

**COMPANY REGISTRATION NUMBER 06589053**

**HAXBY CHRISTIAN CAFÉ LTD  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31 AUGUST 2017**

**CHARITY NUMBER 1125569**

**HAXBY CHRISTIAN CAFÉ LTD**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2017**

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**HAXBY CHRISTIAN CAFÉ LTD**  
**TRUSTEES ANNUAL REPORT**  
**FOR THE YEAR ENDED 31 AUGUST 2017**

The trustees, who are also directors for the purposes of company law, have pleasure in presenting their report and the unaudited financial statements of the charity for the year ended 31 August 2017.

**REFERENCE AND ADMINISTRATIVE DETAILS**

Registered charity name	Haxby Christian Café
Charity registration number	1125569
Company registration number	06589053
Registered Office	30 The Village Haxby York YO32 3HT

**THE TRUSTEES**

The trustees who served the company during the period were as follows:

Mrs P A Stonehouse	(Chair)
Mrs J R Thompson	
Rev. P Turner	(resigned 19-01-2017)
J M Holman	(resigned 19-01-2017)
M Webster	
Rev. L M Newton	(resigned 01-09-2017)
Mrs M R Freeborn	
Miss J S Tankard	(appointed 20-10-2016)
S M Pearson	(appointed 20-04-2017)
Rev K R Albans	(appointed 01-09-2017)
Rev R Dagleish	(appointed 01-09-2017)

Secretary	M Webster
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Bankers	The Co-Operative Bank plc Skelmersdale Lancashire WN8 6NY
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**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing Document**

The charity is constituted as a company limited by guarantee and is therefore governed by a memorandum and articles of association.

**Recruitment and Appointment of Trustees**

The directors of the company are also charity trustees for the purposes of charity law under the company's Articles. The minimum number of trustees is three.

Trustees are elected either to fill a vacancy or to add to the number. Any trustee so appointed will hold office until the next Annual General Meeting and will then be eligible for re-election. At every Annual General Meeting, one-third of all current trustees will retire from office by rotation and will be eligible for re-election.

**HAXBY CHRISTIAN CAFÉ LTD**  
**TRUSTEES ANNUAL REPORT**  
**FOR THE YEAR ENDED 31 AUGUST 2017**

**OBJECTIVES AND ACTIVITIES**

The Charity's objectives are to advance the Christian Religion and to provide or assist in the provision of facilities in the interest of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life by operating a Christian café.

**ACHIEVEMENTS AND PERFORMANCE**

During the current financial year Haxby Christian Café Ltd has again worked closely with both Haxby Methodist Church and the York Circuit (previously the York North Circuit), both of which are also registered charities.

The Company is working towards the coffee shop's aims as highlighted below:

To provide a Christian presence in the village. People can meet in a safe environment in the shop and through a counter based prayer box they can ask for prayer support.

To be a place where people can obtain fairly traded refreshments and other fair-traded goods. This remains central to the business. All hot drinks are sourced from Fairtrade providers.

To be a place that enhances community. Many volunteers are drawn from the local community and our comments book suggests the company's sense of community identity is valued.

To be a place of hospitality inclusive of all ages, open all day and some evenings. The shop attracts people from all sections of the community, and we hold numerous out of hours activities.

To be a centre for personal support in times of need. A dementia carers' support group provides invaluable help and support for carers.

Other examples of support include Sunday afternoon meetings which are open for anyone to come in to socialise, and share concerns.

Craft evenings are held as social activities for members of the local community.

Coach trips are organised for excursions aimed at those without their own transport and a further opportunity to socialise with others.

At Christmas, there is the opportunity for families to meet 'Santa'; the families are invited to bring toys or books to give to other children. The team involved then take these gifts to distribute to children unfortunate enough to be in the local hospital prior to Christmas.

The café is also used as a convenient collection point for the Christmas Shoe Box appeal and for food donations for a local charity encouraging additional community involvement in these initiatives.

**FINANCIAL REVIEW**

The company has again had a challenging year, however with a slight increase in turnover and continued control over expenses, a surplus has still been achieved.

As always, the directors are very grateful for all the encouragement that is offered both to, and by, the volunteers and thanks are especially due to the regular staff for their unfailing cheerfulness, devotion and hard work. This vision was born in faith and, by faith, will continue to prosper and to bear witness in the local community to the love of God.

**PLANS FOR FUTURE PERIODS**

The priority of Haxby Christian Café Ltd is to continue to provide the facilities described above, and to operate on such a profitable basis as to both be able to repay loans already provided, and to eventually distribute profits to its participating charities.

**HAXBY CHRISTIAN CAFÉ LTD**  
**TRUSTEES ANNUAL REPORT**  
**FOR THE YEAR ENDED 31 AUGUST 2017**

**RESPONSIBILITIES OF THE TRUSTEES**

The trustees (who are also directors of Haxby Christian Café Ltd for the purposes of company law) are responsible 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).

Company law requires the trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards 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 company will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. The trustees are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Registered Office:  
30 The Village  
Haxby  
York  
YO32 3HT

Signed by order of the trustees

M WEBSTER  
Company Secretary

18 January 2018

**HAXBY CHRISTIAN CAFÉ LTD**

**INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF HAXBY CHRISTIAN CAFÉ LTD  
FOR THE YEAR ENDED 31 AUGUST 2017**

I report on the accounts of the charity for the year ended 31 August 2017 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 Cafe 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 EXAMINER'S STATEMENT**

My examination was carried out 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.

M Brooks  
Independent examiner

40 Moss Green Lane  
Brayton  
Selby  
YO8 9EN

date

**HAXBY CHRISTIAN CAFÉ LTD****STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)****FOR THE YEAR ENDED 31 AUGUST 2017**

	<b>Note</b>	<b>Total Funds 2017 £</b>	<b>Total Funds 2016 £</b>
<b>Incoming resources</b>			
Incoming resources from generating funds:			
Voluntary income	<b>2</b>	677	280
Activities for generating funds	<b>3</b>	150,832	146,559
Investment income	<b>4</b>	256	173
<b>Total incoming resources</b>		<u>151,765</u>	<u>147,012</u>
<b>Resources expended</b>			
Costs of generating funds:			
Costs of generating voluntary income		-	-
Fundraising trading: cost of goods sold and other costs	<b>5</b>	147,718	146,010
Charitable activities		-	-
Governance Costs		-	-
<b>Total resources expended</b>		<u>147,718</u>	<u>146,010</u>
<b>Net incoming/(outgoing) resources for the year</b>	<b>6</b>	4,047	1,002
<b>Reconciliation of Funds</b>			
Total Funds brought forward		9,196	8,194
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>13,243</u></u>	<u><u>9,196</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.

**HAXBY CHRISTIAN CAFÉ LTD****BALANCE SHEET****31 AUGUST 2017**

	Note	2017	2016
<b>FIXED ASSETS</b>			
Tangible assets	8	57,533	58,204
<b>CURRENT ASSETS</b>			
Stocks		1,610	1,948
Debtors	9	1,707	1,768
Cash at Bank		43,647	39,900
Cash in hand		1,457	1,486
		<u>48,421</u>	<u>45,102</u>
<b>CREDITORS: Amounts falling due within one year</b>	<b>10</b>	<u>12,331</u>	<u>13,730</u>
<b>NET CURRENT ASSETS</b>		36,090	31,372
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>93,623</u>	<u>89,576</u>
<b>CREDITORS: Amounts falling due after more than one year</b>	<b>11</b>	80,380	80,380
<b>NET ASSETS</b>		<u>£ 13,243</u>	<u>£ 9,196</u>
<b>FUNDS</b>			
Restricted income funds		-	-
Unrestricted income funds	12	13,243	9,196
<b>TOTAL FUNDS</b>		<u>£ 13,243</u>	<u>£ 9,196</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 18 January 2018, and are signed on their behalf by:

P STONEHOUSE  
Director

COMPANY REGISTRATION NUMBER 06589053



**HAXBY CHRISTIAN CAFÉ LTD**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2017**

**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.

Haxby Christian Café Limited constitutes a public benefit entity as defined by FRS 102.

**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.

**HAXBY CHRISTIAN CAFÉ LTD**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2017**

**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**

	<b>Unrestricted Funds</b>	<b>Total Funds 2017</b>	<b>Total Funds 2016</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Donations and sundry gifts received	<u>677</u>	<u>677</u>	<u>280</u>

**3. INCOMING RESOURCES FROM ACTIVITIES FOR GENERATING FUNDS**

	<b>Unrestricted Funds</b>	<b>Total Funds 2017</b>	<b>Total Funds 2016</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Café income	<u>150,832</u>	<u>150,832</u>	<u>146,559</u>

**4. INVESTMENT INCOME**

	<b>Unrestricted Funds</b>	<b>Total Funds 2017</b>	<b>Total Funds 2016</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Bank Deposit Interest	84	84	1
Chapel Aid Interest	172	172	172
	<u>256</u>	<u>256</u>	<u>173</u>

**HAXBY CHRISTIAN CAFÉ LTD**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2017**

**5. COSTS OF GENERATING FUNDS**

	<b>Unrestricted Funds £</b>	<b>Total Funds 2017 £</b>	<b>Total Funds 2016 £</b>
Costs of generating voluntary income			
Fundraising trading: cost of goods sold and other costs:			
Cost of sales	43,886	43,886	44,743
Personnel costs	78,193	78,193	76,429
Volunteer bakers	3,148	3,148	3,303
Overheads	21,793	21,793	20,370
Finance costs	698	698	1,165
	<u>147,718</u>	<u>147,718</u>	<u>146,010</u>

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

This is stated after charging:

	<b>2017 £</b>	<b>2016 £</b>
Depreciation	1,288	1,627
Loss on disposal of fixed assets	-	406
	<u>-</u>	<u>406</u>

**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 was:

	<b>2017</b>	<b>2016</b>
Operational	<u>6</u>	<u>6</u>

Staff costs were as follows:

	<b>2017 £</b>	<b>2016 £</b>
Wages and salaries	62,257	65,484
Social security costs	2,623	3,109
	<u>64,880</u>	<u>68,593</u>

**HAXBY CHRISTIAN CAFÉ LTD**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2017**

**8. TANGIBLE FIXED ASSETS**

	<b>Building Improvements</b>	<b>Fixtures and Fittings</b>	<b>Totals</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>COST:</b>			
At 1 September 2016	55,936	29,096	85,032
Additions	-	617	617
Disposals	-	(800)	(800)
At 31 August 2017	<u>55,936</u>	<u>28,913</u>	<u>84,849</u>
<b>DEPRECIATION:</b>			
At 1 September 2016	-	(26,828)	(26,828)
Charge for the year	-	(1,288)	(1,288)
Eliminated on disposals	-	800	800
At 31 August 2017	<u>-</u>	<u>(27,316)</u>	<u>(27,316)</u>
<b>NET BOOK VALUE:</b>			
At 31 August 2017	<u>55,936</u>	<u>1,597</u>	<u>57,533</u>
At 31 August 2016	<u>55,936</u>	<u>2,268</u>	<u>58,204</u>

**9. DEBTORS**

	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
Other Debtors and prepayments	1,707	1,768
	<u>1,707</u>	<u>1,768</u>

**10. CREDITORS: Amounts falling due within one year**

	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
Trade creditors	4,903	5,793
Social security and other taxes	6,350	7,525
Accrued expenses	1,078	412
	<u>12,331</u>	<u>13,730</u>

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

	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
York Circuit (previously York North Circuit)	<u>80,380</u>	<u>80,380</u>
Amounts falling due in more than five years:	<u>80,380</u>	<u>80,380</u>

**HAXBY CHRISTIAN CAFÉ LTD**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2017**

**12. UNRESTRICTED INCOME FUNDS**

	<b>Balance at 1 Sep 2016</b>	<b>Incoming resources</b>	<b>Outgoing resources</b>	<b>Balance at 31 Aug 2017</b>
General funds	9,196	151,765	147,718	13,243

**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 and to fund replacement equipment.

As at the end of the financial year the Reserves totalled £13,243 (2016 - £9,196).

**13. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

The whole of the net assets as at 31 August 2017 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.

**HAXBY CHRISTIAN CAFÉ LTD**  
**MANAGEMENT INFORMATION**  
**FOR THE YEAR ENDED 31 AUGUST 2017**

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

**HAXBY CHRISTIAN CAFÉ LTD**  
**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 AUGUST 2017**

	<b>2017</b>		<b>2016</b>	
<b>Sales</b>		150,832		146,559
<b>Cost of sales:</b>				
Opening stock		1,948		1,640
Purchases		43,547		45,051
		<u>45,495</u>		<u>46,691</u>
Closing stock		<u>1,610</u>		<u>1,948</u>
		43,885		44,743
<b>GROSS PROFIT</b>	70.90%	<u>106,947</u>	69.47%	<u>101,816</u>
<b>Administrative expenses:</b>				
Vision		6		69
Management Charge		-		-
Salaries		64,880		68,593
Casual Wages		13,313		7,835
Volunteer bakers		3,148		3,303
Staff recruitment and training costs		-		275
Telephone		948		610
Postage and stationery		187		248
Advertising		1,061		777
Music licence		204		468
Repairs and renewals		7,318		6,763
Waste disposal		1,765		1,728
Sundry expenses		1,582		1,077
Accountancy		250		250
Legal fees		632		665
Rent		-		-
Rates and water		2,134		1,378
Insurance		330		316
Light and heat		4,089		3,714
Bank charges		698		1,165
Depreciation of fixed assets		1,288		1,627
Loss on disposal of fixed assets		-		406
		<u>103,833</u>		<u>101,267</u>
		3,114		549
<b>Other operating income:</b>				
Donations and Sundry Gifts Received		677		280
Interest Received		256	933	173
<b>NET PROFIT/(LOSS)</b>		<u>£ 4,047</u>		<u>£ 1,002</u>