

**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.

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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 to 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 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.

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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

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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:

A handwritten signature in black ink, appearing to read 'K Potter', is written over the printed name.

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><u>15,499</u></u>	<u><u>31,427</u></u>	<u><u>46,926</u></u>	<u><u>44,630</u></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	21,512	23,118	44,630

5. TANGIBLE FIXED ASSETS

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

6. STOCKS

	2025 £	2024 £
Stocks	1,449	1,099

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

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
TOTAL FUNDS	<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>
Total incoming resources		
	166,767	200,477
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	-

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	164,471	178,032
Net income	2,296	22,445