

# **Coffee Shots**

**Scottish Charity No – SC052828**

**Annual Report and Financial Statements  
For the year ended 30 September 2025**

## **Trustees' Annual Report**

**For the year ended 30 September 2025**

The trustees have pleasure in presenting their report together with the financial statements for the year ended 30 September 2025.

### **Reference and Administrative Information**

#### **Charity name**

Coffee Shots

#### **Charity no**

SC052828

#### **Address**

1 Burnside Steadings, Westhill, Aberdeenshire, AB32 6RR

#### **Current Trustees**

Greig Munro	Chair & Treasurer
Catherine Gichuru	Secretary
Francis Ndonga	Kenya Coffee Community Representative
Barbara Ettles	Appointed 15 December 2024

## **Structure, Governance and Management**

### **Constitution**

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

### **Appointment of trustees**

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

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

### **Objectives and Activities**

#### **Charitable purposes**

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

#### **Activities**

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

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

These training and employment opportunities will focus on:

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

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

### **Achievements and Performance**

Record highs in Coffee Prices continued to make it difficult for farmers to see the benefit of the programme: since inception of the programme in Sept 23 Commodity Coffee Prices have increased by up to 175% and while input costs have also increased some Farmers have seen their income increasing over 100% by doing nothing differently. So that has been a real challenge, one that we did not foresee given historical Coffee Prices had been pretty stable the prior 10 years.

The increase in Coffee Prices has also led to land value increases prompting some small hold farmers to sell up, particularly those families whose younger generation were unwilling to take on the family business. This trend of younger generations not becoming involved was something we were anticipating and was a factor in starting the programme to show that an enhanced living could be made with better farm management, producing better quality higher yields. We have been actively engaging with the younger generation to educate them on the potential benefits of the programme and producing Speciality Coffee.

The first harvest fell outside this financial year but we and the farmers enrolled were happy with the results which bodes well for the future.

Installation of a water Pump and Rainwater Collection system were completed in the year. Both very important projects given the importance of water management for the crop and the wider community.

### **Financial review**

The only source of funding this period has been donations from friends and family of the Trustees and the Trustees themselves as the income from the Coffee Harvest falls into the next accounting period. Donations totalled £1,159, and with the surplus carried forward allowed for £1,230 to be spent on the Kenyan Coffee Programme. The year delivered a cash deficit of £91 bringing Cash reserves to £1,759 at year end.

### **Reserves policy**

The reserves policy is to have 6 months cash in Reserve at any time to cover Fixed Costs. The trustees' definition of Fixed costs in this context is any cost that must be paid irrespective of Charitable Activities. Examples of this would be premises Rent, Insurance, Accounting Software. At preset fixed costs are minimal.

## **Plans for future period**

As Coffee Prices have dropped over 30% from 2025 highs we are now seeing more interest in the programme combined with data from the first harvest for those enrolled last year. We expect an increase in Farmers enrolling in the programme and are actively looking to find direct buyers given the exclusivity and quality of the coffee being produced. This will also involve looking at processing the coffee in smaller batches to ensure traceability back to the farm is achieved.

The rain water collection system has proved a great success so another system is planned for installation later in 2026. As is infrastructure for processing small batches of Coffee to ensure the traceability and quality control needed to attract higher prices.

The permanent facility to Roast Coffee in Aberdeen has been put on hold due to cost increases, mainly for power and even with a rent-free period the financials don't make sense at the time of writing.

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

I report on the accounts of the charity for the year ended 30 September 2025 which are set out on pages 7 to 11.

### **Respective responsibilities of trustees and examiner**

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

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

### **Basis of independent examiner's statement**

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

### **Independent examiner's statement**

In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations
  - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: Duncan Sim

Signed:



Relevant Professional qualification/professional body:

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

Address: 8 St Congans Circle, Turriff, Aberdeenshire, AB53 4PY

Date: 27 Jun 2026

COFFEE SHOTS

SC052828

Receipts and payments accounts

For the period from 01 October 2024 to 30 September 2025

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
<b>A1 Receipts</b>						
Donations	1,159				1,159	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
					-	
<b>A1 Sub total</b>	<b>1,159</b>	-	-	-	<b>1,159</b>	-
<b>A2 Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>A2 Sub total</b>	-	-	-	-	-	-
<b>Total receipts</b>	<b>1,159</b>	-	-	-	<b>1,159</b>	-
<b>A3 Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	1,230				1,230	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other	20				20	
					-	
<b>A3 Sub total</b>	<b>1,250</b>	-	-	-	<b>1,250</b>	-
<b>A4 Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>A4 Sub total</b>	-	-	-	-	-	-
<b>Total payments</b>	<b>1,250</b>	-	-	-	<b>1,250</b>	-
<b>Net receipts / (payments)</b>	<b>(91)</b>	-	-	-	<b>(91)</b>	-
<b>A5 Transfers to / (from) funds</b>					-	
<b>Surplus / (deficit) for year</b>	<b>(91)</b>	-	-	-	<b>(91)</b>	-



**Section C Notes to the Accounts**

**C1 Nature and purpose of funds** *(may be stated on analysis of funds worksheets)*

Funds utilised in this period have been used to deliver The Kenyan Farmer Training Programme and install a community Water Pump, and Rain Water Collection System.

**C2 Grants**

Type of activity or project supported	Individual / institution	Number of grants made	£
<b>Total</b>			-

**C3a Trustee remuneration**

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b) **X**

Authority under which paid

**C3b Trustee remuneration - details**

Authority under which paid	£

**C4a Trustee expenses**

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b) **X**

**C4b Trustee expenses - details**

	Number of trustees	£

**C5 Transactions with trustees and connected persons**

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

**C6 Other information**

Additional analysis (1)

Analysis of receipts and payments

1 Donations

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Private Individual Donations	1,159				1,159	
Private Company Donations	-				-	
					-	
<b>Total</b>	<b>1,159</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,159</b>	<b>-</b>

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
			-	
			-	
			-	
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
					-	
					-	
					-	
					-	
					-	
					-	
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Water Pump Installation	380				380	
Water Collection System	582				582	
Training Programme Consumables	145				145	
Training Programme Equipment	37				37	
Travel and Sustenance	86				86	
					-	
					-	
					-	
					-	
<b>Total</b>	<b>1,230</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,230</b>	<b>-</b>

## Additional analysis (2)

## 5 Breakdown of unrestricted funds

	General Fund	Total unrestricted funds	Total unrestricted funds last period
<b>Receipts</b>			
Donations	1,159	1,159	
Legacies		-	
Grants		-	
Receipts from fundraising activities		-	
Gross trading receipts		-	
buildings		-	
Rents from land & buildings		-	
Gross receipts from other charitable activities		-	
<b>Sub total</b>	<b>1,159</b>	<b>1,159</b>	-
<b>Receipts from asset &amp; investment sales</b>			
Proceeds from sale of fixed assets		-	
Proceeds from sale of investments		-	
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>1,159</b>	<b>1,159</b>	<b>-</b>
<b>Payments</b>			
Expenses for fundraising activities		-	
Gross trading payments		-	
Investment management costs		-	
Payments relating directly to charitable activities	1,230	1,230	
Grants and donations		-	
Governance costs:		-	
Audit / independent examination		-	
Preparation of annual accounts		-	
Legal costs		-	
Other	20	20	
<b>Sub total</b>	<b>1,250</b>	<b>1,250</b>	<b>-</b>
<b>Payments relating to asset and investment movements</b>			
Purchases of fixed assets		-	
Purchase of investments		-	
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>1,250</b>	<b>1,250</b>	<b>-</b>
<b>Net receipts / (payments)</b>	<b>(91)</b>	<b>(91)</b>	<b>-</b>
<b>Transfers to / (from) funds</b>		-	
<b>Surplus / (deficit) for year</b>	<b>(91)</b>	<b>(91)</b>	<b>-</b>

## Nature and purpose of funds

General Fund utilised in this period have been used to deliver The Kenyan Farmer Training Programme, install a Community Water Pump and Rain Water Collection System.