

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

Trustees

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

Secretary

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
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 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 Café 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 Café 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

STATEMENT OF FINANCIAL ACTIVITIES (incorporating Income and Expenditure Account)

YEAR ENDED 31 MARCH 2025

	Note	Unrestricted £	Restricted £	2025 £	2024 £
Income					
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
Total		<u>74,030</u>	<u>33,943</u>	<u>107,973</u>	<u>78,297</u>
Expenditure					
Expenditure on:					
Raising funds		368	-	368	834
Charitable activities		77,472	23,487	100,959	77,761
Total	4	<u>77,840</u>	<u>23,487</u>	<u>101,327</u>	<u>78,595</u>
Net income / (expenditure)		(3,810)	10,456	6,646	(298)
Transfers between funds		-	-	-	-
Net movement in funds		<u>(3,810)</u>	<u>10,456</u>	<u>6,646</u>	<u>(298)</u>
Fund balances brought forward at 1 APRIL 2024		29,053	250	29,303	29,601
Fund balances carried forward at 31 MARCH 2025	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

		2025		2024	
	Note	£	£	£	£
Current assets					
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	
Creditors					
Amounts falling due within one year	9	<u>(9,309)</u>		<u>(9,251)</u>	
Net current assets			35,949		29,303
Net assets			<u>35,949</u>		<u>29,303</u>
Funds					
Unrestricted Funds			25,243		29,053
Restricted funds			10,706		250
Total charity funds	10		<u>35,949</u>		<u>29,303</u>

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

9/12/25

DWGregory.

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	83,246	55,532
Donations	1,549	-	1,549	646
	<u>50,852</u>	<u>33,943</u>	<u>84,795</u>	<u>56,178</u>

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 £
Income from activities				
Café	22,598	-	22,598	21,122
Buffets and deliveries	40	-	40	498
Training	-	-	-	-
	22,638	-	22,638	21,620

4. Analysis of total resources expended

	Unrestricted £	Restricted £	2025 £	2024 £
Cost of generating funds				
Opening stock	120	-	120	120
Ingredients	14,131	-	14,131	14,051
Closing stock	(120)	-	(120)	(120)
	14,131	-	14,131	14,051
Operating costs				
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	-	-	-	-
	63,709	23,487	87,196	64,544
	77,840	23,487	101,327	78,595

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

5. Governance

	2025 £	2024 £
Accountancy and professional fees	757	757
	757	757

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
Total unrestricted funds	<u>29,053</u>	<u>74,030</u>	<u>(77,840)</u>	<u>-</u>	<u>25,243</u>
Restricted funds:					
Resources	250	33,943	(23,487)	-	10,706
Total restricted funds	<u>250</u>	<u>33,943</u>	<u>(23,487)</u>	<u>-</u>	<u>10,706</u>
TOTAL FUNDS	<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
Current assets						
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>
Creditors	-	(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>