

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

			2023	2022
	Notes	£	£	£
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)	£-	£-
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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