

**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**

#### **Trustees**

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)

#### **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 2024**

The trustees present their report together with the financial statements of the charity for the year ended 31 March 2024. 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**

**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

*DW Gregory*

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**

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

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

D Gregory  
Chair

*DW Gregory*



## 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**

	2024	2023
	£	£
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**

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

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

	2024	2023
	£	£
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>