

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 S 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

			2022		2021
	Notes	£	£	£	£
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			25,774		32,091
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
TOTAL INCOME	40,060	46,279	86,339
EXPENDITURE ON:			
Costs of raising funds	2,353	-	2,353
Charitable activities	27,780	27,823	55,603
Governance costs	-	-	-
TOTAL EXPENDITURE	30,133	27,823	57,956
NET INCOME/(DEFICIT)	9,927	18,456	28,383
TRANSFERS	-	-	-
	9,927	18,456	28,383
FUNDS BROUGHT FORWARD	10,194	564	10,758
FUNDS CARRIED FORWARD	20,121	19,020	39,141

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)	£-	£-
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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.

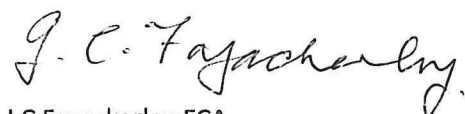
Basis of independent examiner's statement

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