

# CAFE JJ

England & Wales · Charity number 1141883

## Details

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Other names	CAFE JJ @ DARLINGTON
Status	Registered
Legal form	Other
Registered	2011-05-12
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	4 Linden Court Hurworth Place Darlington County Durham DL2 2DL
Phone	07764498662
Email	<a href="mailto:Cafejj@talktalk.net">Cafejj@talktalk.net</a>
Website	<a href="http://cafejjarlington.co.uk">cafejjarlington.co.uk</a>

## Activities

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**Objects:** THE ADVANCEMENT OF EDUCATION OF ADULTS WITH A LEARNING DISABILITY IN THE AREA OF BENEFIT THROUGH:-1) THE PROVISION OF A COMMUNITY CAFE AND DELIVERY SERVICE, GIVING OPPORTUNITIES TO GAIN CATERING SKILLS, AND TO DEVELOP MENTAL AND PHYSICAL CAPABILITIES IN A CATERING ENVIRONMENT.2) AND TO ACQUIRE RELEVANT EXPERIENCE AND TRAINING THROUGH APPROPRIATE EXTERNAL ACTIVITIES BY THE USE OF SMALL AWARDS BY THE CHARITY TO SUITABLE SERVICE USERS.

**Activities:** The advancement of education and skills of adults with learning difficulties. Area of Benefit by providing a community cafe, providing the local community with a venue where they can meet and enjoy good service and good homemade food.

## Classification

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- **How:** Makes Grants To Individuals, Provides Services
- **What:** Education/training, Disability
- **Who:** People With Disabilities

## Geography

- Darlington

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£107,973	£101,327	-	-
2024-03-31	£78,297	£78,595	-	-
2023-03-31	£79,108	£77,985	-	-
2022-03-31	£71,838	£60,121	-	-
2021-03-31	£34,430	£38,090	-	-

## Trustees

Name	Role	Appointed
DARRYL GREGORY CERT OF ED	Chair	2011-05-12
CHERYL CORDIER		2011-09-28
DOROTHY GRIFFITHS		2019-04-27
JOSEPH HUTCHINSON		2011-05-12
LOUISE HINDMARCH		2011-05-12
MAUREEN ELIZABETH PRESSLEY		2019-04-27
PETER FLETCHER		2019-04-27
STUART REGINALD CORDIER		2019-04-27
Susan Lundy		2024-02-24

**CAFE JJ**

England & Wales - Charity number 1141883

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# Accounts

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Charity Registration Number 1141883

# CAFÉ JJ

**FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

**3S Accountancy**  
Chartered Accountants

**CAFÉ JJ**

**FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2025**

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## CAFÉ JJ

### MEMBERS OF THE BOARD AND PROFESSIONAL ADVISERS

<b>Trustees</b>	Darryl Gregory Valerie Hutchinson (deceased 1/2/2025) Joseph Hutchinson Louise Hindmarch Cheryl Cordier Stuart Reginald Cordier Mark Roberts (resigned 11/9/2025) Peter Fletcher Dorothy Griffiths Maureen Elizabeth Pressley Susan Lundy
<b>Secretary</b>	
<b>Main office</b>	4 Linden Court Hurworth Place Darlington County Durham DL2 2DL
<b>Trading address</b>	Clifton Centre Community Association Clifton Avenue Darlington Co Durham DL1 5EE
<b>Accountants</b>	3S Accountancy Chartered Accountants 5-8 Priestgate Darlington DL1 1NL
<b>Bankers</b>	HSBC Bank PLC 1 Prospect Place Darlington Co Durham DL3 7LQ
<b>Charity number</b>	1141883

**CAFÉ JJ  
ANNUAL REPORT OF THE TRUSTEES  
YEAR ENDED 31 MARCH 2025**

The trustees present their report together with the financial statements of the charity for the year ended 31 March 2025. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16 July 2014. Legal and administrative information set out on page 1 forms part of this report.

**STRUCTURE GOVERNANCE AND MANAGEMENT**

The charity was established in 2007, and has been a registered charity since May 2011. The trustees meet at least 3 times a year, in addition a weekly Management Meeting takes place each Monday (when the Café is operating) which is always attended by at least one Trustee.

The Trustees regrettably announce the sudden death of one of our founders Valerie Hutchinson. Val was an inspirational woman who dedicated herself to Cafe JJ and her commitment to developing the skills, confidence and self-esteem of people with learning disabilities will have a lasting impact on us all. She will be missed immensely and all involved with the project will strive to continue her legacy. We received generous cash donations along with the donation of the card payment machine in memory of Val, we thank all who donated.

**OBJECTIVES**

The objectives of the Charity are:

The advancement of education and skills of adults with Learning Difficulties in the Area of Benefit through:

- The provision of a Community Café and Delivery Service, giving opportunities to gain catering skills and develop mental and physical capabilities in a catering environment.
- And to acquire relevant experience and training through appropriate external activities by the use of small awards given by the charity to suitable service users.

**ACHIEVEMENTS AND PERFORMANCE**

**Overview**

Café JJ is thriving as a weekly community café, ran by our dedicated staff, volunteers and outstanding team of 13 adults with learning disabilities. This report details the achievements and challenges of the past year.

**Key Achievements**

**1. Customers**

We have fed 3,849 people between March 2024 and April 2025, seeing a 10% increase in customers from the previous year. Our average weekly customer total is 87 people per week which is remarkable as we only operate for a period of 90 minutes. We consistently receive positive feedback from our customers about our food and the service we deliver. We warmly welcome everyone and have created a place that is not just a café – we bring people together and friendships grow. We celebrate diversity and promote inclusion, offering a safe, accessible space for everyone.

**2. Team JJ**

Our team have continued to grow in confidence and build their independence. We have partnered with Learning & Skills Darlington to complete Health & Safety in the Workplace training and they have also completed food hygiene training this year to ensure they are up to date with best practice.

**3. Employees / volunteers**

This year has seen Cafe JJ's staff team grow, with the appointment of Leah Kelly as Project Coordinator in June 2024, thanks to funding from the Lottery Community Fund. We have also recruited a new member of support staff and 2 new regular volunteers. Our staff team continues to be outstanding, working closely with Team JJ to develop their skills and confidence, supporting them to reach their potential. We have continued to benefit from our corporate partnership with Jacobs, who have regularly volunteered with us this year. We are very grateful for their ongoing support.

**CAFÉ JJ**  
**ANNUAL REPORT OF THE TRUSTEES continued**  
**YEAR ENDED 31 MARCH 2025**

**4. Recognition and awards**

One of the most distinguished moments of the past year was when Café JJ was recognised by Darlington Borough Council for its valuable contribution to the local community. In November 2024, the café was honoured with the Stronger Communities Special Award, a testament to the positive impact made by the staff, volunteers, and Team JJ.

**5. Digital developments and fundraising initiatives**

At the beginning of 2025, Café JJ launched a new website featuring a donation platform, making it easier for supporters to contribute to the café's ongoing work. Alongside this, the café joined easy fundraising, enabling supporters to generate donations simply by shopping online. These digital enhancements have strengthened Café JJ's ability to engage with the community and secure vital funding.

**6. Grant funding and community support**

Café JJ successfully secured grant funding from several organisations, enabling meaningful improvements, purchasing of vital equipment and supporting core costs. The Screwfix Foundation provided funding to enhance the café's storage cupboard, improving safety and usability for all team members. The Coop selected Café JJ as a Local Community Fund charity for 2024–25 in the Darlington area, further acknowledging the café's integral role in the community.

Additional grants included £1,600 from the Asda Foundation, £1,000 from the Durham Freemasons Charity, and £1,200 from The Greatham Foundation, all directed towards supporting the café's operational costs. Furthermore, a generous customer donated a card payment machine, significantly improving Café JJ's transaction operations and enhancing the overall customer experience.

**Challenges Faced**

This year's substantial increase in the Minimum Wage has obviously put increased pressure on the operation, we have received a 4% increase from the income provided by Darlington Borough Council via the Day Service Benefit received from our Team JJ members.

The continuing rising cost of ingredients has had an impact on running costs. We have reviewed our menu items, removing some of the more costly dishes and introducing some options which are cheaper to produce. We have reduced some of our meal portion sizes, both to save on production costs, but also on food waste as customer feedback informed us that some felt unable to finish their meals. We have been able to maintain our current menu prices but will continue to evaluate this periodically. Due to the current financial climate, competition for grant funding is also fierce, causing us to consider diversifying our funding streams to maximise income.

**Trustee remuneration**

None of the trustees received remuneration for duties carried out as a trustee. However trustees may claim out of pocket expenses while undertaking volunteer duties during the operation of the Café and reimbursement of any expenditure incurred purchasing goods and services required by the Café.

**Public benefit**

The trustees have complied with the duty in the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

**Reserves**

The Association's policy is to maintain free reserves at a level to enable continued operation for a period of 6 months. Whilst reserves are not at this level, the trustees aim to ensure surpluses are achieved to reach this point.

**Risk management**

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

**Statement of Trustees' Responsibilities**

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom accounting standards for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements the trustees are required to:

- a) select suitable accounting policies and then apply them consistently;
- b) observe the methods and principles in the applicable Charities SORP;
- c) make judgements and estimates that are reasonable and prudent;
- d) state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- e) prepare the Financial Statements on a going concern basis unless it is inappropriate to assume that the charity will continue operating.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the Financial Statements comply with the Charities Act 2011 and the applicable Charity (Accounts and Reports) Regulations, and the provisions of the trust deed. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the board on ..... 9/12/25 ..... and signed on its behalf

*DW Gregory*

D Gregory  
Chair

**CAFÉ JJ**  
**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CAFÉ JJ**  
**YEAR ENDED 31 MARCH 2025**

I report on the accounts of the charity for the year ended 31 March 2025, which are set out on pages 5 to 10.

This report is made solely to the trustees of the charity, as a body, in accordance with section 145 of the Charities Act 2011 (the 2011 Act). My examination has been undertaken so that I might state to the trustees of the charity those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the trustees of the charity as a body for my examination, for this report or the opinions I have formed.

**Respective responsibilities of trustees and examiner**

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144 of 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
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

**Basis of independent examiner's report**

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 no opinion is given as to 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 requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

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



Catherine Milbanke FCA  
3S Accountancy, Chartered Accountants  
5-8 Priestgate  
Darlington  
DL1 1NL

Date: 10/12/25.....

**CAFÉ JJ**

**STATEMENT OF FINANCIAL ACTIVITIES (incorporating Income and Expenditure Account)**

**YEAR ENDED 31 MARCH 2025**

	Note	Unrestricted £	Restricted £	2025 £	2024 £
<b>Income</b>					
Income from:					
Donations and legacies	2	50,852	33,943	84,795	56,178
Other trading activities	3	22,638	-	22,638	21,620
Investment income		540	-	540	499
<b>Total</b>		<u>74,030</u>	<u>33,943</u>	<u>107,973</u>	<u>78,297</u>
<b>Expenditure</b>					
Expenditure on:					
Raising funds		368	-	368	834
Charitable activities		77,472	23,487	100,959	77,761
<b>Total</b>	4	<u>77,840</u>	<u>23,487</u>	<u>101,327</u>	<u>78,595</u>
<b>Net income / (expenditure)</b>		<b>(3,810)</b>	<b>10,456</b>	<b>6,646</b>	<b>(298)</b>
<b>Transfers between funds</b>		-	-	-	-
<b>Net movement in funds</b>		<u>(3,810)</u>	<u>10,456</u>	<u>6,646</u>	<u>(298)</u>
<b>Fund balances brought forward at 1 APRIL 2024</b>		29,053	250	29,303	29,601
<b>Fund balances carried forward at 31 MARCH 2025</b>	10	<u>25,243</u>	<u>10,706</u>	<u>35,949</u>	<u>29,303</u>

The statement of financial activities includes all gains and losses recognised in the year.

CAFÉ JJ

BALANCE SHEET

AS AT 31 MARCH 2025

	Note	2025		2024	
		£	£	£	£
<b>Current assets</b>					
Stock		120		120	
Debtors and prepayments	8	6,904		5,721	
Cash at bank and in hand		<u>38,234</u>		<u>32,713</u>	
		45,258		38,554	
<b>Creditors</b>					
Amounts falling due within one year	9	<u>(9,309)</u>		<u>(9,251)</u>	
<b>Net current assets</b>			<b>35,949</b>		<b>29,303</b>
<b>Net assets</b>			<u><b>35,949</b></u>		<u><b>29,303</b></u>
<b>Funds</b>					
Unrestricted Funds			25,243		29,053
Restricted funds			<u>10,706</u>		<u>250</u>
<b>Total charity funds</b>	10		<u><b>35,949</b></u>		<u><b>29,303</b></u>

These financial statements were approved and signed by the trustees and authorised for issue on

9/12/25

*DW Gregory*

D Gregory  
Chair

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

**1. Accounting policies**

The following accounting policies have been used consistently in dealing with items which are considered material in relation to the charity's accounts.

- (i) The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities applicable to charities preparing their accounts in accordance with Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and with the Charities Act 2011.

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the notes to these accounts.

The charity constitutes a public benefit entity as defined by FRS102.

**(ii) 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 donors or which have been raised by the charity for particular purposes.

**(iii) Incoming resources**

Income is accounted for on an accruals basis. Grants are recognised as an incoming resource when the conditions for the receipt have been met and are accounted for in accordance with the headings they have been allocated to on a basis consistent with the use of the resources.

**(iv) Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to the expenditure, it is probable settlement will be required and the amount of the obligation can be measured reliably.

**2. Donations and legacies**

	Unrestricted £	Restricted £	2025 £	2024 £
Grants received	49,303	33,943	<b>83,246</b>	55,532
Donations	1,549	-	<b>1,549</b>	646
	<b>50,852</b>	<b>33,943</b>	<b>84,795</b>	56,178

In 2024 restricted grants received were £9,076 and restricted donations were £nil

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

## 3. Other trading activities

	Unrestricted £	Restricted £	2025 £	2024 £
<b>Income from activities</b>				
Café	22,598	-	22,598	21,122
Buffets and deliveries	40	-	40	498
Training	-	-	-	-
	<b>22,638</b>	<b>-</b>	<b>22,638</b>	<b>21,620</b>

## 4. Analysis of total resources expended

	Unrestricted £	Restricted £	2025 £	2024 £
<b>Cost of generating funds</b>				
Opening stock	120	-	120	120
Ingredients	14,131	-	14,131	14,051
Closing stock	(120)	-	(120)	(120)
	<b>14,131</b>	<b>-</b>	<b>14,131</b>	<b>14,051</b>
<b>Operating costs</b>				
Rent	1,322	8,435	9,757	8,483
Staff Wages	49,182	11,719	60,901	43,119
Volunteer Expenses	6,190	-	6,190	6,056
Travelling Expenses	402	-	402	1,015
Promotion Costs	368	-	368	834
Fees & Insurance	1,469	-	1,469	527
Operating Expenses	830	-	830	558
Office Expenses	1,570	-	1,570	562
Special Events	-	-	-	-
Project Costs	12	501	513	1,292
Equipment	1,734	2,832	4,566	1,341
Donations	-	-	-	-
Independent examination & governance	630	-	630	757
Trustee Costs	-	-	-	-
	<b>63,709</b>	<b>23,487</b>	<b>87,196</b>	<b>64,544</b>
	<b>77,840</b>	<b>23,487</b>	<b>101,327</b>	<b>78,595</b>

In 2024 restricted total resources expended amounted to £9,405.

## 5. Governance

	2025 £	2024 £
Accountancy and professional fees	757	757
	<b>757</b>	<b>757</b>

## 6. Trustees' remuneration

The trustees received £nil (2024: £nil) worth of emoluments during the period for services as trustees.

One trustee received £1,140 (2024: £2,605) for other work carried out for the charity.

One trustee received expenses of £216 (2024: £801).

CAFÉ JJ

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

7. Staff costs

	2025	2024
	£	£
Wages and Salaries	60,901	43,119
	<u>60,901</u>	<u>43,119</u>

The average employee headcount for the year was 10 (2024: 10).

8. Debtors

	2025	2024
	£	£
Trade debtors	-	-
Other debtors	6,904	5,721
	<u>6,904</u>	<u>5,721</u>

9 Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals and deferred income	7,924	7,024
Other creditors	1,385	2,227
	<u>9,309</u>	<u>9,251</u>

CAFÉ JJ  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED 31 MARCH 2025

10 Statement of Funds

	Balance b/fwd £	Incoming £	Outgoing £	Transfers £	Balance c/fwd £
Unrestricted funds - general	29,053	74,030	( 77,840)	-	25,243
<b>Total unrestricted funds</b>	<u>29,053</u>	<u>74,030</u>	<u>( 77,840)</u>	<u>-</u>	<u>25,243</u>
<b>Restricted funds:</b>					
Resources	250	33,943	( 23,487)	-	10,706
<b>Total restricted funds</b>	<u>250</u>	<u>33,943</u>	<u>( 23,487)</u>	<u>-</u>	<u>10,706</u>
<b>TOTAL FUNDS</b>	<u>29,303</u>	<u>107,973</u>	<u>(101,327)</u>	<u>-</u>	<u>35,949</u>

Made up of:

	2025			2024		
	Restricted	Unrestricted	Total	Restricted	Unrestricted	Total
<b>Current assets</b>						
Stock	-	120	120	-	120	120
Debtors and prepayments	-	6,904	6,904	-	5,721	5,721
Cash at bank and in hand	10,706	27,528	38,234	250	32,463	32,713
	<u>10,706</u>	<u>34,552</u>	<u>45,258</u>	<u>250</u>	<u>38,304</u>	<u>38,554</u>
<b>Creditors</b>	-	(9,309)	(9,309)	-	(9,251)	(9,251)
	<u>10,706</u>	<u>25,243</u>	<u>35,949</u>	<u>250</u>	<u>29,053</u>	<u>29,303</u>

**CAFE JJ**

England & Wales - Charity number 1141883

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# Accounts

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Charity Registration Number 1141883

# CAFÉ JJ

**FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

**3S Accountancy Services**  
Chartered Accountants

**CAFÉ JJ**

**FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2024**

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**CAFÉ JJ**

**MEMBERS OF THE BOARD AND PROFESSIONAL ADVISERS**

<b>Trustees</b>	Darryl Gregory Valerie Hutchinson Joseph Hutchinson Louise Hindmarch Cheryl Cordier Stuart Reginald Cordier Mark Roberts Sharon Wallis (resigned 23.9.24) Peter Fletcher Dorothy Griffiths Maureen Elizabeth Pressley Julie Ann Nichols (resigned 21.7.23) Dennis Michael Brookbanks (resigned 2.8.23) Susan Lundy (appointed 24.2.24)
<b>Secretary</b>	Valerie Hutchinson
<b>Main office</b>	4 Linden Court Hurworth Place Darlington County Durham DL2 2DL
<b>Trading address</b>	Clifton Centre Community Association Clifton Avenue Darlington Co Durham DL1 5EE
<b>Accountants</b>	3S Accountancy Services Chartered Accountants 5-8 Priestgate Darlington DL1 1NL
<b>Bankers</b>	HSBC Bank PLC 1 Prospect Place Darlington Co Durham DL3 7LQ
<b>Charity number</b>	1141883

**CAFÉ JJ**  
**ANNUAL REPORT OF THE TRUSTEES**  
**YEAR ENDED 31 MARCH 2024**

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**STRUCTURE GOVERNANCE AND MANAGEMENT**

The charity was established in 2007, and has been a registered charity since May 2011. The trustees meet at least 3 times a year, in addition a weekly Management Meeting takes place each Monday (when the Café is operating) which is always attended by Trustees.

None of the trustees received remuneration for duties carried out as a trustee. However trustees claimed out of pocket expenses while undertaking volunteer duties during the operation of the Café and reimbursement of any expenditure incurred purchasing goods and services required by the Café.

**OBJECTIVES**

The objectives of the Charity are:

The advancement of education and skills of adults with Learning Difficulties in the Area of Benefit through:

- The provision of a Community Café and Delivery Service, giving opportunities to gain catering skills and develop mental and physical capabilities in a catering environment.
- And to acquire relevant experience and training through appropriate external activities by the use of small awards given by the charity to suitable service users.

**ACHIEVEMENTS AND PERFORMANCE**

**Overview**

Café JJ has continued to thrive as a welcoming space for our community, providing not only food and beverages but also a hub for social interaction and support. This report outlines our achievements, challenges, and future goals for the past year.

**Key Achievements**

**1. Customers**

We welcomed an average of over 73 customers each week an increase of 14% compared to pre covid levels. Included in this increase are customers with disabilities and they tell us they feel safe, supported and included by visiting us, particularly where they have had negative experiences in the past. We are fully inclusive accessible and all are welcome. This and our offer of good home cooked food at a reasonable price plays a significant role in maintaining our regular customers and attracting new ones.

**2. Team JJ**

Our team members continue to develop their educational and interpersonal skills. Notably, a new edition to the team in the past year has shown significant improvement in her confidence and interpersonal skills through the support provided by Café JJ.

**3. Employees / volunteers**

Over the past year employees and volunteers have continued to work hard with the team to recover from the lingering detrimental effects of the covid pandemic. Improving their wellbeing and fully recover from the isolation and worrying fears for the future felt during lockdown. We would also like to thank the employees of Jacobs who volunteer from time to time with both groups benefiting from the experience.

#### 4. Income

Income has remained stable, with the best part provided by Direct Payments from Team JJ. The additional coming from contribution from the café operation and donations from local organisations and customers. The Trustees would like to thank all of our supporters for their continued support with a special thanks to County Durham Foundation for their continued support in providing funds towards our costs.

#### Challenges Faced

- 1. Rising Costs** - We continue to face increased costs for supplies and utilities, which impact our margin, and although inflation is reducing prices remain high from pre Covid. Efforts to optimize expenses are ongoing.
- 2. Community Needs** - The demand for our support services has increased, highlighting the need for additional resources to meet the community's needs effectively.

#### Future Goals

- 1. Sustainability Initiatives** - We have been successful in securing a National Lottery Community Fund Grant over the next five years to employ a Project Coordinator and cover our rent for the next five years. We are pleased to report we have successfully appointed the post and are already enjoying the benefits of her initiatives.
- 2. Enhanced Programs** - Development of new programs targeting specific community needs, such as mental health support and skills training, to provide further assistance to our patrons and staff.
- 3. Fundraising Strategy** - A comprehensive fundraising plan is in development to diversify our income streams and secure long-term financial stability.
- 4. Outreach Efforts** - We will enhance our marketing and outreach efforts to raise awareness of our services and attract a broader audience.

#### Conclusion

The Café has made significant strides over the past year, fostering community spirit and providing essential services. As trustees, we remain committed to addressing challenges and pursuing opportunities for growth. We thank our dedicated volunteers, staff, and community members for their continued support.

#### Public benefit

The trustees have complied with the duty in the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

#### Reserves

The Association's policy is to maintain free reserves at a level to enable continued operation for a period of 6 months. Whilst reserves are not at this level, the trustees aim to ensure surpluses are achieved to reach this point.

#### Risk management

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks

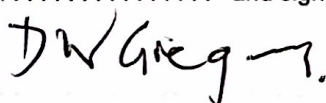
#### Statement of Trustees' Responsibilities

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom accounting standards for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements the trustees are required to:

- a) select suitable accounting policies and then apply them consistently;
- b) observe the methods and principles in the applicable Charities SORP;
- c) make judgements and estimates that are reasonable and prudent;
- d) state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- e) prepare the Financial Statements on a going concern basis unless it is inappropriate to assume that the charity will continue operating.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the Financial Statements comply with the Charities Act 2011 and the applicable Charity (Accounts and Reports) Regulations, and the provisions of the trust deed. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the board on ... 9.11.24 ..... and signed on its behalf



D Gregory  
Chair

**CAFÉ JJ**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CAFÉ JJ  
YEAR ENDED 31 MARCH 2024**

I report on the accounts of the charity for the year ended 31 March 2024, which are set out on pages 5 to 10.

This report is made solely to the trustees of the charity, as a body, in accordance with section 145 of the Charities Act 2011 (the 2011 Act). My examination has been undertaken so that I might state to the trustees of the charity those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the trustees of the charity as a body for my examination, for this report or the opinions I have formed.

**Respective responsibilities of trustees and examiner**

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144 of 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
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

**Basis of independent examiner's report**

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 no opinion is given as to 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 requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

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



Catherine Milbanke FCA  
3S Accountancy Services, Chartered Accountants  
5-8 Priestgate  
Darlington  
DL1 1NL

Date: *9.11.24*...

**CAFÉ JJ**

**STATEMENT OF FINANCIAL ACTIVITIES (incorporating Income and Expenditure Account)**

**YEAR ENDED 31 MARCH 2024**

	Note	Unrestricted £	Restricted £	2024 £	2023 £
<b>Income</b>					
Income from:					
Donations and legacies	2	47,102	9,076	56,178	58,006
Other trading activities	3	21,620	-	21,620	20,982
Investment income		499	-	499	120
<b>Total</b>		<u>69,221</u>	<u>9,076</u>	<u>78,297</u>	<u>79,108</u>
<b>Expenditure</b>					
Expenditure on:					
Raising funds		834	-	834	580
Charitable activities		68,356	9,405	77,761	77,405
<b>Total</b>	4	<u>69,190</u>	<u>9,405</u>	<u>78,595</u>	<u>77,985</u>
<b>Net income / (expenditure)</b>		31	(329)	(298)	1,123
<b>Transfers between funds</b>		-	-	-	-
<b>Net movement in funds</b>		<u>31</u>	<u>(329)</u>	<u>(298)</u>	<u>1,123</u>
<b>Fund balances brought forward at 1 APRIL 2022</b>		29,022	579	29,601	28,478
<b>Fund balances carried forward at 31 MARCH 2023</b>	10	<u>29,053</u>	<u>250</u>	<u>29,303</u>	<u>29,601</u>

The statement of financial activities includes all gains and losses recognised in the year.

CAFÉ JJ

BALANCE SHEET

AS AT 31 MARCH 2024

	Note	2024		2023	
		£	£	£	£
<b>Current assets</b>					
Stock		120		120	
Debtors and prepayments	8	5,721		7,340	
Cash at bank and in hand		<u>32,713</u>		<u>32,249</u>	
		<b>38,554</b>		<b>39,709</b>	
<b>Creditors</b>					
Amounts falling due within one year	9	<u>(9,251)</u>		<u>(10,108)</u>	
<b>Net current assets</b>			<b>29,303</b>		<b>29,601</b>
<b>Net assets</b>			<u><u>29,303</u></u>		<u><u>29,601</u></u>
<b>Funds</b>					
Unrestricted Funds			29,053		29,022
Restricted funds			250		579
<b>Total charity funds</b>	10		<u><u>29,303</u></u>		<u><u>29,601</u></u>

These financial statements were approved and signed by the trustees and authorised for issue on 9.11.24

D Gregory  
Chair



NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

1. Accounting policies

The following accounting policies have been used consistently in dealing with items which are considered material in relation to the charity's accounts.

- (i) The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities applicable to charities preparing their accounts in accordance with Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and with the Charities Act 2011.

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the notes to these accounts.

The charity constitutes a public benefit entity as defined by FRS102.

- (ii) 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 donors or which have been raised by the charity for particular purposes.

- (iii) Incoming resources

Income is accounted for on an accruals basis. Grants are recognised as an incoming resource when the conditions for the receipt have been met and are accounted for in accordance with the headings they have been allocated to on a basis consistent with the use of the resources.

- (iv) Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to the expenditure, it is probable settlement will be required and the amount of the obligation can be measured reliably.

2. Donations and legacies

	Unrestricted £	Restricted £	2024 £	2023 £
Grants received	46,456	9,076	55,532	56,025
Donations	646	-	646	1,981
	<u>47,102</u>	<u>9,076</u>	<u>56,178</u>	<u>58,006</u>

In 2023 restricted grants received were £8,329 and restricted donations were £nil

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

## 3. Other trading activities

	Unrestricted £	Restricted £	2024 £	2023 £
<b>Income from activities</b>				
Café	21,122	-	21,122	20,344
Buffets and deliveries	498	-	498	638
Training	-	-	-	-
	<b>21,620</b>	<b>-</b>	<b>21,620</b>	<b>20,982</b>

## 4. Analysis of total resources expended

	Unrestricted £	Restricted £	2024 £	2023 £
<b>Cost of generating funds</b>				
Opening stock	120	-	120	120
Ingredients	14,051	-	14,051	14,628
Stock for resale	-	-	-	-
Closing stock	(120)	-	(120)	(120)
	<b>14,051</b>	<b>-</b>	<b>14,051</b>	<b>14,628</b>
<b>Operating costs</b>				
Rent	3,483	5,000	8,483	7,509
Staff Wages	41,519	1,600	43,119	38,497
Volunteer Expenses	4,651	1,405	6,056	4,722
Travelling Expenses	1,015	-	1,015	1,264
Promotion Costs	834	-	834	580
Fees & Insurance	527	-	527	460
Operating Expenses	558	-	558	1,771
Office Expenses	442	120	562	1,038
Special Events	-	-	-	-
Project Costs	12	1,280	1,292	2,266
Equipment	1,341	-	1,341	4,453
Donations	-	-	-	-
Independent examination & governance	757	-	757	640
Trustee Costs	-	-	-	157
	<b>55,139</b>	<b>9,405</b>	<b>64,544</b>	<b>63,357</b>
	<b>69,190</b>	<b>9,405</b>	<b>78,595</b>	<b>77,985</b>

In 2023 restricted total resources expended amounted to £13,320.

## 5. Governance

	2024 £	2023 £
Accountancy and professional fees	757	660
	<b>757</b>	<b>660</b>

## 6. Trustees' remuneration

The trustees received £nil (2023: £nil) worth of emoluments during the period for services as trustees.

One trustee received £2,605 for other work carried out for the charity. One trustee received expenses of £801.

**CAFÉ JJ**

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2024**

**7. Staff costs**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Wages and Salaries	43,119	38,497
	<u>43,119</u>	<u>38,497</u>

The average employee headcount for the year was 10 (2023: 10).

**8. Debtors**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Trade debtors	-	-
Other debtors	5,721	7,340
	<u>5,721</u>	<u>7,340</u>

**9 Creditors: amounts falling due within one year**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Accruals and deferred income	7,024	9,300
Other creditors	2,227	808
	<u>9,251</u>	<u>10,108</u>

CAFÉ JJ  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED 31 MARCH 2024

10 Statement of Funds

	Balance b/fwd £	Incoming £	Outgoing £	Transfers £	Balance c/fwd £
Unrestricted funds - general	29,022	69,221	( 69,190)	-	29,053
<b>Total unrestricted funds</b>	<u>29,022</u>	<u>69,221</u>	<u>( 69,190)</u>	<u>-</u>	<u>29,053</u>
<b>Restricted funds:</b>					
Resources	579	9,076	( 9,405)	-	250
<b>Total restricted funds</b>	<u>579</u>	<u>9,076</u>	<u>( 9,405)</u>	<u>-</u>	<u>250</u>
<b>TOTAL FUNDS</b>	<u>29,601</u>	<u>78,297</u>	<u>(78,595)</u>	<u>-</u>	<u>29,303</u>

Made up of:

	2024			2023		
	Restricted	Unrestricted	Total	Restricted	Unrestricted	Total
<b>Current assets</b>						
Stock	-	120	120	-	120	120
Debtors and prepayments	-	5,721	5,721	-	7,340	7,340
Cash at bank and in hand	250	32,463	32,713	579	25,084	32,249
	<u>250</u>	<u>38,304</u>	<u>38,554</u>	<u>579</u>	<u>39,130</u>	<u>39,709</u>
<b>Creditors</b>	-	(9,251)	(9,251)	-	(10,108)	(10,108)
	<u>250</u>	<u>29,053</u>	<u>29,303</u>	<u>5,570</u>	<u>29,022</u>	<u>29,601</u>

**CAFE JJ**

England & Wales - Charity number 1141883

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# Accounts

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**Charity Registration Number 1141883**

# CAFÉ JJ

**FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

**3S Accountancy Services**  
Chartered Accountants

**CAFÉ JJ**

**FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2023**

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Annual report of the trustees	2
Independent examiner's report	4
Statement of financial activities (incorporating income and expenditure account)	5
Balance sheet	6
Notes to the financial statements	7

## CAFÉ JJ

### MEMBERS OF THE BOARD AND PROFESSIONAL ADVISERS

<b>Trustees</b>	Darryl Gregory Valerie Hutchinson Joseph Hutchinson Louise Hindmarch Cheryl Cordier Stuart Reginald Cordier Mark Roberts Sharon Walls Peter Fletcher Dorothy Griffiths Maureen Elizabeth Pressley Julie Ann Nichols (resigned 21.7.23) Dennis Michael Brookbanks (resigned 2.8.23)
<b>Secretary</b>	Valerie Hutchinson
<b>Main office</b>	4 Linden Court Hurworth Place Darlington County Durham DL2 2DL
<b>Trading address</b>	Clifton Centre Community Association Clifton Avenue Darlington Co Durham DL1 5EE
<b>Accountants</b>	3S Accountancy Services Chartered Accountants 5-8 Priestgate Darlington DL1 1NL
<b>Bankers</b>	HSBC Bank PLC 1 Prospect Place Darlington Co Durham DL3 7LQ
<b>Charity number</b>	1141883

**CAFÉ JJ**  
**ANNUAL REPORT OF THE TRUSTEES**  
**YEAR ENDED 31 MARCH 2023**

The trustees present their report together with the financial statements of the charity for the year ended 31 March 2023. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16 July 2014. Legal and administrative information set out on page 1 forms part of this report.

**STRUCTURE GOVERNANCE AND MANAGEMENT**

The charity was established in 2007, and has been a registered charity since May 2011. The trustees meet at least 3 times a year, in addition a weekly Management Meeting takes place each Monday (when the Café is operating) which is always attended by Trustees.

None of the trustees received remuneration for duties carried out as a trustee. However trustees claimed out of pocket expenses while undertaking volunteer duties during the operation of the Café and reimbursement of any expenditure incurred purchasing goods and services required by the Café.

**OBJECTIVES**

The objectives of the Charity are:

The advancement of education and skills of adults with Learning Difficulties in the Area of Benefit through:

- The provision of a Community Café and Delivery Service, giving opportunities to gain catering skills and develop mental and physical capabilities in a catering environment.
- And to acquire relevant experience and training through appropriate external activities by the use of small awards given by the charity to suitable service users.

**ACHIEVEMENTS AND PERFORMANCE**

The excellent reputation and work of the charity continues to grow. We now have twelve adults with learning impairments training in both catering and waiting on skills. All trainees participate on a rota basis in shopping, preparing the food served in the cafe and are allocated specific duties when the cafe is open. All continue to show improved skills and show an increased confidence dealing with the public.

We continue to co-operate with Darlington College and the Education Village to provide work experience for their students. We also liaise with Darlington Youth Employment Initiative offering advice and short term secondments.

**Café operation**

We are pleased to report a near uninterrupted trading year. Following the disruption of the pandemic, Café JJ appears to be returning to pre lockdown levels. The year started quietly with 51 and 56 customers during the first Tuesdays. However, following the planned Easter break footfall increased and despite a few low weeks during peak holiday periods we averaged 70 customers per Tuesday over the 44 trading weeks.

Also, thanks to support from Darlington Association on Disability, funded by the Household Support Fund, we were able to provide, over four weeks, free meals to over 300 of our customers affected by the cost of living crisis.

We have eased our covid testing requirement for staff, Team JJ and volunteers are now only required, in line with recommendations, to take a Lateral Flow Test if they have any flu like symptoms and are requested not to attend if they prove positive.

**CAFÉ JJ**  
**ANNUAL REPORT OF THE TRUSTEES continued**  
**YEAR ENDED 31 MARCH 2023**

**Income**

Income for the current year came from three main sources: Direct Payments, Cafe Operations and Donations.

The Trustees would like to thank all of our supporters for their continued support. Special thanks to County Durham Community Foundation for their continued support in providing a grant towards our rent. Thanks also to the following for their donations towards our Operating Costs:

USDAW  
Laura Pass  
Darlington Borough Council

Year	Sales	% Increase
2018/2019	24,327	6.1%
2019/2020	25,983	8.2%
2020/2021	nil	na
2021/2022	12,268	na
2022/2023	20,982	71.0%

The café is regarded as a meeting place for older people, people with disabilities and families giving them the opportunity to enjoy a nutritious meal at a low price.

We have, like many others, seen increased ingredient prices, and have, for as long as possible avoided increasing the price of our meals. However, it has been necessary to make an increase of around 10% which the customers have accepted without any adverse comments. The Trustees at their last meeting agreed to continue the policy of trying to maintain an affordable price for our customers and the situation will be under constant review to ensure the organisation's viability.

**Public benefit**

The trustees have complied with the duty in the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

**Reserves**

The Association's policy is to maintain free reserves at a level to enable continued operation for a period of 6 months. Whilst reserves are not at this level, the trustees aim to ensure surpluses are achieved to reach this point.

**Risk management**

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks

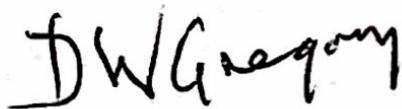
**Statement of Trustees' Responsibilities**

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom accounting standards for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity 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 applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the Financial Statements on a going concern basis unless it is inappropriate to assume that the charity will continue operating.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the Financial Statements comply with the Charities Act 2011 and the applicable Charity (Accounts and Reports) Regulations, and the provisions of the trust deed. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the board on 18.11.2023 and signed on its behalf



D Gregory  
Chair

**CAFÉ JJ**  
**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CAFÉ JJ**  
**YEAR ENDED 31 MARCH 2023**

I report on the accounts of the charity for the year ended 31 March 2023, which are set out on pages 5 to 10.

This report is made solely to the trustees of the charity, as a body, in accordance with section 145 of the Charities Act 2011 (the 2011 Act). My examination has been undertaken so that I might state to the trustees of the charity those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the trustees of the charity as a body for my examination, for this report or the opinions I have formed.

**Respective responsibilities of trustees and examiner**

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144 of 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
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

**Basis of independent examiner's report**

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 no opinion is given as to 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 requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

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



Catherine Milbanke FCA  
3S Accountancy Services, Chartered Accountants  
5-8 Priestgate  
Darlington  
DL1 1NL

Date: 18/11/23.....

**CAFÉ JJ****STATEMENT OF FINANCIAL ACTIVITIES (Incorporating Income and Expenditure Account)****YEAR ENDED 31 MARCH 2023**

	Note	Unrestricted £	Restricted £	2023 £	2022 £
<b>Income</b>					
Income from:					
Donations and legacies	2	49,677	8,329	58,006	59,568
Other trading activities	3	20,982	-	20,982	12,268
Investment income		120	-	120	2
<b>Total</b>		<b>70,779</b>	<b>8,329</b>	<b>79,108</b>	<b>71,838</b>
<b>Expenditure</b>					
Expenditure on:					
Raising funds		580	-	580	163
Charitable activities		64,085	13,320	77,405	59,958
<b>Total</b>	4	<b>64,665</b>	<b>13,320</b>	<b>77,985</b>	<b>60,121</b>
<b>Net income / (expenditure)</b>		<b>6,114</b>	<b>(4,991)</b>	<b>1,123</b>	<b>11,717</b>
<b>Transfers between funds</b>		-	-	-	-
<b>Net movement in funds</b>		<b>6,114</b>	<b>(4,991)</b>	<b>1,123</b>	<b>11,717</b>
<b>Fund balances brought forward at 1 APRIL 2022</b>		22,908	5,570	28,478	16,761
<b>Fund balances carried forward at 31 MARCH 2023</b>	10	<b>29,022</b>	<b>579</b>	<b>29,601</b>	<b>28,478</b>

The statement of financial activities includes all gains and losses recognised in the year.

**CAFÉ JJ****BALANCE SHEET****AS AT 31 MARCH 2023**

	Note	2023		2022	
		£	£	£	£
<b>Current assets</b>					
Stock		120		120	
Debtors and prepayments	8	7,340		6,256	
Cash at bank and in hand		<u>32,249</u>		<u>30,654</u>	
		<b>39,709</b>		<b>37,030</b>	
<b>Creditors</b>					
Amounts falling due within one year	9	<u>(10,108)</u>		<u>(8,552)</u>	
<b>Net current assets</b>			<b>29,601</b>		<b>28,478</b>
<b>Net assets</b>			<u><b>29,601</b></u>		<u><b>28,478</b></u>
<b>Funds</b>					
Unrestricted Funds			<b>29,022</b>		<b>22,908</b>
Restricted funds			<u><b>579</b></u>		<u><b>5,570</b></u>
<b>Total charity funds</b>	10		<u><b>29,601</b></u>		<u><b>28,478</b></u>

These financial statements were approved and signed by the trustees and authorised for issue on **18.11.2023**

*DW Gregory*

D Gregory  
Chair

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

**1. Accounting policies**

The following accounting policies have been used consistently in dealing with items which are considered material in relation to the charity's accounts.

- (i) The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities applicable to charities preparing their accounts in accordance with Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and with the Charities Act 2011.

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the notes to these accounts.

The charity constitutes a public benefit entity as defined by FRS102.

**(ii) 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 donors or which have been raised by the charity for particular purposes.

**(iii) Incoming resources**

Income is accounted for on an accruals basis. Grants are recognised as an incoming resource when the conditions for the receipt have been met and are accounted for in accordance with the headings they have been allocated to on a basis consistent with the use of the resources.

**(iv) Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to the expenditure, it is probable settlement will be required and the amount of the obligation can be measured reliably.

**2. Donations and legacies**

	Unrestricted £	Restricted £	2023 £	2022 £
Grants received	47,696	8,329	56,025	58,163
Donations	1,981	-	1,981	1,405
	<u>49,677</u>	<u>8,329</u>	<u>58,006</u>	<u>59,568</u>

In 2022 restricted grants received were £15,447 and restricted donations were £nil

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

## 3. Other trading activities

	Unrestricted £	Restricted £	2023 £	2022 £
<b>Income from activities</b>				
Café	20,344	-	20,344	12,123
Buffets and deliveries	638	-	638	145
Training	-	-	-	-
	<b>20,982</b>	<b>-</b>	<b>20,982</b>	<b>12,268</b>

## 4. Analysis of total resources expended

	Unrestricted £	Restricted £	2023 £	2022 £
<b>Cost of generating funds</b>				
Opening stock	120	-	120	-
Ingredients	13,027	1,601	14,628	8,024
Stock for resale	-	-	-	84
Closing stock	(120)	-	(120)	(120)
	<b>13,027</b>	<b>1,601</b>	<b>14,628</b>	<b>7,988</b>
<b>Operating costs</b>				
Rent	3,076	4,433	7,509	6,530
Staff Wages	35,497	3,000	38,497	37,446
Volunteer Expenses	4,722	-	4,722	3,570
Travelling Expenses	1,264	-	1,264	847
Promotion Costs	580	-	580	163
Fees & Insurance	460	-	460	381
Operating Expenses	1,721	50	1,771	542
Office Expenses	1,038	-	1,038	1,003
Special Events	-	-	-	-
Project Costs	2,266	-	2,266	334
Equipment	217	4,236	4,453	500
Donations	-	-	-	-
Independent examination & governance	640	-	640	660
Trustee Costs	157	-	157	157
	<b>51,638</b>	<b>11,719</b>	<b>63,357</b>	<b>52,133</b>
	<b>64,665</b>	<b>13,320</b>	<b>77,985</b>	<b>60,121</b>

In 2022 restricted total resources expended amounted to £12,985.

## 5. Governance

	2023 £	2022 £
Accountancy and professional fees	660	660
	<b>660</b>	<b>660</b>

## 6. Trustees' remuneration

The trustees received £nil (2022: £nil) worth of emoluments during the period.

**CAFÉ JJ****NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 MARCH 2023****7. Staff costs**

	2023	2022
	£	£
Wages and Salaries	38,497	37,446
	<u>38,497</u>	<u>37,446</u>

Wages and salary costs include re-charged costs from Trust121 for the directly attributable services of their employees.

The average employee headcount for the year was 10 (2022: 10).

**8. Debtors**

	2023	2022
	£	£
Trade debtors	-	-
Other debtors	7,340	6,256
	<u>7,340</u>	<u>6,256</u>

**9 Creditors: amounts falling due within one year**

	2023	2022
	£	£
Accruals and deferred income	9,300	7,903
Other creditors	808	649
	<u>10,108</u>	<u>8,552</u>

CAFÉ JJ  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED 31 MARCH 2023

10 Statement of Funds

	Balance b/fwd £	Incoming £	Outgoing £	Transfers £	Balance c/fwd £
Unrestricted funds - general	22,908	70,779	( 64,665)	-	29,022
<b>Total unrestricted funds</b>	<u>22,908</u>	<u>70,779</u>	<u>( 64,665)</u>	<u>-</u>	<u>29,022</u>
<b>Restricted funds:</b>					
Resources	5,570	8,329	( 13,320)	-	579
<b>Total restricted funds</b>	<u>5,570</u>	<u>8,329</u>	<u>( 13,320)</u>	<u>-</u>	<u>579</u>
<b>TOTAL FUNDS</b>	<u>28,478</u>	<u>79,108</u>	<u>(77,985)</u>	<u>-</u>	<u>29,601</u>

Made up of:

	2023			2022		
	Restricted	Unrestricted	Total	Restricted	Unrestricted	Total
<b>Current assets</b>						
Stock	-	120	120	-	120	120
Debtors and prepayments	-	7,340	7,340	-	6,256	6,256
Cash at bank and in hand	579	31,670	32,249	5,570	25,084	30,654
	<u>579</u>	<u>39,130</u>	<u>39,709</u>	<u>5,570</u>	<u>31,460</u>	<u>37,030</u>
<b>Creditors</b>	-	(10,108)	(10,108)	-	(8,552)	(8,552)
	<u>579</u>	<u>29,022</u>	<u>29,601</u>	<u>5,570</u>	<u>22,908</u>	<u>28,478</u>

**CAFE JJ**

England & Wales - Charity number 1141883

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# Accounts

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CAFÉ JJ

Charity Registration Number 1141883

FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

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# CAFÉ JJ

**FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

**3S Accountancy Services**  
Chartered Accountants

**CAFÉ JJ**

**FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2022**

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## CAFÉ JJ

AMAZON WANTS TO BUY THE PATRONS

### MEMBERS OF THE BOARD AND PROFESSIONAL ADVISERS

#### Trustees

Darryl Gregory  
Valerie Hutchinson  
Joseph Hutchinson  
Louise Hindmarch  
Cheryl Cordier  
Stuart Reginald Cordier  
Mark Roberts  
Sharon Walls  
Peter Fletcher  
Dorothy Griffiths  
Maureen Elizabeth Pressley  
Julie Ann Nichols  
Dennis Michael Brookbanks

#### Secretary

Valerie Hutchinson

#### Main office

4 Linden Court  
Hurworth Place  
Darlington  
County Durham  
DL2 2DL

#### Trading address

Clifton Centre Community Association  
Clifton Avenue  
Darlington  
Co Durham  
DL1 5EE

#### Accountants

3S Accountancy Services  
Chartered Accountants  
5-8 Priestgate  
Darlington  
DL1 1NL

#### Bankers

HSBC Bank PLC  
1 Prospect Place  
Darlington  
Co Durham  
DL3 7LQ

#### Charity number

1141883

**CAFÉ JJ**  
**ANNUAL REPORT OF THE TRUSTEES**  
**YEAR ENDED 31 MARCH 2022**

The trustees present their report together with the financial statements of the charity for the year ended 31 March 2022. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16 July 2014. Legal and administrative information set out on page 1 forms part of this report.

**STRUCTURE GOVERNANCE AND MANAGEMENT**

The charity was established in 2007, and has been a registered charity since May 2011. The trustees meet at least 3 times a year, in addition a weekly Management Meeting takes place each Monday (when the Café is operating) which is always attended by Trustees.

None of the trustees received remuneration for duties carried out as a trustee. However trustees claimed out of pocket expenses while undertaking volunteer duties during the operation of the Café and reimbursement of any expenditure incurred purchasing goods and services required by the Café.

**OBJECTIVES**

The objectives of the Charity are:

The advancement of education and skills of adults with Learning Difficulties in the Area of Benefit through:

- The provision of a Community Café and Delivery Service, giving opportunities to gain catering skills and develop mental and physical capabilities in a catering environment.
- And to acquire relevant experience and training through appropriate external activities by the use of small awards given by the charity to suitable service users.

**ACHIEVEMENTS AND PERFORMANCE**

The excellent reputation and work of the charity continues to grow. We now have twelve adults with learning impairments in training both in catering and personal skills. All trainees participate on a rota basis, shopping, preparing the food served in the cafe and each are allocated specific duties when the cafe is open. All continue to show improved skills and show an increased confidence dealing with the public carrying on the excellent work which has once again been rewarded by winning The Best of Darlington Volunteer Award.

We continue to co-operate with Darlington College and Beaumont School to provide work experience for their students. This year we retained the student from Darlington College, this being the third joining Team JJ. We continue to liaise with the Darlington Work Experience Team, offering advice and from time to time taking on Short Term Secondments.

**Café operation**

Again, this has proved a difficult year for the Café due to the Covid pandemic, we finally re-opened in May and trading was surprising with 50 customers returning. However due to the increase in Covid cases it was decided to close again in July, before re-opening in September. Covid struck again in December requiring to close a week early for the Christmas and New Year holiday due to an outbreak affecting three staff. We remained closed in January re-opening in February only having to close again after two weeks due to the high reported rates of Covid and remained closed for the remaining weeks of the current financial year, however the one positive was that for most of the weeks the Café was closed we were able to operate Club JJ bringing Team JJ back together for a programme of training and activity sessions.

We continue to review the situation, all Staff, Team JJ and Volunteers take Lateral Flow Tests before entering the Centre and will continue to do so for the foreseeable future. We reopened in May 2022 and to date have remained open apart from our normal closures due to Bank Holidays.

**CAFÉ JJ**  
**ANNUAL REPORT OF THE TRUSTEES continued**  
**YEAR ENDED 31 MARCH 2022**

**Income**

Income for the current year came from direct payments, the balance of furlough grant, café operations and donations.

The Trustees would like to thank all of our supporters for their continued support with a special thanks to County Durham Foundation for their continued support in providing funds towards our rent. Thanks also to the following for their donations towards our Operating Costs:

- Awards for All (National Lottery)
- Laura Pass
- Snape Textile Group
- Peter Fletcher
- Rev Colin and Margaret Roberts

Year	Sales	% Increase
2017/2018	22,923	4.1%
2018/2019	24,327	6.1%
2019/2020	25,983	8.2%
2020/2021	nil	na
2021/2022	12,268	na

The café is regarded as a meeting place for older people, people with disabilities and families to enjoy a nutritious meal at a low price.

We have like many others seen increased prices of ingredients, however to date we have avoided increasing the price of our meals. This is partly due to the donations from the aforementioned organisations and individuals. The Trustees at their last meeting agreed to continue this policy but will constantly review the situation to ensure the organisation's viability.

**Public benefit**

The trustees have complied with the duty in the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

**Reserves**

The Association's policy is to maintain free reserves at a level to enable continued operation for a period of 6 months. Whilst reserves are not at this level, the trustees aim to ensure surpluses are achieved to reach this point.

**Risk management**

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks

**Statement of Trustees' Responsibilities**

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom accounting standards for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements the trustees are required to:

- a) select suitable accounting policies and then apply them consistently;
- b) observe the methods and principles in the applicable Charities SORP;
- c) make judgements and estimates that are reasonable and prudent;
- d) state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- e) prepare the Financial Statements on a going concern basis unless it is inappropriate to assume that the charity will continue operating.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the Financial Statements comply with the Charities Act 2011 and the applicable Charity (Accounts and Reports) Regulations, and the provisions of the trust deed. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the board on ..... 5.12.2022 ..... and signed on its behalf

D Gregory  
Chair

## CAFÉ JJ

### INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CAFÉ JJ YEAR ENDED 31 MARCH 2022

I report on the accounts of the charity for the year ended 31 March 2022, which are set out on pages 5 to 10.

This report is made solely to the trustees of the charity, as a body, in accordance with section 145 of the Charities Act 2011 (the 2011 Act). My examination has been undertaken so that I might state to the trustees of the charity those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the trustees of the charity as a body for my examination, for this report or the opinions I have formed.

#### Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144 of 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
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

#### Basis of independent examiner's report

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 no opinion is given as to 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 requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

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



Catherine Milbanke FCA  
3S Accountancy Services, Chartered Accountants  
5-8 Priestgate  
Darlington  
DL1 1NL

Date: 5/12/22

CAFÉ JJ

STATEMENT OF FINANCIAL ACTIVITIES (incorporating Income and Expenditure Account)

YEAR ENDED 31 MARCH 2022

	Note	Unrestricted £	Restricted £	2022 £	2021 £
<b>Income</b>					
Income from:					
Donations and legacies	2	44,121	15,447	59,568	34,423
Other trading activities	3	12,268	-	12,268	-
Investment income		2	-	2	7
<b>Total</b>		<u>56,391</u>	<u>15,447</u>	<u>71,838</u>	<u>34,430</u>
<b>Expenditure</b>					
Expenditure on:					
Raising funds		163	-	163	5
Charitable activities		46,973	12,985	59,958	38,085
<b>Total</b>	4	<u>47,136</u>	<u>12,985</u>	<u>60,121</u>	<u>38,090</u>
<b>Net income / (expenditure)</b>		<b>9,255</b>	<b>2,462</b>	<b>11,717</b>	<b>(3,660)</b>
<b>Transfers between funds</b>		-	-	-	-
<b>Net movement in funds</b>		<u>9,255</u>	<u>2,462</u>	<u>11,717</u>	<u>(3,660)</u>
<b>Fund balances brought forward at 1 APRIL 2021</b>		13,653	3,108	16,761	20,421
<b>Fund balances carried forward at 31 MARCH 2022</b>	10	<u>22,908</u>	<u>5,570</u>	<u>28,478</u>	<u>16,761</u>

The statement of financial activities includes all gains and losses recognised in the year.

**CAFÉ JJ**

**BALANCE SHEET**

**AS AT 31 MARCH 2022**

	Note	2022		2021	
		£	£	£	£
<b>Current assets</b>					
Stock		120		-	
Debtors and prepayments	8	6,256		2,210	
Cash at bank and in hand		30,654		18,499	
		<u>37,030</u>		<u>20,709</u>	
<b>Creditors</b>					
Amounts falling due within one year	9	<u>(8,552)</u>		<u>(3,948)</u>	
<b>Net current assets</b>			<b>28,478</b>		<b>16,761</b>
<b>Net assets</b>			<u><b>28,478</b></u>		<u><b>16,761</b></u>
<b>Funds</b>					
Unrestricted Funds			22,908		13,653
Restricted funds			5,570		3,108
<b>Total charity funds</b>	10		<u><b>28,478</b></u>		<u><b>16,761</b></u>

These financial statements were approved and signed by the trustees and authorised for issue on

5.12.2022

*DW Gregory*

D Gregory  
Chair

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

## 1. Accounting policies

The following accounting policies have been used consistently in dealing with items which are considered material in relation to the charity's accounts.

- (i) The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities applicable to charities preparing their accounts in accordance with Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and with the Charities Act 2011.

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the notes to these accounts.

The charity constitutes a public benefit entity as defined by FRS102.

## (ii) 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 donors or which have been raised by the charity for particular purposes.

## (iii) Incoming resources

Income is accounted for on an accruals basis. Grants are recognised as an incoming resource when the conditions for the receipt have been met and are accounted for in accordance with the headings they have been allocated to on a basis consistent with the use of the resources.

## (iv) Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to the expenditure, it is probable settlement will be required and the amount of the obligation can be measured reliably.

## 2. Donations and legacies

	Unrestricted	Restricted	2022	2021
	£	£	£	£
Grants received	42,716	15,447	58,163	34,423
Donations	1,405	-	1,405	-
	<u>44,121</u>	<u>15,447</u>	<u>59,568</u>	<u>34,423</u>

In 2021 restricted grants received were £32,978 and restricted donations were £nil

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

## 3. Other trading activities

	Unrestricted £	Restricted £	2022 £	2021 £
<b>Income from activities</b>				
Café	12,123	-	12,123	-
Buffets	-	-	-	-
Deliveries	145	-	145	-
Training	-	-	-	-
	<b>12,268</b>	<b>-</b>	<b>12,268</b>	<b>-</b>

## 4. Analysis of total resources expended

	Unrestricted £	Restricted £	2022 £	2021 £
<b>Cost of generating funds</b>				
Opening stock	-	-	-	100
Ingredients	8,024	-	8,024	-
Stock for resale	84	-	84	-
Closing stock	(120)	-	(120)	-
	<b>7,988</b>	<b>-</b>	<b>7,988</b>	<b>100</b>
<b>Operating costs</b>				
Rent	3,217	3,313	6,530	2,400
Staff Wages	27,774	9,672	37,446	32,544
Volunteer Expenses	3,570	-	3,570	4
Travelling Expenses	847	-	847	9
Promotion Costs	163	-	163	5
Fees & Insurance	381	-	381	312
Operating Expenses	542	-	542	123
Office Expenses	1,003	-	1,003	680
Special Events	-	-	-	(132)
Project Costs	334	-	334	153
Equipment	500	-	500	1,189
Donations	-	-	-	100
Independent examination & governance	660	-	660	500
Trustee Costs	157	-	157	103
	<b>39,148</b>	<b>12,985</b>	<b>52,133</b>	<b>37,990</b>
	<b>47,136</b>	<b>12,985</b>	<b>60,121</b>	<b>38,090</b>

In 2021 restricted total resources expended amounted to £33,219.

## 5. Governance

	2022 £	2021 £
Accountancy and professional fees	660	500
	<b>660</b>	<b>500</b>

## 6. Trustees' remuneration

The trustees received £nil (2021: £nil) worth of emoluments during the period.

CAFÉ JJ

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

7. Staff costs

	2022	2021
	£	£
Wages and Salaries	37,446	32,544
	<u>37,446</u>	<u>32,544</u>

Wages and salary costs include re-charged costs from Trust121 for the directly attributable services of their employees.

The average employee headcount for the year was 10 (2021: 11).

8. Debtors

	2022	2021
	£	£
Trade debtors	-	-
Other debtors	6,256	2,210
	<u>6,256</u>	<u>2,210</u>

9 Creditors: amounts falling due within one year

	2022	2021
	£	£
Accruals and deferred income	7,903	3,862
Other creditors	649	86
	<u>8,552</u>	<u>3,948</u>

**CAFE JJ**

England & Wales - Charity number 1141883

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# Accounts

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**Charity Registration Number 1141883**

# CAFÉ JJ

**FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

**3S Accountancy Services**  
Chartered Accountants

**CAFÉ JJ**

**FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2021**

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## CAFÉ JJ

### MEMBERS OF THE BOARD AND PROFESSIONAL ADVISERS

#### Trustees

Darryl Gregory  
Valerie Hutchinson  
Joseph Hutchinson  
Louise Hindmarch  
Cheryl Cordier  
Stuart Reginald Cordier  
Mark Roberts  
Sharon Walls  
Peter Fletcher  
Dorothy Griffiths  
Maureen Elizabeth Pressley  
Julie Ann Nichols  
Dennis Michael Brookbanks

#### Secretary

Valerie Hutchinson

#### Main office

4 Linden Court  
Hurworth Place  
Darlington  
County Durham  
DL2 2DL

#### Trading address

Clifton Centre Community Association  
Clifton Avenue  
Darlington  
Co Durham  
DL1 5EE

#### Accountants

3S Accountancy Services  
Chartered Accountants  
5-8 Priestgate  
Darlington  
DL1 1NL

#### Bankers

HSBC Bank PLC  
1 Prospect Place  
Darlington  
Co Durham  
DL3 7LQ

#### Charity number

1141883

**CAFÉ JJ**  
**ANNUAL REPORT OF THE TRUSTEES**  
**YEAR ENDED 31 MARCH 2021**

The trustees present their report together with the financial statements of the charity for the year ended 31 March 2021. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16 July 2014. Legal and administrative information set out on page 1 forms part of this report.

**STRUCTURE GOVERNANCE AND MANAGEMENT**

The charity was established in 2007, and has been a registered charity since May 2011. The trustees meet at least 3 times a year, in addition a weekly Management Meeting takes place each Monday (when the Café is operating) which is always attended by Trustees.

None of the trustees received remuneration for duties carried out as a trustee. However trustees claimed out of pocket expenses while undertaking volunteer duties during the operation of the Café and reimbursement of any expenditure incurred purchasing goods and services required by the Café.

**OBJECTIVES**

The objectives of the Charity are:

The advancement of education and skills of adults with Learning Difficulties in the Area of Benefit through:

- The provision of a Community Café and Delivery Service, giving opportunities to gain catering skills and develop mental and physical capabilities in a catering environment.
- And to acquire relevant experience and training through appropriate external activities by the use of small awards given by the charity to suitable service users.

**ACHIEVEMENTS AND PERFORMANCE**

Due to the effects of the pandemic, The Trustees can only report a disappointing year for Cafe JJ. We closed on 17th March 2020 and remained closed for the full financial year. We prepared to re-open following the ending of the first lockdown. Initially our plan was to reunite TeamJJ to provide retraining together with other activities with plans to reopen the cafe after a few weeks. However, our plans were thwarted the week we were due to open when the second lockdown was announced. Following the ending of the second lockdown we reviewed the situation with the staff and came to the conclusion that due to the strict guidelines in place, our area being in Tier 3 and the vulnerability of Team JJ and our customers we would remain closed.

The Trustees would like to take this opportunity to thank Tees Valley RLU for allowing us to carry over their grant and County Durham Foundation who once again came to our rescue with a £3,000 grant. This was used to provide rent to Clifton Community Centre who kindly reduced this to a minimum to cover our storage area.

We must also be grateful to the Government for the furlough payments which without we would not have been able to retain our staff.

However we finally got the team together in May 21 and after having four weeks retraining (and some fun and games), we reopened our doors to our customers. To our surprise the response was better than expected with over 50 turning out with all saying how much they have missed not only the food but the team as well. The flow has generally steady around 50 to 60, however last week we had 75. This did give us a little concern regarding social distancing especially with school holidays coming up when numbers tend to increase. We discussed this with the Community Centre manager who suggested, because no activities were booked, we could use the small hall. This seemed to be the solution as we could cater for up to 30 which allows us to provide decent social distancing. However our plans have been thwarted again with three key staff testing positive for covid in December 21 resulting in closure until after the festive season.

**Challenges ahead**

**COVID**

Covid obviously will remain a main priority; the recent increase in reported cases only gives us concern for Team JJ, staff and customers. We will be reviewing the situation after the holidays and will be taking all Government guidance into account before making a decision. We would however have a major problem should we need to remain closed without any Government support.

**Wage inflation**

The minimum wage is increasing from £8.91 to £9.50 in April, an increase of 6.62% and likely to rise to £10, a further 5.26% in 2023 which is the level the Government promised for 2020.

It will be impossible to meet these increases without support and it is hoped this year the Government/Council will look favourably on increasing Direct Payments for day services which have remained the same for fifteen years. We have in the past had excellent support from local donors, especially Count Durham Community Foundation and more recently from the Lottery via their Awards for All, however none of these are guaranteed and I am sure there are more and more organisations like us knocking on their door.

**Food inflation**

The price of ingredients over the last twelve months has risen considerably some items increasing between 15% and 35%. We have always avoided increasing our prices, which has only occurred three times in our fifteen years of trading. The main reason for this is it is not the main source of income and increasing prices can sometime have a negative result. However we will review the situation as it develops.

Year	Sales	% Increase
2017/2018	22,923	4.1%
2018/2019	24,327	6.1%
2019/2020	25,983	8.2%
2020/2021	nil	na

**Public benefit**

The trustees have complied with the duty in the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

**Reserves**

The Association's policy is to maintain free reserves at a level to enable continued operation for a period of 6 months. Whilst reserves are not at this level, the trustees aim to ensure surpluses are achieved to reach this point.

**Risk management**

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks

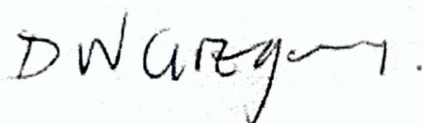
**Statement of Trustees' Responsibilities**

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom accounting standards for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements the trustees are required to:

- a) select suitable accounting policies and then apply them consistently;
- b) observe the methods and principles in the applicable Charities SORP;
- c) make judgements and estimates that are reasonable and prudent;
- d) state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- e) prepare the Financial Statements on a going concern basis unless it is inappropriate to assume that the charity will continue operating.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the Financial Statements comply with the Charities Act 2011 and the applicable Charity (Accounts and Reports) Regulations, and the provisions of the trust deed. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the board on 12th January 2022 and signed on its behalf



D Gregory  
Chair

**CAFÉ JJ**  
**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CAFÉ JJ**  
**YEAR ENDED 31 MARCH 2021**

I report on the accounts of the charity for the year ended 31 March 2021, which are set out on pages 5 to 10.

This report is made solely to the trustees of the charity, as a body, in accordance with section 145 of the Charities Act 2011 (the 2011 Act). My examination has been undertaken so that I might state to the trustees of the charity those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the trustees of the charity as a body for my examination, for this report or the opinions I have formed.

**Respective responsibilities of trustees and examiner**

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144 of 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
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

**Basis of independent examiner's report**

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 no opinion is given as to 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 requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

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

Catherine Milbanke FCA  
3S Accountancy Services, Chartered Accountants  
5-8 Priestgate  
Darlington  
DL1 1NL



Date: .....12/1/22.....

**CAFÉ JJ**

**STATEMENT OF FINANCIAL ACTIVITIES (incorporating Income and Expenditure Account)**

**YEAR ENDED 31 MARCH 2021**

	<b>Note</b>	<b>Unrestricted £</b>	<b>Restricted £</b>	<b>2021 £</b>	<b>2020 £</b>
<b>Income</b>					
Income from:					
Donations and legacies	<b>2</b>	1,445	32,978	<b>34,423</b>	<b>48,750</b>
Other trading activities	<b>3</b>	-	-	-	<b>25,983</b>
Investment income		7	-	<b>7</b>	<b>34</b>
<b>Total</b>		<u><b>1,452</b></u>	<u><b>32,978</b></u>	<u><b>34,430</b></u>	<u><b>74,767</b></u>
<b>Expenditure</b>					
Expenditure on:					
Raising funds		5	-	<b>5</b>	1,433
Charitable activities		4,866	33,219	<b>38,085</b>	77,095
<b>Total</b>	<b>4</b>	<u><b>4,871</b></u>	<u><b>33,219</b></u>	<u><b>38,090</b></u>	<u><b>78,528</b></u>
<b>Net income / (expenditure)</b>		<b>(3,419)</b>	<b>(241)</b>	<b>(3,660)</b>	<b>(3,761)</b>
<b>Transfers between funds</b>		-	-	-	-
<b>Net movement in funds</b>		<u><b>(3,419)</b></u>	<u><b>(241)</b></u>	<u><b>(3,660)</b></u>	<u><b>(3,761)</b></u>
<b>Fund balances brought forward at 1 APRIL 2020</b>		17,072	3,349	<b>20,421</b>	24,182
<b>Fund balances carried forward at 31 MARCH 2021</b>	<b>10</b>	<u><u><b>13,653</b></u></u>	<u><u><b>3,108</b></u></u>	<u><u><b>16,761</b></u></u>	<u><u><b>20,421</b></u></u>

The statement of financial activities includes all gains and losses recognised in the year.

**CAFÉ JJ****BALANCE SHEET****AS AT 31 MARCH 2021**

	Note	2021		2020	
		£	£	£	£
<b>Current assets</b>					
Stock		-		100	
Debtors and prepayments	8	2,210		4,829	
Cash at bank and in hand		18,499		21,085	
		<u>20,709</u>		<u>26,014</u>	
<b>Creditors</b>					
Amounts falling due within one year	9	<u>(3,948)</u>		<u>(5,593)</u>	
<b>Net current assets</b>			16,761		20,421
<b>Net assets</b>			<u>16,761</u>		<u>20,421</u>
<b>Funds</b>					
Unrestricted Funds			13,653		17,072
Restricted funds			3,108		3,349
<b>Total charity funds</b>	10		<u>16,761</u>		<u>20,421</u>

These financial statements were approved and signed by the trustees and authorised for issue on 12 - 01 - 2022



D Gregory  
Chair

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2021

**1. Accounting policies**

The following accounting policies have been used consistently in dealing with items which are considered material in relation to the charity's accounts.

- (i) The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities applicable to charities preparing their accounts in accordance with Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and with the Charities Act 2011.

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the notes to these accounts.

The charity constitutes a public benefit entity as defined by FRS102.

**(ii) 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 donors or which have been raised by the charity for particular purposes.

**(iii) Incoming resources**

Income is accounted for on an accruals basis. Grants are recognised as an incoming resource when the conditions for the receipt have been met and are accounted for in accordance with the headings they have been allocated to on a basis consistent with the use of the resources.

**(iv) Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to the expenditure, it is probable settlement will be required and the amount of the obligation can be measured reliably.

**2. Donations and legacies**

	Unrestricted £	Restricted £	2021 £	2020 £
Grants received	1,445	32,978	34,423	48,750
Donations	-	-	-	-
	<u>1,445</u>	<u>32,978</u>	<u>34,423</u>	<u>48,750</u>

In 2020 restricted grants received were £4,687 and restricted donations were £nil

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2021

## 3. Other trading activities

	Unrestricted £	Restricted £	2021 £	2020 £
<b>Income from activities</b>				
Café	-	-	-	21,767
Buffets	-	-	-	313
Deliveries	-	-	-	3,683
Training	-	-	-	220
	-	-	-	<u>25,983</u>

In 2020 all income from activities was unrestricted.

## 4. Analysis of total resources expended

	Unrestricted £	Restricted £	2021 £	2020 £
<b>Cost of generating funds</b>				
Opening stock	100	-	100	550
Ingredients	-	-	-	14,645
Stock for resale	-	-	-	1,368
Closing stock	-	-	-	(100)
	<u>100</u>	-	<u>100</u>	<u>16,463</u>
<b>Operating costs</b>				
Rent	-	2,400	2,400	6,984
Staff Wages	3,081	29,463	32,544	39,883
Volunteer Expenses	4	-	4	6,262
Travelling Expenses	9	-	9	794
Promotion Costs	5	-	5	1,433
Fees & Insurance	312	-	312	297
Operating Expenses	123	-	123	1,599
Office Expenses	680	-	680	1,273
Special Events	(132)	-	(132)	300
Project Costs	153	-	153	304
Equipment	(167)	1,356	1,189	1,629
Donations	100	-	100	300
Independent examination & governance	500	-	500	700
Trustee Costs	103	-	103	307
	<u>4,771</u>	<u>33,219</u>	<u>37,990</u>	<u>62,065</u>
	<u>4,871</u>	<u>33,219</u>	<u>38,090</u>	<u>78,528</u>

In 2020 restricted total resources expended amounted to £17,501.

## 5. Governance

	2021 £	2020 £
Accountancy and professional fees	500	620
	<u>500</u>	<u>620</u>

## 6. Trustees' remuneration

Except below, the trustees received £nil (2020: £nil) worth of emoluments during the period.

**CAFÉ JJ****NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 MARCH 2021****7. Staff costs**

	2021	2020
	£	£
Wages and Salaries	32,544	39,883
	<u>32,544</u>	<u>39,883</u>

Wages and salary costs include re-charged costs from Trust121 for the directly attributable services of their employees.

The average employee headcount for the year was 11 (2020: 11).

**8. Debtors**

	2021	2020
	£	£
Trade debtors	-	4,829
Other debtors	2,210	-
	<u>2,210</u>	<u>4,829</u>

**9 Creditors: amounts falling due within one year**

	2021	2020
	£	£
Accruals and deferred income	3,862	3,612
Other creditors	86	1,981
	<u>3,948</u>	<u>5,593</u>

CAFÉ JJ  
 NOTES TO THE FINANCIAL STATEMENTS  
 YEAR ENDED 31 MARCH 2021

10 Statement of Funds

	Balance b/fwd £	Incoming £	Outgoing £	Transfers £	Balance c/fwd £
Unrestricted funds - general	17,072	1,452	( 4,871)	-	13,653
<b>Total unrestricted funds</b>	<u>17,072</u>	<u>1,452</u>	<u>( 4,871)</u>	<u>-</u>	<u>13,653</u>
<b>Restricted funds:</b>					
Resources	3,349	32,978	( 33,219)	-	3,108
<b>Total restricted funds</b>	<u>3,349</u>	<u>32,978</u>	<u>( 33,219)</u>	<u>-</u>	<u>3,108</u>
<b>TOTAL FUNDS</b>	<u>20,421</u>	<u>34,430</u>	<u>(38,090)</u>	<u>-</u>	<u>16,761</u>

Made up of:

	2021			2020		
	Restricted	Unrestricted	Total	Restricted	Unrestricted	Total
<b>Current assets</b>						
Stock	-	-	-	-	100	100
Debtors and prepayments	-	2,210	2,210	-	4,829	4,829
Cash at bank and in hand	3,108	15,391	18,499	3,349	17,736	21,085
	<u>3,108</u>	<u>17,601</u>	<u>20,709</u>	<u>3,349</u>	<u>22,665</u>	<u>26,014</u>
<b>Creditors</b>						
	-	(3,948)	(3,948)	-	(5,593)	(5,593)
	<u>3,108</u>	<u>13,653</u>	<u>16,761</u>	<u>3,349</u>	<u>17,072</u>	<u>20,421</u>