

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 2024
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 2024

	Page
Report of the Trustees	1 to 5
Independent Examiner's Report	6
Statement of Financial Activities	7 to 8
Balance Sheet	9
Cash Flow Statement	10
Notes to the Cash Flow Statement	11
Notes to the Financial Statements	12 to 23
Detailed Statement of Financial Activities	24 to 25

The Friendship Cafe Ltd
Report of the Trustees
For The Year Ended 31 March 2024

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 2024. 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.

The Friendship Cafe Ltd

Report of the Trustees **For The Year Ended 31 March 2024**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The year has been one filled with activities, new developments and improvements, a snapshot of which is provided below. However, there were also various challenges and setbacks, that we are in the process of learning from and gradually aiming to overcome.

Here are some of the headline areas of work. Each has a wealth of stories behind it and we are indebted to our staff, volunteers and supporters who make it happen. We apologise that we cannot name everyone - it would go on to three figures as there are so many.

Youth Activities at the Friendship Cafe

We have continued to run regular sessions in Archery, Jujitsu, Dads n Lads, and Farm Club. Thankfully, we have been able to restart regular swimming sessions after a short break whilst GL1 Leisure Centre closed down and then re-opened.

In addition to the regular activities above, there were 12 Girls Activities including: Boat Trip, Laser Tag, Butterfly Park, Baking lesson at Treasure Seekers. Bike Maintenance. Mums & Daughters Pizza night. Thurs night club - BBQ, Cookie making, Gym, Games, Candle Making, and supporting local Muslim School Fete.

There were also a further 6 Boys Activities including: Bowling, Virtual Reality, Camp Fire Cooking (x2), Bike Maintenance, DnL Pizza and Pottery Trip.

Joint Youth Activities (Boys & Girls) activities included: Science Festival, Theatre, Outdoor Archery & Sports Day, Literature Festival, Climbing @360, Go Ape (GCRP). Bikeability (Level 1 and 2). Pony Racing visit, Catch a Smile Farm Club trip, and visits to Hartpury College Animal care and Equine centres.

There were also six family sessions at Avon Riding Centre (for asylum seeker families in temporary accommodation), and Drayton Manor trip.

As with all our activities we strive and work hard to provide a safe, secure and welcoming environment where everyone can engage in social, recreational and educational activities. Over a thousand young people will have taken part in these activities, not including the events where members of the public would have come in.

Our main youth team Manager Tracey-Zahara has taken a sabbatical at the end of this year. An essential member of the Youth Work team we cannot thank her enough for her role. We do hope to see her return in some capacity when circumstances allow. Fouzia Qureshi has picked up from this space and ensured that the work continues. The youth work team (a total of 24 staff, volunteers or bank staff) deserve their own report, but a look through the quarterly café newsletter, compiled by Shuaib Kathrada, provides some idea of what they have been up to.

Outdoor Activities

A separate role of Outdoor Learning Officer was created thanks to the Ernest Cook Trust and this was taken on by the very enthusiastic and able Sameera Veshmia, who has worked with the youth and farm team amongst others to run some great projects - again her work really deserves its own report and is updated through the Café Newsletter.

The Carers group

FC in partnership with Adult Social Care continues to provide culturally, religiously and linguistically appropriate day care / drop-in support to Asian men and women of South Indian heritage. In the absence of appropriate, welcoming and acceptable mainstream services, the support service aims to provide not only physical, but spiritual, emotional, psychological and cultural wellness.

Over the course of the year the range of activities provided aimed at improving the health and wellbeing of the elders attending included:

1. Health & Wellbeing: arts and crafts, fun and games, refreshments, snacks, massage therapy, meditation
2. Learning and basic skills: English language, basic digital, confidence building skills

The Friendship Cafe Ltd

Report of the Trustees For The Year Ended 31 March 2024

3. Keep-fit: Seated -exercise, yoga, 'laughter therapy',
4. Communities: Discussions on topics of interest, participating in community events such as Dementia awareness, Mental Health, Carers, workshops on cancer, diabetes, accessing / barriers to access mainstream support, and other NHS workshops)
5. Advice and Information: carers for the elderly supported are supported whenever the need arises (advice as well as signposting to other relevant services).

A small informal group for older Asian men has also been meeting weekly, led by volunteer Mahmoud Patel.

The Emma Willis Sewing Studio

Aysha Randera continued to lead on the sewing studio/women's development work. It's far more than just a sewing studio and to be fair to her, only a personal visit and conversation can explain the breadth of work that Aysha and her volunteers are involved through this base. From 1-1 support to women in very difficult circumstances to arranging walks in the countryside to helping women set up micro-enterprises and everything else in between.

The Coffee Shop

This space continues to act as the reception the main centre and led by Tina Cuthbert and her fantastic team of 10 part time staff and volunteers, remains a 5-star rated community café. We thank the funders who have enabled us to keep this essential community venue running and are pleased to say that we undertook major refurbishments and expanded into a new area, during the Christmas holiday shutdown period of 2023/24.

St James City Farm

We think that this statement received direct from one parent: "What Cookie means to us" is as helpful as can be to explain the impact of the City Farm:

"Cookie isn't just a 'pony ride' for 'A'. Cookie is therapy. A is three years old and is autistic. He struggles everyday with his condition. Most times before we get to Cookie, A can be in a overwhelmed state due to his autism - however this overwhelming state instantly calms as soon as he spots Cookie. A then chooses the helmet he needs to wear, which teaches him rules of safety. Then he's ready to be put on Cookie and this is where the 'magic' happens. Statistically, individuals on the spectrum don't show their emotions too easily, so when A smiles the instant he is sat on Cookie, this as a mum to A, is worth so much more than anyone could understand. Cookie's pony rides also promote A's language skills. He is non-verbal but when he rides, he 'clicks' to the movement. He can say 'cookie' which he does when he sees her. He now also says 'horse' and sounds 'neigh' - so not only is cookie an emotional support, she also encourages A in so many other ways. I would also like to write a little about what I get from this. As a single mother in receipt of benefits due to my physical and mental health, I wouldn't ever be able to afford to give A this experience but with St James Farm I can....Not only as we are in a 'cost of living' crisis, but we are in the group of 'poorer income and area'. The fact St James recognises this and gives people like ourselves this low cost opportunity is super beneficial to many parents' mental health. I cannot thank everyone at St James enough. Everyone at St James farm is incredibly kind, knowledgeable and giving with their time. They all take the time to allow A and I to interact with all the animals that we also love so much. Especially Karen who has constant patience and understanding of A's needs. Karen has also not only supported A during the rides, but myself too. Karen has been a listening ear for me, in times I really needed to share but had no one to share with. My little one and I have both benefited so much from these experiences and are both forever grateful".

Whilst this is just one of many positive stories we received feedback from, towards the end of year, we also faced a combination of adverse weather, staff changes and sickness in the animals. As reported in the previous year, Imran (Coordinator) was also scheduled to leave. His involvement overseeing the farm and also managing the horse-riding school, meant that we were not in a position to continue without him and there was no smooth transition that could be arranged. We therefore had to temporarily close some of the activities at the farm and rehome all the animals, temporarily or permanently. We have therefore been using this as an opportunity to consult with local people about the best ways to restart and this is where we are at this moment. Although the farm closed to the public on a daily basis, the farm coffee shop was open during the Summer/Autumn and several consultation events have been held, with a handful of volunteers continuing to try and maintain the grounds.

The Friendship Cafe Ltd

Report of the Trustees **For The Year Ended 31 March 2024**

We would like to thank our supporters for their understanding during this challenging period and appreciate their flexibility with their funding arrangements - we assure you that we will be doing our best to ensure that this vital community asset will be reopening in the not-too distant future, but there is much work to be done ('inshAllah!' / God-willing).

Other projects:

As well as our key partners who are based on the site and run their own activities, or jointly with us, such as Fair Shares, who run the woodwork shop, manage the City Farm's allotments and the weekly arts club and luncheon club at the Friendship Café, there were also other projects running on a regular basis. These included:

Access Social care, 'Frame Runners', 'Fit Birds', Guinea community meetings, Women's Book Club, Inclusion Gloucester's Women's Hub, Bangladeshi Carers and the Young Thinkers - each in their own way provided a fantastic service to the community.

'Unreflected Reflections' - a collaborative local history project led by Ismail Kholwadia, also facilitated a number of showings of short films, documenting the arrival of the early Muslim migrants to Gloucester. An excellent and very-overdue project, this work has laid the foundations for further work to continue.

As always, the Friendship Café was the go-to place for many organisations as the port of call for small and large charities and government departments and professionals, seeking advice on matters that they needed some guidance on, mainly relating to matters concerning ethnic minority engagement or specific issues. We didn't claim to be the experts but did our best to provide advice or signpost them in the right direction.

Finally, we said farewell to Imran Atcha, founder member and Coordinator who left after over 23 years in February 2024. Imran continues to remain a supporter in the background, but his central role has not been an easy one to replace.

Activities are updated regularly in the newsletter which can be accessed from our website, and more frequently through the various facebook, Instagram pages and our own you tube channel. For more information, please visit:
www.thefriendshipcafe.com

FINANCIAL REVIEW

Financial position

The charity's annual income increased by £211,640 to £676,191 in the year ended 31 March 2024. Overall the Charity reported a surplus for the year of £59,128.

Total expenditure for the year was £617,063 which was an increase of £86,550 on the prior year.

Total funds carried forward at 31 March 2024 were £411,017.

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 £66,613 at 31 March 2024 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 2024

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 (resigned 9.10.24)

Independent Examiner

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

Approved by order of the board of trustees on30/1/25..... 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 2024.

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: 30th January 2025

The Friendship Cafe Ltd

Statement of Financial Activities
For The Year Ended 31 March 2024

		Unrestricted funds £	Restricted funds £	31.3.24 Total funds £	31.3.23 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	60,535	1	60,536	85,454
Charitable activities					
Police and Crime Commissioner	4	-	-	-	4,803
BBC Children in Need		-	22,373	22,373	21,660
Carers		-	35,000	35,000	35,000
Farm		7,500	81,804	89,304	46,891
Friendship Cafe		-	15,000	15,000	2,600
Coffee Shop		-	31,661	31,661	12,250
NHS Perinatal		-	-	-	25,084
Riding		-	9,600	9,600	25,647
Womens Development		-	-	-	5,504
Active Gloucestershire		-	600	600	-
Thirty Percy Foundation		-	158,504	158,504	85,000
Diabetes project		-	20,700	20,700	-
History project		-	14,500	14,500	-
Levelling up together		-	15,500	15,500	-
Shared Prosperity fund		-	-	-	7,000
Outdoor learning Officer		-	30,000	30,000	-
Farm Cafe		-	32,000	32,000	-
English cooking group		-	10,000	10,000	-
M Patel		-	1,255	1,255	-
Other trading activities	3	72,716	-	72,716	58,217
Other income		56,942	-	56,942	49,441
Total		197,693	478,498	676,191	464,551
EXPENDITURE ON					
Raising funds					
Other trading activities	5	42,382	7,475	49,857	34,273
		42,382	7,475	49,857	34,273
Charitable activities					
BBC Children in Need	6	-	21,015	21,015	21,660
Chequers Bridge		26,851	21,719	48,570	45,298
Carers		507	28,945	29,452	30,526
Farm		40,186	48,868	89,054	63,343
Friendship Cafe		24,028	68,087	92,115	83,760
Gym		-	-	-	245
Coffee Shop		87,118	19,295	106,413	58,424
NHS Perinatal		150	-	150	18,440
Riding		29,602	16,486	46,088	51,686
Womens Development		19,506	2,032	21,538	8,275
Thirty Percy Foundation		-	80,501	80,501	75,763
History project		258	15,677	15,935	11,612
Outdoor learning Officer		949	6,039	6,988	-
Farm Cafe		4,085	991	5,076	23,097
English cooking group		-	3,056	3,056	130
Outreach exercise		-	-	-	3,981
M Patel		-	1,255	1,255	-

The notes form part of these financial statements

The Friendship Cafe Ltd

Statement of Financial Activities
For The Year Ended 31 March 2024

	Notes	Unrestricted funds £	Restricted funds £	31.3.24 Total funds £	31.3.23 Total funds £
Total		<u>275,622</u>	<u>341,441</u>	<u>617,063</u>	<u>530,513</u>
NET INCOME/(EXPENDITURE)		(77,929)	137,057	59,128	(65,962)
RECONCILIATION OF FUNDS					
Total funds brought forward		144,542	207,347	351,889	417,851
TOTAL FUNDS CARRIED FORWARD		<u><u>66,613</u></u>	<u><u>344,404</u></u>	<u><u>411,017</u></u>	<u><u>351,889</u></u>

The notes form part of these financial statements

The Friendship Cafe Ltd

Balance Sheet
31 March 2024

	Notes	Unrestricted funds £	Restricted funds £	31.3.24 Total funds £	31.3.23 Total funds £
FIXED ASSETS					
Tangible assets	13	72,374	42,581	114,955	120,012
CURRENT ASSETS					
Debtors	14	11,725	17,970	29,695	66,882
Cash at bank and in hand		14	360,721	360,735	301,627
		11,739	378,691	390,430	368,509
CREDITORS					
Amounts falling due within one year	15	(17,498)	(76,870)	(94,368)	(136,632)
NET CURRENT ASSETS		(5,759)	301,821	296,062	231,877
TOTAL ASSETS LESS CURRENT LIABILITIES		66,615	344,402	411,017	351,889
NET ASSETS		66,615	344,402	411,017	351,889
FUNDS	16				
Unrestricted funds				66,615	144,542
Restricted funds				344,402	207,347
TOTAL FUNDS				411,017	351,889

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 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 30/1/25 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 2024

	Notes	31.3.24 £	31.3.23 £
Cash flows from operating activities			
Cash generated from operations	1	60,560	(23,340)
Net cash provided by/(used in) operating activities		<u>60,560</u>	<u>(23,340)</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(1,452)	-
Net cash (used in)/provided by investing activities		<u>(1,452)</u>	<u>-</u>
Change in cash and cash equivalents in the reporting period		<u>59,108</u>	<u>(23,340)</u>
Cash and cash equivalents at the beginning of the reporting period		<u>301,627</u>	<u>324,967</u>
Cash and cash equivalents at the end of the reporting period		<u><u>360,735</u></u>	<u><u>301,627</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 2024

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.24 £	31.3.23 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	59,128	(65,962)
Adjustments for:		
Depreciation charges	6,510	8,136
Decrease/(increase) in debtors	37,186	(8,791)
(Decrease)/increase in creditors	(42,264)	43,277
Net cash provided by/(used in) operations	<u>60,560</u>	<u>(23,340)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.23 £	Cash flow £	At 31.3.24 £
Net cash			
Cash at bank and in hand	301,627	59,108	360,735
	<u>301,627</u>	<u>59,108</u>	<u>360,735</u>
Total	<u>301,627</u>	<u>59,108</u>	<u>360,735</u>

The Friendship Cafe Ltd

Notes to the Financial Statements For The Year Ended 31 March 2024

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 2024

2. DONATIONS AND LEGACIES

	31.3.24	31.3.23
	£	£
Donations	15,850	52,529
Activities and sundry income	44,686	32,925
	<u>60,536</u>	<u>85,454</u>

3. OTHER TRADING ACTIVITIES

	31.3.24	31.3.23
	£	£
Coffee shop income	<u>72,716</u>	<u>58,217</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	31.3.24	31.3.23
	£	£
Grants and contracts Activity		
Grants and contracts Police and Crime Commissioner	-	4,803
Grants and contracts BBC Children in Need	22,373	21,660
Grants and contracts Carers	35,000	35,000
Grants and contracts Farm	89,304	46,891
Grants and contracts Friendship Cafe	15,000	2,600
Grants and contracts Coffee Shop	31,661	12,250
Grants and contracts NHS Perinatal	-	25,084
Grants and contracts Riding	9,600	25,647
Grants and contracts Womens Development	-	5,504
Grants and contracts Active Gloucestershire	600	-
Grants and contracts Thirty Percy Foundation	158,504	85,000
Grants and contracts Diabetes project	20,700	-
Grants and contracts History project	14,500	-
Grants and contracts Levelling up together	15,500	-
Grants and contracts Shared Prosperity fund	-	7,000
Grants and contracts Outdoor learning Officer	30,000	-
Grants and contracts Farm Cafe	32,000	-
Grants and contracts English cooking group	10,000	-
Grants and contracts M Patel	1,255	-
	<u>485,997</u>	<u>271,439</u>

5. OTHER TRADING ACTIVITIES

	31.3.24	31.3.23
	£	£
Purchases	<u>49,857</u>	<u>34,273</u>

The Friendship Cafe Ltd

Notes to the Financial Statements - continued
For The Year Ended 31 March 2024

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 7) £	Totals £
BBC Children in Need	21,015	-	21,015
Chequers Bridge	48,570	-	48,570
Carers	29,452	-	29,452
Farm	89,054	-	89,054
Friendship Cafe	92,094	21	92,115
Coffee Shop	105,238	1,175	106,413
NHS Perinatal	150	-	150
Riding	46,088	-	46,088
Womens Development	21,538	-	21,538
Thirty Percy Foundation	80,501	-	80,501
History project	15,935	-	15,935
Outdoor learning Officer	6,988	-	6,988
Farm Cafe	5,076	-	5,076
English cooking group	3,056	-	3,056
M Patel	1,255	-	1,255
	<u>566,010</u>	<u>1,196</u>	<u>567,206</u>

7. SUPPORT COSTS

	Finance £
Friendship Cafe	21
Coffee Shop	1,175
	<u>1,196</u>

8. NET INCOME/(EXPENDITURE)

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

	31.3.24 £	31.3.23 £
Depreciation - owned assets	6,509	8,136
Other operating leases	<u>2,875</u>	<u>2,190</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

The Friendship Cafe Ltd

Notes to the Financial Statements - continued
For The Year Ended 31 March 2024

10. STAFF COSTS

	31.3.24	31.3.23
	£	£
Wages and salaries	342,514	281,402
	<u>342,514</u>	<u>281,402</u>

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

	31.3.24	31.3.23
Management	2	1
Administration	2	2
Projects	38	32
	<u>42</u>	<u>35</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	64,638	20,816	85,454
Charitable activities			
Police and Crime Commissioner	-	4,803	4,803
BBC Children in Need	-	21,660	21,660
Carers	-	35,000	35,000
Farm	2,500	44,391	46,891
Friendship Cafe	2,600	-	2,600
Coffee Shop	-	12,250	12,250
NHS Perinatal	-	25,084	25,084
Riding	-	25,647	25,647
Womens Development	5,504	-	5,504
Thirty Percy Foundation	-	85,000	85,000
Shared Prosperity fund	-	7,000	7,000
Other trading activities	58,217	-	58,217
Other income	49,441	-	49,441
Total	<u>182,900</u>	<u>281,651</u>	<u>464,551</u>
EXPENDITURE ON			
Raising funds			
Other trading activities	32,732	1,541	34,273
	<u>32,732</u>	<u>1,541</u>	<u>34,273</u>
Charitable activities			
BBC Children in Need	-	21,660	21,660
Chequers Bridge	45,298	-	45,298
Carers	5,596	24,930	30,526
Farm	36,553	26,790	63,343
Friendship Cafe	77,332	6,428	83,760
Gym	245	-	245
Coffee Shop	39,174	19,250	58,424

The Friendship Cafe Ltd

Notes to the Financial Statements - continued
For The Year Ended 31 March 2024

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
NHS Perinatal	3,582	14,858	18,440
Riding	34,371	17,315	51,686
Womens Development	8,275	-	8,275
Thirty Percy Foundation	21,597	54,166	75,763
History project	-	11,612	11,612
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
NET INCOME/(EXPENDITURE)	(129,264)	63,302	(65,962)
RECONCILIATION OF FUNDS			
Total funds brought forward	273,806	144,045	417,851
TOTAL FUNDS CARRIED FORWARD	144,542	207,347	351,889

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 2023	87,466	127,986	16,620	80,973	313,045
Additions	-	-	1,452	-	1,452
At 31 March 2024	87,466	127,986	18,072	80,973	314,497
DEPRECIATION					
At 1 April 2023	-	110,978	13,894	68,161	193,033
Charge for year	-	3,402	545	2,562	6,509
At 31 March 2024	-	114,380	14,439	70,723	199,542
NET BOOK VALUE					
At 31 March 2024	87,466	13,606	3,633	10,250	114,955
At 31 March 2023	87,466	17,008	2,726	12,812	120,012

The Friendship Cafe Ltd

Notes to the Financial Statements - continued
For The Year Ended 31 March 2024

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23
	£	£
Trade debtors	25,587	62,961
Other debtors	4,108	3,921
	<u>29,695</u>	<u>66,882</u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23
	£	£
Trade creditors	5,499	4,283
Other creditors	88,869	132,349
	<u>94,368</u>	<u>136,632</u>

16. MOVEMENT IN FUNDS

	At 1.4.23	Net movement in funds	At 31.3.24
	£	£	£
Unrestricted funds			
General fund	144,542	(77,927)	66,615
Restricted funds			
Police & Crime Commissioner (PCC)	-	4,947	4,947
Gloucestershire County Council (GCC)	28,564	6,446	35,010
BBC Children In Need	-	1,358	1,358
Community Development Foundation	138	(138)	-
Notgrove Trust	-	4,032	4,032
Barnwood Trust	23,836	28,535	52,371
NHS CC	27,811	(4,809)	23,002
Gloucester City Council	-	6,720	6,720
Gloucestershire Community Foundation	1,645	(329)	1,316
British Horse Society	2,770	(130)	2,640
Emma Willis	6,554	(1,311)	5,243
Cotswold Supporters	25,232	(5,380)	19,852
Thirty Percy Foundation	67,317	23,820	91,137
Active Gloucestershire	2,833	-	2,833
Peter O'Sullivan	20,647	-	20,647
Ernest Cook Trust	-	24,124	24,124
Hedley FDN	-	3,000	3,000
NHS Glos ICB	-	35,200	35,200
CHK Foundation	-	8,000	8,000
The Guinness Partnership	-	500	500
The Gosling Foundation	-	2,470	2,470
	<u>207,347</u>	<u>137,055</u>	<u>344,402</u>
TOTAL FUNDS	<u>351,889</u>	<u>59,128</u>	<u>411,017</u>

The Friendship Cafe Ltd

Notes to the Financial Statements - continued
For The Year Ended 31 March 2024

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	197,693	(275,620)	(77,927)
Restricted funds			
Police & Crime Commissioner (PCC)	4,947	-	4,947
Gloucestershire County Council (GCC)	50,500	(44,054)	6,446
BBC Children In Need	22,373	(21,015)	1,358
Community Development Foundation	-	(138)	(138)
Notgrove Trust	5,000	(968)	4,032
Barnwood Trust	51,286	(22,751)	28,535
Summerfield Charity	5,000	(5,000)	-
NHS CC	60,699	(65,508)	(4,809)
Gloucester City Council	6,720	-	6,720
Gloucestershire Community Foundation	-	(329)	(329)
British Horse Society	-	(130)	(130)
Emma Willis	-	(1,311)	(1,311)
Gloucester Gateway Trust	2,000	(2,000)	-
Gloucester Community Foundation	250	(250)	-
Cotswold Supporters	-	(5,380)	(5,380)
Thirty Percy Foundation	147,002	(123,182)	23,820
Active Gloucestershire	600	(600)	-
Create Gloucester	4,500	(4,500)	-
British Equestrian Federation	3,600	(3,600)	-
British horseracing	1,000	(1,000)	-
Ernest Cook Trust	30,000	(5,876)	24,124
Sporting assets	22,450	(22,450)	-
Hedley FDN	3,000	-	3,000
NHS Glos ICB	40,000	(4,800)	35,200
M Patel	1,255	(1,255)	-
GCRP	504	(504)	-
CHK Foundation	8,000	-	8,000
Spirax Sarco	500	(500)	-
The Guinness Partnership	2,300	(1,800)	500
The Gosling Foundation	5,012	(2,542)	2,470
	<u>478,498</u>	<u>(341,443)</u>	<u>137,055</u>
TOTAL FUNDS	<u>676,191</u>	<u>(617,063)</u>	<u>59,128</u>

The Friendship Cafe Ltd

Notes to the Financial Statements - continued
For The Year Ended 31 March 2024

16. **MOVEMENT IN FUNDS - continued**

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	At 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
	<hr/> 144,045	<hr/> 63,302	<hr/> 207,347
TOTAL FUNDS	<hr/> 417,851	<hr/> (65,962)	<hr/> 351,889

The Friendship Cafe Ltd

Notes to the Financial Statements - continued
For The Year Ended 31 March 2024

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	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>

The Friendship Cafe Ltd

Notes to the Financial Statements - continued
For The Year Ended 31 March 2024

16. MOVEMENT IN FUNDS - continued

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

	At 1.4.22 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	273,806	(207,191)	66,615
Restricted funds			
Police & Crime Commissioner (PCC)	32	4,915	4,947
Gloucestershire County Council (GCC)	23,414	11,596	35,010
BBC Children In Need	-	1,358	1,358
Community Development Foundation	3,500	(3,500)	-
Notgrove Trust	-	4,032	4,032
Barnwood Trust	16,170	36,201	52,371
NHS CC	18,806	4,196	23,002
Gloucester City Council	-	6,720	6,720
Gloucestershire Community Foundation	2,057	(741)	1,316
British Horse Society	-	2,640	2,640
Emma Willis	8,192	(2,949)	5,243
Cotswold Supporters	20,706	(854)	19,852
Thirty Percy Foundation	36,435	54,702	91,137
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
Ernest Cook Trust	-	24,124	24,124
Hedley FDN	-	3,000	3,000
NHS Glos ICB	-	35,200	35,200
CHK Foundation	-	8,000	8,000
The Guinness Partnership	-	500	500
The Gosling Foundation	-	2,470	2,470
	<u>144,045</u>	<u>200,357</u>	<u>344,402</u>
TOTAL FUNDS	<u>417,851</u>	<u>(6,834)</u>	<u>411,017</u>

The Friendship Cafe Ltd

Notes to the Financial Statements - continued
For The Year Ended 31 March 2024

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	380,593	(587,784)	(207,191)
Restricted funds			
Police & Crime Commissioner (PCC)	9,750	(4,835)	4,915
Gloucestershire County Council (GCC)	92,851	(81,255)	11,596
BBC Children In Need	44,033	(42,675)	1,358
Community Development Foundation	-	(3,500)	(3,500)
Notgrove Trust	5,000	(968)	4,032
Barnwood Trust	71,365	(35,164)	36,201
Summerfield Charity	5,000	(5,000)	-
NHS CC	85,784	(81,588)	4,196
Hartpury College	7,500	(7,500)	-
Gloucester City Council	6,720	-	6,720
Gloucestershire Community Foundation	(1)	(740)	(741)
British Horse Society	2,800	(160)	2,640
Emma Willis	-	(2,949)	(2,949)
Gloucester Gateway Trust	4,250	(4,250)	-
Gloucester Community Foundation	250	(250)	-
Cotswold Supporters	25,000	(25,854)	(854)
Thirty Percy Foundation	232,002	(177,300)	54,702
Active Gloucestershire	600	(750)	(150)
Create Gloucester	4,500	(9,500)	(5,000)
Franklin Bate	-	(6,750)	(6,750)
Everyman Theatre	10,816	(10,816)	-
Richard Pates	1,000	(1,000)	-
British Equestrian Federation	8,600	(8,600)	-
Peter O'Sullivan	20,647	-	20,647
Sumner Wilson Chairtable trust	7,661	(7,661)	-
British horseracing	1,000	(1,000)	-
Ernest Cook Trust	30,000	(5,876)	24,124
Sporting assets	22,450	(22,450)	-
Hedley FDN	3,000	-	3,000
NHS Glos ICB	40,000	(4,800)	35,200
M Patel	1,255	(1,255)	-
GCRP	504	(504)	-
CHK Foundation	8,000	-	8,000
Spirax Sarco	500	(500)	-
The Guinness Partnership	2,300	(1,800)	500
The Gosling Foundation	5,012	(2,542)	2,470
	<u>760,149</u>	<u>(559,792)</u>	<u>200,357</u>
TOTAL FUNDS	<u>1,140,742</u>	<u>(1,147,576)</u>	<u>(6,834)</u>

The Friendship Cafe Ltd

Notes to the Financial Statements - continued
For The Year Ended 31 March 2024

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 2024

	Unrestricted funds £	Restricted funds £	31.3.24 Total funds £	31.3.23 Total funds £
INCOME AND ENDOWMENTS				
Donations and legacies				
Donations	15,849	1	15,850	52,529
Activities and sundry income	44,686	-	44,686	32,925
	<hr/> 60,535	<hr/> 1	<hr/> 60,536	<hr/> 85,454
Other trading activities				
Coffee shop income	72,716	-	72,716	58,217
Charitable activities				
Grants and contracts	7,500	478,497	485,997	271,439
Other income				
Rental income	56,942	-	56,942	49,441
Total incoming resources	<hr/> 197,693	<hr/> 478,498	<hr/> 676,191	<hr/> 464,551
EXPENDITURE				
Other trading activities				
Purchases for coffee shop	42,382	7,475	49,857	34,273
Charitable activities				
Wages	186,568	155,946	342,514	281,402
Rent	2,875	-	2,875	2,190
Rates and water	470	6,182	6,652	6,401
Insurance	4,159	5,000	9,159	8,485
Light and heat	714	27,703	28,417	15,389
Development and activities	723	74,800	75,523	41,384
Materials and equipment	-	-	-	4,155
Animal feed and bedding	1,619	8,786	10,405	19,232
Repairs and renewals	11,732	8,229	19,961	32,690
Subscriptions	789	1,069	1,858	1,289
Printing and advertising	1,689	285	1,974	2,022
Training and professional	10,507	5,884	16,391	25,523
Transport	93	6,608	6,701	6,391
Telephone and internet	2,193	688	2,881	3,506
Cleaning and maintenance	3,421	-	3,421	3,298
Refreshments	-	21,766	21,766	24,626
Animal purchase	-	-	-	6,700
Vet/medical	-	9,002	9,002	2,429
Depreciation of tangible fixed assets	4,490	2,020	6,510	8,137
	<hr/> 232,042	<hr/> 333,968	<hr/> 566,010	<hr/> 495,249
Support costs				

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 2024

	Unrestricted funds £	Restricted funds £	31.3.24 Total funds £	31.3.23 Total funds £
Support costs				
Finance				
Card charges	1,196	-	1,196	991
Total resources expended	<u>275,620</u>	<u>341,443</u>	<u>617,063</u>	<u>530,513</u>
Net expenditure	<u>(77,927)</u>	<u>137,055</u>	<u>59,128</u>	<u>(65,962)</u>

This page does not form part of the statutory financial statements