

# HAXBY CHRISTIAN CAFE LTD

England & Wales · Charity number 1125569

## Details

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**Status** Registered

**Legal form** Charitable company

**Company number** [06589053](#)

**Registered** 2008-08-20

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** TP Jones & Co  
23 Victoria Avenue  
Harrogate  
North Yorkshire  
HG1 5RD

**Phone** 01904 750444

## Activities

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**Objects:** 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 OPERATING A CHRISTIAN CAFE.

**Activities:** The charity's activities 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 with the object of improving their conditions of life in the Haxby & Wigginton area of North Yorkshire by operating a Christian cafe.

## Classification

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- **How:** Provides Buildings/facilities/open Space, Provides Advocacy/advice/information
- **What:** Religious Activities, Economic/community Development/employment
- **Who:** The General Public/mankind

## Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, YORKSHIRE.
- City Of York
- North Yorkshire

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£174,735	£168,805	-	-
2024-08-31	£177,937	£177,153	-	-
2023-08-31	£174,489	£172,559	-	-
2022-08-31	£141,924	£156,231	-	-
2021-08-31	£122,817	£109,487	-	-
2020-08-31	£140,143	£138,021	-	-

## Trustees

Name	Role	Appointed
JACKIE THOMPSON		
Rev Rory Dalgliesh		2021-07-05
Sarah Tiffany		2020-04-23

**HAXBY CHRISTIAN CAFE LTD**

England & Wales - Charity number 1125569

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# Accounts

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**COMPANY REGISTRATION NUMBER 06589053**

**HAXBY CHRISTIAN CAFÉ LTD  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31 AUGUST 2025**

**CHARITY NUMBER 1125569**

**HAXBY CHRISTIAN CAFÉ LTD**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 AUGUST 2025**

CONTENTS	Page
Report of the Trustees	1-4
Independent Examiners Report	5
Profit & Loss Account	6
Balance Sheet	7
Notes to the Financial Statements	8-12
Detailed Statement of Financial Activities	13

## **THE TRUSTEES**

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

Mrs J Thompson

Rev R Dalgliesh

Mrs S J Tiffany (Company Secretary)

Mr J Stonehouse

## **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 one, 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.

## **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 alongside both Haxby Methodist Church and the York Methodist Circuit both of which are also registered charities.

- The Company is working towards the coffee shop aims as highlighted below:
- To provide a Christian presence in the village. Services are traditionally held on the premises at various points throughout the year to mark Remembrance Day every year.
- To be a place that enhances the community, where people can meet in a safe and welcoming environment and as a centre for personal support in times of need.
- Other examples of support include Sunday afternoon meetings which are open for anyone to come in to socialise, and share concerns. To be a place of hospitality inclusive of all ages and beliefs, open all day and some evenings. The shop attracts people from all sections of the community, and we hold some out of hours activities.
- The café is often used as a convenient collection point for the Uniform Bank and for food donations for a local charity encouraging additional community involvement in these initiatives.
- 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.

TP Jones & Co LLP continue to prepare and over see our annual accounts.

Circa 30 volunteers from within the community support the work of the Café in various support roles, including admin support and support for running the café.

## **FINANCIAL REVIEW**

The company continues to strive against challenging trading conditions including increased supplier prices and the cost-of-living crisis, as such a price increase was actioned in April 2025. There are now 4 other venues in the Village offering food and drink options to the community. The awning that was purchased following the pandemic continues to prove popular with dog walkers and cyclists and provides additional seating and has a positive impact on the number of covers the café can accommodate. Additional financial considerations this year have been – a 5.7% rise in staff salaries and a 9% rise in Employer National Insurance contributions. The HWMC minister led a Carol Service in Aroma in December 2024. Young people in the community continue to contribute to the life and vision of the café through the Duke of Edinburgh Scheme and work experience opportunities. The manager and her team do an outstanding job, work well together and staff morale is at a good level. The café also continues to make use of the pay it forward scheme when appropriate and deploy great sensitivity and EI in the application of the scheme. The directors met 3 times during the period from 1st September 2024 to 31 August 2025.

In June 2025 there a significant water leak from the flat above the café which left considerable flood damage and caused the café to close until 18<sup>th</sup> August which had a devastating impact on revenue for this financial year. There 2 ongoing insurance claims for business disruption and building damage. The café has been dried out, rewired and redecorated and a replacement alarm and air conditioning units have also had to be purchased. 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. A special thanks to the team this year who worked tirelessly this summer to get the café back up and running and to the staff for their patience and flexibility during this challenging time.

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 rebuild in order provide the facilities described above, and to operate on such a profitable basis so that we can distribute profits to its participating charities and the Aroma Community Fund.

## **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 gives 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:**

23 Victoria Avenue C/O T P Jones & Co LLP, 23 Victoria Avenue, Harrogate,  
England, HG1 5RD

Signed by order of the trustees  
S TIFFANY



Company Secretary  
Date 23/10/25

**INDEPENDENT EXAMINERS REPORT TO THE MEMBERS OF HAXBY CHRISTIAN CAFÉ LTD**

**FOR THE YEAR ENDED 31 AUGUST 2025**

I report on the accounts of the charity for the year ended 31 August 2025 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: 30/12/2025

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

**FOR THE YEAR ENDED 31 AUGUST 2025**

	Note	Total Funds 2025 £	Total Funds 2024 £
<b>Incoming resources</b>			
Incoming resources from generating funds:			
Voluntary income	2	900	900
Activities for generating funds	3	154,589	176,503
Insurance Income	4	18,484	0
Investment income	5	762	535
<b>Total incoming resources</b>		<u>174,735</u>	<u>177,937</u>
Resources expended			
Costs of generating funds:			
Cost of generating voluntary income			
Fundraising trading: cost of goods sold and other costs	6	168,805	177,153
Charitable activities		0	0
Exceptional items		<u>0</u>	<u>0</u>
<b>Total resources expended</b>		<u>168,805</u>	<u>177,153</u>
<b>Net incoming/outgoing resources for the year</b>	7	5,929	784
<b>Reconciliation of Funds</b>			
Total Funds brought forward		17,961	17,177
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>23,891</u>	<u>17,961</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 2025

	Note	2025 £	2024 £
<b>FIXED ASSETS</b>			
Tangible assets	9	63,728	65,908
<b>CURRENT ASSETS</b>			
Stocks		1,725	1,725
Debtors	10	5,578	0
Cash at Bank		41,266	44,808
Cash in hand		350	350
		<u>48,919</u>	<u>46,883</u>
<b>CREDITORS: Amounts falling due within one year</b>	11	<u>8,376</u>	<u>14,449</u>
<b>NET CURRENT ASSETS</b>		40,543	32,434
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>104,271</u>	<u>98,342</u>
<b>CREDITORS: Amounts falling due after more than one year</b>	12	80,380	80,380
<b>NET ASSETS</b>		<u>23,890</u>	<u>17,961</u>
<b>FUNDS</b>			
Restricted income funds			
Unrestricted income funds		23,890	17,961
<b>TOTAL FUNDS</b>		<u>23,890</u>	<u>17,961</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 26/01/2026 and are signed on their behalf by:



R DALGLEISH  
Director

## NOTES TO THE FINANCIAL STATEMENTS

## FOR THE YEAR ENDED 31 AUGUST 2025

**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 2025

**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.

**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 2025 £	Total Funds 2024 £
Donations and sundry gifts received	900	900	900
Covid 19 Furlough Grant	0	0	0
Covid 19 Hospitality & Leisure Grant	0	0	0
Aroma Community Grants	0	0	0
	<u>900</u>	<u>900</u>	<u>900</u>

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

	Unrestricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Cafe income	154,589	154,589	176,503

**4. OTHER INCOME**

	Unrestricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Insurance proceeds - flood damage	18,484	18,484	0

**4.1 Insurance proceeds - flood damage**

During the financial year, the charity received insurance proceeds totalling £18,484 in relation to a flood that affected the café premises. The claim was made to recover the loss of trading income during the period of closure. The income has been recognised under "Other Income" in the Statement of Financial Activities, in accordance with the Charities SORP (FRS102), as the charity had entitlement to the proceeds.

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2025

## 5. INVESTMENT INCOME

	Unrestricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Bank Deposit Interest	762	762	70
Chapel Aid Interest	0	0	465
	<u>762</u>	<u>762</u>	<u>535</u>

## 6. COSTS OF GENERATING FUNDS

	Unrestricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Costs of generating voluntary income			
Fundraising trading: cost of goods sold and other costs:			
Cost of sales	38,135	38,135	49,539
Personnel costs	107,091	107,091	100,578
Volunteer bakers	360	360	378
Overheads	21,600	21,600	23,963
Finance costs	1,620	1,620	2,696
	<u>168,805</u>	<u>168,805</u>	<u>177,153</u>

## 7. NET INCOMING/(OUTGOING) RESOURCES FOR THE YEAR

This is stated after charging:

	2025 £	2024 £
Depreciation	<u>2,511</u>	<u>2,829</u>

## 8. 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:

	2025	2024
Operational	<u>8</u>	<u>10</u>

Staff costs were as follows:

	2024 £	2023 £
Wages and salaries	107,091	100,578
Social security costs	<u>107,091</u>	<u>100,578</u>

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2025

## 9. TANGIBLE FIXED ASSETS

	Building Improvements £	Fixtures and Fittings £	Computer Equipment £	Totals £
<b>COST:</b>				
At 1 September 2024				
Additions	55,936	45,604	0	101,540
Disposals		0	331	331
<b>At 31 August 2025</b>	<u>55,936</u>	<u>45,604</u>	<u>331</u>	<u>101,871</u>
<b>DEPRECIATION:</b>				
At 1 September 2024				
Charge for the year	0	35,632	0	35,632
Eliminated on disposals		2,493	18	2,511
<b>At 31 August 2025</b>	<u>0</u>	<u>38,125</u>	<u>18</u>	<u>38,143</u>
<b>NET BOOK VALUE:</b>				
At 31 August 2025	55,936	7,479	313	63,728
At 31 August 2024	55,936	9,972	0	65,908

## 10. DEBTORS

	2025 £	2024 £
Other Debtors and prepayments	5,578	0
	<u>5,578</u>	<u>0</u>

## 11. CREDITORS: Amounts falling due within one year

	2025 £	2024 £
Trade creditors	2,856	4,088
Social security and other taxes	3,816	8,984
Accrued expenses	1,318	1,378
Other creditors (pension liability)	386	0
	<u>8,376</u>	<u>14,449</u>

## 12. CREDITORS: Amounts falling due after more than one year

	2025 £	2024 £
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 2025

## 13. UNRESTRICTED INCOME FUNDS

	Balance at 01-Sep-24	Incoming resources	Outgoing resources	Balance at 31 Aug 2025
General funds	17,961	174,735	168,805	23,890

**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 £23,451 (2024 - £17,961).

## 14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

The whole of the net assets as at 31 August 2025 apply to Unrestricted income funds.

## 15. 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 CAFE LTD**

England & Wales - Charity number 1125569

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# Accounts

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**COMPANY REGISTRATION NUMBER 06589053**

**HAXBY CHRISTIAN CAFÉ LTD  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31 AUGUST 2024**

**CHARITY NUMBER 1125569**

**HAXBY CHRISTIAN CAFÉ LTD**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 AUGUST 2024**

CONTENTS	Page
Report of the Trustees	1-4
Independent Examiners Report	5
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Notes to the Financial Statements	8-12
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## **THE TRUSTEES**

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

Mrs J Thompson

Rev R Dalglish

Mrs S J Tiffany (Secretary)

Mr J Stonehouse

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 one.

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.

## **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 alongside 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. There is a counter-based prayer box so that people can ask for prayer support. A service is traditionally held on the premises to mark Remembrance Day every year.

To be a place that enhances the community, where people can meet in a safe and welcoming environment and as a centre for personal support in times of need. Other examples of support include Sunday afternoon meetings which are open for anyone to come in to socialize and share concerns.

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

The café is often used as a convenient collection point for the Uniform Bank and for food donations for a local charity encouraging additional community involvement in these initiatives.

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.

TP Jones & Co LLP continue to prepare and oversee our annual accounts.

Over 50 volunteers from within the community support the work of the Café in various support roles, including admin support and support for running the café.

## **FINANCIAL REVIEW**

The company continues to strive against challenging trading conditions including increased supplier prices and the cost-of-living crisis, as such a price increase was actioned in December 2023 and again in April 2024. There are now 4 other venues in the Village offering

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food and drink options to the community. The awning that was purchased following the pandemic continues to prove popular with dog walkers and cyclists and provides additional seating and has a positive impact on the number of covers the café can accommodate. The HWMC minister led a Carol Service in Aroma in December 2024

Young people in the community continue to contribute to the life and vision of the café through the Duke of Edinburgh Scheme and work experience opportunities. The manager and her team do an outstanding job, work well together and staff morale is at a good level. The café also continues to make use of the pay it forward scheme when appropriate and staff deploy great sensitivity in the application of the scheme.

The directors met 3 times during the period from 1<sup>st</sup> September 2023 to 31 August 2024. The Directors allocated £150 to the annual staff Christmas dinner. A new dishwasher machine and boiler were also purchased and installed during this period.

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 rebuild in order provide the facilities described above, and to operate on such a profitable basis to eventually distribute profits to its participating charities and the Aroma Community Fund.

## **RESPONSIBILITIES OF THE TRUSTEES**

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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;
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Registered Office:

23 Victoria Avenue C/O T P Jones & Co LLP, 23 Victoria Avenue, Harrogate, England, HG1 5RD

Signed by order of the trustees

S TIFFANY

Company Secretary

Date 23/1/2025

**INDEPENDENT EXAMINERS REPORT TO THE MEMBERS OF HAXBY CHRISTIAN CAFÉ LTD**

**FOR THE YEAR ENDED 31 AUGUST 2024**

I report on the accounts of the charity for the year ended 31 August 2024 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: 13/04/25

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

**FOR THE YEAR ENDED 31 AUGUST 2024**

	Note	Total Funds 2024 £	Total Funds 2023 £
<b>Incoming resources</b>			
Incoming resources from generating funds:			
Voluntary income	2	900	900
Activities for generating funds	3	176,503	173,396
Investment income	4	535	192
<b>Total incoming resources</b>		<u>177,937</u>	<u>174,489</u>
Resources expended			
Costs of generating funds:			
Cost of generating voluntary income			
Fundraising trading: cost of goods sold and other costs	5	177,153	172,559
Charitable activities			
Exceptional items		0	0
<b>Total resources expended</b>		<u>177,153</u>	<u>172,559</u>
<b>Net incoming/outgoing resources for the year</b>	6	784	1,930
<b>Reconciliation of Funds</b>			
Total Funds brought forward		17,177	15,247
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>17,961</u></u>	<u><u>17,177</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 2024

	Note	2024 £	2023 £
<b>FIXED ASSETS</b>			
Tangible assets	8	65,908	62,536
<b>CURRENT ASSETS</b>			
Stocks		1,850	1,850
Debtors	9	0	0
Cash at Bank		44,808	45,726
Cash in hand		350	350
		<u>47,008</u>	<u>47,926</u>
<b>CREDITORS: Amounts falling due within one year</b>	10	<u>14,449</u>	<u>12,905</u>
<b>NET CURRENT ASSETS</b>		32,559	35,021
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>98,467</u>	<u>97,557</u>
<b>CREDITORS: Amounts falling due after more than one year</b>	11	80,380	80,380
<b>NET ASSETS</b>		<u>18,086</u>	<u>17,177</u>
<b>FUNDS</b>			
Restricted income funds			
Unrestricted income funds		17,961	17,177
<b>TOTAL FUNDS</b>		<u>17,961</u>	<u>17,177</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 ----- and are signed on their behalf by:

R DALGLEISH  
Director

 13/4/25

COMPANY REGISTRATION NUMBER 06589053

## NOTES TO THE FINANCIAL STATEMENTS

## FOR THE YEAR ENDED 31 AUGUST 2024

**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 2024

**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.

**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 2024 £	Total Funds 2023 £
Donations and sundry gifts received	900	900	900
Covid 19 Furlough Grant	0	0	0
Covid 19 Hospitality & Leisure Grant	0	0	0
Aroma Community Grants	0	0	0
	<u>900</u>	<u>900</u>	<u>900</u>

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

	Unrestricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Cafe income	176,503	176,503	173,396
	<u>176,503</u>	<u>176,503</u>	<u>173,396</u>

## NOTES TO THE FINANCIAL STATEMENTS

## FOR THE YEAR ENDED 31 AUGUST 2024

## 4. INVESTMENT INCOME

	Unrestricted Funds	Total Funds 2024	Total Funds 2023
	£	£	£
Bank Deposit Interest	70	70	29
Chapel Aid Interest	465	465	164
	<u>535</u>	<u>535</u>	<u>192</u>

## 5. COSTS OF GENERATING FUNDS

	Unrestricted Funds	Total Funds 2024	Total Funds 2023
	£	£	£
Costs of generating voluntary income			
Fundraising trading: cost of goods sold and other costs:			
Cost of sales	49,539	49,539	52,343
Personnel costs	100,578	100,578	95,437
Volunteer bakers	378	378	397
Overheads	23,963	23,963	21,675
Finance costs	2,696	2,696	2,707
	<u>177,153</u>	<u>177,153</u>	<u>172,560</u>

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

This is stated after charging:

	2024	2023
	£	£
Depreciation	<u>2,829</u>	<u>2,105</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 (excluding casual workers) was:

	2024	2023
Operational	<u>10</u>	<u>8</u>

Staff costs were as follows:

	2024	2023
	£	£
Wages and salaries	100,578	95,437
Social security costs	<u>100,578</u>	<u>95,437</u>

## NOTES TO THE FINANCIAL STATEMENTS

## FOR THE YEAR ENDED 31 AUGUST 2024

## 8. TANGIBLE FIXED ASSETS

	Building Improvements £	Fixtures and Fittings £	Totals £
<b>COST:</b>			
At 1 September 2023	55,936	39,404	95,340
Additions		6,200	6,200
Disposals			0
<b>At 31 August 2024</b>	<b>55,936</b>	<b>45,604</b>	<b>101,540</b>
<b>DEPRECIATION:</b>			
At 1 September 2023	0	32,803	32,803
Charge for the year		2,829	2,829
Eliminated on disposals			0
<b>At 31 August 2024</b>	<b>0</b>	<b>35,632</b>	<b>35,632</b>
<b>NET BOOK VALUE:</b>			
At 31 August 2024	55,936	9,972	65,908
At 31 August 2023	55,936	6,600	62,536

## 9. DEBTORS

	2024 £	2023 £
Other Debtors and prepayments		0
		0

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

	2024 £	2023 £
Trade creditors		4,088
Social security and other taxes		8,984
Accrued expenses		1,378
Other creditors		0
	14,449	12,905

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

	2024 £	2023 £
York Circuit (previously York North Circuit)	80,380	80,380
Amounts falling due in more than five years:	80,380	80,380

## NOTES TO THE FINANCIAL STATEMENTS

## FOR THE YEAR ENDED 31 AUGUST 2024

## 12. UNRESTRICTED INCOME FUNDS

	Balance at 01-Sep-23	Incoming resources	Outgoing resources	Balance at 31 Aug 2024
General funds	17,177	177,937	177,153	17,961

**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 £17,961 (2023 - £17,177).

## 13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

The whole of the net assets as at 31 August 2024 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 CAFE LTD**

England & Wales - Charity number 1125569

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# Accounts

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**COMPANY REGISTRATION NUMBER 06589053**

**HAXBY CHRISTIAN CAFÉ LTD  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31 AUGUST 2023**

**CHARITY NUMBER 1125569**

**HAXBY CHRISTIAN CAFÉ LTD**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 AUGUST 2023**

CONTENTS	Page
Report of the Trustees	1-4
Independent Examiners Report	5
Profit & Loss Account	6
Balance Sheet	7
Notes to the Financial Statements	8-12
Detailed Statement of Financial Activities	13

## THE TRUSTEES

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

Mrs J Thompson

Rev R Dalgliesh

Mrs S J Tiffany (Secretary)

Mr J Sonehouse

Mrs Rob Cooper (resigned March 2023)

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 one.

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.

## **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. A service is traditionally held on the premises to mark Remembrance Day every year and window displays throughout the year highlight our key celebrations throughout the year and support local charities and causes that are supported by HWMC.

To be a place that enhances the community, where people can meet in a safe and welcoming environment and as a center for personal support in times of need. Other examples of support include Sunday afternoon meetings which are open for anyone to come in to socialise, and share concerns.

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

The café is often used as a convenient collection point Uniform Bank initiative and for Scarecrow Festival entries and donations,

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.

Over 50 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. This enables staff/volunteers to spend more time with customers who may need to some additional support or good conversation. It also provides a development opportunity for some volunteers who may be in need of experience in the workplace or as part of a wider scheme such as Duke of Edinburgh. The Directors would also like to acknowledge the contribution of Mr R Cooper who has this year stepped down from the Board of Directors after many years of service. His commitment and efforts have made an incredible impact on the success of the café and its staff, volunteers and customers.

The café is now fully open post-Covid. The money received from York City Council Grant during the pandemic was used to purchase additional outside seating/tables along with a canopy has had a positive impact on the number of covers the café can accommodate each day. The availability of outdoor seating has attracted a wider audience to the café mainly in the form of dog walkers and cyclists. This has helped significantly with both capacity and turnover during the last year. We have purchased a new coffee machine and a new dishwasher during this period. The manager and her team continue to do an outstanding job, work well together and staff morale is high. They are also making good use of the Pay It Forward scheme when appropriate and are able to deploy great sensitivity and EI in the application of the scheme.

## **FINANCIAL REVIEW**

The company continues to grow despite some challenging trading conditions, namely the rising costs of living and the increase in prices for our raw materials. As a result, we have had to introduce a slight price increase to both food and drink during this period. 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 grow and provide the facilities described above, and to operate on such a profitable basis to continue to distribute profits to its participating charities and to hopefully provide some additional community support over the next 12 months.

## 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:  
C/O T P Jones & Co Llp,  
23 Victoria Avenue, Harrogate,  
England, HG1 5RD

Signed by order of the trustees

S TIFFANY

Company Secretary      Date 27/11/2023

**INDEPENDENT EXAMINERS REPORT TO THE MEMBERS OF HAXBY CHRISTIAN CAFÉ LTD**

**FOR THE YEAR ENDED 31 AUGUST 2023**

I report on the accounts of the charity for the year ended 31 August 2023 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 2023**

	Note	Total Funds 2023 £	Total Funds 2022 £
<b>Incoming resources</b>			
Incoming resources from generating funds:			
Voluntary income	2	900	4,845
Activities for generating funds	3	173,396	137,027
Investment income	4	192	52
<b>Total incoming resources</b>		<u>174,489</u>	<u>141,924</u>
Resources expended			
Costs of generating funds:			
Cost of generating voluntary income			
Fundraising trading: cost of goods sold and other costs	5	172,559	149,440
Charitable activities			
Exceptional items		0	6,791
<b>Total resources expended</b>		<u>172,559</u>	<u>156,231</u>
<b>Net incoming/outgoing resources for the year</b>	6	1,930	-14,307
<b>Reconciliation of Funds</b>			
Total Funds brought forward		15,247	29,554
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>17,177</u></u>	<u><u>15,247</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 2023

	Note	2023 £	2022 £
<b>FIXED ASSETS</b>			
Tangible assets	8	62,536	64,032
<b>CURRENT ASSETS</b>			
Stocks		1,850	1,850
Debtors	9	0	0
Cash at Bank		45,726	47,906
Cash in hand		350	350
		<u>47,926</u>	<u>50,106</u>
<b>CREDITORS: Amounts falling due within one year</b>	<b>10</b>	<u>12,905</u>	<u>18,510</u>
<b>NET CURRENT ASSETS</b>		35,021	31,596
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>97,557</u>	<u>95,629</u>
<b>CREDITORS: Amounts falling due after more than one year</b>	<b>11</b>	80,380	80,380
<b>NET ASSETS</b>		<u>17,177</u>	<u>15,248</u>
<b>FUNDS</b>			
Restricted income funds			
Unrestricted income funds		17,177	15,248
<b>TOTAL FUNDS</b>		<u>17,177</u>	<u>15,248</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 ----- and are signed on their behalf by:

R DALGLEISH  
Director

COMPANY REGISTRATION NUMBER 06589053

**NOTES TO THE FINANCIAL STATEMENTS****FOR THE YEAR ENDED 31 AUGUST 2023****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.

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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 2023****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.

**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 2023</b>	<b>Total Funds 2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Donations and sundry gifts received	900	900	845
Covid 19 Furlough Grant	0	0	0
Covid 19 Hospitality & Leisure Grant	0	0	4,000
Aroma Community Grants	0	0	0
	<u>900</u>	<u>900</u>	<u>4,845</u>

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

	<b>Unrestricted Funds</b>	<b>Total Funds 2023</b>	<b>Total Funds 2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Cafe income	173,396	173,396	137,027
	<u>173,396</u>	<u>173,396</u>	<u>137,027</u>

## NOTES TO THE FINANCIAL STATEMENTS

## FOR THE YEAR ENDED 31 AUGUST 2023

## 4. INVESTMENT INCOME

	Unrestricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£
Bank Deposit Interest	29	29	2
Chapel Aid Interest	164	164	50
	<u>192</u>	<u>192</u>	<u>52</u>

## 5. COSTS OF GENERATING FUNDS

	Unrestricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£
Costs of generating voluntary income			
Fundraising trading: cost of goods sold and other costs:			
Cost of sales	52,343	52,343	42,219
Personnel costs	95,437	95,437	84,456
Volunteer bakers	397	397	1,588
Overheads	21,675	21,675	26,039
Finance costs	2,707	2,707	1,929
	<u>172,560</u>	<u>172,560</u>	<u>156,231</u>

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

This is stated after charging:

	2023	2022
	£	£
Depreciation	<u>2,105</u>	<u>1,684</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 (excluding casual workers) was:

	2023	2022
Operational	<u>8</u>	<u>6</u>

Staff costs were as follows:

	2023	2022
	£	£
Wages and salaries	95,437	84,456
Social security costs	<u>95,437</u>	<u>84,456</u>

## NOTES TO THE FINANCIAL STATEMENTS

## FOR THE YEAR ENDED 31 AUGUST 2023

## 8. TANGIBLE FIXED ASSETS

	Building Improvements £	Fixtures and Fittings £	Totals £
<b>COST:</b>			
At 1 September 2022	55,936	38,795	94,731
Additions		609	609
Disposals			0
<b>At 31 August 2023</b>	<u>55,936</u>	<u>39,404</u>	<u>95,340</u>
<b>DEPRECIATION:</b>			
At 1 September 2022	0	30,698	30,698
Charge for the year		2,106	2,106
Eliminated on disposals			0
<b>At 31 August 2023</b>	<u>0</u>	<u>32,803</u>	<u>32,803</u>
<b>NET BOOK VALUE:</b>			
At 31 August 2023	55,936	6,600	62,536
At 31 August 2022	55,936	8,097	64,033

## 9. DEBTORS

	2023 £	2022 £
Other Debtors and prepayments	0	0
	<u>0</u>	<u>0</u>

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

	2023 £	2022 £
Trade creditors	2,693	4,712
Social security and other taxes	9,123	12,277
Accrued expenses	1,089	990
Other creditors	0	531
	<u>12,905</u>	<u>18,510</u>

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

	2023 £	2022 £
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 2023

## 12. UNRESTRICTED INCOME FUNDS

	Balance at 01-Sep-22	Incoming resources	Outgoing resources	Balance at 31 Aug 2023
General funds	31,485	174,489	172,559	33,415

**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 £17,177 (2022 - £15,248).

## 13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

The whole of the net assets as at 31 August 2023 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 2023**

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

## DETAILED STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 AUGUST 2023

	2023		2022
	£		£
<b>Sales</b>	173,396		137,027
<b>Cost of sales:</b>			
Opening stock	1,850		1,850
Purchases	52,343		42,219
	<u>54,193</u>	31%	<u>44,069</u>
Closing stock	<u>1,850</u>		<u>1,850</u>
	52,343		42,219
<b>GROSS PROFIT</b>	1	<u>121,053</u>	1
		70%	<u>94,808</u>
			69%
<b>Administrative expenses:</b>			
Professional fees	0		234
Cleaning and maintenance	189		150
Salaries	95,437		84,456
Casual Wages	0		0
Volunteer bakers	397		2,753
Staff recruitment and training costs			0
Coach Trips			0
Telephone	715		380
Postage and stationery	1,169		1,039
Advertising			<b>0</b>
Computer IT and Support	409		289
Music licence			500
Repairs and renewals	3,116		3,368
Waste disposal	1,835		1,146
Sundry expenses	-677		2,167
Accountancy services	1,208		1,866
Payroll services	875		915
Legal fees			0
Loyalty cards and discounts	332		267
Rates and Water	1,156		723
Insurance	637		0
Light and heat	8,506		3,242
Bank charges	2,707		1,929
Cash Register Discrepancies			29
Depreciation of fixed assets	2,105		1,684
Entertainment	100		83
		<u>120,217</u>	<u>107,221</u>
		837	-12,412
<b>Other operating income:</b>			
Donations and Sundry Gifts Received	900		845
Covid 19 Furlough Grant	0		0
Covid 19 Hospitality & Leisure Grant	0		4,000
Aroma Community Fund Grant	0		0
Interest Received	192	1,092	52
		<u>1,929</u>	<u>4,897</u>
<b>TRADING NET PROFIT/(LOSS)</b>		<u>1,929</u>	<u>-7,516</u>
		1%	-5%
<b>Exceptional items:</b>			
VAT unpaid from previous years	0		6,791
<b>NET PROFIT/(LOSS)</b>		<u>1,929</u>	<u>-14,307</u>

**HAXBY CHRISTIAN CAFE LTD**

England & Wales - Charity number 1125569

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# Accounts

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**COMPANY REGISTRATION NUMBER 06589053**

**HAXBY CHRISTIAN CAFÉ LTD  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31 AUGUST 2022**

**CHARITY NUMBER 1125569**

**HAXBY CHRISTIAN CAFÉ LTD**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 AUGUST 2022**

<b>CONTENTS</b>	<b>Page</b>
Report of the Trustees	1-4
Independent Examiners Report	5
Profit & Loss Account	6
Balance Sheet	7
Notes to the Financial Statements	8-12
Detailed Statement of Financial Activities	13

## THE TRUSTEES

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

Mrs J Thompson

Rev R Dalgliesh

Mr R I Cooper

Mrs S J Tiffany (Secretary)

Mr J Stonehouse

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 one.

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.

## **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, disability, financial hardship or social circumstances with the object of improving their condition 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. There is a counter-based prayer box so that people can ask for prayer support. A service is traditionally held on the premises to mark Remembrance Day every year.

To be a place that enhances the community, where people can meet in a safe and welcoming environment, and as a centre for personal support in times of need. Other examples of support include Sunday afternoon meetings which are open for anyone to come in to socialise, and share concerns.

To be a place of hospitality inclusive of all ages and beliefs, open all day and some evenings. The shop attracts people from all sections of the community, and we hold numerous out of hours activities. For example, craft evenings are held as social activities, and coach trips are occasionally organized for excursions aimed at those without their own transport, and as 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 cafe is used as a convenient collection point for the Christmas Shoe Box appeal and for food donations for a local charity, thereby encouraging additional community involvement in these initiatives.

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.

Over 50 volunteers from within the community support the work of the Café in various administrative support roles, or working in the café itself.

Some of the activities listed above have not been able to take place in the year under review due the ongoing Covid-19 pandemic. The café has been open all year but have been careful about the number of covers and activities that take place. We have put the money received from York City Council Grant to good use and have purchased additional outside seating/tables along with a canopy which provides shelter from the rain, shade from the sun and a place for dog owners to sit. This has helped significantly with both capacity and turnover during the last year.

The manager and her team continue to do an outstanding job, work well together and staff morale is high. They are also making good use of the Pay It Forward scheme and are able to deploy great sensitivity in the application of the scheme. For the first time in 2 years, we have sufficient profit to re-introduce the Aroma Community Fund and have been pleased to donate to Haxby Library Lego Club.

## **FINANCIAL REVIEW**

The company continues to grow despite some challenging trading conditions, the ongoing Covid-19 pandemic and the rising cost of living. 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 rebuild as the pandemic continues to subside, in order to provide the facilities described above, and to operate on such a profitable basis as to continue to be able to distribute profits to its participating charities, and to hopefully provide additional community support over the next 12 months.

## **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 judgments 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:  
C/O T P Jones &Co LLP,  
23 Victoria Avenue, Harrogate,  
England, HG1 5RD

Signed by order of the trustees

**S TIFFANY**  
Company Secretary

**Date 16/12/2022**

**INDEPENDENT EXAMINERS REPORT TO THE MEMBERS OF HAXBY CHRISTIAN CAFÉ LTD  
FOR THE YEAR ENDED 31 AUGUST 2022**

I report on the accounts of the charity for the year ended 31 August 2022 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 2022**

	Note	Total Funds 2022 £	Total Funds 2021 £
<b>Incoming resources</b>			
Incoming resources from generating funds:			
Voluntary income	2	4,845	57,509
Activities for generating funds	3	137,027	65,190
Investment income	4	52	118
<b>Total incoming resources</b>		<u>141,924</u>	<u>122,817</u>
<b>Resources expended</b>			
Costs of generating funds:			
Cost of generating voluntary income			
Fundraising trading: cost of goods sold and other costs	5	149,440	109,487
Charitable activities			
Exceptional items		6,791	
<b>Total resources expended</b>		<u>156,231</u>	<u>109,487</u>
<b>Net incoming/outgoing resources for the year</b>	<b>6</b>	<b>-14,307</b>	<b>13,330</b>
<b>Reconciliation of Funds</b>			
Total Funds brought forward		29,554	16,224
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>15,247</u></u>	<u><u>29,554</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 2022

	Note	2022 £	2021 £
<b>FIXED ASSETS</b>			
Tangible assets	8	64,032	62,350
<b>CURRENT ASSETS</b>			
Stocks		1,850	1,850
Debtors	9	0	3,981
Cash at Bank		47,906	50,965
Cash In hand		350	350
		<u>50,106</u>	<u>57,146</u>
<b>CREDITORS: Amounts falling due within one year</b>	10	<u>18,510</u>	<u>9,561</u>
<b>NET CURRENT ASSETS</b>		31,596	47,585
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>95,629</u>	<u>109,935</u>
<b>CREDITORS: Amounts falling due after more than one year</b>	11	80,380	80,380
<b>NET ASSETS</b>		<u>15,248</u>	<u>29,555</u>
<b>FUNDS</b>			
Restricted Income funds			
Unrestricted Income funds		15,248	29,555
<b>TOTAL FUNDS</b>		<u>15,248</u>	<u>29,555</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:

R DALGLEISH  
Director

COMPANY REGISTRATION NUMBER 06589053

**NOTES TO THE FINANCIAL STATEMENTS****FOR THE YEAR ENDED 31 AUGUST 2022****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 2022

**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.

**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 2022 £	Total Funds 2021 £
Donations and sundry gifts received	845	845	1,226
Covid 19 Furlough Grant	0	0	27,383
Covid 19 Hospitality & Leisure Grant	4,000	4,000	28,900
Aroma Community Grants	0	0	0
	<u>4,845</u>	<u>4,845</u>	<u>57,509</u>

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

	Unrestricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Cafe income	137,027	137,027	65,190

## NOTES TO THE FINANCIAL STATEMENTS

## FOR THE YEAR ENDED 31 AUGUST 2022

## 4. INVESTMENT INCOME

	Unrestricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Bank Deposit Interest	2	2	7
Chapel Aid Interest	50	50	111
	<u>52</u>	<u>52</u>	<u>118</u>

## 5. COSTS OF GENERATING FUNDS

	Unrestricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Costs of generating voluntary income			
Fundraising trading: cost of goods sold and other costs:			
Cost of sales	42,219	42,219	15,839
Personnel costs	84,456	84,456	78,730
Volunteer bakers	1,588	1,588	919
Overheads	26,039	26,039	13,148
Finance costs	1,929	1,929	851
	<u>156,231</u>	<u>156,231</u>	<u>109,487</u>

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

This is stated after charging:

	2022 £	2021 £
Depreciation	<u>1,684</u>	<u>1,055</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 (excluding casual workers) was:

	2022	2021
Operational	<u>6</u>	<u>6</u>

Staff costs were as follows:

	2022 £	2021 £
Wages and salaries	84,456	78,730
Social security costs		
	<u>84,456</u>	<u>78,730</u>

## NOTES TO THE FINANCIAL STATEMENTS

## FOR THE YEAR ENDED 31 AUGUST 2022

## 8. TANGIBLE FIXED ASSETS

	Building Improvements £	Fixtures and Fittings £	Totals £
<b>COST:</b>			
At 1 September 2021	55,936	35,429	91,365
Additions		3,366	3,366
Disposals			0
<b>At 31 August 2022</b>	<b>55,936</b>	<b>38,795</b>	<b>94,731</b>
<b>DEPRECIATION:</b>			
At 1 September 2021	0	29,015	29,015
Charge for the year		1,683	1,683
Eliminated on disposals			0
<b>At 31 August 2022</b>	<b>0</b>	<b>30,698</b>	<b>30,698</b>
<b>NET BOOK VALUE:</b>			
At 31 August 2022	55,936	8,097	64,033
At 31 August 2021	55,936	6,414	62,350

## 9. DEBTORS

	2022 £	2021 £
Other Debtors and prepayments	0	3,981
	<b>0</b>	<b>3,981</b>

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

	2022 £	2021 £
Trade creditors	4,712	7,671
Social security and other taxes	12,277	743
Accrued expenses	990	900
Other creditors	531	247
	<b>18,510</b>	<b>9,561</b>

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

	2022 £	2021 £
York Circuit (previously York North Circuit)	80,380	80,380
Amounts falling due in more than five years:	<b>80,380</b>	<b>80,380</b>

## NOTES TO THE FINANCIAL STATEMENTS

## FOR THE YEAR ENDED 31 AUGUST 2022

**12. UNRESTRICTED INCOME FUNDS**

	Balance at 01-Sep-21	Incoming resources	Outgoing resources	Balance at 31 Aug 2022
General funds	29,555	141,924	156,231	15,248

**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 £15,248 (2021 - £29,555).

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

The whole of the net assets as at 31 August 2022 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 2022**

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

## DETAILED STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 AUGUST 2022

	2022		2021
	£		£
<b>Sales</b>	137,027		65,190
<b>Cost of sales:</b>			
Opening stock	1,850		1,700
Purchases	42,219		15,989
	<u>44,069</u>	32%	<u>17,689</u>
Closing stock	1,850		1,850
	<u>42,219</u>		<u>15,839</u>
<b>GROSS PROFIT</b>	1 94,808		1 49,351
	69%		76%
<b>Administrative expenses:</b>			
Professional fees	234		588
Cleaning and maintenance	150		423
Salaries	84,456		78,730
Casual Wages	0		0
Volunteer bakers	2,753		919
Staff recruitment and training costs	0		136
Coach Trips	0		0
Telephone	380		209
Postage and stationery	1,039		85
Advertising	0		0
Computer IT and Support	289		320
Music licence	500		134
Repairs and renewals	3,368		2,178
Waste disposal	1,146		487
Sundry expenses	2,167		1,423
Accountancy services	1,866		1,250
Payroll services	915		565
Legal fees	0		0
Loyalty cards and discounts	267		1,276
Rates and Water	723		227
Insurance	0		0
Light and heat	3,242		2,739
Bank charges	1,929		808
Cash Register Discrepancies	29		43
Depreciation of fixed assets	1,684		1,055
Entertainment	83		54
	<u>107,221</u>		<u>93,648</u>
	-12,412		-44,297
<b>Other operating income:</b>			
Donations and Sundry Gifts Received	845		1,226
Covid 19 Furlough Grant	0		27,383
Covid 19 Hospitality & Leisure Grant	4,000		28,900
Aroma Community Fund Grant	0		0
Interest Received	52	4,897	118
	<u>4,897</u>		<u>57,627</u>
<b>TRADING NET PROFIT/(LOSS)</b>	<u>-7,516</u>		<u>13,330</u>
	-5%		20%
<b>Exceptional items:</b>			
VAT unpaid from previous years	6,791		0
<b>NET PROFIT/(LOSS)</b>	<u>-14,307</u>		<u>13,330</u>

**HAXBY CHRISTIAN CAFE LTD**

England & Wales - Charity number 1125569

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# Accounts

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**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**

CONTENTS	Page
Report of the Trustees	1-3
Independent Examiners Report	4
Profit & Loss Account	5
Balance Sheet	6
Notes to the Financial Statements	7-11
Detailed Statement of Financial Activities	12

**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 £
<b>Incoming resources</b>			
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
<b>Total incoming resources</b>		<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			
<b>Total resources expended</b>		<u>109,487</u>	<u>138,021</u>
<b>Net incoming/outgoing resources for the year</b>	6	13,330	2,122
<b>Reconciliation of Funds</b>			
Total Funds brought forward		16,224	14,102
<b>TOTAL FUNDS CARRIED FORWARD</b>		<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 £
<b>FIXED ASSETS</b>			
Tangible assets	8	62,350	60,155
<b>CURRENT ASSETS</b>			
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>
<b>CREDITORS: Amounts falling due within one year</b>	<b>10</b>	<u>9,561</u>	<u>10,171</u>
<b>NET CURRENT ASSETS</b>		47,585	36,450
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>109,935</u>	<u>96,605</u>
<b>CREDITORS: Amounts falling due after more than one year</b>	<b>11</b>	80,380	80,380
<b>NET ASSETS</b>		<u>29,555</u>	<u>16,225</u>
<b>FUNDS</b>			
Restricted income funds			0
Unrestricted income funds		29,555	16,225
<b>TOTAL FUNDS</b>		<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.

The aim and use of each restricted fund is set out in the notes to the financial statements.

**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 2021</b>	<b>Total Funds 2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>
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**

	<b>Unrestricted Funds</b>	<b>Total Funds 2021</b>	<b>Total Funds 2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>
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	<u>6</u>	<u>6</u>

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 £
<b>COST:</b>			
At 1 September 2020	55,936	32,179	88,115
Additions		3,250	3,250
Disposals			0
<b>At 31 August 2021</b>	<b>55,936</b>	<b>35,429</b>	<b>91,365</b>
<b>DEPRECIATION:</b>			
At 1 September 2020		27,960	27,960
Charge for the year		1,055	1,055
Eliminated on disposals			0
<b>At 31 August 2021</b>	<b>0</b>	<b>29,015</b>	<b>29,015</b>
<b>NET BOOK VALUE:</b>			
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
	<b>3,981</b>	<b>3,861</b>

## 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
	<b>9,561</b>	<b>10,171</b>

## 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:	80,380	80,380

**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	29,555

**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

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Sales</b>	65,190	87,364
<b>Cost of sales:</b>		
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>
<b>GROSS PROFIT</b>	1 <u>49,351</u>	1 <u>64,570</u>
<b>Administrative expenses:</b>		
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>
	<u>-44,297</u>	<u>-50,657</u>
<b>Other operating income:</b>		
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>
<b>NET PROFIT/(LOSS)</b>	<u><u>13,330</u></u>	<u><u>2,122</u></u>

**HAXBY CHRISTIAN CAFE LTD**

England & Wales - Charity number 1125569

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# Accounts

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**COMPANY REGISTRATION NUMBER 06589053**

**HAXBY CHRISTIAN CAFÉ LTD  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31 AUGUST 2020**

**CHARITY NUMBER 1125569**

**HAXBY CHRISTIAN CAFÉ LTD**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2020**

CONTENTS	Page
Report of the Trustees	1 - 3
Independent Examiner's Report	4
Profit & Loss Account	5
Balance Sheet	6
Notes to the Financial Statements	7 - 11
Detailed Statement of Financial Activities	12

**HAXBY CHRISTIAN CAFÉ LTD**  
**TRUSTEES ANNUAL REPORT**  
**FOR THE YEAR ENDED 31 AUGUST 2020**

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 2020.

**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	
	Miss J S Tankard	resigned 13/08/2020
	S M Pearson	resigned 13/08/2020
	Rev K R Albans	
	Rev R Dalglish	
	S Haslam	resigned 13/08/2020
	R I Cooper	
	S Tiffany	Appointed 23/04/2020
Secretary	S Tiffany M Webster	appointed 16/07/2020
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 one. 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 2020**

**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. There is a counter-based prayer box so that people can ask for prayer support. A service is held on the premises to mark Remembrance day every year.

To be a place that enhances the community, where people can meet in a safe and welcoming environment and as 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.

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

Craft evenings are held as social activities and 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.

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.

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.

Activities during the last six months on the current financial year have not been able to take place due the ongoing Covid-19 pandemic. The café was closed from 21 March until 3 August 2020.

**FINANCIAL REVIEW**

The company continues to strive against difficult trading conditions and the ongoing Covid-19 pandemic and associated government restrictions. Aroma has been able to access a York City Council grant and take advantage of the government furlough scheme to support us through this challenging period.

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 2020**

**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

S TIFFANY  
Company Secretary

Date  
21/1/2021

**HAXBY CHRISTIAN CAFÉ LTD**

**INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF HAXBY CHRISTIAN CAFÉ LTD  
FOR THE YEAR ENDED 31 AUGUST 2020**

I report on the accounts of the charity for the year ended 31 August 2020 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 2020**

	<b>Note</b>	<b>Total Funds 2020 £</b>	<b>Total Funds 2019 £</b>
<b>Incoming resources</b>			
Incoming resources from generating funds:			
Voluntary income	<b>2</b>	52,572	3
Activities for generating funds	<b>3</b>	87,364	155,735
Investment income	<b>4</b>	207	210
<b>Total incoming resources</b>		<b>140,143</b>	<b>155,948</b>
<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>	138,021	158,992
Charitable activities		-	-
Governance Costs		-	-
<b>Total resources expended</b>		<b>138,021</b>	<b>158,992</b>
<b>Net incoming/outgoing resources for the year</b>	<b>6</b>	2,122	(3,044)
<b>Reconciliation of Funds</b>			
Total Funds brought forward		14,102	17,146
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>16,224</b>	<b>14,102</b>

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 2020**

	Note	2020	2019
<b>FIXED ASSETS</b>			
Tangible assets	<b>8</b>	60,155	61,259
<b>CURRENT ASSETS</b>			
Stocks		1,700	1,850
Debtors	<b>9</b>	3,861	1,892
Cash at Bank		40,629	39,760
Cash in hand		431	1,008
		<u>46,621</u>	<u>44,510</u>
<b>CREDITORS: Amounts falling due within one year</b>	<b>10</b>	<u>10,171</u>	<u>11,286</u>
<b>NET CURRENT ASSETS</b>		36,450	33,224
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>96,605</u>	<u>94,483</u>
<b>CREDITORS: Amounts falling due after more than one year</b>	<b>11</b>	80,380	80,380
<b>NET ASSETS</b>		<u><u>£ 16,225</u></u>	<u><u>£ 14,103</u></u>
<b>FUNDS</b>			
Restricted income funds		-	-
Unrestricted income funds	<b>12</b>	16,225	14,103
<b>TOTAL FUNDS</b>		<u><u>£ 16,225</u></u>	<u><u>£ 14,103</u></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

**HAXBY CHRISTIAN CAFÉ LTD**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2020**

**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 bene 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 2020**

**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.

The aim and use of each restricted fund is set out in the notes to the financial statements.

**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 2020</b>	<b>Total Funds 2019</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Donations and sundry gifts received	179	179	3
Covid 19 Furlough Grant	27,133	27,133	-
Covid 19 Hospitality & Leisure Grant	25,000	25,000	-
Aroma Community Grant	260	260	-
	<u>52,572</u>	<u>52,572</u>	<u>3</u>

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

	<b>Unrestricted Funds</b>	<b>Total Funds 2020</b>	<b>Total Funds 2019</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Café income	<u>87,364</u>	<u>87,364</u>	<u>155,735</u>

**HAXBY CHRISTIAN CAFÉ LTD**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2020**

**4. INVESTMENT INCOME**

	<b>Unrestricted Funds £</b>	<b>Total Funds 2020 £</b>	<b>Total Funds 2019 £</b>
Bank Deposit Interest	35	35	38
Chapel Aid Interest	172	172	172
	<u>207</u>	<u>207</u>	<u>210</u>

**5. COSTS OF GENERATING FUNDS**

	<b>Unrestricted Funds £</b>	<b>Total Funds 2020 £</b>	<b>Total Funds 2019 £</b>
Costs of generating voluntary income			
Fundraising trading: cost of goods sold and other costs:			
Cost of sales	22,794	22,794	43,785
Personnel costs	94,970	94,970	89,006
Volunteer bakers	1,904	1,904	3,442
Overheads	17,050	17,050	21,238
Finance costs	1,303	1,303	1,521
	<u>138,021</u>	<u>138,021</u>	<u>158,992</u>

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

This is stated after charging:

	<b>2020 £</b>	<b>2019 £</b>
Depreciation	<u>1,943</u>	<u>1,880</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 (excluding casual workers) was:

	<b>2020</b>	<b>2019</b>
Operational	<u>6</u>	<u>6</u>

Staff costs were as follows:

	<b>2020 £</b>	<b>2019 £</b>
Wages and salaries	75,396	73,846
Social security costs	456	196
	<u>75,852</u>	<u>74,042</u>

**HAXBY CHRISTIAN CAFÉ LTD**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2020**

**8. TANGIBLE FIXED ASSETS**

	<b>Building Improvements £</b>	<b>Fixtures and Fittings £</b>	<b>Totals £</b>
<b>COST:</b>			
At 1 September 2019	55,936	31,624	87,560
Additions	-	840	840
Disposals	-	(285)	(285)
At 31 August 2020	<u>55,936</u>	<u>32,179</u>	<u>88,115</u>
<b>DEPRECIATION:</b>			
At 1 September 2019	-	(26,301)	(26,301)
Charge for the year	-	(1,944)	(1,944)
Eliminated on disposals	-	285	285
At 31 August 2020	<u>-</u>	<u>(27,960)</u>	<u>(27,960)</u>
<b>NET BOOK VALUE:</b>			
At 31 August 2020	<u>55,936</u>	<u>4,219</u>	<u>60,155</u>
At 1 September 2019	<u>55,936</u>	<u>5,323</u>	<u>61,259</u>

**9. DEBTORS**

	<b>2020 £</b>	<b>2019 £</b>
Other Debtors and prepayments	3,861	1,892
	<u>3,861</u>	<u>1,892</u>

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

	<b>2020 £</b>	<b>2019 £</b>
Trade creditors	3,365	3,946
Social security and other taxes	6,791	7,126
Accrued expenses	15	214
	<u>10,171</u>	<u>11,286</u>

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

	<b>2020 £</b>	<b>2019 £</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 2020**

**12. UNRESTRICTED INCOME FUNDS**

	<b>Balance at 1 Sep 2019</b>	<b>Incoming resources</b>	<b>Outgoing resources</b>	<b>Balance at 31 Aug 2020</b>
General funds	14,103	140,143	138,021	16,225

**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 £16,225 (2019 - £14,103).

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

The whole of the net assets as at 31 August 2020 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 2020**

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 2020**

	<b>2020</b>	<b>2019</b>
<b>Sales</b>	87,364	155,735
<b>Cost of sales:</b>		
Opening stock	1,850	2,130
Purchases	<u>22,644</u>	<u>43,505</u>
	24,494	45,635
Closing stock	<u>1,700</u>	<u>1,850</u>
	22,794	43,785
<b>GROSS PROFIT</b>	73.91% <u>64,570</u>	71.88% <u>111,950</u>
<b>Administrative expenses:</b>		
Vision	-	394
Management Charge	-	-
Salaries	75,852	74,042
Casual Wages	19,118	14,963
Volunteer bakers	1,904	3,442
Staff recruitment and training costs	-	200
Coach Trips	(70)	(405)
Telephone	819	235
Postage and stationery	38	367
Advertising	522	445
Computer IT and Support	858	540
Music licence	470	467
Repairs and renewals	4,534	6,759
Waste disposal	1,516	1,793
Sundry expenses	1,609	1,445
Accountancy	250	250
Legal fees	1,040	1,090
Rent	-	-
Rates and water	804	1,554
Insurance	223	222
Light and heat	2,494	4,002
Bank charges	988	1,521
Cash Register Discrepancies	315	-
Depreciation of fixed assets	<u>1,943</u>	<u>1,880</u>
	<u>115,227</u>	<u>115,206</u>
	(50,657)	(3,256)
<b>Other operating income:</b>		
Donations and Sundry Gifts Received	179	3
Covid 19 Furlough Grant	27,133	-
Covid 19 Hospitality & Leisure Grant	25,000	-
Aroma Community Fund Grant	260	-
Interest Received	<u>207</u>	<u>210</u>
	52,779	213
<b>NET PROFIT/(LOSS)</b>	<u>£ 2,122</u>	<u>£ (3,043)</u>