

Cafe Jericho Limited
(A company limited by guarantee)

Report and Accounts

31 March 2018

Charity number
1131250

Company number
06530930

Graham Gosling & Co
Chartered Accountants
1 Fawns Keep
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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 2018

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 S Davies A Howarth (resigned 7 June 2017) T Lee 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 2018

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 their lives.

Delivering public benefit, achievements and performance

Our cafe premises provide a focal point for the wider community and an inclusive meeting place, with an open-door policy, for people of all ages. We support various initiatives to enhance the quality of life in the neighbourhood and work in conjunction with other bodies and agencies. We are working with the Police Safer Neighbourhood Team to help vulnerable members of the community and improve relationships with youth and young children. We have strong links with the Community Mental Health Team working with them to provide a safe place for people with mental illness. Drug and alcohol services also work with us to help people address addictions and we have links with various rehabs.

Currently three groups meet weekly in the cafe during the afternoons comprising; a seniors' group, a craft group and a children's music workshop.

We offer nutritious meals to those living on the margins. We have strengthened our links with High Peak Community Housing and have been working closely with their officers regarding homelessness. We provide volunteering opportunities for local people which have led to employment opportunities. Currently we have 15 regular volunteers drawn from local churches and the community of Gamesley. We also provide work experience placements for local secondary schools, including a space for children to meet with tutors on a one-to-one basis for revision and extra tuition in a non-threatening environment.

In conjunction with three agencies providing volunteering placements, the cafe is providing volunteering opportunities for those with learning difficulties. We have a few people now working with us, some supported by carers. These are life changing placements for those considered to be unemployable, raising their self-esteem and increasing confidence and communication skills.

Financial review

Total income for the year to 31 March 2018 was £69,622, of which £48,342 was contributed by the cafe operations. Donations amounted to £21,280, which included £5,083 from Charlesworth Independent Chapel. Although costs rose by a little over 2%, we were able to produce a surplus of £3,364.

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 and statutory obligations as and when they occur. Retained reserves amounted to £15,394 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 2018

Future plans

More recently the Derbyshire Alcohol Advice Service has been working very closely with us. We have been able to offer some of its clients access to Rehabilitation Centres. This partnership is growing and is of benefit to the local community. This partnership offers the DAS another outlet for the placement of its clients and has been warmly welcomed by all concerned. We have been working closely with High Peak Community Arts which is providing music and drama workshops for 8 to 13 year-olds throughout the summer, culminating in a summer school and two productions; one in Gamesley and another in Buxton. The team feel that the cafe is a safe central space for working with young people.

We have now been linked with a local supermarket which provides us with fresh fruit, vegetables and other food products on four days each week. This enables us to use fresh vegetables and fruit to make meals and to keep our costs down.

We continue to offer advice and assist people in debt to get help and support. We are supporters of the local Credit Union. On the fourth Sunday of each month we have Cafe Church where people are provided with brunch and children and adults can meet. This also helps to link in with the religious education part of the local schools' curriculum. People attending generally do not attend traditional church.

We have now been operating the cafe for twelve years and its place has been cemented in the community it serves. We hope to improve our kitchen facilities in the very near future and look forward with anticipation and hope to increase our activities over the next twelve months.

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.

Cafe Jericho Limited
Trustees' annual report (including directors' report)
for the year ended 31 March 2018

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 16 August 2018 by:

D M Rogers

Chair of trustees



Cafe Jericho Limited
Independent examiner's report to the trustees
for the year ended 31 March 2018

I report on the accounts of the company for the year ended 31 March 2018, 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

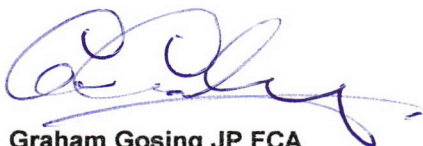
Basis of independent examiners report

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

16 August 2018

Cafe Jericho Limited
Statement of financial activities (including income and expenditure account)
for the year ended 31 March 2018

	Notes	Unrestricted funds	
		Total	Total
		2018	2017
		£	£
Income	3		
Income and endowments from:			
Donations		21,280	13,899
Charitable activities		48,342	56,250
Total		69,622	70,149
 Expenditure	 5		
Expenditure on:			
Charitable activities		65,880	64,569
Governance costs		378	363
Total		66,258	64,932
 Net income (expenditure) for the year		 3,364	 5,217
 Reconciliation of funds			
Total funds brought forward		15,394	10,177
Total funds carried forward		18,758	15,394

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

Cafe Jericho Limited
Balance sheet
as at 31 March 2018

Registered number
06530930

	Notes	Unrestricted funds	
		Total 2018 £	Total 2017 £
Fixed assets			
Tangible assets	8	1	239
Current assets			
Stocks	9	200	180
Debtors	10	331	1,064
Cash at bank and in hand	11	19,543	14,697
		20,074	15,941
Creditors: amounts falling due within one year	12	1,317	786
Net current assets		18,757	15,155
Net assets less current liabilities		18,758	15,394
Funds of the charity			
Unrestricted funds	13	18,758	15,394
Total funds		18,758	15,394

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 16 August 2018 by:

D M Rogers - Chair of Trustees

Signed on 16 August 2018 authenticating accounts being sent to Companies House:

D M Rogers

D M Rogers - Director

D M Rogers

Cafe Jericho Limited
Notes to the accounts
for the year ended 31 March 2018

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 2018

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 10.

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

3 Income

	2018 £	2017 £
Donations and legacies		
Donations and grants	18,580	10,175
Gift Aid	300	1,324
Donated facilities	2,400	2,400
	<u>21,280</u>	<u>13,899</u>
Charitable activities		
Café takings	<u>48,342</u>	<u>56,250</u>
Total income	<u>69,622</u>	<u>70,149</u>

4 Donated facilities

	2018 £	2017 £
Use of premises	<u>2,400</u>	<u>2,400</u>

Cafe Jericho Limited
Notes to the accounts
for the year ended 31 March 2018

5 Expenditure

	2018 £	2017 £
<i>Expenditure on charitable activities</i>		
Café purchases	29,166	30,638
Staff costs	24,200	22,418
Premises	10,223	9,190
Communication costs	877	747
Motor and travel	866	804
Legal and professional fees	140	135
Other costs	408	637
	<u>65,880</u>	<u>64,569</u>
<i>Governance costs</i>		
Legal and professional fees	365	350
Companies House filing fees	13	13
	<u>378</u>	<u>363</u>
<i>Total expenditure</i>	<u>66,258</u>	<u>64,932</u>

6 Fees for the examination of the accounts

	2018 £	2017 £
Independent examiner's fees	365	350
Payroll fees paid to the Independent examiner	140	135
	<u>505</u>	<u>485</u>

7 Paid employees

7.1 Staff costs

	2018 £	2017 £
Wages and salaries	22,000	21,679
Social security costs	-	-
Pension contributions	2,200	539
Staff training	-	200
<i>Total staff costs</i>	<u>24,200</u>	<u>22,418</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

	2018 No.	2017 No.
Engaged in charitable activities	<u>1</u>	<u>1</u>
	<u>1</u>	<u>1</u>

Cafe Jericho Limited
Notes to the accounts
for the year ended 31 March 2018

7.3 Pension contributions

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

	2018	2017
	£	£
Contributions charged to SoFA in the year	2,200	539

8 Tangible fixed assets

	Fixtures & fittings	
	2018	2017
	£	£
Cost		
Brought forward	2,873	2,873
Additions in the year	-	-
Carried forward	2,873	2,873
Depreciation		
Brought forward	2,634	2,157
Charge for the year	238	477
Carried forward	2,872	2,634
Net book value		
Brought forward	239	716
Carried forward	1	239

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

9 Stocks

	2018	2017
	£	£
Café stock	200	180

10 Debtors: amounts falling due within one year

	2018	2017
	£	£
Prepayments and accrued income	331	1,064

11 Cash at bank and in hand

	2018	2017
	£	£
Cash at bank	18,583	14,271
Cash in hand	960	426
	19,543	14,697

Cafe Jericho Limited
Notes to the accounts
for the year ended 31 March 2018

12 Creditors: amounts falling due within one year

	2018 £	2017 £
Accruals and deferred income	<u>1,317</u>	<u>786</u>

13 Movements in charity funds

	Brought forward	Income	Expenditure	Carried forward
Unrestricted general fund				
Current year	<u>15,394</u>	<u>69,622</u>	<u>(66,258)</u>	<u>18,758</u>
Previous year	<u>10,177</u>	<u>70,149</u>	<u>(64,932)</u>	<u>15,394</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.

Cafe Jericho Limited
Detailed income and expenditure account
for the year ended 31 March 2018
for the information of the Trustees only

	2018		2017	
	£	£	£	£
Café income				
Food sales		48,342		56,250
Less;				
Purchase of food, consumables etc		29,166		30,638
Contribution from café		19,176		25,612
Other income				
Donations	18,580		10,175	
Gift Aid	300		1,324	
Legacy	-		-	
Rent subsidy	2,400		2,400	
		21,280		13,899
Total income		40,456		39,511
Expenditure on charitable activities				
Staff costs				
Salaries and wages	22,000		21,679	
Pension contributions	2,200		539	
Staff training	-		200	
Employers national insurance	-		-	
	24,200		22,418	
Premises costs				
Rent	2,400		2,400	
Rates	368		343	
Insurance	404		392	
Heat and light	2,954		2,299	
Water charges	886		834	
Cleaning and refuse	2,312		1,731	
Repairs and maintenance	661		654	
Equipment expensed	-		60	
Depreciation	238		477	
	10,223		9,190	
Communications costs				
Printing, stationery and postage	164		43	
Telephone	713		704	
	877		747	
Travelling expenses	866		804	
Legal and professional fees				
Professional fees	140		135	
Independent examiner's fees	365		350	
	505		485	
Other administration costs				
Sundry expenses	43		246	
Trustee and volunteer costs	378		404	
	421		650	
Total overheads		37,092		34,294
Net income/(expenditure) for the year		3,364		5,217