

Cafe Jericho Limited
(A company limited by guarantee)

Report and Accounts

31 March 2019

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 2019

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
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 2019

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

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 run a breakfast club for schoolchildren each morning. 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, close links with the local GP surgery and the local Credit Union, actively involved with the Pay-it Forward Scheme.

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 volunteers, some long standing and some new, 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 three 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. The local school also uses the cafe to socialise children with autism and other physical/mental needs. The cafe is seen as a safe and welcoming space where all are welcome.

Financial review

Total income for the year to 31 March 2019 was £74,254, of which £46,109 was contributed by the cafe operations. Grants and donations amounted to £28,145, which helped fund the kitchen refurbishment costs. These amounted to £12,045 and are being depreciated over four years.

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.

Cafe Jericho Limited
Trustees' annual report (including directors' report)
for the year ended 31 March 2019

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 £25,902 at the year end, which we regard as sufficient to enable us to continue and further develop our present level of operations.

Future plans

We have been running the cafe for 14 years now. This last year has been very busy. We continue to be a welcoming space for all levels of activities. We have this year completed our plan for a new kitchen, which is of a high standard and is a much better working environment for our staff and volunteers. We are proud of all our volunteers who helped complete the redecoration. We have already been able to expand our food delivery capabilities and now have much needed storage.

During the coming year we will continue with our groups which go from strength to strength, including our craft workshops and a space for High Peak community arts.

We are linked with one supermarket locally which provides us with some fresh fruit and vegetables and other foodstuffs, four days a week. This coming year we are forging links with another supermarket which is hoping to support us financially and have recently received a substantial cheque from yet another supermarket.

We will continue to promote activities for the people of Gamesley, including joining with others to celebrate Neighbours Day, the local bonfire and Christmas activities and are looking forward to the coming year with anticipation.

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 2019

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 13 June 2019 by:

D M Rogers
Chair of trustees



Cafe Jericho Limited
Independent examiner's report to the trustees
for the year ended 31 March 2019

I report on the accounts of the company for the year ended 31 March 2019, 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

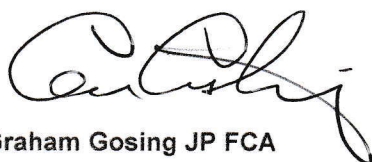
Basis of independent examiners report

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

13 June 2019

Cafe Jericho Limited
Statement of financial activities (including income and expenditure account)
for the year ended 31 March 2019

	Notes	Unrestricted funds	
		Total 2019 £	Total 2018 £
Income	3		
Income and endowments from:			
Donations		28,145	21,280
Charitable activities		46,109	48,342
<i>Total</i>		74,254	69,622
Expenditure	5		
Expenditure on:			
Charitable activities		66,735	65,880
Governance costs		375	378
<i>Total</i>		67,110	66,258
Net income (expenditure) for the year		7,144	3,364
Reconciliation of funds			
<i>Total funds brought forward</i>		18,758	15,394
<i>Total funds carried forward</i>		25,902	18,758

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

Cafe Jericho Limited
Balance sheet
as at 31 March 2019

Registered number
06530930

	Notes	Unrestricted funds	
		Total 2019 £	Total 2018 £
Fixed assets			
Tangible assets	8	11,543	1
Current assets			
Stocks	9	200	200
Debtors	10	1,312	331
Cash at bank and in hand	11	14,803	19,543
		16,315	20,074
Creditors: amounts falling due within one year	12	1,956	1,317
Net current assets		14,359	18,757
Net assets less current liabilities		25,902	18,758
Funds of the charity			
Unrestricted funds	13	25,902	18,758
Total funds		25,902	18,758

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 13 June 2019 by:

D M Rogers - Chair of Trustees

Signed on 13 June 2019 authenticating accounts being sent to Companies House:



D M Rogers - Director



Cafe Jericho Limited
Notes to the accounts
for the year ended 31 March 2019

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 2019

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

3 Income

	2019 £	2018 £
Donations and legacies		
Donations and grants	24,147	18,580
Gift Aid	1,598	300
Donated facilities	2,400	2,400
	<u>28,145</u>	<u>21,280</u>
Charitable activities		
Café takings	<u>46,109</u>	<u>48,342</u>
Total income	<u>74,254</u>	<u>69,622</u>

4 Donated facilities

	2019 £	2018 £
Use of premises	<u>2,400</u>	<u>2,400</u>

Cafe Jericho Limited
Notes to the accounts
for the year ended 31 March 2019

5 Expenditure

	2019 £	2018 £
<i>Expenditure on charitable activities</i>		
Café purchases	27,897	29,166
Staff costs	24,926	24,200
Premises	11,727	10,223
Communication costs	759	877
Motor and travel	973	866
Legal and professional fees	150	140
Other costs	303	408
	<u>66,735</u>	<u>65,880</u>
<i>Governance costs</i>		
Legal and professional fees	375	365
Companies House filing fees	-	13
	<u>375</u>	<u>378</u>
<i>Total expenditure</i>	<u>67,110</u>	<u>66,258</u>

6 Fees for the examination of the accounts

	2019 £	2018 £
Independent examiner's fees	375	365
Payroll fees paid to the Independent examiner	150	140
	<u>525</u>	<u>505</u>

7 Paid employees

7.1 Staff costs

	2019 £	2018 £
Wages and salaries	22,660	22,000
Social security costs	-	-
Pension contributions	2,266	2,200
Staff training	-	-
<i>Total staff costs</i>	<u>24,926</u>	<u>24,200</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

	2019 No.	2018 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 2019

7.3 Pension contributions

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

	2019	2018
	£	£
Contributions charged to SoFA in the year	2,266	2,200

8 Tangible fixed assets

	Kitchen refrbishment, fixtures & fittings	
	2019	2018
	£	£
Cost		
Brought forward	2,873	2,873
Additions in the year	12,045	-
Disposals	(1,910)	-
Carried forward	13,008	2,873
Depreciation		
Brought forward	2,872	2,634
Charge for the year	503	238
Eliminated on disposal	(1,910)	-
Carried forward	1,465	2,872
Net book value		
Brought forward	1	239
Carried forward	11,543	1

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

9 Stocks

	2019	2018
	£	£
Café stock	200	200

10 Debtors: amounts falling due within one year

	2019	2018
	£	£
Prepayments and accrued income	1,312	331

11 Cash at bank and in hand

	2019	2018
	£	£
Cash at bank	14,378	18,583
Cash in hand	425	960
	14,803	19,543

Cafe Jericho Limited
Notes to the accounts
for the year ended 31 March 2019

12 Creditors: amounts falling due within one year

	2019 £	2018 £
Accruals and deferred income	<u>1,956</u>	<u>1,317</u>

13 Movements in charity funds

	Brought forward	Income	Expenditure	Carried forward
Unrestricted general fund				
Current year	<u>18,758</u>	<u>74,254</u>	<u>(67,110)</u>	<u>25,902</u>
Previous year	<u>15,394</u>	<u>69,622</u>	<u>(66,258)</u>	<u>18,758</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 2019
for the information of the Trustees only

	2019		2018	
	£	£	£	£
Café income				
Food sales		46,109		48,342
Less;				
Purchase of food, consumables etc		27,897		29,166
Contribution from café		18,212		19,176
Other income				
Donations	24,147		18,580	
Gift Aid	1,598		300	
Legacy	-		-	
Rent subsidy	2,400		2,400	
		28,145		21,280
Total income		46,357		40,456
Expenditure on charitable activities				
Staff costs				
Salaries and wages	22,660		22,000	
Pension contributions	2,266		2,200	
Staff training	-		-	
Employers national insurance	-		-	
	24,926		24,200	
Premises costs				
Rent	2,400		2,400	
Rates	394		368	
Insurance	478		404	
Heat and light	3,802		2,954	
Water charges	767		886	
Cleaning and refuse	2,529		2,312	
Repairs and maintenance	854		661	
Equipment expensed	-		-	
Depreciation	503		238	
	11,727		10,223	
Communications costs				
Printing, stationery and postage	127		164	
Telephone and broadband	632		713	
	759		877	
Travelling expenses	973		866	
Legal and professional fees				
Professional fees	150		140	
Independent examiner's fees	375		365	
	525		505	
Other administration costs				
Sundry expenses	303		43	
Trustee and volunteer costs	-		378	
	303		421	
Total overheads		39,213		37,092
Net income/(expenditure) for the year		7,144		3,364