

COMPANY REGISTRATION NUMBER 06589053

**HAXBY CHRISTIAN CAFÉ LTD
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 AUGUST 2018**

CHARITY NUMBER 1125569

HAXBY CHRISTIAN CAFÉ LTD
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2018

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HAXBY CHRISTIAN CAFÉ LTD
TRUSTEES ANNUAL REPORT
FOR THE YEAR ENDED 31 AUGUST 2018

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 2018.

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
M Webster
Mrs M R Freeborn
Miss J S Tankard
S M Pearson
Rev K R Albans
Rev R Dagleish

Secretary M Webster

Bankers The Co-Operative Bank plc
Skelmersdale
Lancashire
WN8 6NY

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 2018

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. A service is held on the premises to mark Remembrance day.

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 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.

Preparations have been made to celebrate 10 years of trading for the café, in September.

70 volunteers from within the community support the work of the Café in various administrative support roles, as well as the support for running the Café.

FINANCIAL REVIEW

The company has again had a challenging year with increasing local competition, despite this, with 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 to eventually distribute profits to its participating charities.

HAXBY CHRISTIAN CAFÉ LTD
TRUSTEES ANNUAL REPORT
FOR THE YEAR ENDED 31 AUGUST 2018

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

22 January 2019

HAXBY CHRISTIAN CAFÉ LTD

**INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF HAXBY CHRISTIAN CAFÉ LTD
FOR THE YEAR ENDED 31 AUGUST 2018**

I report on the accounts of the charity for the year ended 31 August 2018 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 2018**

	Note	Total Funds 2018 £	Total Funds 2017 £
Incoming resources			
Incoming resources from generating funds:			
Voluntary income	2	30	677
Activities for generating funds	3	150,969	150,832
Investment income	4	180	256
Total incoming resources		151,179	151,765
Resources expended			
Costs of generating funds:			
Costs of generating voluntary income		-	-
Fundraising trading: cost of goods sold and other costs	5	147,276	147,718
Charitable activities		-	-
Governance Costs		-	-
Total resources expended		147,276	147,718
Net incoming/(outgoing) resources for the year	6	3,903	4,047
Reconciliation of Funds			
Total Funds brought forward		13,243	9,196
TOTAL FUNDS CARRIED FORWARD		17,146	13,243

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 2018**

	Note	2018	2017
FIXED ASSETS			
Tangible assets	8	59,739	57,533
CURRENT ASSETS			
Stocks		2,130	1,610
Debtors	9	1,639	1,707
Cash at Bank		47,501	43,647
Cash in hand		872	1,457
		<u>52,142</u>	<u>48,421</u>
CREDITORS: Amounts falling due within one year	10	<u>14,355</u>	<u>12,331</u>
NET CURRENT ASSETS		37,787	36,090
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>97,526</u>	<u>93,623</u>
CREDITORS: Amounts falling due after more than one year	11	80,380	80,380
NET ASSETS		<u>£ 17,146</u>	<u>£ 13,243</u>
FUNDS			
Restricted income funds		-	-
Unrestricted income funds	12	17,146	13,243
TOTAL FUNDS		<u>£ 17,146</u>	<u>£ 13,243</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 22 January 2019, 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 2018

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 2018

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 2018	Total Funds 2017
	£	£	£
Donations and sundry gifts received	30	30	677

3. INCOMING RESOURCES FROM ACTIVITIES FOR GENERATING FUNDS

	Unrestricted Funds	Total Funds 2018	Total Funds 2017
	£	£	£
Café income	150,969	150,969	150,832

4. INVESTMENT INCOME

	Unrestricted Funds	Total Funds 2018	Total Funds 2017
	£	£	£
Bank Deposit Interest	8	8	84
Chapel Aid Interest	172	172	172
	180	180	256

HAXBY CHRISTIAN CAFÉ LTD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2018

5. COSTS OF GENERATING FUNDS

	Unrestricted Funds £	Total Funds 2018 £	Total Funds 2017 £
Costs of generating voluntary income			
Fundraising trading: cost of goods sold and other costs:			
Cost of sales	44,024	44,024	43,886
Personnel costs	77,644	77,644	78,193
Volunteer bakers	3,208	3,208	3,148
Overheads	21,458	21,458	21,793
Finance costs	942	942	698
	<u>147,276</u>	<u>147,276</u>	<u>147,718</u>

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

This is stated after charging:

	2018 £	2017 £
Depreciation	1,254	1,288
Loss on disposal of fixed assets	<u>-</u>	<u>-</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:

	2018	2017
Operational	<u>6</u>	<u>6</u>

Staff costs were as follows:

	2018 £	2017 £
Wages and salaries	65,134	62,257
Social security costs	2,435	2,623
	<u>67,569</u>	<u>64,880</u>

HAXBY CHRISTIAN CAFÉ LTD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2018

8. TANGIBLE FIXED ASSETS

	Building Improvements	Fixtures and Fittings	Totals
	£	£	£
COST:			
At 1 September 2017	55,936	28,913	84,849
Additions	-	3,460	3,460
Disposals	-	(3,274)	(3,274)
At 31 August 2018	<u>55,936</u>	<u>29,099</u>	<u>85,035</u>
DEPRECIATION:			
At 1 September 2017	-	(27,316)	(27,316)
Charge for the year	-	(1,254)	(1,254)
Eliminated on disposals	-	3,274	3,274
At 31 August 2018	<u>-</u>	<u>(25,296)</u>	<u>(25,296)</u>
NET BOOK VALUE:			
At 31 August 2018	<u>55,936</u>	<u>3,803</u>	<u>59,739</u>
At 31 August 2017	<u>55,936</u>	<u>1,597</u>	<u>57,533</u>

9. DEBTORS

	2018	2017
	£	£
Other Debtors and prepayments	1,639	1,707
	<u>1,639</u>	<u>1,707</u>

10. CREDITORS: Amounts falling due within one year

	2018	2017
	£	£
Trade creditors	5,643	4,903
Social security and other taxes	7,556	6,350
Accrued expenses	1,156	1,078
	<u>14,355</u>	<u>12,331</u>

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

	2018	2017
	£	£
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 2018

12. UNRESTRICTED INCOME FUNDS

	Balance at 1 Sep 2017	Incoming resources	Outgoing resources	Balance at 31 Aug 2018
General funds	<u>13,243</u>	<u>151,179</u>	<u>147,276</u>	<u>17,146</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 £18,146 (2017 - £13,243).

13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

The whole of the net assets as at 31 August 2018 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 2018

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 2018

	2018		2017	
Sales		150,969		150,832
Cost of sales:				
Opening stock	1,610		1,948	
Purchases	44,544		43,547	
	<u>46,154</u>		<u>45,495</u>	
Closing stock	<u>2,130</u>	44,024	<u>1,610</u>	43,885
GROSS PROFIT	70.84%	<u>106,945</u>	70.90%	<u>106,947</u>
Administrative expenses:				
Vision	27		6	
Management Charge	500		-	
Salaries	67,569		64,880	
Casual Wages	10,075		13,313	
Volunteer bakers	3,208		3,148	
Staff recruitment and training costs	80		-	
Coach Trips	273		-	
Telephone	426		948	
Postage and stationery	189		187	
Advertising	427		1,061	
Computer IT and Support	104		-	
Music licence	393		204	
Repairs and renewals	6,389		7,318	
Waste disposal	1,895		1,765	
Sundry expenses	1,518		1,582	
Accountancy	250		250	
Legal fees	910		632	
Rent	500		-	
Rates and water	2,144		2,134	
Insurance	222		330	
Light and heat	3,957		4,089	
Bank charges	942		698	
Depreciation of fixed assets	<u>1,254</u>		<u>1,288</u>	
		<u>103,252</u>		<u>103,833</u>
		3,693		3,114
Other operating income:				
Donations and Sundry Gifts Received	30		677	
Interest Received	180	210	256	933
NET PROFIT/(LOSS)		<u>£ 3,903</u>		<u>£ 4,047</u>