

**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**

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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**

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:

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>
<b>Resources expended</b>			
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
	<u>0</u>	<u>0</u>

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

	2024 £	2023 £
Trade creditors	4,088	2,693
Social security and other taxes	8,984	9,123
Accrued expenses	1,378	1,089
Other creditors	0	0
	<u>14,449</u>	<u>12,905</u>

## 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:	<u>80,380</u>	<u>80,380</u>

## 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.