

**UNIQUE COFFEE BAR**

**A company limited by guarantee and not having a share capital under the  
Companies Act 1985**

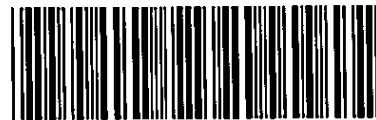
**ANNUAL REPORT**

**YEAR ENDED 31 MARCH 2007**

**Registered Company Number: 4094205**

**Registered Charity Number: 1092205**

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# **Unique Coffee Bar**

**Year Ended 31 March 2007**

## **Annual report for the year ended 31 March 2007**

### **Contents**

Company particulars	1
Report of the directors and trustees for the year ended 31 March 2007	2
Independent auditors' report to the members of Unique Coffee Bar	8
Consolidated statement of financial activities (including summary income and expenditure account) for the year ended 31 March 2007	9
Consolidated and Charity balance sheets as at 31 March 2007	10
Notes to the accounts for the year ended 31 March 2007	11

## **Unique Coffee Bar**

**Year Ended 31 March 2007**

### **Company particulars**

<b>Directors/Trustees</b>	P M Crowson J C Hughes A B McKay M J Nunn B Prater (resigned 17 August 2006) C Wright
<b>Principal &amp; registered office</b>	Keepers Cottage Riverside Park Great North Road Newark Nottinghamshire NG24 1BL
<b>Chief Executive</b>	Matt Stevenson-Dodd
<b>Secretary</b>	J C Hughes
<b>Auditors</b>	Smith Cooper Chartered Accountants & Registered Auditors Wilmot House St James Court Friar Gate Derby DE1 1BT
<b>Bankers</b>	HSBC Market Place Newark Nottinghamshire

## **Unique Coffee Bar**

**Year Ended 31 March 2007**

### **Report of the directors and trustees for the year ended 31 March 2007**

The directors and trustees present their report and the financial statements of the charity for the year ended 31 March 2007

#### **Directors**

The directors who served during the year are shown on page 1

#### **Members' liability**

The company is limited by guarantee and has no share capital. Every member of the company has limited liability in the form of a guarantee of up to £1. The directors of the charitable company are its trustees for the purpose of charity law and throughout this report are collectively referred to as the directors.

#### **Governing document**

The company's governing document is its Memorandum and Articles of Association. This places restrictions on the company to carry out its charity work within the town of Newark, Nottinghamshire and surrounding districts and to work with young people aged from 14 to 25 years old. Under the Memorandum and Articles of Association the company has the power to make any investments which the directors see fit.

#### **Charities objectives and principal activities**

The Company's objects are to promote the benefit of young people resident within the town of Newark, Nottinghamshire and surrounding districts without distinction of sex or of political, religious or other opinion by the following means:

- 1 To advance the education of said inhabitants in particular but not exclusively by the provision of advice and training relating to health and social issues, and internet and computer access
- 2 To provide a café for young people aged from 14-25 years old in the interest of social welfare for recreation and other leisure-time occupation with the object of improving the conditions of life of those persons

#### **Organisational structure**

The Unique Coffee Bar is governed by the Board of Directors with day to day responsibility delegated to the Chief Executive through Unique Social Enterprise CIC. The Board is representative of the local community and includes three young people. The Board meets every six weeks.

The young people who sit on the Board are elected from the Coffee Bar Council which is open to all young people attending the Unique Coffee Bar. The Coffee Bar Council meets monthly and is responsible for decisions regarding the fabric of the Coffee Bar, the services required by young people and what facilities should be provided.

The management of the day to day activities of the organisation is the responsibility of the Chief Executive.

## **Unique Coffee Bar**

### **Year Ended 31 March 2007**

#### **Connection with other organisations in furtherance of the charitable aims**

The Unique Coffee Bar has established strong links with many organisations in the local area to further the aims of the charity. It is the charity's policy to work closely with other agencies specialising in certain areas which could be of advantage to young people using the Unique Coffee Bar, including -

NACRO (Homeless advice and resettlement)  
FACE IT (Drugs outreach worker)  
CASY (Counselling service)  
PCT (Advice, contraception and pregnancy testing)  
INFORMATION SHOP (Information Board for young people)  
SOCIAL SERVICES  
LOCAL SCHOOLS  
LEARNING SKILLS COUNCIL  
YOUTH OFFENDING TEAM  
YOUTH SERVICE  
CVS  
SEEM (Social Enterprise East Midlands)

#### **Directors' responsibility to govern the charity**

##### **i Work with young people**

The directors of the Unique Coffee Bar adopt a strategy to develop the aims of the charity in line with the needs of young people as they arise. The directors encourage a culture of creative thinking and innovative solutions to meeting young people's needs.

##### **ii Quality and efficiency**

The Unique Coffee Bar is keen to pioneer new ways of working to advance the aims of the charity. It is essential though that these advances must strive to achieve quality and efficiency. The directors monitor the development of new areas of work and existing areas to ensure quality and efficiency are achieved at all times.

##### **iii) Achievements**

It is recognised by the directors that our achievements are the product of hard work which is often in difficult and demanding situations. The policy of the directors has been to promote and publicise these successes where appropriate and with consideration to the young people.

#### **RESERVES POLICY**

The Unique Coffee Bar aims to hold cash reserves which represent 25% of total annual running costs. This money can then be used to fund three months of running costs in the event of no other funding being available. If this occurs then every effort must be made to replace the reserve when possible.

# **Unique Coffee Bar**

## **Year Ended 31 March 2007**

### **GRANT-MAKING POLICY**

The Unique Coffee Bar does not make grants

### **RISK MANAGEMENT**

#### **1 Financial Risks**

##### **i Funding**

The Unique Coffee Bar is still reliant upon grant funding for a proportion of its annual revenue, although the company has worked hard to reduce this dependency through the implementation of social enterprise activities. The Unique Coffee Bar has a policy of reducing our grant dependency which we hope will be achieved within the near future.

Funding however still remains a major risk for the company and its ability to continue into the future.

##### **ii Fraud**

Financial checks are in place to reduce the risk of fraudulent activity. All cheques require two signatories. Reports on the financial status of the organisation are given at board meetings and the treasurer maintains a close observation of the accounts between meetings. In addition, there is a daily limit on the amount of money which can be transferred or spent on credit card thus limiting potential fraudulent activity.

The charity maintains detailed accounting systems which itemise every transaction. Reports are drawn from these systems for internal and external purposes.

##### **iii Theft**

Cash transactions are controlled through a till, reconciled and kept securely.

#### **2 Child Protection**

Child protection is the most important risk to consider when working with young people. All staff members and volunteers are police-cleared with the Criminal Records Bureau when they commence work. In addition, all staff are expected to undertake the ACPC child protection training course after commencing employment and undertake refresher courses when necessary.

All staff work in accordance with the ACPC child protection procedures.

#### **3 Insurance**

The Unique Coffee Bar has Public Liability insurance to protect workers and young people whilst undertaking activities in or with the Unique Coffee Bar. The risk is reviewed annually and adjusted following any major change in circumstance or cover required.

#### **4 Health and Safety**

The Health and Safety of the organisation is monitored by the board, there are nominated staff members with responsibility for Health and Safety.

## **Unique Coffee Bar**

### **Year Ended 31 March 2007**

#### **REVIEW OF THE ACTIVITIES OF THE CHARITY**

This year marks the first year of trading for 'Unique Social Enterprise CIC' (our new Community Interest Company). In April 2006 the Unique Coffee Bar Board met to review the wide range of activities undertaken by the organisation and how we should best structure the company for the future. We created 'Unique Social Enterprise CIC' as the Unique Coffee Bar charity's 100% owned subsidiary trading company with the wider aims of benefiting young people, the environment and the community.

From May 2006 Unique Social Enterprise CIC conducted all of the organisation's social enterprise activities, employed all staff and undertook our charitable activities under contract with the Unique Coffee Bar charity Board. We also recruited a new Board of Directors for the trading company which means we now have two boards, one focussing on the charitable objectives of benefiting young people in Newark and surrounding area, and one on the social enterprise business objectives.

2006/7 has been a great year for Unique with considerable development and growth for the organisation most notably in terms of the creation of the Unique Network project which officially began with the appointment of the Unique Network Manager in August 2006. Since then we have been overwhelmed by the number of communities interested in replicating our 100% sustainable Unique Coffee Bar model. Our first two replications are due to open within the next year in Gainsborough and Northampton.

It's also been a great year for Unique Coffee Bar with record number of visits to our Drop-In service and higher numbers than ever enrolled on our Alternative Education courses. During the year Unique received 13,500 visits (which most importantly represents 13,500 times when young people could have been hanging around on street corners if the Unique Coffee Bar wasn't here). In December 2006 we were awarded the Matrix Standard for IAG (Information, Advice and Guidance), allowing us to offer increased services to young people.

2006/7 was also a great year for Unique Scrap Store, especially in terms of online sales which now account for 30% of all transactions. Current predictions indicate the Scrap Store will break-even in June 2008 becoming self sufficient on trading income alone. During the year we also began selling re-use items on behalf of other social enterprises including the now best-selling 'Ladybird Hotels' which are sold on behalf of REACT (a social enterprise based in Leicestershire).

In September 2006 Unique Social Enterprise CIC won the first of three awards when we were voted 'East Midlands Project of the Year' in the National Lottery Awards. A month later we won the 2006 Green Guardians Environmental Business award and finally in January 2007 Unique Scrap Store won the national ICT Hub award for creating 'Environmental and Social Benefits through ICT'.

## **Unique Coffee Bar**

### **Year Ended 31 March 2007**

Unique's reputation has continued to grow both regionally and nationally during the year and in January 2007 we were asked to speak at the National Social Enterprise conference in Manchester. We were later asked to contribute two articles to The Guardian newspaper (January and March 2007). In December 2006 our Chief Executive was elected Vice Chair of the SEEM Board (Social Enterprise East Midlands) and was also invited to meet Ed Milliband MP and Margaret Hodge MP to discuss business support requirements for social enterprises.

Unique has continued to develop beyond expectations, above all though we have continued to provide a great service for the young people we were established to work with. We have

- continued to deliver a safe place to meet and access to support services
- continued to provide Alternative Education and low priced food and drink and,
- continued to provide 'somewhere to go, something to do and someone to talk to

We are incredibly grateful to our funders without whom our organisation would not be able to continue. Funders this year included

- Big Lottery Fund
- Cred Fund
- Tudor Trust
- Paul Hamlyn Foundation
- NCC Youth Service
- Seem Best Procurement
- SEDF
- Newark Youth Trust Grant
- Boots Charitable Trust
- Princes Trust
- CCFET Catalyst Fund
- Enable
- Nottinghamshire Community Fund
- Alliance SSP
- Noel Buxton Trust
- Drinkaware Trust
- BT Limelight project
- NCC Community Cohesion Fund
- NCC Youth Initiative Fund
- Lloyds TSB
- Local Alchemy Fund
- Vodaphone
- Newark Golf Club
- HBOS Community Fund

Finally it is important to mention the incredible hard work of the staff team, board, volunteers and young people for their unfailing commitment towards making Unique such a successful, innovative and award winning organisation.



## Unique Coffee Bar

Year Ended 31 March 2007

### TANGIBLE FIXED ASSETS FOR USE BY THE CHARITY

Details of movements in fixed assets are set out in Note 4 to the accounts.

### FUNDS AVAILABLE

The present level of funding is adequate to support the continuation of the centre now in operation for the medium term and the directors consider the financial position of the charity to be satisfactory

### DIRECTORS AND TRUSTEES

All directors of the company are also trustees of the charity. Except as indicated, all of the directors named on page 1 served throughout the year. The Board has the power to appoint additional trustees as it considers fit to do so and will consider new appointments where and when necessary to increase the skills and resources of the board.

### STATEMENT OF TRUSTEES' RESPONSIBILITIES

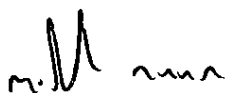
Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and the group and the incoming resources and application of resources, including the net income or expenditure, of the group for the year. In preparing these financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently,
- make judgements and estimates that are reasonable and prudent,
- state whether applicable UK accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements,
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and the group and to enable them to ensure that the financial statements comply with the Companies Act 1985. They are also responsible for safeguarding the assets of the charity and the group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Statement of Recommended Practice – Accounting and Reporting by Charities and in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small entities.

Approved by the Trustees on



M J Nunn  
Director and Trustee

15/1/08

and signed on their behalf by

## Unique Coffee Bar

Year Ended 31 March 2007

### Independent auditors' report to the members of Unique Coffee Bar

We have audited the financial statements of Unique Coffee Bar for the year ended 31 March 2007 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes. These financial statements have been prepared under the accounting policies set out therein and the requirements of the Financial Reporting Standard for Smaller Entities (effective January 2005).

This report is made solely to the charity's members, as a body, in accordance with Section 235 of the Companies Act 1985. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

#### Respective responsibilities of trustees and auditors

The Trustees' (who are also the directors of Unique Coffee Bar for the purposes of company law) responsibilities for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) are set out in the Statement of Trustees' Responsibilities.

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Companies Act 1985. We also report to you whether in our opinion the information given in the Trustees' Annual Report is consistent with the financial statements.

In addition we report to you if, in our opinion, the charity has not kept accounting records, if we have not received all the information and explanations we require for our audit, or if information specified by law regarding trustees' remuneration and other transactions is not disclosed.

We read the Trustees' Annual Report and consider the implications for our report if we become aware of any apparent misstatements within it.

#### Basis of audit opinion

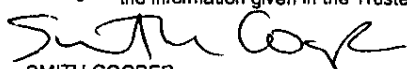
We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgments made by the trustees in the preparation of the financial statements, and whether the accounting policies are appropriate to the charity's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

#### Opinion

In our opinion

- the financial statements give a true and fair view, in accordance with United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities of the state of the charity's and group's affairs as at 31 March 2006, and of its incoming resources and application of resources, including its income and expenditure, in the year then ended,
- the financial statements have been properly prepared in accordance with the Companies Act 1985, and
- the information given in the Trustees' Annual Report is consistent with the financial statements.



SMITH COOPER  
Registered Auditors and Chartered Accountants  
DERBY

16/1/08

## Unique Coffee Bar

Year Ended 31 March 2007

### Consolidated statement of financial activities (including summary income and expenditure account) for the year ended 31 March 2007

	Unrestricted funds £	Restricted funds £	Total 2007 £	Total 2006 £
<b>Incoming resources (Note 2)</b>				
<b>Incoming resources from generated</b>				
Voluntary income	16,622	41,888	58,510	51,034
Activities for generating funds	48,571	39,598	88,169	297,112
Investment income	505	-	505	555
<b>Incoming resources from charitable activities</b>	203,082	135,107	338,189	164,985
<b>Other incoming resources</b>	714	-	714	886
<b>Total incoming resources</b>	269,494	216,593	486,087	514,572
<b>Resources expended (Note 3)</b>				
<b>Costs of generating funds:</b>				
Fundraising trading costs	75,995	39,598	115,593	109,850
<b>Charitable activities</b>	199,255	153,745	353,000	273,167
<b>Other resources expended</b>	-	-	-	9,217
<b>Governance costs</b>	5,750	-	5,750	4,360
<b>Total resources expended</b>	281,000	193,343	474,343	396,594
<b>Net (outgoing)/incoming resources</b>	(11,506)	23,250	11,744	117,978
<b>Total funds brought forward</b>	182,806	-	182,806	64,828
<b>Total funds carried forward</b>	171,300	23,250	194,550	182,806

# Unique Coffee Bar

Year Ended 31 March 2007

## Consolidated and Charity balance sheets as at 31 March 2007

		Group		Charity	
	Note	2007 £	2006 £	2007 £	2006 £
<b>Fixed assets</b>					
Tangible assets	4	206,498	224,068	111,038	187,349
Investments	5	-	-	4	2
		<b>206,498</b>	<b>224,068</b>	<b>111,042</b>	<b>187,351</b>
<b>Current assets</b>					
Stock		3,515	3,764	-	150
Debtors	6	42,710	13,495	118,859	36,904
Cash at bank and in hand		18,427	25,714	50	20,661
		<b>64,652</b>	<b>42,973</b>	<b>118,909</b>	<b>57,715</b>
<b>Creditors amounts falling due within one</b>	7	<b>(76,600)</b>	<b>(84,235)</b>	<b>(24,994)</b>	<b>(80,320)</b>
<b>Net current (liabilities)/assets</b>		<b>(11,948)</b>	<b>(41,262)</b>	<b>93,915</b>	<b>(22,605)</b>
<b>Total assets less current liabilities</b>		<b>194,550</b>	<b>182,806</b>	<b>204,957</b>	<b>164,746</b>
<b>Funds of the charity</b>					
Unrestricted funds	12	171,300	182,806	204,957	164,746
Restricted funds	12	23,250	-	-	-
		<b>194,550</b>	<b>182,806</b>	<b>204,957</b>	<b>164,746</b>

These financial statements have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small entities

Approved by the Trustees on

15/1/08

and signed on their behalf by



M J Nunn  
Director and Trustee

# **Unique Coffee Bar**

**Year Ended 31 March 2007**

## **Notes to the accounts for the year ended 31 March 2007**

### **1. Accounting policies**

#### **Basis of preparation**

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice (SORP), "Accounting and Reporting by Charities" published in 2005 and applicable accounting standards

The statement of financial activities (SOFA) and balance sheet consolidate the financial statements of the charity and its subsidiary undertaking. The results of the subsidiary are consolidated on a line by line basis. No separate SOFA has been presented for the charity alone as permitted by Section 230 of the Companies Act 1985 and paragraph 397 of the SORP.

#### **Fund accounting**

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

#### **Incoming resources**

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Donated facilities are included at the value to the charity where this can be quantified and a third party is bearing the cost.

No amounts are included in the financial statements for services donated by volunteers.

#### **Resources expended**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources.

#### **Tangible fixed assets and depreciation**

Depreciation is provided on all tangible assets at rates calculated to write off the cost over their expected useful economic lives at the following rates:

Leasehold property improvements	10% (over the life of the 10 year lease)
Fixtures, fittings and equipment	15% reducing balance
Motor vehicles	25% straight line
Computer equipment	33% straight line

## Unique Coffee Bar

Year Ended 31 March 2007

### 2. Analysis of incoming resources

	2007 £	2006 £
<b>Voluntary Income</b>		
Grant income	41,888	50,443
Donations	16,622	591
	<b>58,510</b>	<b>51,034</b>
<b>Activities for generating funds</b>		
Scrap store sales	36,008	13,766
Donations	-	15,000
Room rental	12,563	-
Grant income	39,598	268,346
	<b>88,169</b>	<b>297,112</b>
<b>Investment Income</b>		
Bank interest received	505	555
<b>Incoming resources from charitable activities</b>		
Grant income	178,993	92,248
Catering income	10,309	7,056
Membership fees	-	39
Room rental	-	4,367
Management and administration fees	-	49,547
Minibus hire	3,377	1,100
Consultancy fees	21,000	10,000
Education courses	122,487	-
Sundry income	2,023	628
	<b>338,189</b>	<b>164,985</b>
<b>Other Incoming resources</b>		
Computer sales	-	383
CRB checks	714	503
	<b>714</b>	<b>886</b>

## **Unique Coffee Bar**

**Year Ended 31 March 2007**

### **3. Analysis of resources expended**

	<b>2007</b>	<b>2006</b>
	<b>£</b>	<b>£</b>
<b>Fundraising trading costs</b>		
Cost of sales in Unique Scrap Store Limited	<b>9,527</b>	<b>3,407</b>
Wages and salaries	<b>58,199</b>	<b>51,810</b>
Training	<b>607</b>	<b>4,904</b>
Vehicle and travel expenses	<b>-</b>	<b>218</b>
Printing and stationery	<b>2,447</b>	<b>2,657</b>
Telephone	<b>1,206</b>	<b>194</b>
Advertising	<b>4,226</b>	<b>2,013</b>
Legal and professional fees	<b>-</b>	<b>20</b>
Bank charges	<b>807</b>	<b>356</b>
Miscellaneous expenses	<b>468</b>	<b>1,954</b>
Rent and rates	<b>16,360</b>	<b>19,322</b>
Light and heat	<b>3,424</b>	<b>3,447</b>
Insurance	<b>2,518</b>	<b>8,911</b>
Repairs & renewals	<b>3,456</b>	<b>3,179</b>
Depreciation	<b>7,191</b>	<b>7,191</b>
Recruitment	<b>603</b>	<b>267</b>
Computer Costs	<b>4,554</b>	<b>-</b>
	<b>115,593</b>	<b>109,850</b>

## Unique Coffee Bar

### Year Ended 31 March 2007

	2007 £	2006 £
<b>Charitable activities</b>		
Wages and salaries	236,384	177,123
Pension costs	7,694	6,024
Catering expenses	8,179	5,532
Recruitment costs	2,785	2,808
Rent	7,712	2,298
Insurance	3,139	1,041
Light and heat	4,394	2,170
Vehicle and travel expenses	4,592	4,609
Legal and professional fees	-	1,869
Telephone	2,554	2,183
Repairs and renewals	4,736	154
Bank interest and charges	96	861
Printing, postage and stationery	2,946	1,679
Computer costs	10,175	5,885
Premises expenses	4,763	4,145
Activity costs	7,602	6,458
Depreciation	35,677	43,901
Partial exemption write off	5,837	-
Advertising	1,048	-
Miscellaneous expenses	2,687	4,427
	<b>353,000</b>	<b>273,167</b>
<b>Other resources expended</b>		
Fixed assets written off	-	9,217
<b>Governance costs</b>		
Audit and accountancy fees	5,750	4,360



## Unique Coffee Bar

Year Ended 31 March 2007

### 4. Tangible Fixed Assets – Group

	Leasehold property improvements £	Fixtures, fittings & equipment £	Motor vehicles £	Computer equipment £	Total £
<b>Cost</b>					
At 1 April 2006	133,263	54,639	53,529	75,483	316,914
Additions	6,548	7,618	-	11,132	25,298
<b>At 31 March 2007</b>	<b>139,811</b>	<b>62,257</b>	<b>53,529</b>	<b>86,615</b>	<b>342,212</b>
<b>Depreciation</b>					
At 1 April 2006	16,435	9,526	22,048	44,837	92,846
Charge for year	12,338	8,734	7,870	13,926	42,868
<b>At 31 March 2007</b>	<b>28,773</b>	<b>18,260</b>	<b>29,918</b>	<b>58,763</b>	<b>135,714</b>
<b>Net book value</b>					
<b>At 31 March 2007</b>	<b>111,038</b>	<b>43,997</b>	<b>23,611</b>	<b>27,852</b>	<b>206,498</b>
At 31 March 2006	116,828	45,113	31,481	30,646	224,068

## Unique Coffee Bar

Year Ended 31 March 2007

### Tangible Fixed Assets - Charity

	Leasehold property improvements £	Fixtures, fittings & equipment £	Motor vehicles £	Computer equipment £	Total £
<b>Cost</b>					
At 1 April 2006	133,263	16,776	53,529	69,436	273,004
Additions	6,548	-	-	-	6,548
Transferred to Unique Social Enterprise CIC	-	(16,776)	(53,529)	(69,436)	(139,741)
<b>At 31 March 2007</b>	<b>139,811</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>139,811</b>
<b>Depreciation</b>					
At 1 April 2006	16,435	3,847	22,048	43,325	85,655
Charge for year	12,338	-	-	-	12,338
Transferred to Unique Social Enterprise CIC	-	(3,847)	(22,048)	(43,325)	(69,220)
<b>At 31 March 2007</b>	<b>28,773</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>28,773</b>
<b>Net book value</b>					
<b>At 31 March 2007</b>	<b>111,038</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>111,038</b>
At 31 March 2006	116,828	12,929	31,481	26,111	187,349

### 5. Investments - Charity

	2007 £	2006 £
Investment in subsidiary undertakings	4	2

The investment represents a 100% shareholding in Unique Scrap Store Limited and Unique Social Enterprise CIC, both companies are incorporated in England

## Unique Coffee Bar

Year Ended 31 March 2007

### 6. Debtors

	Group		Charity	
	2007	2006	2007	2006
	£	£	£	£
Trade debtors	30,820	8,280	4,804	7,230
Amounts due from subsidiary undertakings	-	-	114,055	26,975
Other debtors	11,890	2,516	-	-
Prepayments	-	2,699	-	2,699
	<b>42,710</b>	<b>13,495</b>	<b>118,859</b>	<b>36,904</b>

### 7. Creditors: amounts falling due within one year

	Group		Charity	
	2007	2006	2007	2006
	£	£	£	£
Bank overdraft	17,849	-	17,849	-
Trade creditors	24,006	11,468	-	10,829
Amounts due to subsidiary undertaking	-	-	-	-
Other creditors	450	400	300	400
Social security and other taxes	27,590	8,039	3,434	6,764
Accruals	6,705	2,951	3,411	950
Deferred grant income	-	61,377	-	61,377
	<b>76,600</b>	<b>84,235</b>	<b>24,994</b>	<b>80,320</b>

## Unique Coffee Bar

Year Ended 31 March 2007

### 8. Paid Employees

	2007 £	2006 £
<b>Staff Costs</b>		
Wages and salaries	269,865	210,868
Social security costs	24,615	18,065
Pension costs	7,694	6,024
	<b>302,174</b>	<b>234,957</b>

	2007 £	2006 £
<b>Average number of employees</b>		
Fundraising	5	3
Charitable activities	10	8
Management and administration	3	3
	<b>18</b>	<b>14</b>

No employees were paid more than £60,000 in either year

### 9. Pension Costs

The group operates a defined contribution scheme. Contributions are charged in the statement of financial activities as they accrue. The charge for the year was £7,694 (2006, £6,024). There were no amounts outstanding at either year end.

### 10. Operating lease commitments

At 31 March the group had annual commitments under non-cancellable operating leases as follows

	2007 £	2006 £
<b>Expiry date</b>		
After more than 5 years	21,500	21,500

## Unique Coffee Bar

Year Ended 31 March 2007

### 11. Individual company results

The charity owns the whole of the issued ordinary share capital of Unique Scrap Store Limited and Unique Social Enterprise CIC, a company registered in England. The subsidiary is used for non-primary purpose trading activities. Unique Social Enterprise has taken over the activities of Unique Coffee Bar and as a result all Unique Coffee Bar related income has been included in the individual accounts of Unique Social Enterprise CIC. All activities have been consolidated on a line by line basis in the SOFA. The total net profit is gifted to the charity. A summary of the results of the subsidiaries and the parent is shown below.

	Unique Social Enterprise		Unique Scrap Store		Unique Coffee Bar	
	2007 £	2006 £	2007 £	2006 £	2007 £	2006 £
Turnover and grant income	384,951	-	90,914	130,816	35,974	-
Cost of sales subsidiary	(183,887)	-	(9,527)	(3,407)	-	-
Gross profit subsidiary	201,064	-	81,387	127,409	-	-
Administration subsidiary	(171,301)	-	(107,166)	(126,139)	-	-
Interest	150	-	56	65	297	490
Net income for year	29,913	-	(25,723)	1,335	36,271	-
Gift Aid donation	(29,913)	-	-	-	29,913	-
Gross incoming resources charity	-	-	-	-	12,462	453,716
Costs of Chantable Activities	-	-	-	-	(35,974)	(273,167)
Governance of Generating funds Charity	-	-	-	-	-	-
Other resources expended	-	-	-	-	-	(9,217)
Costs of generating funds Charity	-	-	-	-	(2,460)	(3,405)
Retained income	-	-	(25,723)	1,335	40,212	168,417

On consolidation there was an adjustment of £2,745 to incoming resources, this was in respect of a capital grant which is treated in accordance with SSAP 4 in the accounts of Unique Scrap Store Limited as required by the Companies Act 1985, which recognises the grant income over the useful economic life of the asset. On consolidation in 2006, the capital grant is treated in accordance with the Statement of Recommended Practice "Accounting and Reporting by Charities" 2005, recognising the entire grant income in the year it is received. The consolidation adjustment of £2,745 represents the amount of grant released in the individual accounts of Unique Scrap Store Limited.

On 31 March 2006 the trade and assets of Unique Scrap Store Limited were transferred to Unique Social Enterprise CIC.

## **Unique Coffee Bar**

**Year Ended 31 March 2007**

### **12. Statement of funds**

	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total funds £</b>
At 1 April 2006	182,806	-	182,806
Net incoming resources/(resources expended)	(11,506)	23,250	11,744
<b>At 31 March 2007</b>	<b>171,300</b>	<b>23,250</b>	<b>194,550</b>

### **13. Related party transactions**

No remuneration or expenses were paid to the Trustees in the year