

**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

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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 disabled 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:

A handwritten signature in black ink, appearing to read 'K Potter'.

Mr K Potter - Trustee

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 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><u>21,512</u></u>	<u><u>23,118</u></u>	<u><u>44,630</u></u>	<u><u>22,185</u></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)
NET CURRENT ASSETS		<u>13,448</u>	<u>23,118</u>	<u>36,566</u>	<u>13,173</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		21,512	23,118	44,630	26,354
CREDITORS					
Amounts falling due after more than one year	11	-	-	-	(4,169)
NET ASSETS		<u>21,512</u>	<u>23,118</u>	<u>44,630</u>	<u>22,185</u>
FUNDS	13				
Unrestricted funds				21,512	22,185
Restricted funds				23,118	-
TOTAL FUNDS				<u>44,630</u>	<u>22,185</u>

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.

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	83,816	10,000	93,816
EXPENDITURE ON			
Raising funds	2,666	-	2,666
Charitable activities			
Charitable Activities	72,455	31,189	103,644
Total	75,121	31,189	106,310
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	22,023	162	22,185

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
	<u>28,745</u>
At 31 March 2024	
Depreciation	
At 1 April 2023	13,279
Charge for year	7,402
	<u>20,681</u>
Net book value	
At 31 March 2024	<u>8,064</u>
At 31 March 2023	<u>13,181</u>

8. STOCKS

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

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

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>
TOTAL FUNDS	<u>22,185</u>	<u>22,445</u>	<u>44,630</u>

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>

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
	<hr/>	<hr/>	<hr/>
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
	<hr/>	<hr/>	<hr/>
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	<u>82,529</u>	<u>68,880</u>
Total incoming resources	200,477	93,816
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	-

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	-
Total resources expended	178,032	106,310
Net income/(expenditure)	22,445	(12,494)

