

Coffee Shots

Scottish Charity No – SC052828

**Annual Report and Financial Statements
For the year ended 30 September 2024**

Trustees' Annual Report

For the year ended 30 September 2044

The trustees have pleasure in presenting their report together with the financial statements for the year ended 30 September 2024.

Reference and Administrative Information

Charity name

Coffee Shots

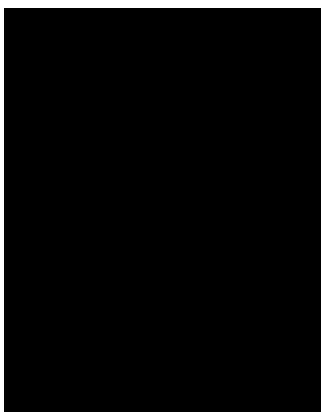
Charity no

SC052828

Address

3A Cuparstone Court, Aberdeen, AB10 6FB

Current Trustees



Chair & Treasurer

Secretary

Kenya Coffee Community Representative

Resigned 15 December 2024

Appointed 15 December 2024

Structure, Governance and Management

Constitution

The Charity is a Scottish Charitable Incorporated Organisation (a SCIO). It was registered in its current legal form on 23 September 2023.

Appointment of trustees

Trustees will be appointment as deemed appropriate by the current Board of Trustees, giving due consideration to their passion for the Charitable Objectives and ability to help achieve those objectives.

Trustees are elected at the annual general meeting, which is held in December, and within 3 months of the Financial Year End. There must be a minimum of three and a maximum of nine trustees.

Objectives and Activities

Charitable purposes

The promotion of equality and diversity through creating training and employment opportunities for disadvantaged persons and the advancement of education and the prevention of poverty to the people in Coffee Producing Communities.

Activities

The training and employment opportunities for disadvantaged persons are initially focused on the Aberdeen and shire area and disadvantaged persons may include but are not limited to:

- (i) Those with Learning disabilities
- (ii) Those with Physical disabilities
- (iii) Those who find training and employment opportunities limited by reasons such as old age.

These training and employment opportunities will focus on:

- (i) Coffee Roasting
- (ii) Barista
- (iii) General Coffee Shop and Coffee Roasting roles

The advancement of education and the prevention of poverty to the people in Coffee Producing Communities will include Providing ongoing training and Support to Small Hold Coffee Farmers so they can realise a higher net income from their crop. With a % of the increased income being invested back into the community: Building and maintaining community infrastructure such as clean water, energy, education, and sports facilities.

Achievements and Performance

A slower start to activities than planned, mainly due to unforeseen time constraints of the Members. However, after a slow first 9 months, the Kenyan Coffee Programme commenced, with 3 small hold Family Farms enrolling in the Programme, the associated income will start to be realised from the Oct – Dec 2025 Coffee Harvest. It has been harder to enrol Farmers into the programme due to Coffee Prices increasing more than 100% during the charities' first period of operation as positive market forces have increased their Net Income without any increase in the quality or yield from their acreage. We expect it will be easier to attract new farmers to the programme once we have real data and case studies from the first cohort of farmers.

The Aberdeen focused activities have not yet commenced, linked to the time constraints and ability to secure a premises with favourable initial rent-free period. The possibility to receive a donated Coffee Roaster also fell through.

Positive discussions have been held with members of the local coffee community in Aberdeen who are keen to directly purchase the coffee being produced by the farmers in the programme. Traceability and sustainability are two attractive attributes for Café's and Roastery's looking to differentiate their offering. Some also expressed an interest in volunteering their skills in the training and employment program for Aberdeen.

Financial review

The only source of funding this period has been donations from friends and family of the Trustees. Donations totalled £2,495, of which £450 was spent on the Kenyan Coffee Programme and a further £59 in Bank Charges. The year ended with a cash surplus of £1,986.

Reserves policy

As this is the first period of operation the charity does not have any fixed overheads. We do have a Budget and Forecast for the Charity once fully operational and the reserves policy is to have 6 months cash in Reserve at anytime to cover Fixed Costs. The trustees' definition of Fixed costs in this context is any cost that must be paid irrespective of Charitable Activities. Examples of this would be premises Rent, Insurance, Accounting Software

Plans for future period

The charity is gaining traction with Farmers enrolling in the programme and in 2025 we have been able to deliver the first infrastructure programme, a water pump in one of the communities.

The Farmer Programme also appears to be on track to yield higher production quantities, and we are eagerly awaiting the results from the 2025 Harvest to find out if any of the coffee will achieve speciality grade, attracting a significantly higher price.

Progress is being made in securing appropriate premises and equipment to commence the Aberdeen focused training and employment program, and it will be focused on Coffee Roasting initially to try and simplify and accelerate getting started.

Independent Examiner's Report to the Trustees of Coffee Shots SC052828

I report on the accounts of the charity for the year ended 30 September 2024 which are set out on pages 7 to 11.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities

Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity 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 the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of 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 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

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.

Name:

Signed

Releva

ute of Chartered Accountants Scotland,

Member of institute of Chartered Accountants Scotland, Member Number: M26981

Address:

Date: 21 Jun 2025

Receipts and payments accounts		
For the period from	20 September 2023	to 30 September 2024

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
A1 Receipts						
Donations	2,495				2,495	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
					-	
A1 Sub total	2,495	-	-	-	2,495	-
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	2,495	-	-	-	2,495	-
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	450				450	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other	59				59	
					-	
A3 Sub total	509	-	-	-	509	-
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	509	-	-	-	509	-
Net receipts / (payments)	1,986	-	-	-	1,986	-
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	1,986	-	-	-	1,986	-

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
B1 Cash funds						
Cash and bank balances at start of year	-				-	
Surplus / (deficit) shown on receipts and payments account	1,986				1,986	
					-	
					-	
Cash and bank balances at end of year	1,986	-	-	-	1,986	-
(Agree balances with receipts and payments account(s))	-	-	-	-	-	-

	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments				
		Total	-	

	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets					
		Total	-	-	-

	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities				
		Total		

	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities				
		Total		

Signed by one or two trustees on behalf of all the trustees

Print Name _____

Date of approval

15 June 2025

Analysis of receipts and payments

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
Private Individual Donations	1,495				1,495	
Private Company Donations	1,000				1,000	
					-	
					-	
Total	2,495	-	-	-	2,495	-

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
			-	
			-	
			-	
Total	-	-	-	-

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
Training Equipment	324				324	
Natural Pesticide	98				98	
Travel to Programme Farms	24				24	
Susistence during Programme training	4				4	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
Total	450	-	-	-	450	

Additional analysis (2)

5 Breakdown of unrestricted funds

	General Fund	Total unrestricted funds	Total unrestricted funds last period
Receipts			
Donations	2,495	2,495	
Legacies		-	
Grants		-	
Receipts from fundraising activities		-	
Gross trading receipts		-	
buildings		-	
Rents from land & buildings		-	
Gross receipts from other charitable activities		-	
Sub total	2,495	2,495	-
Receipts from asset & investment sales			
Proceeds from sale of fixed assets		-	
Proceeds from sale of investments		-	
Sub total	-	-	-
Total receipts	2,495	2,495	-
Payments			
Expenses for fundraising activities		-	
Gross trading payments		-	
Investment management costs		-	
Payments relating directly to charitable activities	450	450	
Grants and donations		-	
Governance costs:			
Audit / independent examination		-	
Preparation of annual accounts		-	
Legal costs		-	
Other	59	59	
Sub total	509	509	-
Payments relating to asset and investment movements			
Purchases of fixed assets		-	
Purchase of investments		-	
Sub total	-	-	-
Total payments	509	509	-
Net receipts / (payments)	1,986	1,986	-
Transfers to / (from) funds		-	
Surplus / (deficit) for year	1,986	1,986	-

Nature and purpose of funds

General Fund utilised in this period have been used to commence The Kenyan Farmer Training Programme, with 3 small hold family farms enrolled in the programme.