

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

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

Snapo 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

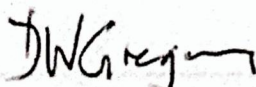
Statement of Trustees' Responsibilities

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

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
		£	£
Current assets			
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>
Creditors			
Amounts falling due within one year	9	<u>(8,552)</u>	<u>(3,948)</u>
Net current assets		28,478	16,761
Net assets		28,478	16,761
Funds			
Unrestricted Funds		22,908	13,653
Restricted funds		<u>5,570</u>	<u>3,108</u>
Total charity funds	10	28,478	16,761

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

5. 12. 2022

DWGregory

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 £
Income from activities				
Café	12,123	-	12,123	-
Buffets	-	-	-	-
Deliveries	145	-	145	-
Training	-	-	-	-
	12,268	-	12,268	-

4. Analysis of total resources expended

	Unrestricted £	Restricted £	2022 £	2021 £
Cost of generating funds				
Opening stock	-	-	-	100
Ingredients	8,024	-	8,024	-
Stock for resale	84	-	84	-
Closing stock	(120)	-	(120)	-
	7,988	-	7,988	100
Operating costs				
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
	39,148	12,985	52,133	37,990
	47,136	12,985	60,121	38,090

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

5. Governance

	2022 £	2021 £
Accountancy and professional fees	660	500
	660	500

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>