

EMMANUEL COFFEE SHOP

England & Wales · Charity number 1119535

Details

Other names EMMANUEL COFFEE SHOP LIMITED

Status Registered

Legal form CIO

Registered 2007-06-07

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

Contact

Address Weston Favell Centre
Northampton
NN3 8JR

Phone 01604402150

Email coffee.shop@emmanuelgroup.org.uk

Website www.emmgroupp.org.uk

Activities

Objects: TO PROMOTE THE BENEFIT OF THE INHABITANTS OF NORTHAMPTON EAST AND THE SURROUNDING AREA, IN PARTICULAR, BUT NOT EXCLUSIVELY, THOSE WHO ARE ECONOMICALLY OR SOCIALLY DISADVANTAGED, CHILDREN, THE ELDERLY AND THE DISABLED, BY PROVIDING FACILITIES IN THE INTERESTS OF SOCIAL WELFARE, FOR RECREATION AND LEISURE TIME OCCUPATION WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE SAID INHABITANTS.

Activities: TO PROMOTE THE BENEFIT OF THE INHABITANTS OF NORTHAMPTON EAST AND THE SURROUNDING AREA, IN PARTICULAR, BUT NOT EXCLUSIVELY, THOSE WHO ARE ECONOMICALLY OR SOCIALLY DISADVANTAGED, CHILDREN, THE ELDERLY AND THE DISABLED, BY PROVIDING FACILITIES IN THE INTERESTS OF SOCIAL WELFARE, FOR RECREATION AND LEISURE TIME OCCUPATION WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE SAID INHABITANTS.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training, The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, The General Public/mankind

Geography

- **Area of benefit:** NOT DEFINED IN PRACTICE NORTHAMPTONSHIRE.
- Northamptonshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£166,767	£156,980	-	-
2024-03-31	£200,477	£178,032	-	-
2023-03-31	£93,816	£106,310	-	-
2022-03-31	£66,057	£70,519	-	-
2021-03-31	£86,339	£57,956	-	-

Trustees

Name	Role	Appointed
Fiona Potter	Chair	2024-10-15
JENNY COLE		2022-07-20
Jean Kenyon		2018-12-01
Linda Withers		2019-03-11
MAUREEN ELIZABETH TIMMS		2013-07-24
Rev Stewart Betts		2024-05-14

EMMANUEL COFFEE SHOP

England & Wales - Charity number 1119535

Accounts

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 March 2025
for
EMMANUEL COFFEE SHOP**

Cobley Desborough
Chartered Certified Accountants
Chartered Tax Advisers
Artisans' House
7 Queensbridge
Northampton
Northamptonshire
NN4 7BF

EMMANUEL COFFEE SHOP

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EMMANUEL COFFEE SHOP

Report of the Trustees for the Year Ended 31 March 2025

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. 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).

Structure, governance and management

Emmanuel Coffee Shop is governed by a Board of Trustees / Directors. Its Articles of Association and Memorandum of Association were signed and dated on 25 April 2006. Day to day routine operational decisions are delegated to the Coffee Shop Manager. All other decisions are made by the Trustees. No specific policies or procedures have been adopted for the induction and training of trustees. The Charity Commission for England and Wales Guidance "The essential trustee: what you need to know, what you need to do" and information from the Gov.UK web Site. "Support for Charity Trustees Web site 5 minutes guides are used as a training tools.

Recruitment and appointment of Board of Trustees

The Board has the power at any time to appoint, either to fill a casual vacancy or as an addition to the existing members up to the maximum within the terms of the Memorandum and Articles of Association.

Day to day management of the organisation

Day to day management of the charity is delegated to the manager.

EMMANUEL COFFEE SHOP

Report of the Trustees for the Year Ended 31 March 2025

Objectives and activities

Objectives and aims

The objectives of the charity are set out as follows in the company's Memorandum of Association.

They are:

To promote any charitable purpose for the benefit of the community in Northampton East and the surrounding area, in particular:

The provision of social facilities with the object of improving quality of life within the community, particularly for the socially disadvantaged.

The provision of facilities and amenities, to assist in relaxation, confidentiality and a safe environment, for the use of those most vulnerable in the community, with the object of improving the quality of life within that community.

How our services deliver public benefit

Emmanuel Coffee Shop (Café Emm) exists to provide a 'Home for the community' ? somewhere that offers a meeting place for all and a welcoming environment to enable disadvantaged and vulnerable people to engage in the community and build friendships in a safe place; these groups are especially popular with senior people, helping them to feel less lonely. Our welcome is open to everyone, whatever their age or background. Our services are therefore open to all in the local community, including, babies, young children, young people, vulnerable adults, the elderly, children and young adults from the local special needs school and SEND training provision.

The number of groups that ask to reserve tables are increasing, with regular attendances from Happy at Home, the Guide dogs, Social, Sports and Games Groups. Wherever possible we try an accommodate.

Our customers may not always feel comfortable or welcome in the other refreshment settings. The staff and volunteers actively engage with all customers, giving an opportunity for SEND customers to order food and drink for themselves, and be served at table.

At Café Emm we endeavour to keep our prices low as possible, and dinners and pudding provided with freshly cooked vegetables, where and individuals are made to feel welcomed and valued. The Café provides food and refreshments for around 30 to 50 covers each day.

EMMANUEL COFFEE SHOP

Report of the Trustees for the Year Ended 31 March 2025

Achievements and performance

Charitable activities

Training

All paid staff and the Chair of Trustees who volunteers in the café have undertaken Safeguarding, Food Hygiene Certificate Level 1 and 2 training, Food Hygiene Certificate Level 3 for the Café Manager, First Aid training and Allergen Awareness Training.

Three people have been trained and supported to gain a Level 1 Certificate in Food Hygiene, and further training is ongoing.

22 undertook allergen awareness session given by the Café Emm Manager, to raise awareness of the need to understand the importance of customer safety and to always ask a member of staff if they are unsure of how to respond to a customer in answer to questions.

National Lottery Community Fund:

The three members of staff appointed due to a generous grant from the National Lottery Community fund, have made great inroads into their roles

The Community Projects Director

The impact of the Work of the Community Projects Director has improved the communication and organisation of activities, by promoting collaborative working between Café Emm, the Weston Favell Centre Food Bank, the Church, GP surgeries, Growing Together Northampton, and is exploring other local organisations to extend and coordinate the work to ensure that the services meet the needs identified in the grant funding and the wider community of Northampton East and West Northamptonshire.

A new Community Director will be appointed in the next month as the current post holder will be leaving the role.

The Community Support Worker

This role has continued to grow and develop the programme of the Memory Café with activities being available to individuals with dementia, Alzheimer's, and memory loss. There are 18 regular attendees, with some individuals being supported at home or in care, who cannot attend the group in person.

There is now a newly established Carers Group for unpaid carers in the local community. Many have individuals who attend the Memory Café. The group provides an opportunity for carers to support each other, a time to talk and be heard with people who have similar experiences.

The Games club continues to run with volunteers and has 10 regular individuals. This is a social activity as much as a cognitive activity and much laughter is heard in the café from this group.

Singing for the Soul attendance has increased significantly since the group started, with numbers now between 30 and 50 on a regular basis per session; from older clients and involvement by Canto Learning that is a centre for individuals, Not in Education Employment or Training for 16-24-year-olds.

EMMANUEL COFFEE SHOP

Report of the Trustees for the Year Ended 31 March 2025

An Exercise class has been established to provide confidence, building strength exercises for senior community members and enables to help maintain balance and reduce the risk of falls. The class is so popular that there is a waiting list. The trainer is funded by the Northamptonshire Community Foundation (NCF) alongside The National Lottery Community Fund

Part time cook

The Grant has provided sufficient funding for a part time cook. The cook has been providing additional support for Sunday Lunch, which are very popular, a traditional Sunday dinner, complete with Yorkshire pudding and desserts like rice pudding, upside down pineapple and custard and lemon meringue pie.

A significant number of attendees live on their own and come in groups. Those who live on their own would not cook Sunday lunch and the provision of a choice of meats, freshly cooked vegetables and a traditional pudding is very welcome.

Afternoon teas continue to be a treat for many people, and this year mini afternoon teas were offered for the week before Mother's Day.

Community Groups who meet in the Café

The Cafe hosts sessions for Happy at Home, Guide Dogs and their owners, several ladies' groups who come in regularly, we provide smaller portions and a child's "Cheesy chips" are a popular serving, food, families, grandparents with grandchildren, foster carers and those who are in wheelchairs and have mobility scooters.

There are more groups who request to reserve a table, and we try and accommodate all where possible

FISH Food and Fun in the School Holidays:

The café undertakes the catering for FISH providing hot dinners such as Cottage pie, sausage and mash, chicken pie and jacket potatoes, in the region of 50 per day over two days each week. For some families who attend this is the only chance of a hot meal, when school meals are not available.

Meals are provided at Blackthorn and Rectory Farm Community Centres volunteers are from the Church and Blackthorn Growing Together, and predominately from the church at Rectory Farm.

The provision of food for FISH is currently funded by The Northampton Methodist District.

Thanks

The Trustees would like to thank the staff and volunteers for all that they have contributed to the life of Café over the past twelve months, without their support the Café would not be able to operate as it does. This has again been a difficult year with a significant amount of change for all and without their hard work and enthusiasm we would not have been able to support our community in the way we have

We would like to thank all our supporters over the year but particularly:

The National Lottery Community Fund for continuing to enable us to employ a part time cook, part time community worker and Community Director

EMMANUEL COFFEE SHOP

Report of the Trustees for the Year Ended 31 March 2025

Northampton Community Foundation, Albert Hunt Trust, Ian Hartley, Commsave Community Fund and March Christian Trust for grants towards our core costs

The Constance Travis and Co-op Community funds for grants supporting food for the disadvantaged in the Eastern district of Northampton.

Financial review

Financial position

Cafe

There was an increase in income from the sale of food to customers from £80,068 to £89,077, partly due to increased sales and partly due to increased pricing.

Unfortunately the increased income from sales in the Café did not quite cover increases in costs which were £91,582. This is however better than the loss made last year when costs for the café were £95,239.

Grants

Overall grant income was down from £130,975 to £109,216. This was due to a reduction in grants from The National Lottery which was expected as there were significant additional funding from The National Lottery in 2023 for general maintenance and top ups for existing work

Community

Providing the community activities for the elderly and supporting FISH meant an expenditure from grants of £70,037. This is less than that spent in the previous financial year of £83,660 which means that even with the reduced amount of grant funding received this year, restricted funds for community work have increased from £23,994 to £31,229

Going forward

While the Café is still financially viable we need to increase our reserves which are currently running at around 6 weeks which is less than the 2 months required. Lease contracts for the dishwasher and coffee machine have now expired and are not being renewed as well as a move to Virgin Money Bank, which does not charge banking fees mean that our outgoings have reduced this year but we will need to increase prices to ensure long term viability

Funding for our charity work continues to be healthy with an increased range of activities being provided along with support for FISH and the Foodbank. To ensure we can continue to provide these services we are looking to obtain new grants to replace those which will be ending in Oct 2026.

Reserves policy

The charity will aim to maintain a balance of three months spending in reserves.

EMMANUEL COFFEE SHOP

Report of the Trustees for the Year Ended 31 March 2025

Future plans

The Café is a vibrant Community Hub, a Home for all, and a welcoming social setting. We continue to look for opportunity to support community groups and individuals, with good food, the majority of which are cooked on the premises at affordable prices

Our Aims for the next 12 months and future years are

Continue to run social events, funded where possible from external organisations, for our more vulnerable customers to provide opportunities for social interaction, and reduce loneliness.

Develop the Volunteer Befriending role to engage customers with local groups and provision in the area
Continue to upgrade the facilities of the Café through fundraising specifically looking to improve

- The toilet facilities, especially for disabled access.
- The soft furnishings
- Replace the sink and fat trap (For food hygiene purposes)
- Re place the cooker (25 plus years old)

Work with Community Projects Director, The Emmanuel Group of Churches; the Weston Favel Centre Food Bank and the wider community to listen to individuals for areas of need, and identify how, where and when this support could be provided.

Funds will be raised through Charitable funding application, Community Grants, events held within the Café environment and individual donations.

Structure, governance and management

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Reference and administrative details

Registered Charity number

1119535

Principal address

Emmanuel Church Office
Weston Favell Centre
Northampton
Northamptonshire
NN3 8JR

Trustees

Mrs K Norris Trustee
Rev S Betts Trustee (appointed 14.5.24)
Mrs J Cole Trustee
Mrs L Withers Trustee
Mrs J R Kenyon Trustee
Mrs F Potter Trustee (appointed 15.10.24)
Mrs M Timms Trustee

EMMANUEL COFFEE SHOP

Report of the Trustees for the Year Ended 31 March 2025

Reference and administrative details

Independent Examiner

Cobley Desborough
Chartered Certified Accountants
Chartered Tax Advisers
Artisans' House
7 Queensbridge
Northampton
Northamptonshire
NN4 7BF

Approved by order of the board of trustees on 27 August 2025 and signed on its behalf by:



Mr K Potter - Trustee

Independent Examiner's Report to the Trustees of Emmanuel Coffee Shop

Independent examiner's report to the trustees of Emmanuel Coffee Shop

I report to the charity trustees on my examination of the accounts of Emmanuel Coffee Shop (the Trust) for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



Jonathan Cobley

Cobley Desborough
Chartered Certified Accountants
Chartered Tax Advisers
Artisans' House
7 Queensbridge
Northampton
Northamptonshire
NN4 7BF

27 August 2025

EMMANUEL COFFEE SHOP

Statement of Financial Activities for the Year Ended 31 March 2025

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		1,577	74,181	75,758	117,948
Other trading activities	2	91,009	-	91,009	82,529
Total		<u>92,586</u>	<u>74,181</u>	<u>166,767</u>	<u>200,477</u>
EXPENDITURE ON					
Charitable activities					
Charitable Activities		92,456	65,872	158,328	170,630
Other		6,143	-	6,143	7,402
Total		<u>98,599</u>	<u>65,872</u>	<u>164,471</u>	<u>178,032</u>
NET INCOME/(EXPENDITURE)		(6,013)	8,309	2,296	22,445
RECONCILIATION OF FUNDS					
Total funds brought forward		21,512	23,118	44,630	22,185
TOTAL FUNDS CARRIED FORWARD		<u>15,499</u>	<u>31,427</u>	<u>46,926</u>	<u>44,630</u>

The notes form part of these financial statements

EMMANUEL COFFEE SHOP

Balance Sheet 31 March 2025

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	5	3,300	953	4,253	8,064
CURRENT ASSETS					
Stocks	6	1,449	-	1,449	1,099
Debtors	7	2,593	199	2,792	3,336
Cash at bank		9,357	30,275	39,632	35,508
		<u>13,399</u>	<u>30,474</u>	<u>43,873</u>	<u>39,943</u>
CREDITORS					
Amounts falling due within one year	8	(1,200)	-	(1,200)	(3,377)
		<u>12,199</u>	<u>30,474</u>	<u>42,673</u>	<u>36,566</u>
NET CURRENT ASSETS					
		<u>12,199</u>	<u>30,474</u>	<u>42,673</u>	<u>36,566</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>15,499</u>	<u>31,427</u>	<u>46,926</u>	<u>44,630</u>
NET ASSETS		<u>15,499</u>	<u>31,427</u>	<u>46,926</u>	<u>44,630</u>
FUNDS	10				
Unrestricted funds				15,499	21,512
Restricted funds				31,427	23,118
TOTAL FUNDS				<u>46,926</u>	<u>44,630</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 27 August 2025 and were signed on its behalf by:



Mr K Potter - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention.

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.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from 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.

EMMANUEL COFFEE SHOP

Notes to the Financial Statements - continued for the Year Ended 31 March 2025

1. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Shop income	91,009	82,529

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted fund	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	17,094	100,854	117,948
Other trading activities	82,529	-	82,529
Total	99,623	100,854	200,477
EXPENDITURE ON			
Charitable activities			
Charitable Activities	92,894	77,736	170,630
Other	7,402	-	7,402
Total	100,296	77,736	178,032
NET INCOME/(EXPENDITURE)	(673)	23,118	22,445
RECONCILIATION OF FUNDS			
Total funds brought forward	22,185	-	22,185

EMMANUEL COFFEE SHOP

Notes to the Financial Statements - continued for the Year Ended 31 March 2025

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
TOTAL FUNDS CARRIED FORWARD	<u>21,512</u>	<u>23,118</u>	<u>44,630</u>

5. TANGIBLE FIXED ASSETS

	Plant and machinery £
Cost	
At 1 April 2024	28,745
Additions	2,332
At 31 March 2025	<u>31,077</u>
Depreciation	
At 1 April 2024	20,681
Charge for year	6,143
At 31 March 2025	<u>26,824</u>
Net book value	
At 31 March 2025	<u>4,253</u>
At 31 March 2024	<u>8,064</u>

6. STOCKS

	2025 £	2024 £
Stocks	<u>1,449</u>	<u>1,099</u>

EMMANUEL COFFEE SHOP

Notes to the Financial Statements - continued for the Year Ended 31 March 2025

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Other debtors	2,792	2,792
Prepayments	-	544
	<u>2,792</u>	<u>3,336</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Hire purchase (see note 9)	-	2,175
Trade creditors	-	2
Other creditors	1,200	1,200
	<u>1,200</u>	<u>3,377</u>

9. LEASING AGREEMENTS

Minimum lease payments under hire purchase fall due as follows:

	2025	2024
	£	£
Net obligations repayable:		
Within one year	-	2,175
	<u>-</u>	<u>2,175</u>

10. MOVEMENT IN FUNDS

	At 1/4/24	Net movement in funds	At 31/3/25
	£	£	£
Unrestricted funds			
General fund	21,512	(6,013)	15,499
Restricted funds			
Restricted fund	23,118	8,309	31,427
	<u>44,630</u>	<u>2,296</u>	<u>46,926</u>

EMMANUEL COFFEE SHOP

Notes to the Financial Statements - continued for the Year Ended 31 March 2025

10. 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	92,586	(98,599)	(6,013)
Restricted funds			
Restricted fund	74,181	(65,872)	8,309
TOTAL FUNDS	<u>166,767</u>	<u>(164,471)</u>	<u>2,296</u>

Comparatives for movement in funds

	At 1/4/23 £	Net movement in funds £	At 31/3/24 £
Unrestricted funds			
General fund	22,185	(673)	21,512
Restricted funds			
Restricted fund	-	23,118	23,118
TOTAL FUNDS	<u>22,185</u>	<u>22,445</u>	<u>44,630</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	99,623	(100,296)	(673)
Restricted funds			
Restricted fund	100,854	(77,736)	23,118
TOTAL FUNDS	<u>200,477</u>	<u>(178,032)</u>	<u>22,445</u>

EMMANUEL COFFEE SHOP

Notes to the Financial Statements - continued for the Year Ended 31 March 2025

10. MOVEMENT IN FUNDS - continued

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

	At 1/4/23 £	Net movement in funds £	At 31/3/25 £
Unrestricted funds			
General fund	22,185	(6,686)	15,499
Restricted funds			
Restricted fund	-	31,427	31,427
TOTAL FUNDS	<u>22,185</u>	<u>24,741</u>	<u>46,926</u>

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	192,209	(198,895)	(6,686)
Restricted funds			
Restricted fund	175,035	(143,608)	31,427
TOTAL FUNDS	<u>367,244</u>	<u>(342,503)</u>	<u>24,741</u>

Included in restricted funds are the following;

National Lottery Grant - represents funds used to support the salaries for the coordinator, community support and cook.

Co-op community fund - supports free and subsidised meals and food.

Western Favell Social Centre - provides support for Memory Cafe and Singing with Soul.

Northampton Community Fund - provide support for exercise classes and equipment as well as providing support towards operational costs.

EMMANUEL COFFEE SHOP

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

EMMANUEL COFFEE SHOP

Detailed Statement of Financial Activities for the Year Ended 31 March 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	2	1
Donations	1,845	1,478
Gift aid	-	266
Grants	73,911	116,203
	<u>75,758</u>	<u>117,948</u>
Other trading activities		
Shop income	91,009	82,529
	<u>166,767</u>	<u>200,477</u>
EXPENDITURE		
Charitable activities		
Wages	74,216	64,875
Social security	5,129	-
Pensions	3,409	2,792
Purchases	31,474	29,066
Insurance	1,338	663
Rent	12,000	12,000
Telephone	80	120
Postage and stationery	272	35
Donations	20,180	55,280
Sundries	967	954
Repairs and renewals	6,860	4,646
Software licences	579	490
Hire purchase	476	(1,491)
	<u>156,980</u>	<u>169,430</u>
Other		
Depreciation of tangible fixed assets	6,143	7,402
Support costs		
Finance		
Bank charges	148	-

This page does not form part of the statutory financial statements

EMMANUEL COFFEE SHOP

Detailed Statement of Financial Activities for the Year Ended 31 March 2025

	2025	2024
	£	£
Finance		
Governance costs		
Accountancy costs	1,200	1,200
Total resources expended	<u>164,471</u>	<u>178,032</u>
Net income	<u>2,296</u>	<u>22,445</u>

This page does not form part of the statutory financial statements

EMMANUEL COFFEE SHOP

England & Wales - Charity number 1119535

Accounts

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 March 2024
for
EMMANUEL COFFEE SHOP**

Cobley Desborough
Chartered Certified Accountants
Chartered Tax Advisers
Artisans' House
7 Queensbridge
Northampton
Northamptonshire
NN4 7BF

EMMANUEL COFFEE SHOP

Contents of the Financial Statements for the Year Ended 31 March 2024

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EMMANUEL COFFEE SHOP

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).

Structure, governance and management

Emmanuel Coffee Shop is governed by a Board of Trustees / Directors. Its Articles of Association and Memorandum of Association were signed and dated on 25 April 2006. Day to day routine operational decisions are delegated to the Coffee Shop Manager. All other decisions are made by the Trustees. No specific policies or procedures have been adopted for the induction and training of trustees.

Recruitment and appointment of Board of Trustees

The Board has the power at any time to appoint, either to fill a casual vacancy or as an addition to the existing members up to the maximum within the terms of the Memorandum and Articles of Association.

Day to day management of the organisation

Day to day management of the charity is delegated to the manager.

EMMANUEL COFFEE SHOP

Report of the Trustees for the Year Ended 31 March 2024

Objectives and activities

Objectives and aims

The objectives of the charity are set out as follows in the company's Memorandum of Association.

They are:

To promote any charitable purpose for the benefit of the community in Northampton East and the surrounding area, in particular:

The provision of social facilities with the object of improving quality of life within the community, particularly for the socially disadvantaged.

The provision of facilities and amenities, to assist in relaxation, confidentiality and a safe environment, for the use of those most vulnerable in the community, with the object of improving the quality of life within that community.

How our services deliver public benefit

Emmanuel Coffee Shop exists to provide a 'home for the community' ? somewhere that offers a meeting place and a welcoming environment for the economically and socially disadvantaged, the disabled and the elderly. Our welcome is open to everyone, whatever their age or background. Our services are therefore open to all in the local community, including young people, vulnerable adults, the elderly and children from local special needs schools.

Our customers do not always feel comfortable or welcome in the other coffee shops within the area. At Emmanuel they can buy an affordable meal and are made to feel welcomed and valued. The Coffee Shop provides food and refreshments for around 30 to 50 covers each day.

Volunteers make up a large proportion of our Emmanuel Coffee Shop team, preparing and serving food and drinks for our customers on a regular basis. It is the company's policy to give experience of the workplace and opportunities to feel valued to the disabled wherever practical. We currently have 14 volunteers that work in the café, 2 or 4 hour shifts per day. There are also 2 volunteers that work on Sunday lunches and afternoon teas. We also have 8 people with special needs that work in the café.

Free meals are provided to customers in need, at the discretion of the Management with the support of the church.

EMMANUEL COFFEE SHOP

Report of the Trustees for the Year Ended 31 March 2024

Achievement and performance

Charitable activities

We welcomed three new members of staff made possible by a generous grant from the national Lottery.

We have a new Community Support Worker which has enabled us to continue to develop our programme of activities for older users with more work being done in the Memory Café, Games club and Singing for the Brain. The latter especially has grown tremendously with regular attendance both from older clients and involvement by Canto Learning who specialise in students with special educational needs. In addition we are now hosting sessions for Happy at Home

We also have a new cook so we can continue providing subsidised Afternoon teas and Sunday Lunches which continue to be very popular, often being over-subscribed.

Our Community Director is working to draw together the work of the Café, Food Bank and Church to extend and coordinate our work to ensure that we are working effectively in providing the services our community needs.

We continue to work with both the Church and Weston Favell Food Bank. We provide meals for families during school holidays at Blackthorn and Rectory Farm Community Centres as part of the church's FISH initiative (Food and Fun in School Holidays), and we have been working with the Weston Favell Food bank to provide meals within the Café as part of Northampton Community Funding for Household Support.

We have re-vamped our children's area with the help of Northampton College students who designed and painted a mural for the area. In addition we are taking on volunteers from the college as part of their work experience training.

Thanks

The Trustees would like to thank the staff and volunteers for all that they have contributed to the life of Emmanuel Coffee Shop over the past twelve months, without their support Emmanuel Coffee Shop would not be able to operate as it does. This has again been a difficult year with a significant amount of change for all and without their hard work and enthusiasm we would not have been able to support our community in the way we have.

We would like to thank all our supporters over the year but particularly:

The National Lottery for continuing to enable us to employ a part time cook, part time community worker and Project Director.

Northampton Community Foundation, Albert Hunt Trust, Ian Hartley, Commsave Community Fund and March Christian Trust for grants towards our core costs.

The Constance Travis and Co-op Community funds for grants supporting food for the disadvantaged in the Eastern district of Northampton.

EMMANUEL COFFEE SHOP

Report of the Trustees for the Year Ended 31 March 2024

Future plans

Continue to fund social events for our more vulnerable customers to provide opportunities for social interaction.

Continue to upgrade the facilities of the Café as funds become available specifically we are looking to improve our toilet facilities, especially for disable access.

Work with Emmanuel Group of Churches and Weston Favel Food Bank to identify areas where we can provide help and support to their clients

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.

Reference and administrative details

Registered Company number

(England and Wales)

Registered Charity number

1119535

Registered office

Emmanuel Church Office
Weston Favell Centre
Northampton
Northamptonshire
NN3 8JR

Trustees

Rev S Betts (appointed 14.5.24)
Mrs J Cole (appointed 25.5.23)
Mrs J R Kenyon
Mrs K Norris (appointed 23.1.24)
Mr K Potter
Mrs M E Timms
Mrs L Withers
Mr M Maddocks (resigned 17.5.24)
Rev Y DesRoches (resigned 30.4.24)

Company Secretary

EMMANUEL COFFEE SHOP

Report of the Trustees for the Year Ended 31 March 2024

Reference and administrative details

Independent Examiner

Cobley Desborough
Chartered Certified Accountants
Chartered Tax Advisers
Artisans' House
7 Queensbridge
Northampton
Northamptonshire
NN4 7BF

Approved by order of the board of trustees on 27 September 2024 and signed on its behalf by:



Mr K Potter - Trustee

Independent Examiner's Report to the Trustees of Emmanuel Coffee Shop

Independent examiner's report to the trustees of Emmanuel Coffee Shop ('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 Report to the Trustees of
Emmanuel Coffee Shop**

Independent examiner's statement

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.



Jonathan Cobley

Cobley Desborough
Chartered Certified Accountants
Chartered Tax Advisers
Artisans' House
7 Queensbridge
Northampton
Northamptonshire
NN4 7BF

27 September 2024

EMMANUEL COFFEE SHOP

Statement of Financial Activities for the Year Ended 31 March 2024

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		17,094	100,854	117,948	24,936
Other trading activities	2	82,529	-	82,529	68,880
Total		<u>99,623</u>	<u>100,854</u>	<u>200,477</u>	<u>93,816</u>
EXPENDITURE ON					
Raising funds	3	-	-	-	2,666
Charitable activities					
Charitable Activities		100,296	77,736	178,032	103,644
Total		<u>100,296</u>	<u>77,736</u>	<u>178,032</u>	<u>106,310</u>
NET INCOME/(EXPENDITURE)		(673)	23,118	22,445	(12,494)
RECONCILIATION OF FUNDS					
Total funds brought forward		22,185	-	22,185	34,679
TOTAL FUNDS CARRIED FORWARD		<u>21,512</u>	<u>23,118</u>	<u>44,630</u>	<u>22,185</u>

The notes form part of these financial statements

EMMANUEL COFFEE SHOP

Balance Sheet 31 March 2024

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	7	8,064	-	8,064	13,181
CURRENT ASSETS					
Stocks	8	1,099	-	1,099	920
Debtors	9	3,137	199	3,336	2,816
Cash at bank		12,589	22,919	35,508	12,082
		<u>16,825</u>	<u>23,118</u>	<u>39,943</u>	<u>15,818</u>
CREDITORS					
Amounts falling due within one year	10	(3,377)	-	(3,377)	(2,645)
		<u>13,448</u>	<u>23,118</u>	<u>36,566</u>	<u>13,173</u>
NET CURRENT ASSETS					
		<u>21,512</u>	<u>23,118</u>	<u>44,630</u>	<u>26,354</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
CREDITORS					
Amounts falling due after more than one year	11	-	-	-	(4,169)
		<u>21,512</u>	<u>23,118</u>	<u>44,630</u>	<u>22,185</u>
NET ASSETS					
FUNDS					
	13				
Unrestricted funds				21,512	22,185
Restricted funds				23,118	-
				<u>44,630</u>	<u>22,185</u>
TOTAL FUNDS					

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.

EMMANUEL COFFEE SHOP

Balance Sheet - continued 31 March 2024

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 27 September 2024 and were signed on its behalf by:



Mr K Potter - Trustee

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.

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.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

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.

EMMANUEL COFFEE SHOP

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

1. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Shop income	82,529	68,880

3. RAISING FUNDS

Raising donations and legacies

	2024	2023
	£	£
Support costs	-	2,666

4. NET INCOME/(EXPENDITURE)

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

	2024	2023
	£	£
Depreciation - owned assets	7,402	4,922

5. 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.

EMMANUEL COFFEE SHOP

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

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	14,936	10,000	24,936
Other trading activities	68,880	-	68,880
Total	<u>83,816</u>	<u>10,000</u>	<u>93,816</u>
EXPENDITURE ON			
Raising funds	2,666	-	2,666
Charitable activities			
Charitable Activities	72,455	31,189	103,644
Total	<u>75,121</u>	<u>31,189</u>	<u>106,310</u>
NET INCOME/(EXPENDITURE)	8,695	(21,189)	(12,494)
RECONCILIATION OF FUNDS			
Total funds brought forward	13,328	21,351	34,679
TOTAL FUNDS CARRIED FORWARD	<u>22,023</u>	<u>162</u>	<u>22,185</u>

EMMANUEL COFFEE SHOP

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

7. TANGIBLE FIXED ASSETS

	Plant and machinery £
Cost	
At 1 April 2023	26,460
Additions	2,285
	<hr/>
At 31 March 2024	28,745
	<hr/>
Depreciation	
At 1 April 2023	13,279
Charge for year	7,402
	<hr/>
At 31 March 2024	20,681
	<hr/>
Net book value	
At 31 March 2024	8,064
	<hr/> <hr/>
At 31 March 2023	13,181
	<hr/> <hr/>

8. STOCKS

	2024	2023
	£	£
Stocks	1,099	920
	<hr/>	<hr/>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Other debtors	2,792	2,334
Prepayments	544	482
	<hr/>	<hr/>
	3,336	2,816
	<hr/> <hr/>	<hr/> <hr/>

EMMANUEL COFFEE SHOP

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

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Hire purchase (see note 12)	2,175	2,258
Trade creditors	2	319
Social security and other taxes	-	68
Accrued expenses	1,200	-
	<u>3,377</u>	<u>2,645</u>

11. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2024	2023
	£	£
Hire purchase (see note 12)	-	4,169
	<u>-</u>	<u>4,169</u>

12. LEASING AGREEMENTS

Minimum lease payments under hire purchase fall due as follows:

	2024	2023
	£	£
Net obligations repayable:		
Within one year	2,175	2,258
In more than five years	-	4,169
	<u>2,175</u>	<u>6,427</u>

13. MOVEMENT IN FUNDS

	At 1.4.23	Net movement in funds	At 31.3.24
	£	£	£
Unrestricted funds			
General fund	22,185	(673)	21,512
Restricted funds			
Restricted fund	-	23,118	23,118
	<u>22,185</u>	<u>22,445</u>	<u>44,630</u>

EMMANUEL COFFEE SHOP

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

13. 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	99,623	(100,296)	(673)
Restricted funds			
Restricted fund	100,854	(77,736)	23,118
TOTAL FUNDS	<u>200,477</u>	<u>(178,032)</u>	<u>22,445</u>

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	13,328	8,857	22,185
Restricted funds			
Restricted fund	21,351	(21,351)	-
TOTAL FUNDS	<u>34,679</u>	<u>(12,494)</u>	<u>22,185</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	83,816	(74,959)	8,857
Restricted funds			
Restricted fund	10,000	(31,351)	(21,351)
TOTAL FUNDS	<u>93,816</u>	<u>(106,310)</u>	<u>(12,494)</u>

EMMANUEL COFFEE SHOP

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

13. 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	13,328	8,184	21,512
Restricted funds			
Restricted fund	21,351	1,767	23,118
TOTAL FUNDS	<u>34,679</u>	<u>9,951</u>	<u>44,630</u>

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	183,439	(175,255)	8,184
Restricted funds			
Restricted fund	110,854	(109,087)	1,767
TOTAL FUNDS	<u>294,293</u>	<u>(284,342)</u>	<u>9,951</u>

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

EMMANUEL COFFEE SHOP

Detailed Statement of Financial Activities for the Year Ended 31 March 2024

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	1,479	1,936
Gift aid	266	-
Grants	116,203	23,000
	<u>117,948</u>	<u>24,936</u>
Other trading activities		
Shop income	82,529	68,880
	<u>200,477</u>	<u>93,816</u>
EXPENDITURE		
Charitable activities		
Wages	64,875	51,051
Pensions	2,792	724
Purchases	29,066	38,747
Insurance	663	-
Rent	12,000	7,750
Telephone	120	-
Postage and stationery	35	-
Donations	55,280	-
Sundries	954	450
Depreciation of tangible fixed assets	7,402	4,922
Hire purchase	(1,491)	-
	<u>171,696</u>	<u>103,644</u>
Support costs		
Management		
Advertising	-	2,666
Information technology		
Repairs and renewals	4,646	-
Human resources		
Software licences	490	-

This page does not form part of the statutory financial statements

EMMANUEL COFFEE SHOP

Detailed Statement of Financial Activities for the Year Ended 31 March 2024

	2024	2023
	£	£
Human resources		
Governance costs		
Accountancy and legal fees	1,200	-
	<hr/>	<hr/>
Total resources expended	178,032	106,310
	<hr/>	<hr/>
Net income/(expenditure)	22,445	(12,494)
	<hr/> <hr/>	<hr/> <hr/>

This page does not form part of the statutory financial statements

EMMANUEL COFFEE SHOP

England & Wales - Charity number 1119535

Accounts

EMMANUEL COFFEE SHOP LIMITED

Registered Number: 05866608
England and Wales

Charity Number: 1119535

ANNUAL REPORT AND UNAUDITED ACCOUNTS
31 MARCH 2023

EMMANUEL COFFEE SHOP LIMITED
REPORT OF THE TRUSTEES / DIRECTORS
FOR THE YEAR ENDED 31 MARCH 2023

The directors present their annual report and the unaudited accounts for the year ended 31 March 2022.

Company Information

Company Number	05866608
Registered Charity Number	1119535
Registered Address	Weston Favell Centre Northampton NN3 8JR
Directors and Trustees: (As at 31 March 2022)	Mr K Potter (Chair) Mrs J Cole Reverend Y Desroches Mrs J Kenyon Mr M Maddocks Mrs M Timms Mrs L Withers
Bankers:	National Westminster Bank PLC Weston Favell Centre Northampton NN3 8JR

Directors and Trustees

The trustees, who are also the directors of the company, who have served from 1 April 2022 until the date that this report was approved, are:

Mr K Potter (Chair)
Mrs J Cole (appointed 22 July 2022)
Reverend Y Desroches
Mrs J Kenyon
Mr M Maddocks (appointed 15 June 2022)
Reverend H Spenceley (appointment terminated 16 May 2022)
Mrs M Timms
Mrs L Withers

EMMANUEL COFFEE SHOP LIMITED
REPORT OF THE TRUSTEES / DIRECTORS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Structure, governance and management

Emmanuel Coffee Shop is governed by a Board of Trustees / Directors. Its Articles of Association and Memorandum of Association were signed and dated 25 April 2006. Day-to-day routine operational decisions are delegated to the Coffee Shop Manager. All other decisions are made by the Trustees. No specific policies or procedures have been adopted for the induction and training of trustees.

Recruitment and appointment of Board of Trustees

The Board has the power at any time to appoint, either to fill a casual vacancy or as an addition to the existing members up to the maximum within the terms of the Memorandum and Articles of Association.

Our aims and objectives

The objectives of the charity are set out as follows in the company's Memorandum of Association. They are:

To promote any charitable purpose for the benefit of the community in Northampton East and the surrounding area, in particular:

- The provision of social facilities with the object of improving the quality of life within the community, particularly for the socially disadvantaged.
- The provision of facilities and amenities, to assist in relaxation, confidentiality and a safe environment, for the use of those most vulnerable in the community, with the object of improving the quality of life within that community.

How our services deliver public benefit

Emmanuel Coffee Shop exists to provide a 'home for the community' - somewhere that offers a meeting place and a welcoming environment for the economically and socially disadvantaged, the disabled and the elderly. Our welcome is open to everyone, whatever their age or background. Our services are therefore open to all in the local community, including young people, vulnerable adults, the elderly and children from local special needs schools.

Our customers do not always feel comfortable or welcome in the other coffee shops within the area. At Emmanuel they can buy an affordable meal and are made to feel welcomed and valued. The Coffee Shop provides food and refreshments for around 30 to 50 covers each day.

Volunteers make up a large proportion of our Emmanuel Coffee Shop team, preparing and serving food and drinks for our customers on a regular basis. It is the company's policy to give experience of the workplace and opportunities to feel valued to the disabled wherever practical. We currently have 12 volunteers that work in the café, 2- or 4-hour shifts per day. There are also 2 volunteers that work on Sunday lunches and afternoon teas. We also have 6 people with special needs that work in the café.

Free meals are provided to customers in need, at the discretion of the Management with the support of the church.

See below for further details of how our services have provided public benefit in 2022/23.

EMMANUEL COFFEE SHOP LIMITED
REPORT OF THE TRUSTEES / DIRECTORS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Key activities / achievements

Change has been a constant theme for the last few years, and this year has been no different.

We continued to develop our programme of activities for older users with more work being done in the Memory Café, Games club and Singing for the Brain. Unfortunately our community worker decided to move on at the beginning of 2023 so while the games are still continuing other activities have been suspended until we can get a replacement.

The Afternoon teas and Sunday Lunches continued to be very popular, often being over-subscribed. Again these have had to have been suspended as our Manager left to go to another post and our Cook took maternity leave. We have however brought in two new cooks on contract until the end of the maternity leave when a decision will be made as to how we fill the manager position. At this point we are intending to restart the teas and lunches.

This has been aided by the obtaining of Lottery Funding in association with Emmanuel Group of Churches to employ a Community Director, Community Support Worker and additional part time cook. The director post is aimed at coordinating the work the Café, Foodbank and Church do to ensure this is efficient and effective. The community support worker and cook will enable us to restart the work we have been doing as detailed above.

We continue to invest in our infrastructure with a new POS and a new fridge alongside maintenance work generally in the Café.

The Trustees would like to thank the staff and volunteers for all that they have contributed to the life of Emmanuel Coffee Shop over the past twelve months, without their support Emmanuel Coffee Shop would not be able to operate as it does. This has again been a difficult year with a significant amount of change for all and without their hard work and enthusiasm we would not have been able to support our community in the way we have. Particular thanks to those volunteers who have stepped in to take over some of the management roles until a new manager can be appointed.

Plans for the future

Our plans for the future include:

- Continue to fund social events for our more vulnerable customers to provide opportunities for social interaction. To this end we have obtained further funding to continue the part time post working with elderly and vulnerable adults.
- Continue to upgrade the facilities of the Café as funds become available
- Work with Emmanuel Group of Churches and Weston Favel Food Bank to identify areas where we can provide help and support to their clients

EMMANUEL COFFEE SHOP LIMITED
REPORT OF THE TRUSTEES / DIRECTORS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Fundraising

The pandemic had a huge impact on the hospitality industry, and as a small local charity, we would have suffered greatly, but for the support of grants, the public and the government grants. We are so grateful for the support of each one which has enabled us to survive.

During this financial period, we have been delighted to receive the following gifts and grants:

	£
Trusthouse Grant	5,000
Queens Institute via Northamptonshire Community Foundation	5,000
Arnold Clark Foundation	1,000
Allen Lane Foundation	4,000
Marsh Christian Trust	500
Foyle Foundation	7,000

In addition to the above grants, we received £1,936 of donations, including gift aid, and matched funding from Localgiving of £500. Localgiving: <https://localgiving.org/emmanuelcoffeeshop>

The trustees are most grateful for this extraordinary support. We thank God for His provision through each act of generosity.

Financial Review

The net deficit for the year was £12,494 (2021: deficit £4,462).

Reserves

Free reserves at 31 March 2023 were £15,269. This is in excess of the cover of three months of normal non-trading expenditure (approximately £10,000), which the trustees regard as the minimum to cover liabilities in the event of closure. The trustees continue to seek ways to increase income.

EMMANUEL COFFEE SHOP LIMITED
REPORT OF THE TRUSTEES / DIRECTORS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Guarantee

The company is limited by guarantee with a maximum membership of 100 and does not have any share capital.

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

On behalf of the Board

Kevin Potter, Chair
25 July 2023

EMMANUEL COFFEE SHOP LIMITED
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023

	Unrestricted	Restricted	Total	Total
	2023	2023	2023	2022
		(Note 4)		
	£	£	£	£
INCOME FROM:				
Donations and fundraising	1,936	-	1,936	3,834
Grants received	13,000	10,000	23,000	29,680
Income from Charitable activities				
Coffee Shop trading	68,880	-	68,880	32,543
TOTAL INCOME	83,816	10,000	93,816	66,057
EXPENDITURE ON:				
Costs of raising funds	2,666	-	2,666	1,511
Charitable activities	72,455	31,189	103,644	69,008
Governance costs	-	-	-	-
TOTAL EXPENDITURE	75,121	31,189	106,310	70,519
NET INCOME/(DEFICIT)	8,695	(21,189)	(12,494)	(4,462)
TRANSFERS	-	-	-	-
				(4,462)
FUNDS BROUGHT FORWARD	13,328	21,351	34,679	39,141
FUNDS CARRIED FORWARD	22,023	162	22,185	34,679

Analysis of prior year figures is given in Note 2.

EMMANUEL COFFEE SHOP LIMITED
BALANCE SHEET
AT 31 MARCH 2023

	Notes	£	2023 £	£	2022 £
FIXED ASSETS					
Property plant and equipment	6		13,181		13,339
CURRENT ASSETS					
Stocks	7	920		550	
Debtors	8	2,816		445	
Cash at bank and in hand		<u>12,082</u>		<u>28,241</u>	
		15,818		29,236	
CREDITORS					
Amounts falling due within one year	9	<u>2,645</u>		<u>3,462</u>	
NET CURRENT ASSETS			<u>13,173</u>		<u>25,774</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			26,354		39,113
CREDITORS					
Amounts falling after one year	10		<u>4,169</u>		<u>4,434</u>
NET ASSETS			<u>22,185</u>		<u>34,679</u>
CAPITAL AND RESERVES					
<i>Unrestricted Funds</i>					
General Reserve			<u>22,023</u>		<u>13,328</u>
Total unrestricted			22,023		13,328
Restricted funds			<u>162</u>		<u>21,351</u>
Total Funds			<u>22,185</u>		<u>34,679</u>

These accounts have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006. For the financial year ended 31 March 2023 the company was entitled to exemption under Section 477 of the Companies Act 2006, and no notice has been deposited under Section 476. The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with Section 386 and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit and loss for the 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 Accounts, so far as they are applicable to the company.

Approved by the Board on 25 July 2023 and signed its behalf by:



Kevin Potter, Chair

EMMANUEL COFFEE SHOP LIMITED
NOTES TO THE UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023

1. ACCOUNTING POLICIES

1.1 Basis of Accounting

The financial statements have been prepared to give a “true and fair” view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to give a “true and fair” view. This departure has involved following 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 2016) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and Charities Act 2022.

Going concern

The Trustees have considered the financial position of the charity in light of continuing deficits before donations and fundraising income. Free reserves at 31 March 2023 were £15,270. This is above the cover of three months of normal non-trading expenditure (approximately £10,000), which the trustees regard as the minimum to cover liabilities in the event of closure.

Whilst the Trustees continue to believe that it is appropriate to prepare the financial statements on a going concern basis, there is some uncertainty. If the charity was unable to continue operating, the fixed assets and stock may not be realisable at book value and the charity may not be able to meet all its liabilities.

1.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that income will be received, and the amount of the income receivable can be measured reliably.

All monetary donations are included in full in the Statement of Financial Activities when receivable, provided that there are no donor-imposed restrictions as to the timing of the related expenditure, in which case recognition is deferred until the pre-condition has been met.

Gifts in kind are recognised when received at their estimated value.

Income tax on gift aid donations is accounted for when received.

Funds raised by events are accounted for gross.

Interest is accounted for when receivable.

EMMANUEL COFFEE SHOP LIMITED
NOTES TO THE UNAUDITED ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

1.3 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the Charity to the expenditure, it is probable that settlement will be required, and the amount of the obligation can be measured reliably.

Expenditure, which is charged on an accruals basis, is allocated between:

- expenditure incurred directly in the effort to raise voluntary contributions if applicable (raising funds);
- expenditure incurred directly for the furtherance of the Charity's objectives including support, governance, management, and administration costs of the Charity.

All expenditure is shown gross, inclusive of unrecoverable VAT, and has been classified under headings that aggregate all costs related to the specific activity.

1.4 Depreciation

Depreciation is provided using the following rates and bases to reduce by annual instalments the cost of property, plant and equipment over their estimated useful lives.

Fixtures, fittings and equipment 25% Straight line

1.5 Stock

Stock is valued at the lower of cost and estimated net realisable value, after making allowance for obsolete and slow-moving items. Cost includes all direct expenditure and an appropriate proportion of fixed and variable overheads.

1.6 Taxation

By virtue of its charitable status, the company is not liable for corporation tax.

1.7 Leasing and Hire Purchase

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against surplus on a straight-line basis.

1.8 Debtors

Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid net of any trade discounts.

1.9 Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

EMMANUEL COFFEE SHOP LIMITED
NOTES TO THE UNAUDITED ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

2. PRIOR YEAR INCOME AND EXPENDITURE ANALYSIS

	Unrestricted	Restricted	Total
	2022	2022	2022
	£	£	£
INCOME FROM:			
Donations and fundraising	3,834	-	3,834
Grants received	15,180	14,500	29,680
Income from Charitable activities			
Coffee Shop trading	32,543	-	32,543
	<hr/>	<hr/>	<hr/>
TOTAL INCOME	51,557	14,500	66,057
	<hr/>	<hr/>	<hr/>
EXPENDITURE ON:			
Costs of raising funds	1,511	-	1,511
Charitable activities	56,839	12,169	69,008
Governance costs	-	-	-
	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURE	58,350	12,169	70,519
	<hr/>	<hr/>	<hr/>
NET INCOME/(DEFICIT)	(6,793)	2,331	(4,462)
TRANSFERS	-	-	-
	<hr/>	<hr/>	<hr/>
	(6,793)	2,331	(4,462)
FUNDS BROUGHT FORWARD	20,121	19,020	39,141
	<hr/>	<hr/>	<hr/>
FUNDS CARRIED FORWARD	13,328	21,351	34,679
	<hr/>	<hr/>	<hr/>

EMMANUEL COFFEE SHOP LIMITED
NOTES TO THE UNAUDITED ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

3. GRANTS RECEIVABLE

Grants receivable includes government grants as follows:

	2023	2022
	£	£
Covid-19 support grants	-	9,167
Coronavirus job retention scheme	<u>-</u>	<u>2,613</u>
	<u>-</u>	<u>11,780</u>

4. RESTRICTED FUNDS

	Brought forward	Income	Expenditure	Transfer	Carried forward
	£	£	£	£	£
Sensory toys	100	-	-	-	100
Training	249	-	187	-	62
Wall bench	215	-	215	-	-
Hot meals project	2,638	-	2,638	-	-
Volunteer support	4,906	5,000	9,906	-	-
Warm wishes for Christmas	1,526	-	1,526	-	-
Community Projects	7,396	5,000	12,396	-	-
Family Food Aid	4,321	-	4,321	-	-
	<u>21,351</u>	<u>10,000</u>	<u>31,189</u>	<u>-</u>	<u>162</u>

5. DIRECTORS AND EMPLOYEES

	2023	2022
Staff Costs	£	£
Wages and salaries	51,051	39,203
Social Security	-	-
Pension costs	724	416

The average number of employees during the year:

	Number	Number
Office and management	2	1
Sales and production	2	2

Directors' emoluments

Remuneration (including pension contributions)	£-	£-
--	----	----

EMMANUEL COFFEE SHOP LIMITED
NOTES TO THE UNAUDITED ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

6. PROPERTY, PLANT AND EQUIPMENT

Year ended 31 March 2023

	Brought Forward	Additions	Disposals	Carried Forward
	£	£	£	£
Cost	21,736	4,764	40	26,460
	Brought Forward	Charge for period	Disposals	Carried Forward
	£	£	£	£
Depreciation	8,397	4,922	40	13,279
	Brought Forward			Carried Forward
Net Book Value	13,339			13,181

Year ended 31 March 2022

	Brought Forward	Additions	Disposals	Carried Forward
	£	£	£	£
Cost	15,640	8,496	2,400	21,736
	Brought Forward	Charge for period	Disposals	Carried Forward
	£	£	£	£
Depreciation	6,924	3,873	2,400	8,397
	Brought Forward			Carried Forward
Net Book Value	8,716			13,339

7. STOCKS

Stocks consist of raw materials and consumables.

8. DEBTORS

	2022	2021
	£	£
HMRC	2,334	-
Prepayments	<u>482</u>	<u>445</u>
	<u>2,816</u>	<u>445</u>

EMMANUEL COFFEE SHOP LIMITED
NOTES TO THE UNAUDITED ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

9. CREDITORS	2022	2021
Amounts falling due within one year	£	£
Trade creditors	319	1,278
Finance lease creditor	2,258	1,993
Taxation, National Insurance & pensions	<u>68</u>	<u>191</u>
	<u>2,645</u>	<u>3,462</u>
 Amounts falling due after one year		
	£	£
Finance lease creditor	<u>4,169</u>	<u>4,434</u>

10. CAPITAL COMMITMENTS

There are no capital commitments at the balance sheet date (2022: £nil).

11. CONTINGENT LIABILITIES

There are no contingent liabilities as at the balance sheet date that have a material effect on these statements (2022 - None).

12. RELATED PARTY TRANSACTIONS

Rent and Administration costs of £7,750 (2022: £3,000), fundraising costs of £2,666 (2022: £1,511) and HR costs of £490 (2022: £nil) were paid to Emmanuel Group of Churches during the year.

13. SHARE CAPITAL

The company is limited by guarantee and has no share capital.

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF EMMANUEL COFFEE SHOP LIMITED
FOR THE YEAR ENDED 31 MARCH 2023**

I report on the accounts of Emmanuel Coffee Shop Limited for the year ended 31 March 2023, which are set out on pages 6 to 13.

This report is made solely to the trustees, as a body, in accordance with the regulations made under Section 154 of the Charities Act 2011. My work has been undertaken so that I might state to the charitable company's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees, as a body, for my work, for this report, or for the opinions I have formed.

Respective responsibilities of trustees and examiner

The trustees (who are also directors of the charitable company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 145(3) of the Charities Act 2011 (the Act) and that an independent examination is needed.

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

- examine the accounts under section 145(1)(a) of the Act;
- to follow the procedures laid down the General Directions given by the Charity Commission under section 145(5)(b) of the Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

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

Independent examiner's statement

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

1. which gives me reasonable cause to believe that in any material respect, the requirements:
 - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities;have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

J C Fazackerley
25 July 2023

EMMANUEL COFFEE SHOP

England & Wales - Charity number 1119535

Accounts

EMMANUEL COFFEE SHOP LIMITED

Registered Number: 05866608
England and Wales

Charity Number: 1119535

ANNUAL REPORT AND UNAUDITED ACCOUNTS
31 MARCH 2022

**EMMANUEL COFFEE SHOP LIMITED
REPORT OF THE TRUSTEES / DIRECTORS
FOR THE YEAR ENDED 31 MARCH 2022**

The directors present their annual report and the unaudited accounts for the year ended 31 March 2022.

Company Information

Company Number	05866608
Registered Charity Number	1119535
Registered Address	Weston Favell Centre Northampton NN3 8JR
Directors and Trustees: (As at 31 March 2022)	Mr K Potter (Chair) Reverend Y Desroches Mrs J Kenyon Reverend H Spenceley Mrs M Timms Mrs L Withers
Bankers:	National Westminster Bank PLC Weston Favell Centre Northampton NN3 8JR

Directors and Trustees

The trustees, who are also the directors of the company, who have served from 1 April 2021 until the date that this report was approved, are:

Mr K Potter (Chair)
Reverend Y Desroches (appointed 1 June 2021)
Mrs J Kenyon
Reverend H Spenceley (appointment terminated 16 May 2022)
Mrs M Timms
Mrs L Withers

EMMANUEL COFFEE SHOP LIMITED
REPORT OF THE TRUSTEES / DIRECTORS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

Structure, governance and management

Emmanuel Coffee Shop is governed by a Board of Trustees / Directors. Its Articles of Association and Memorandum of Association were signed and dated on 25 April 2006. Day to day routine operational decisions are delegated to the Coffee Shop Manager. All other decisions are made by the Trustees. No specific policies or procedures have been adopted for the induction and training of trustees.

Recruitment and appointment of Board of Trustees

The Board has the power at any time to appoint, either to fill a casual vacancy or as an addition to the existing members up to the maximum within the terms of the Memorandum and Articles of Association.

Day to day management of the organisation

Day to day management of the charity is delegated to the manager.

Our aims and objectives

The objectives of the charity are set out as follows in the company's Memorandum of Association. They are:

To promote any charitable purpose for the benefit of the community in Northampton East and the surrounding area, in particular:

- The provision of social facilities with the object of improving quality of life within the community, particularly for the socially disadvantaged.
- The provision of facilities and amenities, to assist in relaxation, confidentiality and a safe environment, for the use of those most vulnerable in the community, with the object of improving the quality of life within that community.

How our services deliver public benefit

Emmanuel Coffee Shop exists to provide a 'home for the community' - somewhere that offers a meeting place and a welcoming environment for the economically and socially disadvantaged, the disabled and the elderly. Our welcome is open to everyone, whatever their age or background. Our services are therefore open to all in the local community, including young people, vulnerable adults, the elderly and children from local special needs schools.

Our customers rarely feel comfortable or welcome in any of the other Coffee Shops within the area. At Emmanuel they can buy an affordable meal and are made to feel welcomed and valued. The Coffee Shop provides food and refreshments for around 60 to 80 customers each day.

Volunteers make up a large proportion of our Coffee Shop team, preparing and serving food and drinks for our customers on a regular basis. From a pool of approximately forty people, each day around ten to twelve volunteers work in the Coffee Shop, undertaking two-hour shifts. It is the company's policy to give experience of the workplace and opportunities to feel valued to the disabled wherever practical – over half of our volunteers are disabled and/or disadvantaged.

Free meals are provided to customers in need, at the discretion of the Management with the support of the church.

See below for further details of how our services have provided public benefit in 2021/22.

EMMANUEL COFFEE SHOP LIMITED
REPORT OF THE TRUSTEES / DIRECTORS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

Key activities / achievements

This year has been a year of change. The lifting of Covid restrictions in the middle of 2021 saw the re-opening of the Café and the phasing out of hot meals delivered to vulnerable customers by the end of August. Since that time, we have slowly been re-building our customer base and encouraging people to embrace the social side of the Café. We obtained additional funding to fund a part time post to support our older customers to improve their opportunities for socialisation. We have set up a Memory wall where customers have been able to provide stories about their childhood and photographs. We also have a Memory circle afternoon, which provides dementia friendly activities. More generally we provide a Games morning on Mondays for board games and cards.

To increase our reach and attract new custom we implemented fortnightly Afternoon teas and Sunday Lunches which have proved very popular, often being over-subscribed. These provide enjoyable afternoons out at an affordable price. The cook salary is funded, and volunteers provide the service aspect.

We have upgraded our infrastructure with a new sink and fat trap along with a new dishwasher and fridge

We employed a new Cook to allow our manager to step back a little from this aspect of the Café and concentrate on the new projects.

The Trustees would like to thank the staff and volunteers for all that they have contributed to the life of Emmanuel Coffee Shop over the past twelve months, without their support Emmanuel Coffee Shop would not be able to operate as it does. This has again been a difficult year with a significant amount of change for all and without their hard work and enthusiasm we would not have been able to support our community in the way we have. Particular thanks go to our manager Julie and our new cook Lucy who have put so much effort into ensuring we can provide meals for the community and who have remained positive in the face of numerous setbacks.

Plans for the future

Our plans for the future include:

- Continuing to fund social events for our more vulnerable customers to provide opportunities for social interaction. To this end we have obtained further funding to continue the part time post working with elderly and vulnerable adults.
- Continuing to upgrade the facilities of the Café as funds become available
- Working with Emmanuel Group of Churches and Weston Favell Food Bank to identify areas where we can provide help and support to their clients

EMMANUEL COFFEE SHOP LIMITED
REPORT OF THE TRUSTEES / DIRECTORS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

Fundraising

The pandemic had a huge impact on the hospitality industry, and as a small local charity, we would have suffered greatly, but for the support of grants, the public and the government grants. We are so grateful for the support of each one which has enabled us to survive.

During this financial period, we have been delighted to receive the following gifts and grants:

	£
National Lottery	10,000
Youth Hub	2,000
Weston Favell Food Bank	2,000
Marsh Christian Trust	400
The Arnold Clark Community Fund	1,000
The Albert Hunt Charitable Trust	2,000

In addition to above grants we received £3,834 of donations, including gift aid, and matched funding from Localgiving of £500. Localgiving: <https://localgiving.org/emmanuelcoffeeshop>

The trustees are most grateful for this extraordinary support. We thank God for His provision through each act of generosity.

Financial Review

The net deficit for the year was £4,462 (2021: surplus £28,383).

Reserves

Free reserves at 31 March 2021 were £6,416. This is short of the cover of three months of normal non-trading expenditure (approximately £10,000), which the trustees regard as the minimum to cover liabilities in the event of closure. While the trustees continue to seek ways to increase income, we believe the growth over the last few months will mean we are able to bring our reserves back up to our agreed minimum over the next financial year.

EMMANUEL COFFEE SHOP LIMITED
REPORT OF THE TRUSTEES / DIRECTORS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

Guarantee

The company is limited by guarantee with a maximum membership of 100 and does not have any share capital.

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

On behalf of the Board

A handwritten signature in black ink, appearing to read 'K Potter', with a long horizontal stroke extending to the right.

Kevin Potter, Chair
7 June 2022

EMMANUEL COFFEE SHOP LIMITED
BALANCE SHEET
AT 31 MARCH 2022

	Notes	£	2022 £	£	2021 £
FIXED ASSETS					
Property plant and equipment	6		13,339		8,716
CURRENT ASSETS					
Stocks	7	550		363	
Debtors	8	445		489	
Cash at bank and in hand		<u>28,241</u>		<u>31,932</u>	
		29,236		32,784	
CREDITORS					
Amounts falling due within one year	9	<u>3,462</u>		<u>693</u>	
NET CURRENT ASSETS			<u>25,774</u>		<u>32,091</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			39,113		40,807
CREDITORS					
Amounts falling after one year	10		<u>4,434</u>		<u>1,666</u>
NET ASSETS			<u>34,679</u>		<u>39,141</u>
CAPITAL AND RESERVES					
<i>Unrestricted Funds</i>					
General Reserve			<u>13,328</u>		<u>20,121</u>
Total unrestricted			13,328		20,121
Restricted funds			<u>21,351</u>		<u>19,020</u>
Total Funds			<u>34,679</u>		<u>39,141</u>

These accounts have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006. For the financial year ended 31 March 2022 the company was entitled to exemption under Section 477 of the Companies Act 2006, and no notice has been deposited under Section 476. The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with Section 386 and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit and loss for the 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 Accounts, so far as they are applicable to the company.

Approved by the Board on 7 June 2022 and signed its behalf by:



Kevin Potter, Chair

EMMANUEL COFFEE SHOP LIMITED
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022

	Unrestricted	Restricted	Total	Total
	2022	2022	2022	2021
		(Note 4)		
	£	£	£	£
INCOME FROM:				
Donations and fundraising	3,834	-	3,834	6,466
Grants received	15,180	14,500	29,680	76,539
Income from Charitable activities				
Coffee Shop trading	32,543	-	32,543	3,334
TOTAL INCOME	51,557	14,500	66,057	86,339
EXPENDITURE ON:				
Costs of raising funds	1,511	-	1,511	2,353
Charitable activities	56,839	12,169	69,008	55,603
Governance costs	-	-	-	-
TOTAL EXPENDITURE	58,350	12,169	70,519	57,956
NET INCOME/(DEFICIT)	(6,793)	2,331	(4,462)	28,383
TRANSFERS	-	-	-	-
	(6,793)	2,331	(4,462)	28,383
FUNDS BROUGHT FORWARD	20,121	19,020	39,141	10,758
FUNDS CARRIED FORWARD	13,328	21,351	34,679	39,141

Analysis of prior year figures is given in Note 2.

EMMANUEL COFFEE SHOP LIMITED
NOTES TO THE UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2022

1. ACCOUNTING POLICIES

1.1 Basis of Accounting

The financial statements have been prepared to give a "true and fair" view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to give a "true and fair" view. This departure has involved following 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 2016) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and Charities Act 2022.

Going concern

The Trustees have considered the financial position of the charity in light of continuing deficits before donations and fundraising income. Free reserves at 31 March 2021 were £6,416. This is short of the cover of three months of normal non-trading expenditure (approximately £10,000), which the trustees regard as the minimum to cover liabilities in the event of closure. While the trustees continue to seek ways to increase income, we believe the growth over the last few months will mean we are able to bring our reserves back up to our agreed minimum over the next financial year.

Whilst the Trustees continue to believe that it is appropriate to prepare the financial statements on a going concern basis, there is some uncertainty. If the charity was unable to continue operating, the fixed assets and stock may not be realisable at book value and the charity may not be able to meet all its liabilities.

1.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that income will be received, and the amount of the income receivable can be measured reliably.

All monetary donations are included in full in the Statement of Financial Activities when receivable, provided that there are no donor-imposed restrictions as to the timing of the related expenditure, in which case recognition is deferred until the pre-condition has been met.

Gifts in kind are recognised when received at their estimated value.

Income tax on gift aid donations is accounted for when received.

Funds raised by events are accounted for gross.

Interest is accounted for when receivable.

EMMANUEL COFFEE SHOP LIMITED
NOTES TO THE UNAUDITED ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

1.3 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the Charity to the expenditure, it is probable that settlement will be required, and the amount of the obligation can be measured reliably.

Expenditure, which is charged on an accruals basis, is allocated between:

- expenditure incurred directly in the effort to raise voluntary contributions if applicable (raising funds);
- expenditure incurred directly for the furtherance of the Charity's objectives including support, governance, management, and administration costs of the Charity.

All expenditure is shown gross, inclusive of unrecoverable VAT, and has been classified under headings that aggregate all costs related to the specific activity.

1.4 Depreciation

Depreciation is provided using the following rates and bases to reduce by annual instalments the cost of property, plant and equipment over their estimated useful lives.

Fixtures, fittings and equipment 25% Straight line

1.5 Stock

Stock is valued at the lower of cost and estimated net realisable value, after making allowance for obsolete and slow-moving items. Cost includes all direct expenditure and an appropriate proportion of fixed and variable overheads.

1.6 Taxation

By virtue of its charitable status, the company is not liable for corporation tax.

1.7 Leasing and Hire Purchase

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against surplus on a straight-line basis.

1.8 Debtors

Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid net of any trade discounts.

1.9 Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

EMMANUEL COFFEE SHOP LIMITED
NOTES TO THE UNAUDITED ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

2. PRIOR YEAR INCOME AND EXPENDITURE ANALYSIS

	Unrestricted	Restricted	Total
	2021	2021	2021
	£	£	£
INCOME FROM:			
Donations and fundraising	6,466	-	6,466
Grants received	30,260	46,279	76,539
Income from Charitable activities			
Coffee Shop trading	3,334	-	3,334
	<hr/>	<hr/>	<hr/>
TOTAL INCOME	40,060	46,279	86,339
	<hr/>	<hr/>	<hr/>
EXPENDITURE ON:			
Costs of raising funds	2,353	-	2,353
Charitable activities	27,780	27,823	55,603
Governance costs	-	-	-
	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURE	30,133	27,823	57,956
	<hr/>	<hr/>	<hr/>
NET INCOME/(DEFICIT)	9,927	18,456	28,383
TRANSFERS	-	-	-
	<hr/>	<hr/>	<hr/>
	9,927	18,456	28,383
FUNDS BROUGHT FORWARD	10,194	564	10,758
	<hr/>	<hr/>	<hr/>
FUNDS CARRIED FORWARD	20,121	19,020	39,141
	<hr/>	<hr/>	<hr/>

EMMANUEL COFFEE SHOP LIMITED
NOTES TO THE UNAUDITED ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

3. GRANTS RECEIVABLE

Grants receivable includes government grants as follows:

	2021	2020
	£	£
Covid-19 support grants	9,167	17,337
Coronavirus job retention scheme	<u>2,613</u>	<u>10,123</u>
	<u>11,780</u>	<u>27,460</u>

4. RESTRICTED FUNDS

	Brought forward	Income	Expenditure	Transfer	Carried forward
	£	£	£	£	£
Sensory toys	100	-	-	-	100
Training	249	-	-	-	249
Wall bench	215	-	-	-	215
Hot meals project	6,558	-	3,920	-	2,638
Volunteer support	4,906	-	-	-	4,906
Warm wishes for Christmas	1,526	-	-	-	1,526
Intensive support for the elderly	5,466	-	5,466	-	-
Community Projects	-	10,000	2,604	-	7,396
Family Food Aid	-	4,500	179	-	4,321
Total	<u>19,020</u>	<u>14,500</u>	<u>12,169</u>	<u>-</u>	<u>21,351</u>

5. DIRECTORS AND EMPLOYEES

	2021	2020
	£	£
Staff Costs		
Wages and salaries	39,203	31,643
Social Security	-	-
Pension costs	416	444

The average number of employees during the year:

	Number	Number
Office and management	1	1
Sales and production	2	2

Directors' emoluments

Remuneration (including pension contributions)	£-	£-
--	----	----

EMMANUEL COFFEE SHOP LIMITED
 NOTES TO THE UNAUDITED ACCOUNTS (CONTINUED)
 FOR THE YEAR ENDED 31 MARCH 2022

6. PROPERTY, PLANT AND EQUIPMENT

Year ended 31 March 2022

	Brought Forward	Additions	Disposals	Carried Forward
	£	£	£	£
Cost	15,640	8,496	2,400	21,736
	Brought Forward	Charge for period	Disposals	Carried Forward
	£	£	£	£
Depreciation	6,924	3,873	2,400	8,397
	Brought Forward			Carried Forward
Net Book Value	8,716			13,339

Year ended 31 March 2021

	Brought Forward	Additions	Disposals	Carried Forward
	£	£	£	£
Cost	7,455	3,131	-	10,586
	Brought Forward	Charge for period	Disposals	Carried Forward
	£	£	£	£
Depreciation	1,676	1,980	-	3,656
	Brought Forward			Carried Forward
Net Book Value	5,779			6,930

7. STOCKS

Stocks consist of raw materials and consumables.

8. DEBTORS

	2022	2021
	£	£
Trade Debtors	-	-
Prepayments	<u>445</u>	<u>489</u>
	<u>445</u>	<u>489</u>

EMMANUEL COFFEE SHOP LIMITED
NOTES TO THE UNAUDITED ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

9. CREDITORS	2022	2021
Amounts falling due within one year	£	£
Trade creditors	1,278	-
Finance lease creditor	1,993	383
Taxation and National Insurance	<u>191</u>	<u>310</u>
	<u>693</u>	<u>693</u>
 Amounts falling due after one year		
	£	£
Finance lease creditor	<u>4,434</u>	<u>1,666</u>

10. CAPITAL COMMITMENTS

There are no capital commitments at the balance sheet date (2021: £nil).

11. CONTINGENT LIABILITIES

There are no contingent liabilities as at the balance sheet date that have a material effect on these statements (2021 - None).

12. RELATED PARTY TRANSACTIONS

Rent and Administration costs of £3,000 (2021: £3,000) and fundraising costs of £1,511 (2021: £2,353) were paid to Emmanuel Shared Church during the year.

13. SHARE CAPITAL

The company is limited by guarantee and has no share capital.

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF EMMANUEL COFFEE SHOP LIMITED
FOR THE YEAR ENDED 31 MARCH 2022**

I report on the accounts of Emmanuel Coffee Shop Limited for the year ended 31 March 2022, which are set out on pages 6 to 13.

This report is made solely to the trustees, as a body, in accordance with the regulations made under Section 154 of the Charities Act 2011. My work has been undertaken so that I might state to the charitable company's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees, as a body, for my work, for this report, or for the opinions I have formed.

Respective responsibilities of trustees and examiner

The trustees (who are also directors of the charitable company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 145(3) of the Charities Act 2011 (the Act) and that an independent examination is needed.

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

- examine the accounts under section 145(1)(a) of the Act;
- to follow the procedures laid down the General Directions given by the Charity Commission under section 145(5)(b) of the Act; and
- to state whether particular matters have come to my attention.

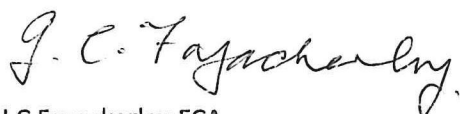
Basis of independent examiner's statement

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

Independent examiner's statement

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

1. which gives me reasonable cause to believe that in any material respect, the requirements:
 - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities;have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



J C Fazackerley FCA

7 June 2022

EMMANUEL COFFEE SHOP

England & Wales - Charity number 1119535

Accounts

EMMANUEL COFFEE SHOP LIMITED

Registered Number: 05866608
England and Wales

Charity Number: 1119535

ANNUAL REPORT AND UNAUDITED ACCOUNTS
31 MARCH 2021

**EMMANUEL COFFEE SHOP LIMITED
REPORT OF THE TRUSTEES / DIRECTORS
FOR THE YEAR ENDED 31 MARCH 2021**

The directors present their annual report and the unaudited accounts for the year ended 31 March 2020.

Company Information

Company Number	05866608
Registered Charity Number	1119535
Registered Address	Weston Favell Centre Northampton NN3 8JR
Directors and Trustees: (As at 31 March 2021)	Mr K Potter (Chair) Reverend H Spenceley Mrs M Timms Mrs J Kenyon Mrs L Withers
Bankers:	National Westminster Bank PLC Weston Favell Centre Northampton NN3 8JR

Directors and Trustees

The trustees, who are also the directors of the company, who have served from 1 April 2020 until the date that this report was approved, are:

Mr K Potter (Chair)
Reverend H Spenceley
Mrs M Timms
Mrs J Kenyon
Mrs L Withers

The following people served as a trustee until the date of their resignation:

Reverend C Pearson - resigned 17 June 2020
Mrs S Keeble – resigned 1 November 2020

**EMMANUEL COFFEE SHOP LIMITED
REPORT OF THE TRUSTEES / DIRECTORS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021**

Structure, governance and management

Emmanuel Coffee Shop is governed by a Board of Trustees / Directors. Its Articles of Association and Memorandum of Association were signed and dated on 25 April 2006. Day to day routine operational decisions are delegated to the Coffee Shop Manager. All other decisions are made by the Trustees. No specific policies or procedures have been adopted for the induction and training of trustees.

Recruitment and appointment of Board of Trustees

The Board has the power at any time to appoint, either to fill a casual vacancy or as an addition to the existing members up to the maximum within the terms of the Memorandum and Articles of Association.

Day to day management of the organisation

Day to day management of the charity is delegated to the manager.

Our aims and objectives

The objectives of the charity are set out as follows in the company's Memorandum of Association. They are:

To promote any charitable purpose for the benefit of the community in Northampton East and the surrounding area, in particular:

- The provision of social facilities with the object of improving quality of life within the community, particularly for the socially disadvantaged.
- The provision of facilities and amenities, to assist in relaxation, confidentiality and a safe environment, for the use of those most vulnerable in the community, with the object of improving the quality of life within that community.

How our services deliver public benefit

Emmanuel Coffee Shop exists to provide a 'home for the community' - somewhere that offers a meeting place and a welcoming environment for the economically and socially disadvantaged, the disabled and the elderly. Our welcome is open to everyone, whatever their age or background. Our services are therefore open to all in the local community, including young people, vulnerable adults, the elderly and children from local special needs schools.

Our customers rarely feel comfortable or welcome in any of the other Coffee Shops within the area. At Emmanuel they can buy an affordable meal and are made to feel welcomed and valued. The Coffee Shop provides food and refreshments for around 60 to 80 customers each day.

Volunteers make up a large proportion of our Coffee Shop team, preparing and serving food and drinks for our customers on a regular basis. From a pool of approximately forty people, each day around ten to twelve volunteers work in the Coffee Shop, undertaking two-hour shifts. It is the company's policy to give experience of the workplace and opportunities to feel valued to the disabled wherever practical – over half of our volunteers are disabled and/or disadvantaged.

Free meals are provided to customers in need, at the discretion of the Management with the support of the church.

See below for further details of how our services have provided public benefit in 2020/21.

**EMMANUEL COFFEE SHOP LIMITED
REPORT OF THE TRUSTEES / DIRECTORS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021**

Key activities / achievements

As was common among the whole of the hospitality industry Café Emm was significantly affected by Covid 19.

Early in the year we were looking forward to improving our offerings with a new Coffee Machine and Electronic Point of Sale system. We were also looking to improve our links with the Church joining in with Food & Fun in School Holidays – FISH.

With the advent of Covid 19, Café Emm was unable to continue functioning as a Café. Conscious of the impact the virus and lockdown were having on our local community we focused on creating a hot meals delivery service for vulnerable adults and families, especially those shielding and the over 70s. This has been enabled by volunteers cooking and delivering food twice a week. The volunteers were supported by the Café Emm manager. This has proved popular, and we have continued to provide free meals throughout the pandemic. This has been funded in large part by donations from individuals, organisations and local government.

While some staff were furloughed the manager continued as a paid employee to refurbish the Café to make it Covid Safe. We implemented contactless payments, purchased screens, put in additional washing facilities, and adjusted the layout to allow for social distancing. When the first lockdown came to an end, we purchased a new coffee machine and looked forward to welcoming customers back into the Café.

We maintained the hot food deliveries while slowly opening up the Café two days a week and customers were starting to return when the hospitality industry was again shut down. So, we have reverted back to supplying just the hot meals to vulnerable adults and families.

The Trustees would like to thank the staff and volunteers for all that they have contributed to the life of the Coffee Shop over the past twelve months, without their support the Coffee Shop would not be able to operate as it does. This has been a particularly difficult year for all and without their hard work and enthusiasm we would not have been able to support our community in the way we have. Particular thanks go to our manager Julie who has put so much effort into ensuring we can provide meals for the community and has remained positive in the face of numerous setbacks.

Plans for the future

The impact of Covid 19 on our general finances and the likelihood that this will also have a long term impact on our core customers who tend to be young families, the elderly or disadvantaged. It is likely that even when restrictions are lifted these will not return in large enough numbers quickly enough to keep the Café financially viable. This means that we are having to review our long term strategy.

Ideas which we are currently costing out and investigating are to:

- Continue with delivery of hot meals which would become a paid for service. The possibility of subsidising meals for vulnerable adults or families could still tie up with the community provision for Food in School Holidays offered by Emmanuel Church.
- Link up with the local Cinema, Lings Forum, to offer specials after film showings.
- Focus on family meals with a set menu on alternate weeks running as a Sunday Lunch Club
- Part of Emmanuel Church is adjacent to the main bus stops for the Weston Favel Centre. It may be possible to open a “hole in the wall” for drinks and cakes which may increase footfall and turnover as more people become aware of our offering

EMMANUEL COFFEE SHOP LIMITED
REPORT OF THE TRUSTEES / DIRECTORS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

Fundraising

The pandemic of 2020 had a huge impact on the hospitality industry, and as a small local charity, we would have suffered greatly, but for the support of grants, the public and the government grants. We are so grateful for the support of each one which has enabled us to survive.

During this financial period, we have been delighted to receive the following gifts and grants:

	£
Northamptonshire Community Foundation	11,000
Councillors' Community Funds	3,000
Cadent Foundation	3,000
Tesco Bags of Help	500
Marsh Christian Trust	300
Government grants via Northampton Borough Council	17,337
The National Lottery	10,000
Northamptonshire Community Foundation - Anglian Water	4,769
Positive Difference Fund	2,943
Northampton Borough Council Small Grant	400
Neighbourly	10,667
Independent Age (UK)	2,000
Foyle Foundation	500
Howdens Joinery	

In addition to above grants we received £6,466 of donations, including gift aid and matched funding from Localgiving of £155. Localgiving: <https://localgiving.org/emmanuelcoffeeshop>

The trustees are most grateful for this extraordinary support. We thank God for His provision through each act of generosity.

Financial Review

The net surplus for the year was £28,383 (2020: deficit £8,315).

Reserves

The free reserves at 31 March 2021 were £11,405. This represents cover of more than three months of normal non-trading expenditure (approximately £10,000), which the trustees regard as the minimum to cover liabilities in the event of closure.

**EMMANUEL COFFEE SHOP LIMITED
REPORT OF THE TRUSTEES / DIRECTORS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021**

Guarantee

The company is limited by guarantee with a maximum membership of 100 and does not have any share capital.

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

On behalf of the Board

A handwritten signature in black ink that reads "K S Potter". The signature is written in a cursive style with a horizontal line above the letters.

Kevin Potter, Chair

27 May 2021

EMMANUEL COFFEE SHOP LIMITED
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021

	Unrestricted	Restricted	Total	Total
	2021	2021	2021	2020
		(note 4)		
	£	£	£	£
INCOME FROM:				
Donations and fundraising	6,466	-	6,466	3,422
Grants received	30,260	46,279	76,539	-
Income from Charitable activities				
Coffee Shop trading	3,334	-	3,334	49,963
TOTAL INCOME	40,060	46,279	86,339	53,385
EXPENDITURE ON:				
Costs of raising funds	2,353	-	2,353	-
Charitable activities	27,780	27,823	55,603	61,700
Governance costs	-	-	-	-
TOTAL EXPENDITURE	30,133	27,823	57,956	61,700
NET INCOME/(DEFICIT)	9,927	18,456	28,383	(8,315)
TRANSFERS	-	-	-	-
	9,927	18,456	28,383	(8,315)
FUNDS BROUGHT FORWARD	10,194	564	10,758	19,073
FUNDS CARRIED FORWARD	20,121	19,020	39,141	10,758

Analysis of prior year figures is given in Note 2.

EMMANUEL COFFEE SHOP LIMITED
BALANCE SHEET
AT 31 MARCH 2021

	Notes	£	2021 £	£	2020 £
FIXED ASSETS					
Property plant and equipment	6		8,716		6,930
CURRENT ASSETS					
Stocks	7	363		612	
Debtors	8	489		657	
Cash at bank and in hand		<u>31,932</u>		<u>5,715</u>	
			32,784	6,984	
CREDITORS					
Amounts falling due within one year	9	<u>693</u>		<u>477</u>	
NET CURRENT ASSETS			<u>32,091</u>		<u>6,507</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			40,807		13,437
CREDITORS					
Amounts falling after one year	10		<u>1,666</u>		<u>2,679</u>
NET ASSETS			<u>39,141</u>		<u>10,758</u>
CAPITAL AND RESERVES					
<i>Unrestricted Funds</i>					
General Reserve			<u>20,121</u>		<u>10,194</u>
Total unrestricted			20,121		10,194
Restricted funds			<u>19,020</u>		<u>564</u>
Total Funds			<u>39,141</u>		<u>10,758</u>

These accounts have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006. For the financial year ended 31 March 2021 the company was entitled to exemption under Section 477 of the Companies Act 2006, and no notice has been deposited under Section 476. The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with Section 386 and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit and loss for the 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 Accounts, so far as they are applicable to the company.

Approved by the Board on 27 May 2021 and signed its behalf by:



Kevin Potter, Chair

EMMANUEL COFFEE SHOP LIMITED
NOTES TO THE UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2021

1. ACCOUNTING POLICIES

1.1 Basis of Accounting

The financial statements have been prepared to give a “true and fair” view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to give a “true and fair” view. This departure has involved following 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 2016) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and Charities Act 2011.

Going concern

The Trustees have considered the financial position of the charity in light of continuing deficits before donations and fundraising income. The free reserves at 31 March 2021 were £11,405. Prior to the lockdown the charity was seeing a reduction in costs along with increased income which was more than covering costs. If this were to continue after lockdown has been lifted, the Trustees feel confident the Café would be able to cover its operating costs from sales alone. In common with many businesses though this is based on returning to normality reasonably quickly which may not be feasible.

Whilst the Trustees continue to believe that it is appropriate to prepare the financial statements on a going concern basis, there is some uncertainty. If the charity was unable to continue operating, the fixed assets and stock may not be realisable at book value and the charity may not be able to meet all its liabilities.

1.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that income will be received, and the amount of the income receivable can be measured reliably.

All monetary donations are included in full in the Statement of Financial Activities when receivable, provided that there are no donor-imposed restrictions as to the timing of the related expenditure, in which case recognition is deferred until the pre-condition has been met.

Gifts in kind are recognised when received at their estimated value.

Income tax on gift aid donations is accounted for when received.

Funds raised by events are accounted for gross.

Interest is accounted for when receivable.

EMMANUEL COFFEE SHOP LIMITED
NOTES TO THE UNAUDITED ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

1.3 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the Charity to the expenditure, it is probable that settlement will be required, and the amount of the obligation can be measured reliably.

Expenditure, which is charged on an accruals basis, is allocated between:

- expenditure incurred directly in the effort to raise voluntary contributions if applicable (raising funds);
- expenditure incurred directly for the furtherance of the Charity's objectives including support, governance, management, and administration costs of the Charity.

All expenditure is shown gross, inclusive of unrecoverable VAT, and has been classified under headings that aggregate all costs related to the specific activity.

1.4 Depreciation

Depreciation is provided using the following rates and bases to reduce by annual instalments the cost of property, plant and equipment over their estimated useful lives.

Fixtures, fittings and equipment 25% Straight line

1.5 Stock

Stock is valued at the lower of cost and estimated net realisable value, after making allowance for obsolete and slow-moving items. Cost includes all direct expenditure and an appropriate proportion of fixed and variable overheads.

1.6 Taxation

By virtue of its charitable status, the company is not liable for corporation tax.

1.7 Leasing and Hire Purchase

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against surplus on a straight-line basis.

1.8 Debtors

Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid net of any trade discounts.

1.9 Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

EMMANUEL COFFEE SHOP LIMITED
NOTES TO THE UNAUDITED ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

2. PRIOR YEAR INCOME AND EXPENDITURE ANALYSIS

	Unrestricted	Restricted	Total
	2020	2020	2020
	£	£	£
INCOME FROM:			
Donations and fundraising	3,207	215	3,422
Income from Charitable activities			
Coffee Shop trading	49,963	-	49,963
	-----	-----	-----
TOTAL INCOME	53,170	215	53,385
	-----	-----	-----
EXPENDITURE ON:			
Charitable activities	61,700	-	61,700
Governance costs	-	-	-
	-----	-----	-----
TOTAL EXPENDITURE	61,700	-	61,700
	-----	-----	-----
NET (DEFICIT) / INCOME	(8,530)	215	(8,315)
	-----	-----	-----
TRANSFERS	46	(46)	-
	-----	-----	-----
	(8,484)	169	(8,315)
FUNDS BROUGHT FORWARD	18,678	395	19,073
	-----	-----	-----
FUNDS CARRIED FORWARD	10,194	564	10,758
	-----	-----	-----

EMMANUEL COFFEE SHOP LIMITED
NOTES TO THE UNAUDITED ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

3. GRANTS RECEIVABLE

Grants receivable includes government grants as follows:

	2021	2020
	£	£
Covid-19 support grants	17,337	-
Coronavirus job retention scheme	<u>10,123</u>	-
	<u>27,460</u>	-

4. RESTRICTED FUNDS

	Brought forward	Income	Expenditure	Transfer	Carried forward
	£	£	£	£	£
Sensory toys	100	-	-	-	100
Training	249	-	-	-	249
Wall bench	215	-	-	-	215
Hot meals project	-	32,667	26,109	-	6,558
Volunteer support	-	4,906	-	-	4,906
Warm wishes for Christmas	-	3,240	1,714	-	1,526
Intensive support for the elderly	-	5,466	-	-	5,466
	<u>564</u>	<u>46,279</u>	<u>27,283</u>	<u>-</u>	<u>19,020</u>

5. DIRECTORS AND EMPLOYEES

	2021	2020
	£	£
Staff Costs		
Wages and salaries	31,643	27,377
Social Security	-	-
Pension costs	444	306

The average number of employees during the year:

	Number	Number
Office and management	1	1
Sales and production	2	2

Directors' emoluments

Remuneration (including pension contributions)	£-	£-
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EMMANUEL COFFEE SHOP LIMITED
 NOTES TO THE UNAUDITED ACCOUNTS (CONTINUED)
 FOR THE YEAR ENDED 31 MARCH 2021

6. PROPERTY, PLANT AND EQUIPMENT

Year ended 31 March 2021

	Brought Forward	Additions	Disposals	Carried Forward
	£	£	£	£
Cost	10,586	5,054	-	15,640
	Brought Forward	Charge for period	Disposals	Carried Forward
	£	£	£	£
Depreciation	3,656	3,268	-	6,924
	Brought Forward			Carried Forward
Net Book Value	6,930			8,716

Year ended 31 March 2020

	Brought Forward	Additions	Disposals	Carried Forward
	£	£	£	£
Cost	7,455	3,131	-	10,586
	Brought Forward	Charge for period	Disposals	Carried Forward
	£	£	£	£
Depreciation	1,676	1,980	-	3,656
	Brought Forward			Carried Forward
Net Book Value	5,779			6,930

7. STOCKS

Stocks consist of raw materials and consumables.

8. DEBTORS

	2021	2020
	£	£
Trade Debtors	-	-
Loan to employee	-	275
Prepayments	<u>489</u>	<u>382</u>
	<u>489</u>	<u>657</u>

EMMANUEL COFFEE SHOP LIMITED
NOTES TO THE UNAUDITED ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

9. CREDITORS	2021	2020
Amounts falling due within one year	£	£
Trade creditors	-	-
Finance lease creditor	383	408
Taxation and National Insurance	<u>310</u>	<u>69</u>
	<u>693</u>	<u>477</u>
 Amounts falling due after one year		
	£	£
Finance lease creditor	<u>1,666</u>	<u>2,679</u>

10. CAPITAL COMMITMENTS

There are no capital commitments at the balance sheet date (2020: £nil).

11. CONTINGENT LIABILITIES

There are no contingent liabilities as at the balance sheet date that have a material effect on these statements (2020 - None).

12. RELATED PARTY TRANSACTIONS

Rent and Administration costs of £3,000 (2020: £9,000) and fundraising costs of £2,353 (2020: £-) were paid to Emmanuel Shared Church during the year.

13. SHARE CAPITAL

The company is limited by guarantee and has no share capital.

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF EMMANUEL COFFEE SHOP LIMITED
FOR THE YEAR ENDED 31 MARCH 2021**

I report on the accounts of Emmanuel Coffee Shop Limited for the year ended 31 March 2021, which are set out on pages 6 to 13.

This report is made solely to the trustees, as a body, in accordance with the regulations made under Section 154 of the Charities Act 2011. My work has been undertaken so that I might state to the charitable company's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees, as a body, for my work, for this report, or for the opinions I have formed.

Respective responsibilities of trustees and examiner

The trustees (who are also directors of the charitable company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 145(3) of the Charities Act 2011 (the Act) and that an independent examination is needed.

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

- examine the accounts under section 145(1)(a) of the Act;
- to follow the procedures laid down the General Directions given by the Charity Commission under section 145(5)(b) of the Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

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

Independent examiner's statement

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

1. which gives me reasonable cause to believe that in any material respect, the requirements:
 - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities; have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

J C Fazackerley FCA
27 May 2021