Trust	16,170	7,666	23,836
NHS CC	20,230	7,581	27,811
Gloucestershire Community Foundation	2,571	(926)	1,645
British Horse Society	-	2,770	2,770
Emma Willis	10,240	(3,686)	6,554
Cotswold Supporters	21,299	3,933	25,232
Thirty Percy Foundation	70,401	(3,084)	67,317
Active Gloucestershire	2,862	(29)	2,833
Peter O'Sullivan	-	20,647	20,647
	<u>173,157</u>	<u>34,190</u>	<u>207,347</u>
TOTAL FUNDS	<u>414,181</u>	<u>(62,292)</u>	<u>351,889</u>

The Friendship Cafe Ltd

Notes to the Financial Statements - continued
For The Year Ended 31 March 2023

16. 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	388,889	(485,371)	(96,482)
Restricted funds			
Police & Crime Commissioner (PCC)	44,803	(53,299)	(8,496)
Gloucestershire County Council (GCC)	81,050	(68,186)	12,864
BBC Children In Need	38,408	(39,156)	(748)
Community Development Foundation	3,500	(3,362)	138
Notgrove Trust	-	(4,440)	(4,440)
Barnwood Trust	37,329	(29,663)	7,666
NHS CC	73,336	(65,755)	7,581
Hartpury College	7,500	(7,500)	-
Gloucestershire Community Foundation	(1)	(925)	(926)
British Horse Society	2,800	(30)	2,770
Emma Willis	-	(3,686)	(3,686)
Gloucester Gateway Trust	2,250	(2,250)	-
Cotswold Supporters	25,000	(21,067)	3,933
Thirty Percy Foundation	84,999	(88,083)	(3,084)
Active Gloucestershire	771	(800)	(29)
Create Gloucester	5,000	(5,000)	-
Franklin Bate	6,750	(6,750)	-
Everyman Theatre	10,816	(10,816)	-
Richard Pates	1,000	(1,000)	-
British Equestrian Federation	5,000	(5,000)	-
Peter O'Sullivan	20,647	-	20,647
Sumner Wilson Charitable trust	7,661	(7,661)	-
	<u>458,619</u>	<u>(424,429)</u>	<u>34,190</u>
TOTAL FUNDS	<u>847,508</u>	<u>(909,800)</u>	<u>(62,292)</u>

The Friendship Cafe Ltd

Notes to the Financial Statements - continued
For The Year Ended 31 March 2023

16. MOVEMENT IN FUNDS - continued

17. 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 2023

	Unrestricted funds £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
INCOME AND ENDOWMENTS				
Donations and legacies				
Donations	31,713	20,816	52,529	74,899
Activities and sundry income	32,925	-	32,925	24,013
	<u>64,638</u>	<u>20,816</u>	<u>85,454</u>	<u>98,912</u>
Other trading activities				
Coffee shop income	58,217	-	58,217	31,150
Charitable activities				
Grants and contracts	10,604	260,835	271,439	200,103
Other income				
Rental income	49,441	-	49,441	35,013
HMRC grants	-	-	-	17,779
	<u>49,441</u>	<u>-</u>	<u>49,441</u>	<u>52,792</u>
Total incoming resources	182,900	281,651	464,551	382,957
EXPENDITURE				
Other trading activities				
Purchases for coffee shop	32,732	1,541	34,273	19,612
Charitable activities				
Wages	188,463	92,939	281,402	232,138
Rent	2,190	-	2,190	1,830
Rates and water	6,401	-	6,401	5,135
Insurance	8,485	-	8,485	6,993
Light and heat	15,389	-	15,389	12,629
Development and activities	13,814	27,570	41,384	20,268
Materials and equipment	3,001	1,154	4,155	4,550
Animal feed and bedding	-	19,232	19,232	14,873
Repairs and renewals	12,545	20,145	32,690	8,615
Subscriptions	1,049	240	1,289	1,086
Printing and advertising	734	1,288	2,022	1,349
Training and professional	10,901	14,622	25,523	7,323
Transport	2,741	3,650	6,391	5,081
Telephone and internet	1,783	1,723	3,506	2,419
Cleaning and maintenance	3,298	-	3,298	1,563
Refreshments	316	24,310	24,626	15,836
Animal purchase	-	6,700	6,700	3,070
Vet/medical	1,718	711	2,429	4,148
Depreciation of tangible fixed assets	5,613	2,524	8,137	10,234
	<u>278,441</u>	<u>216,808</u>	<u>495,249</u>	<u>359,140</u>

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The Friendship Cafe Ltd

Detailed Statement of Financial Activities
For The Year Ended 31 March 2023

	Unrestricted funds £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
Support costs				
Finance				
Card charges	991	-	991	535
	<u>312,164</u>	<u>218,349</u>	<u>530,513</u>	<u>379,287</u>
Total resources expended				
	<u>(129,264)</u>	<u>63,302</u>	<u>(65,962)</u>	<u>3,670</u>
Net income/(expenditure)				

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