

COMPANY REGISTRATION NUMBER 06589053

**HAXBY CHRISTIAN CAFÉ LTD
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 AUGUST 2021**

CHARITY NUMBER 1125569

HAXBY CHRISTIAN CAFÉ LTD

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2021

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INDEPENDENT EXAMINERS REPORT TO THE MEMBERS OF HAXBY CHRISTIAN CAFÉ LTD

FOR THE YEAR ENDED 31 AUGUST 2021

I report on the accounts of the charity for the year ended 31 August 2021 set out on pages 5 to 11.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND INDEPENDENT EXAMINER

The charity's trustees (who are also directors of Haxby Christian Café Ltd for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this period (under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- * examine the accounts (under section 145 of the 2011 Act, as amended);
- * to follow the procedures laid down in the General Directions given by the Charity Commission under section 145 (5)(b) of the 2011 Act, as amended); and
- * to state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINERS STATEMENT

My examination was carried in accordance with the 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 you as 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 whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

INDEPENDENT EXAMINER'S STATEMENT

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

(1) which gives me reasonable cause to believe that in any material respect the trustees have not met the requirements to ensure that:

- * proper accounting records are kept (in accordance with section 130 of the Act); and
- * accounts are prepared which agree with the accounting records, Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard in the UK and Republic of Ireland (FRS 102) and in other respects comply with the accounting requirements of the Act: or

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

.....
L Lazenby (FCCA)
Independent examiner

23 Victoria Avenue
Harrogate
HG1 5RD

Date:

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 AUGUST 2021

	Note	Total Funds 2021 £	Total Funds 2020 £
Incoming resources			
Incoming resources from generating funds:			
Voluntary income	2	57,509	52,572
Activities for generating funds	3	65,190	87,364
Investment income	4	118	207
Total incoming resources		<u>122,817</u>	<u>140,143</u>
Resources expended			
Costs of generating funds:			
Cost of generating voluntary income			
Fundraising trading: cost of goods sold and other costs	5	109,487	138,021
Charitable activities			
Governance Costs			
Total resources expended		<u>109,487</u>	<u>138,021</u>
Net incoming/outgoing resources for the year	6	13,330	2,122
Reconciliation of Funds			
Total Funds brought forward		16,224	14,102
TOTAL FUNDS CARRIED FORWARD		<u><u>29,554</u></u>	<u><u>16,224</u></u>

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

BALANCE SHEET

31 AUGUST 2021

	Note	2021 £	2020 £
FIXED ASSETS			
Tangible assets	8	62,350	60,155
CURRENT ASSETS			
Stocks		1,850	1,700
Debtors	9	3,981	3,861
Cash at Bank		50,965	40,629
Cash in hand		350	431
		<u>57,146</u>	<u>46,621</u>
CREDITORS: Amounts falling due within one year	10	<u>9,561</u>	<u>10,171</u>
NET CURRENT ASSETS		47,585	36,450
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>109,935</u>	<u>96,605</u>
CREDITORS: Amounts falling due after more than one year	11	80,380	80,380
NET ASSETS		<u>29,555</u>	<u>16,225</u>
FUNDS			
Restricted income funds			0
Unrestricted income funds		29,555	16,225
TOTAL FUNDS		<u>29,555</u>	<u>16,225</u>

For the financial year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

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

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

These financial statements were approved by the Board of Trustees on the 21 January 2021 and are signed on their behalf by:

P STONEHOUSE
Director

COMPANY REGISTRATION NUMBER 06589053

NOTES TO THE FINANCIAL STATEMENTS**FOR THE YEAR ENDED 31 AUGUST 2021****1. ACCOUNTING POLICIES****1.1 Basis of Accounting**

These financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements 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 (FRS 102) issued on 16 July 2014 and Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and Charities Act 2011.

1.2 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

1.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity.

1.4 Interest Receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

1.5 Fixed Assets

All fixed assets are initially recorded at cost.

1.6 Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

1.7 Debtors

Trade and other debtors are recognised at the settlement amount. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.8 Cash at Bank and In Hand

Cash at Bank and In Hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

NOTES TO THE FINANCIAL STATEMENTS**FOR THE YEAR ENDED 31 AUGUST 2021****1.9 Liabilities and Provisions**

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received for advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation.

1.10 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

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1.11 Employee benefits

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

2. VOLUNTARY INCOME

	Unrestricted Funds	Total Funds 2021	Total Funds 2020
	£	£	£
Donations and sundry gifts received	1,226	1,226	179
Covid 19 Furlough Grant	27,383	27,383	27,133
Covid 19 Hospitality & Leisure Grant	28,900	28,900	25,000
Aroma Community Grants	0	0	260
	<u>57,509</u>	<u>57,509</u>	<u>52,572</u>

3. INCOMING RESOURCES FROM ACTIVITIES FOR GENERATING FUNDS

	Unrestricted Funds	Total Funds 2021	Total Funds 2020
	£	£	£
Cafe income	65,190	65,190	87,364

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2021

4. INVESTMENT INCOME

	Unrestricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Bank Deposit Interest	7	7	35
Chapel Aid Interest	111	111	172
	<u>118</u>	<u>118</u>	<u>207</u>

5. COSTS OF GENERATING FUNDS

	Unrestricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Costs of generating voluntary income			
Fundraising trading: cost of goods sold and other costs:			
Cost of sales	15,839	15,839	22,794
Personnel costs	78,730	78,730	94,970
Volunteer bakers	919	919	1,904
Overheads	13,148	13,148	17,050
Finance costs	851	851	1,303
	<u>109,487</u>	<u>109,487</u>	<u>138,021</u>

6. NET INCOMING/(OUTGOING) RESOURCES FOR THE YEAR

This is stated after charging:

	2021 £	2020 £
Depreciation	1,055	1,943

7. PERSONNEL COSTS

No remuneration has been paid to any trustee or director of the company during the year.

The average number of people employed by the company (excluding casual workers) was:

	2021	2020
Operational	6	6

Staff costs were as follows:

	2021 £	2020 £
Wages and salaries	78,730	75,396
Social security costs		456
	<u>78,730</u>	<u>75,852</u>

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2021

8. TANGIBLE FIXED ASSETS

	Building Improvements £	Fixtures and Fittings £	Totals £
COST:			
At 1 September 2020	55,936	32,179	88,115
Additions		3,250	3,250
Disposals			0
At 31 August 2021	<u>55,936</u>	<u>35,429</u>	<u>91,365</u>
DEPRECIATION:			
At 1 September 2020		27,960	27,960
Charge for the year		1,055	1,055
Eliminated on disposals			0
At 31 August 2021		<u>0</u>	<u>29,015</u>
NET BOOK VALUE:			
At 31 August 2021	55,936	6,414	62,350
At 31 August 2020	55,936	4,219	60,155

9. DEBTORS

	2021 £	2020 £
Other Debtors and prepayments	3,981	3,861
	<u>3,981</u>	<u>3,861</u>

10. CREDITORS: Amounts falling due within one year

	2021 £	2020 £
Trade creditors	7,671	3,365
Social security and other taxes	743	6,791
Accrued expenses	900	15
Other creditors	247	0
	<u>9,561</u>	<u>10,171</u>

11. CREDITORS: Amounts falling due after more than one year

	2021 £	2020 £
York Circuit (previously York North Circuit)	80,380	80,380
Amounts falling due in more than five years:	<u>80,380</u>	<u>80,380</u>

NOTES TO THE FINANCIAL STATEMENTS**FOR THE YEAR ENDED 31 AUGUST 2021****12. UNRESTRICTED INCOME FUNDS**

	Balance at 01-Sep-20	Incoming resources	Outgoing resources	Balance at 31 Aug 2021
General funds	16,225	122,817	109,487	<u>29,555</u>

RESERVES POLICY

This policy relates to our Unrestricted Funds only, as the company has no designated endowment or restricted funds.

The company aims to distribute the majority of its profits equally between its founding charity (Haxby & Wigginton Methodist Church) and its funding charity (York Circuit of the Methodist Church) retaining only sufficient reserves as are required for working capital, to fund replacement equipment, and to maintain continued viability.

As at the end of the financial year the Reserves totalled £29,555 (2020 - £16,225).

13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

The whole of the net assets as at 31 August 2021 apply to Unrestricted income funds.

14. COMPANY LIMITED BY GUARANTEE

The company, being limited by guarantee, has no share capital. Every member is liable to contribute a sum not exceeding £1 in the event of the company being wound up whilst still a member or within one year thereafter.

MANAGEMENT INFORMATION

FOR THE YEAR ENDED 31 AUGUST 2021

The following pages do not form part of the statutory financial statements.

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 AUGUST 2021

	2021	2020
	£	£
Sales	65,190	87,364
Cost of sales:		
Opening stock	1,700	1,850
Purchases	15,989	22,644
	<u>17,689</u>	<u>24,494</u>
Closing stock	1,850	1,700
	<u>15,839</u>	<u>22,794</u>
GROSS PROFIT	1 49,351	1 64,570
Administrative expenses:		
Professional fees	588	0
Cleaning and maintenance	423	0
Salaries	78,730	75,852
Casual Wages	0	19,118
Volunteer bakers	919	1,904
Staff recruitment and training costs	136	0
Coach Trips	0	-70
Telephone	209	819
Postage and stationery	85	38
Advertising	0	522
Computer IT and Support	320	858
Music licence	134	470
Repairs and renewals	2,178	4,534
Waste disposal	487	1,516
Sundry expenses	1,423	1,609
Accountancy	1,815	250
Legal fees	0	1,040
Loyalty cards and discounts	1,276	0
Rates and Water	227	804
Insurance	0	223
Light and heat	2,739	2,494
Bank charges	808	988
Cash Register Discrepancies	43	315
Depreciation of fixed assets	1,055	1,943
Entertainment	54	0
	<u>93,648</u>	<u>115,227</u>
	-44,297	-50,657
Other operating income:		
Donations and Sundry Gifts Received	1,226	179
Covid 19 Furlough Grant	27,383	27,133
Covid 19 Hospitality & Leisure Grant	28,900	25,000
Aroma Community Fund Grant	0	260
Interest Received	118	207
	<u>57,627</u>	<u>52,779</u>
NET PROFIT/(LOSS)	<u>13,330</u>	<u>2,122</u>