

**Cafe Jericho Limited**  
**(A company limited by guarantee)**

**Report and Accounts**

**31 March 2021**

**Charity number**  
**1131250**

**Company number**  
**06530930**

Graham Gosling & Co  
Chartered Accountants  
1 Fawns Keep  
Mottram Rise  
Stalybridge  
Cheshire  
SK15 2UL  
Tel: 01457 765 493

**Cafe Jericho Limited**  
**Report and financial statements**  
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**Cafe Jericho Limited**  
**Trustees' annual report (including directors' report)**  
**for the year ended 31 March 2021**

**Reference and administrative details**

**Charity name:** Café Jericho Limited

**Charity number:** 1131250

**Company number:** 06530930

**Registered office:** 20 Scotty Brook Crescent  
Shirebrook Park  
Glossop  
Derbyshire  
SK13 8UG

**Operational address:** 6 Winster Mews  
Glossop  
Derbyshire  
SK13 0LU

**Trustees:** D M Rogers - Chair  
P R Bowes  
S Davies  
W A Leason  
J S Solomon  
A T Williams  
P B H Winter

**Company secretary:** S Davies

**Independent examiner:** Graham Gosling JP FCA  
Graham Gosling & Co  
Chartered Accountants  
1 Fawns Keep, Mottram Rise  
Stalybridge  
Cheshire  
SK15 2UL

**Bankers:** Barclays Bank PLC  
1 High Street East  
Glossop  
Derbyshire  
SK13 8DA

**Cafe Jericho Limited**  
**Trustees' annual report (including directors' report)**  
**for the year ended 31 March 2021**

**Objectives and activities**

The purpose of the charity is to:

Promote, for the benefit of the residents of Gamesley and the surrounding areas, the preservation of good health by providing healthy and affordable meals in the interests of social welfare and with the objective of improving the conditions of life of those persons in need, and

Provide, or assist in the provision of, facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have the need of such facilities by reason of their youth, age, infirmity or disability, financial hardship or social circumstances with the objective of improving

**Delivering public benefit, achievements and performance**

The cafe is now in its 16th year of operation. This has been a difficult year for us due to the Covid 19 pandemic.

Despite difficulties, we have continued to provide services to the community and have remained open to takeaway throughout the second lockdown. We open each morning to provide a takeaway breakfast to local schoolchildren, which has been successful.

Our links with the community teams have continued. We still have links with the Community Mental Health Team and The Bureau in Glossop. We recently had our first socially distanced workshop with High Peak Community Arts; the first since the pandemic started.

We have maintained our links with the local GP and recently supported a pop-up vaccination programme on the estate.

We still support those with drug, alcohol and gambling addiction through social media.

We continue to offer nutritious, freshly home-made meals. We have given out food parcels throughout the pandemic, supplying food to those in need. We continue to support those who are vulnerable and to the large number of the recently bereaved living on the estate, we have delivered comfort bags.

We have fifteen volunteers but during this last year many have been isolating due to age or vulnerability. We have therefore been operating with just one volunteer together with Nick and Donna to minimise risk of infection.

Our links with Marks and Spencer and Co-op supermarkets continue and we receive fresh fruit and vegetables which we can either cook or pass on to customers.

**Financial review**

Total income for the year to 31 March 2021 was £77,609, of which £29,927 was contributed by Government grants. Cafe turnover amounted to £23,025, with charitable grants and donations generating £23,657. Operating costs, including depreciation, amounted to £55,264, resulting in a surplus for the year of £22,345.

**Principal funding sources**

In addition to the income generated by the cafe, the charity's principal funding arises from voluntary giving by individuals who support the aims and objectives of the charity in the form of ad-hoc donations and committed monthly support. Ongoing support is also provided by High Peak Borough Council and occasional grants or donations from charitable or corporate bodies.

**Reserves policy**

Our aim is to maintain a level of reserves sufficient to meet our financial obligations as and when they occur. Retained reserves amounted to £40,817 at the year end, which we regard as sufficient to enable us to continue, and further develop, our present level of operations.

**Cafe Jericho Limited**  
**Trustees' annual report (including directors' report)**  
**for the year ended 31 March 2021**

**Future plans**

Our sessions with groups have had to be curtailed over the past twelve months but in July we hope to begin a Dementia Cafe in partnership with The Bureau, Glossop and a post-natal group for young mums and babies with the Health Visitors.

Our Craft Group and Seniors' Lunch Club will resume and as soon as it is possible, we will continue to provide extra services to the community.

**Structure, governance and management**

**Governing document**

The organisation is a charitable company limited by guarantee. It was incorporated on 11 March 2008, registered as a charity on 20 August 2009 and commenced activities on 1 September 2009, taking over the operation of the Gamesley Community Cafe.

The company was founded under a Memorandum of Association, which established the objects and powers of the charitable company, and is governed in accordance with its Articles of Association. Membership of the company is open to: individuals or organisations who are members of the participating churches in the company and/or users of Cafe Jericho; apply to the charity in the form required by the directors; and are approved by the directors.

In the event of the company being wound up each member is required to contribute an amount not exceeding £10.

**Appointment and retirement of trustees**

The directors of the company are also trustees for the purposes of charity law. Under the provisions of the Articles of Association, directors must be aged 18 years or older and must number not less than 5. A person may be appointed to serve as a director provided they are willing so to act and have been proposed in the manner set out in the Articles. One director shall be the Minister in charge of one of the churches participating in the work or support of the charity and at least two others (or the majority, where the total number of directors exceeds 5) shall be members of the participating churches.

At each general meeting one-third of the directors, or the number nearest to one-third, must retire from office by rotation. A director retiring by rotation is eligible for re-election.

**Organisational structure**

The company is governed by a board of directors which meets regularly during each financial year and is responsible for policy making, strategy and supervising the operational activities undertaken by the cafe staff and volunteers. Management of day to day activities is devolved to the staff and volunteers.

**Risk management**

The directors have established policies and systems to mitigate risk, both financially and operationally, and these are reviewed on a regular basis to ensure they still meet the requirements of the company.

**Declarations**

The company has taken advantage of the small companies' exemption in preparing the report above.

The trustees declare that they have approved the trustees' report (including directors' report) above.

Signed on behalf of the trustees on 21 June 2021 by:

**D M Rogers**

Chair of trustees



**Cafe Jericho Limited**  
**Independent examiner's report to the trustees**  
**for the year ended 31 March 2021**

I report on the accounts of the company for the year ended 31 March 2021, set out on pages 6 to 12.

**Respective responsibilities of trustees and examiner**

The trustees (who are also the directors of the 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 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to

- \* examine the accounts under section 145 of the Charities Act
- \* to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and
- \* to state whether particular matters have come to my attention

**Basis of independent examiners report**

My examination was carried out in accordance with general Directions given by the Charity Commission. 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 seeking 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 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 examiners' statement**

In connection with my examination, no matter has come to my attention to indicate that:

- \* accounting records have not been kept in accordance with section 386 of the Companies Act 2006;
- \* the accounts do not accord with such records:
- \* where accounts are prepared on an accruals basis, whether they fail to comply with relevant accounting requirements under section 396 of the Companies Act 2006, or are not consistent with the Charities SORP (FRS102)
- \* any matter which the examiner believes should be drawn to the attention of the reader to gain a proper understanding of the accounts.



**Graham Gosling JP FCA**  
Graham Gosling & Co  
Chartered Accountants  
1 Fawns Keep, Mottram Rise  
Stalybridge  
Cheshire  
SK15 2UL

21 June 2021

**Cafe Jericho Limited**  
**Statement of financial activities (including income and expenditure account)**  
**for the year ended 31 March 2021**

	Notes	Restricted	Unrestricted	Combined Total 2021 £	Unrestricted Total 2020 £
<b>Income</b>	<b>3</b>				
<b>Income and endowments from:</b>					
Government Covid grants		-	29,927	29,927	-
Charitable donations and grants		2,811	21,846	24,657	12,989
Charitable activities		-	23,025	23,025	51,089
<b>Total</b>		<u>2,811</u>	<u>74,798</u>	<u>77,609</u>	<u>64,078</u>
<b>Expenditure</b>	<b>5</b>				
<b>Expenditure on:</b>					
Charitable activities		2,811	52,078	54,889	71,107
Governance costs			375	375	401
<b>Total</b>		<u>2,811</u>	<u>52,453</u>	<u>55,264</u>	<u>71,508</u>
<b>Net (expenditure)/income for the year</b>		-	22,345	22,345	(7,430)
<b>Reconciliation of funds</b>					
<b>Total funds brought forward</b>		-	18,472	18,472	25,902
<b>Total funds carried forward</b>		<u>-</u>	<u>40,817</u>	<u>40,817</u>	<u>18,472</u>

All income and expenditure for the current and prior year was unrestricted.

**Cafe Jericho Limited**  
**Balance sheet**  
**as at 31 March 2021**

**Registered number**  
**06530930**

	Notes	Unrestricted funds	
		Total 2021 £	Total 2020 £
<b>Fixed assets</b>			
Tangible assets	8	5,825	8,988
<b>Current assets</b>			
Stocks	9	200	200
Debtors	10	1,083	923
Cash at bank and in hand	11	34,510	9,106
		35,793	10,229
<b>Creditors: amounts falling due within one year</b>	12	801	745
<b>Net current assets</b>		34,992	9,484
<b>Net assets less current liabilities</b>		40,817	18,472
<b>Funds of the charity</b>			
Unrestricted funds	13	40,817	18,472
<b>Total funds</b>		40,817	18,472

The company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Signed on behalf of the trustees on 21 June 2021 by:

**D M Rogers** - Chair of Trustees



Signed on 21 June 2021 authenticating accounts being sent to Companies House:

**D M Rogers** - Director





**Cafe Jericho Limited**  
**Notes to the accounts**  
**for the year ended 31 March 2021**

**1 Basis of preparation**

**1.1 Basis of accounting**

These accounts have been prepared as a going concern under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes.

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102 SORP) published on 16 July 2014 and with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and with the Charities Act 2011.

**2 Accounting policies**

**2.1 Income**

***Recognition of income***

Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to the resources and the monetary value can be measured with sufficient reliability.

***Offsetting***

There has been no offsetting of assets and liabilities, or income and expenses.

***Grants and donations***

Grants and donations are only included in the SoFA when the general recognition criteria are met.

***Legacies***

Legacies are included in the SoFA when receipt is probable, i.e., when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

***Tax reclaims on donations***

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation.

***Donated facilities***

Donated facilities are included in the SoFA when received at the value of the gift to the charity where that value can be measured reliably. The donated facilities are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SoFA.

***Volunteer help***

The value of volunteer help is not included in the accounts but is described in the trustee's annual report.

**2.2 Expenditure and liabilities**

***Liability recognition***

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

***Governance costs***

Governance costs comprise all costs involving public accountability of the charity and its compliance with regulations and good practice.

**Cafe Jericho Limited**  
**Notes to the accounts**  
**for the year ended 31 March 2021**

**Redundancy costs**

No redundancy payments were made by the charity during the year.

**Deferred income**

No items of deferred income have been included in the accounts.

**Creditors**

Where applicable, creditors are measured at settlement amounts less any trade discounts.

**Provision for liabilities**

A liability is measured on recognition at its historical cost and then subsequently at the best

**2.3 Assets**

**Tangible fixed assets for use by the charity**

These are capitalised if they can be used for more than one year and cost more than £500. They are valued at cost and depreciated using the rates and methods disclosed in note 8.

**Stocks**

Goods held for sale as part of charitable trading activities are measured at the lower of cost or net realisable value.

**Debtors**

Debtors are measured on initial recognition at settlement amount and subsequently at the cash or other consideration expected to be received.

**Income**

3	Restricted	Unrestricted	Combined	Unrestricted
			2021	2020
			£	£
<b>Donations and legacies</b>				
Government Covid grants	-	29,927	29,927	-
Charitable donations and grants	2,811	18,512	21,323	9,668
Gift Aid tax refunds	-	934	934	921
Donated facilities	-	2,400	2,400	2,400
	<u>2,811</u>	<u>51,773</u>	<u>54,584</u>	<u>12,989</u>
<b>Charitable activities</b>				
Café takings	-	23,025	23,025	51,089
	<u>-</u>	<u>23,025</u>	<u>23,025</u>	<u>51,089</u>
<b>Total income</b>	<u>2,811</u>	<u>74,798</u>	<u>77,609</u>	<u>64,078</u>

**4 Donated facilities**

		2021	2020
		£	£
Use of premises	<u>0</u>	<u>2,400</u>	<u>2,400</u>

**Cafe Jericho Limited**  
**Notes to the accounts**  
**for the year ended 31 March 2021**

**5 Expenditure**

	<b>Restricted</b>	<b>Unrestricted</b>	<b>2021</b>	<b>2020</b>
			<b>£</b>	<b>£</b>
<b><i>Expenditure on charitable activities</i></b>				
Café purchases	-	13,609	13,609	28,625
Staff costs	2,811	24,505	27,316	26,103
Premises	-	12,588	12,588	14,156
Communication costs	-	687	687	688
Motor and travel	-	519	519	888
Legal and professional fees	-	150	150	150
Other costs	-	20	20	497
	<u>2,811</u>	<u>52,078</u>	<u>54,889</u>	<u>71,107</u>
<b><i>Governance costs</i></b>				
Legal and professional fees	-	375	375	375
Companies House filing fees	-	-	-	26
	<u>-</u>	<u>375</u>	<u>375</u>	<u>401</u>
<b><i>Total expenditure</i></b>	<u>2,811</u>	<u>52,453</u>	<u>55,264</u>	<u>71,508</u>

**6 Fees for the examination of the accounts**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Independent examiner's fees	375	375
Payroll fees paid to the Independent examiner	150	150
	<u>525</u>	<u>525</u>

**7 Paid employees**

**7.1 Staff costs**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Wages and salaries	24,833	23,730
Pension contributions	2,483	2,373
<b><i>Total staff costs</i></b>	<u>27,316</u>	<u>26,103</u>

No employee received employment benefits (excluding employer pension costs) for the year of more than £60,000

**7.2 Average number of employees in the year**

	<b>2021</b>	<b>2020</b>
	<b>No.</b>	<b>No.</b>
Engaged in charitable activities	1	1
	<u>1</u>	<u>1</u>

**Cafe Jericho Limited**  
**Notes to the accounts**  
**for the year ended 31 March 2021**

**7.3 Pension contributions**

The charity operates a defined contributions pension scheme for its employees.

	2021	2020
	£	£
Contributions charged to SoFA in the year	2,483	2,373

**8 Tangible fixed assets**

	<b>Kitchen reffrishment, fixtures &amp; fittings</b>	
	2021	2020
	£	£
<b>Cost</b>		
Brought forward	13,615	13,008
Additions in the year	-	1,327
Disposals	-	(720)
Carried forward	13,615	13,615
<b>Depreciation</b>		
Brought forward	4,627	1,465
Charge for the year	3,163	3,162
Eliminated on disposal	-	-
Carried forward	7,790	4,627
<b>Net book value</b>		
Brought forward	8,988	11,543
Carried forward	5,825	8,988

Depreciation is charged on the cost of fixtures and fittings at 25% p.a. on a straight line basis.

**9 Stocks**

	2021	2020
	£	£
Café stock	200	200

**10 Debtors: amounts falling due within one year**

	2021	2020
	£	£
Prepayments and accrued income	1,083	923

**11 Cash at bank and in hand**

	2021	2020
	£	£
Cash at bank	33,609	9,031
Cash in hand	901	75
	34,510	9,106

**Cafe Jericho Limited**  
**Notes to the accounts**  
**for the year ended 31 March 2021**

**12 Creditors: amounts falling due within one year**

	2021 £	2020 £
Accruals and deferred income	801	745

**13 Movements in charity funds**

	Brought forward	Income	Expenditure	Carried forward
Current year				
Restricted funds	-	2,811	(2,811)	-
Unrestricted funds	18,472	74,798	(52,453)	40,817
	<u>18,472</u>	<u>77,609</u>	<u>(55,264)</u>	<u>40,817</u>
Previous year				
Unrestricted funds	<u>25,902</u>	<u>64,078</u>	<u>(71,508)</u>	<u>18,472</u>

**14 Transactions with trustees**

None of the trustees has been paid any remuneration or received any other benefits from an employment with the charity.