



The Café Project Basingstoke  
Trustees Annual Report for the period  
1<sup>st</sup> October 2022 to 30<sup>th</sup> September 2023

Charity Name:	The Café Project Basingstoke
Registered Charity Number:	1150811
Company Number:	8146848
Principal Address:	Café Dome, Sullivan Road Brighton Hill Basingstoke RG22 4EH

## Names of the Trustees who manage the Charity

Ann Moorcroft – Chair  
Ian Rowe - Treasurer  
Lisa Willmot  
David Green  
Simon Rickard

## Names and addresses of advisers

Banking	CAF Bank (Charity Aid Foundation)	West Mailing Kent ME19 4TA
Bookkeeping	Katherine Leigh Accountants TEAM Whitchurch Ltd <a href="http://www.accountantsTEAM.co.uk">www.accountantsTEAM.co.uk</a>	46 Kingsley Park Whitchurch RG28 7HA
Accountants	Caroline Scull BA FCCA B20 Limited Chartered Certified Accountants <a href="http://www.b20ltd.co.uk">www.b20ltd.co.uk</a>	Charwell House Wilsom Road Alton GU34 2PP

## Governance

The Café Project Basingstoke is an incorporated charity company limited by guarantee.

## Objectives and Activities

### Charity Objects from Governing Document:

The relief of learning disabled people in Basingstoke through the provision of employment, volunteering and development opportunities and the operation of a cafe in an effort to build their self-esteem, skills, independence and integrate them into mainstream employment.

### Summary of main activities undertaken for the public benefit:

The Trustees of the Cafe Project have read the Charity Commission's general guidance on public benefit and as a group have considered this guidance in their planning and decision making.

During the reporting period, the Trustees have delivered public benefit in pursuit of their stated charitable objects through the creation of an operational cafe and associated student vocational programme.

This has not only directly benefited the students but also the wider community through access to the services offered by the cafe.

### Additional details of objectives and activities

To develop a catering facility and appropriate stepping stone training and employment experience for people with learning disabilities, according to their individual needs. This may be to position them for mainstream employment or provide a 'day opportunities' version of supported training for those students whose particular vulnerabilities will preclude them from mainstream employment.

To identify potential employers, advocate the skills of people with learning disabilities and provide transitional support to place them in paid or voluntary employment.

To engage people in fundraising activities to support the financial requirements of the Café Project.

To empower people with learning disabilities to help themselves and raise awareness of the challenges people with learning disabilities face.

As a charity working towards financial sustainability, we rely heavily on the generosity of time, spirit, commitment and dedication of our staff and volunteers to develop the organisation in a friendly and professional way to create an environment that changes people's lives.

### Policy on Financial Reserves

It is the policy of the charity to maintain free reserves at a level which balances our objectives to develop and support services with our need to remain financially stable.

A minimum level of free reserves equating to at least six months of unrestricted expenditure is considered sufficient to cover salaries, administration and support costs and to respond to emergency needs which arise from time to time.

In addition, there is also a need to designate certain sums from free reserves for anticipated expenditure in the short to medium term.

This would generally be for capital expenditure, for grant funds allocated to a specific project, and will be specified in the notes to the annual accounts.

## Key activities in reporting period:

Since our last report of 2021-2022, the Café continues to thrive for the community and all our other customers. Our Tripadvisor reviews are all excellent and remain at 5\*. The footfall is growing weekly and often customers are turned away or, must be put on a waiting list.

Training continues to be an opportunity for our students to develop their confidence, social and hospitality skills; for example: health and safety, customer care, and all aspects of practical work in the café and kitchen.

We have reintroduced student of the month. An AGM and awards ceremony was held in September 2023 and a family day in August which were both well attended and enjoyed by all.

The café is developing new business relationships with Baxter Storey a contract catering company. They are also linked with a project called Crumbs, a similar organisation to the café based in Christchurch, which has been operating for a much longer period than The Dome. We are offering each other support, guidance, new ideas and new links with industry.

## AIMS for 2024-2025

The café is now at full capacity both for students and customers. The café Dome project is looking to expand in the future. We would like to be able to offer more students with learning disabilities a more sheltered and enhanced training environment for those who would benefit from a quieter pace of learning. With support and guidance

The café remains viable with money to invest.

## Organisation Structure

Trustees	6
Trustee secretary	1
Full time staff	7
Student employees	2
Students	30
Volunteers	11

## Aims for the next 12 months

- Continue to maintain a strong Trustee board who are all committed to the future of the Dome and its expansion program.
- Develop a sound business strategic plan for the next 5 years.

**Ann Moorcroft**

**Chair**

**The Café Project**

**REGISTERED COMPANY NUMBER: 08146848 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1150811**

**Report of the Trustees and**  
**Unaudited Financial Statements for the Year Ended 30 September 2023**  
**for**  
**THE CAFE PROJECT BASINGSTOKE**

B20 Limited  
Chartered Certified Accountants  
Charwell House  
Wilsom Road  
Alton  
Hampshire  
GU34 2PP

# **THE CAFE PROJECT BASINGSTOKE**

## **Contents of the Financial Statements for the Year Ended 30 September 2023**

	<b>Page</b>
<b>Report of the Trustees</b>	1
<b>Independent Examiner's Report</b>	2
<b>Statement of Financial Activities</b>	3
<b>Balance Sheet</b>	4 to 5
<b>Notes to the Financial Statements</b>	6 to 11
<b>Detailed Statement of Financial Activities</b>	12 to 13

## THE CAFE PROJECT BASINGSTOKE

### Report of the Trustees for the Year Ended 30 September 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 September 2023. The trustees have adopted the provisions of 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 (FRS 102) (effective 1 January 2019).

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

#### REFERENCE AND ADMINISTRATIVE DETAILS

##### Registered Company number

08146848 (England and Wales)

##### Registered Charity number

1150811

##### Registered office

Cafe Dome  
Brighton Hill Parade  
Basingstoke  
RG22 4EH

##### Trustees

I Rowe  
P Kerswell (resigned 21.8.23)  
L J Willmot  
A E Moorcroft  
D A Green  
S F Rickard

##### Independent Examiner

Caroline Scull  
B20 Limited  
Chartered Certified Accountants  
Charwell House  
Wilsom Road  
Alton  
Hampshire  
GU34 2PP

Approved by order of the board of trustees on 2nd APRIL 2024 and signed on its behalf by:



I Rowe - Trustee

**Independent Examiner's Report to the Trustees of  
THE CAFE PROJECT BASINGSTOKE**

**Independent examiner's report to the trustees of THE CAFE PROJECT BASINGSTOKE ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 September 2023.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the **\*\*ERROR - relevant professional body must be completed\*\***, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Caroline Scull

B20 Limited  
Chartered Certified Accountants  
Charwell House  
Wilsom Road  
Alton  
Hampshire  
GU34 2PP

Date: 5/4/2024



# THE CAFE PROJECT BASINGSTOKE

## Statement of Financial Activities for the Year Ended 30 September 2023

		Unrestricted fund £	Restricted funds £	30.9.23 Total funds £	30.9.22 Total funds £
	Notes				
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		10,719	-	10,719	12,010
<b>Charitable activities</b>					
The Cafe		273,239	-	273,239	224,774
Investment income	2	<u>1,610</u>	<u>-</u>	<u>1,610</u>	<u>1,074</u>
<b>Total</b>		<u>285,568</u>	<u>-</u>	<u>285,568</u>	<u>237,858</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
The Cafe		<u>279,763</u>	<u>-</u>	<u>279,763</u>	<u>228,539</u>
<b>NET INCOME</b>		5,805	-	5,805	9,319
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>130,823</u>	<u>425</u>	<u>131,248</u>	<u>121,929</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>136,628</u></u>	<u><u>425</u></u>	<u><u>137,053</u></u>	<u><u>131,248</u></u>

The notes form part of these financial statements

# THE CAFE PROJECT BASINGSTOKE

## Balance Sheet 30 September 2023

	Notes	Unrestricted fund £	Restricted funds £	30.9.23 Total funds £	30.9.22 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	7	22,247	-	22,247	25,932
<b>CURRENT ASSETS</b>					
Debtors	8	11,796	-	11,796	9,320
Cash at bank and in hand		<u>121,461</u>	<u>425</u>	<u>121,886</u>	<u>118,692</u>
		133,257	425	133,682	128,012
<b>CREDITORS</b>					
Amounts falling due within one year	9	(18,876)	-	(18,876)	(22,696)
<b>NET CURRENT ASSETS</b>		<u>114,381</u>	<u>425</u>	<u>114,806</u>	<u>105,316</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>136,628</u>	<u>425</u>	<u>137,053</u>	<u>131,248</u>
<b>NET ASSETS</b>		<u>136,628</u>	<u>425</u>	<u>137,053</u>	<u>131,248</u>
<b>FUNDS</b>	10				
Unrestricted funds				136,628	130,823
Restricted funds				<u>425</u>	<u>425</u>
<b>TOTAL FUNDS</b>				<u>137,053</u>	<u>131,248</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

**THE CAFE PROJECT BASINGSTOKE**

**Balance Sheet - continued  
30 September 2023**

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 2nd April 2024 and were signed on its behalf by:

  
.....  
I Rowe - Trustee

The notes form part of these financial statements

## THE CAFE PROJECT BASINGSTOKE

### Notes to the Financial Statements for the Year Ended 30 September 2023

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 33% on reducing balance
Fixtures and fittings	- 33% on reducing balance
Computer equipment	- 33% on reducing balance

##### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

#### 2. INVESTMENT INCOME

	30.9.23	30.9.22
	£	£
Rents received	-	880
Deposit account interest	<u>1,610</u>	<u>194</u>
	<u>1,610</u>	<u>1,074</u>

# THE CAFE PROJECT BASINGSTOKE

## Notes to the Financial Statements - continued for the Year Ended 30 September 2023

### 3. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	30.9.23	30.9.22
	£	£
Depreciation - owned assets	<u>9,420</u>	<u>10,690</u>

### 4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2023 nor for the year ended 30 September 2022.

#### Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2023 nor for the year ended 30 September 2022.

### 5. STAFF COSTS

The average monthly number of employees during the year was as follows:

	30.9.23	30.9.22
	<u>9</u>	<u>9</u>
The Café		

No employees received emoluments in excess of £60,000.

### 6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	12,010	-	12,010
<b>Charitable activities</b>			
The Cafe	221,271	3,503	224,774
Investment income	<u>1,074</u>	<u>-</u>	<u>1,074</u>
<b>Total</b>	<u>234,355</u>	<u>3,503</u>	<u>237,858</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
The Cafe	<u>225,036</u>	<u>3,503</u>	<u>228,539</u>
<b>NET INCOME</b>	9,319	-	9,319
<b>Transfers between funds</b>	<u>1,590</u>	<u>(1,590)</u>	<u>-</u>
<b>Net movement in funds</b>	10,909	(1,590)	9,319

**THE CAFE PROJECT BASINGSTOKE**

**Notes to the Financial Statements - continued  
for the Year Ended 30 September 2023**

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	119,914	2,015	121,929
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>130,823</u>	<u>425</u>	<u>131,248</u>

**7. TANGIBLE FIXED ASSETS**

	Improvements to property £	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>					
At 1 October 2022	4,230	40,641	12,491	4,752	62,114
Additions	<u>-</u>	<u>2,329</u>	<u>2,334</u>	<u>1,072</u>	<u>5,735</u>
At 30 September 2023	<u>4,230</u>	<u>42,970</u>	<u>14,825</u>	<u>5,824</u>	<u>67,849</u>
<b>DEPRECIATION</b>					
At 1 October 2022	-	23,779	9,034	3,369	36,182
Charge for year	<u>-</u>	<u>6,333</u>	<u>2,277</u>	<u>810</u>	<u>9,420</u>
At 30 September 2023	<u>-</u>	<u>30,112</u>	<u>11,311</u>	<u>4,179</u>	<u>45,602</u>
<b>NET BOOK VALUE</b>					
At 30 September 2023	<u>4,230</u>	<u>12,858</u>	<u>3,514</u>	<u>1,645</u>	<u>22,247</u>
At 30 September 2022	<u>4,230</u>	<u>16,862</u>	<u>3,457</u>	<u>1,383</u>	<u>25,932</u>

**8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	30.9.23 £	30.9.22 £
Trade debtors	9,674	7,527
Prepayments	<u>2,122</u>	<u>1,793</u>
	<u>11,796</u>	<u>9,320</u>

**THE CAFE PROJECT BASINGSTOKE**

**Notes to the Financial Statements - continued  
for the Year Ended 30 September 2023**

**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	30.9.23	30.9.22
	£	£
Trade creditors	6,407	9,578
VAT	5,714	7,896
Other creditors	345	-
Accrued expenses	<u>6,410</u>	<u>5,222</u>
	<u><u>18,876</u></u>	<u><u>22,696</u></u>

**10. MOVEMENT IN FUNDS**

	At 1.10.22 £	Net movement in funds £	At 30.9.23 £
<b>Unrestricted funds</b>			
General fund	130,823	5,805	136,628
<b>Restricted funds</b>			
Friendship Circle	425	-	425
	<u>131,248</u>	<u>5,805</u>	<u>137,053</u>
<b>TOTAL FUNDS</b>			

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	285,568	(279,763)	5,805
	<u>285,568</u>	<u>(279,763)</u>	<u>5,805</u>
<b>TOTAL FUNDS</b>			

**Comparatives for movement in funds**

	At 1.10.21 £	Net movement in funds £	Transfers between funds £	At 30.9.22 £
<b>Unrestricted funds</b>				
General fund	119,914	9,319	1,590	130,823
<b>Restricted funds</b>				
Friendship Circle	425	-	-	425
Have Your Say	<u>1,590</u>	<u>-</u>	<u>(1,590)</u>	<u>-</u>
	<u>2,015</u>	<u>-</u>	<u>(1,590)</u>	<u>425</u>
<b>TOTAL FUNDS</b>	<u><u>121,929</u></u>	<u><u>9,319</u></u>	<u><u>-</u></u>	<u><u>131,248</u></u>

**THE CAFE PROJECT BASINGSTOKE**

**Notes to the Financial Statements - continued  
for the Year Ended 30 September 2023**

**10. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	234,355	(225,036)	9,319
<b>Restricted funds</b>			
Covid Health & Safety	3,503	(3,503)	-
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>237,858</u>	<u>(228,539)</u>	<u>9,319</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.10.21 £	Net movement in funds £	Transfers between funds £	At 30.9.23 £
<b>Unrestricted funds</b>				
General fund	119,914	15,124	1,590	136,628
<b>Restricted funds</b>				
Friendship Circle	425	-	-	425
Have Your Say	<u>1,590</u>	<u>-</u>	<u>(1,590)</u>	<u>-</u>
	<u>2,015</u>	<u>-</u>	<u>(1,590)</u>	<u>425</u>
<b>TOTAL FUNDS</b>	<u>121,929</u>	<u>15,124</u>	<u>-</u>	<u>137,053</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	519,923	(504,799)	15,124
<b>Restricted funds</b>			
Covid Health & Safety	3,503	(3,503)	-
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>523,426</u>	<u>(508,302)</u>	<u>15,124</u>



**THE CAFE PROJECT BASINGSTOKE**

**Notes to the Financial Statements - continued  
for the Year Ended 30 September 2023**

**11. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 30 September 2023.

# THE CAFE PROJECT BASINGSTOKE

## Detailed Statement of Financial Activities for the Year Ended 30 September 2023

	30.9.23 £	30.9.22 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	10,719	12,010
<b>Investment income</b>		
Rents received	-	880
Deposit account interest	<u>1,610</u>	<u>194</u>
	1,610	1,074
<b>Charitable activities</b>		
Grants	-	5,069
Café Revenue	167,269	139,616
Student fees	<u>105,970</u>	<u>80,089</u>
	<u>273,239</u>	<u>224,774</u>
<b>Total incoming resources</b>	285,568	237,858
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	145,169	121,401
Café purchases	77,552	60,328
Training and welfare	5,077	4,299
Premises costs	32,718	24,372
Telephone	813	759
Marketing and stationery	2,865	1,717
Travel expenses	<u>1,105</u>	<u>88</u>
	265,299	212,964
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	2,050	1,901
<b>Other</b>		
Plant and machinery	6,333	8,305
Fixtures and fittings	2,278	1,703
Computer equipment	<u>810</u>	<u>681</u>
	9,421	10,689
<b>Governance costs</b>		
Accountancy fees	725	870
Book keeping and payroll	<u>2,268</u>	<u>2,115</u>
	2,993	2,985

This page does not form part of the statutory financial statements

**THE CAFE PROJECT BASINGSTOKE**

**Detailed Statement of Financial Activities  
for the Year Ended 30 September 2023**

	30.9.23 <u>£</u>	30.9.22 <u>£</u>
Total resources expended	<u>279,763</u>	<u>228,539</u>
<b>Net income</b>	<u><u>5,805</u></u>	<u><u>9,319</u></u>

This page does not form part of the statutory financial statements

**REGISTERED COMPANY NUMBER: 08146848 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1150811**

**Report of the Trustees and**  
**Unaudited Financial Statements for the Year Ended 30 September 2023**  
**for**  
**THE CAFE PROJECT BASINGSTOKE**

B20 Limited  
Chartered Certified Accountants  
Charwell House  
Wilsom Road  
Alton  
Hampshire  
GU34 2PP

# **THE CAFE PROJECT BASINGSTOKE**

## **Contents of the Financial Statements for the Year Ended 30 September 2023**

	<b>Page</b>
<b>Report of the Trustees</b>	1
<b>Independent Examiner's Report</b>	2
<b>Statement of Financial Activities</b>	3
<b>Balance Sheet</b>	4 to 5
<b>Notes to the Financial Statements</b>	6 to 11
<b>Detailed Statement of Financial Activities</b>	12 to 13

## THE CAFE PROJECT BASINGSTOKE

### Report of the Trustees for the Year Ended 30 September 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 September 2023. The trustees have adopted the provisions of 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 (FRS 102) (effective 1 January 2019).

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

#### REFERENCE AND ADMINISTRATIVE DETAILS

##### Registered Company number

08146848 (England and Wales)

##### Registered Charity number

1150811

##### Registered office

Cafe Dome  
Brighton Hill Parade  
Basingstoke  
RG22 4EH

##### Trustees

I Rowe  
P Kerswell (resigned 21.8.23)  
L J Willmot  
A E Moorcroft  
D A Green  
S F Rickard

##### Independent Examiner

Caroline Scull  
B20 Limited  
Chartered Certified Accountants  
Charwell House  
Wilsom Road  
Alton  
Hampshire  
GU34 2PP

Approved by order of the board of trustees on 2nd APRIL 2024 and signed on its behalf by:



I Rowe - Trustee

**Independent Examiner's Report to the Trustees of  
THE CAFE PROJECT BASINGSTOKE**

**Independent examiner's report to the trustees of THE CAFE PROJECT BASINGSTOKE ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 September 2023.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the **\*\*ERROR - relevant professional body must be completed\*\***, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Caroline Scull

B20 Limited  
Chartered Certified Accountants  
Charwell House  
Wilsom Road  
Alton  
Hampshire  
GU34 2PP

Date: 5/4/2024

# THE CAFE PROJECT BASINGSTOKE

## Statement of Financial Activities for the Year Ended 30 September 2023

	Notes	Unrestricted fund £	Restricted funds £	30.9.23 Total funds £	30.9.22 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		10,719	-	10,719	12,010
<b>Charitable activities</b>					
The Cafe		273,239	-	273,239	224,774
Investment income	2	<u>1,610</u>	<u>-</u>	<u>1,610</u>	<u>1,074</u>
<b>Total</b>		<u>285,568</u>	<u>-</u>	<u>285,568</u>	<u>237,858</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
The Cafe		<u>279,763</u>	<u>-</u>	<u>279,763</u>	<u>228,539</u>
<b>NET INCOME</b>		5,805	-	5,805	9,319
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>130,823</u>	<u>425</u>	<u>131,248</u>	<u>121,929</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>136,628</u></u>	<u><u>425</u></u>	<u><u>137,053</u></u>	<u><u>131,248</u></u>

The notes form part of these financial statements



# THE CAFE PROJECT BASINGSTOKE

## Balance Sheet 30 September 2023

	Notes	Unrestricted fund £	Restricted funds £	30.9.23 Total funds £	30.9.22 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	7	22,247	-	22,247	25,932
<b>CURRENT ASSETS</b>					
Debtors	8	11,796	-	11,796	9,320
Cash at bank and in hand		<u>121,461</u>	<u>425</u>	<u>121,886</u>	<u>118,692</u>
		133,257	425	133,682	128,012
<b>CREDITORS</b>					
Amounts falling due within one year	9	(18,876)	-	(18,876)	(22,696)
<b>NET CURRENT ASSETS</b>		<u>114,381</u>	<u>425</u>	<u>114,806</u>	<u>105,316</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>136,628</u>	<u>425</u>	<u>137,053</u>	<u>131,248</u>
<b>NET ASSETS</b>		<u>136,628</u>	<u>425</u>	<u>137,053</u>	<u>131,248</u>
<b>FUNDS</b>	10				
Unrestricted funds				136,628	130,823
Restricted funds				<u>425</u>	<u>425</u>
<b>TOTAL FUNDS</b>				<u>137,053</u>	<u>131,248</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

**THE CAFE PROJECT BASINGSTOKE**

**Balance Sheet - continued  
30 September 2023**

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 2nd April 2024 and were signed on its behalf by:

  
.....  
I Rowe - Trustee

The notes form part of these financial statements

## THE CAFE PROJECT BASINGSTOKE

### Notes to the Financial Statements for the Year Ended 30 September 2023

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 33% on reducing balance
Fixtures and fittings	- 33% on reducing balance
Computer equipment	- 33% on reducing balance

##### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

#### 2. INVESTMENT INCOME

	30.9.23	30.9.22
	£	£
Rents received	-	880
Deposit account interest	<u>1,610</u>	<u>194</u>
	<u>1,610</u>	<u>1,074</u>

# THE CAFE PROJECT BASINGSTOKE

## Notes to the Financial Statements - continued for the Year Ended 30 September 2023

### 3. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	30.9.23	30.9.22
	£	£
Depreciation - owned assets	<u>9,420</u>	<u>10,690</u>

### 4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2023 nor for the year ended 30 September 2022.

#### Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2023 nor for the year ended 30 September 2022.

### 5. STAFF COSTS

The average monthly number of employees during the year was as follows:

	30.9.23	30.9.22
	<u>9</u>	<u>9</u>
The Café		

No employees received emoluments in excess of £60,000.

### 6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	12,010	-	12,010
<b>Charitable activities</b>			
The Cafe	221,271	3,503	224,774
Investment income	<u>1,074</u>	<u>-</u>	<u>1,074</u>
<b>Total</b>	<u>234,355</u>	<u>3,503</u>	<u>237,858</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
The Cafe	<u>225,036</u>	<u>3,503</u>	<u>228,539</u>
<b>NET INCOME</b>	9,319	-	9,319
<b>Transfers between funds</b>	<u>1,590</u>	<u>(1,590)</u>	<u>-</u>
<b>Net movement in funds</b>	10,909	(1,590)	9,319

**THE CAFE PROJECT BASINGSTOKE**

**Notes to the Financial Statements - continued  
for the Year Ended 30 September 2023**

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	119,914	2,015	121,929
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>130,823</u>	<u>425</u>	<u>131,248</u>

**7. TANGIBLE FIXED ASSETS**

	Improvements to property £	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>					
At 1 October 2022	4,230	40,641	12,491	4,752	62,114
Additions	<u>-</u>	<u>2,329</u>	<u>2,334</u>	<u>1,072</u>	<u>5,735</u>
At 30 September 2023	<u>4,230</u>	<u>42,970</u>	<u>14,825</u>	<u>5,824</u>	<u>67,849</u>
<b>DEPRECIATION</b>					
At 1 October 2022	-	23,779	9,034	3,369	36,182
Charge for year	<u>-</u>	<u>6,333</u>	<u>2,277</u>	<u>810</u>	<u>9,420</u>
At 30 September 2023	<u>-</u>	<u>30,112</u>	<u>11,311</u>	<u>4,179</u>	<u>45,602</u>
<b>NET BOOK VALUE</b>					
At 30 September 2023	<u>4,230</u>	<u>12,858</u>	<u>3,514</u>	<u>1,645</u>	<u>22,247</u>
At 30 September 2022	<u>4,230</u>	<u>16,862</u>	<u>3,457</u>	<u>1,383</u>	<u>25,932</u>

**8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	30.9.23 £	30.9.22 £
Trade debtors	9,674	7,527
Prepayments	<u>2,122</u>	<u>1,793</u>
	<u>11,796</u>	<u>9,320</u>

**THE CAFE PROJECT BASINGSTOKE**

**Notes to the Financial Statements - continued  
for the Year Ended 30 September 2023**

**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	30.9.23	30.9.22
	£	£
Trade creditors	6,407	9,578
VAT	5,714	7,896
Other creditors	345	-
Accrued expenses	<u>6,410</u>	<u>5,222</u>
	<u><u>18,876</u></u>	<u><u>22,696</u></u>

**10. MOVEMENT IN FUNDS**

	At 1.10.22 £	Net movement in funds £	At 30.9.23 £
<b>Unrestricted funds</b>			
General fund	130,823	5,805	136,628
<b>Restricted funds</b>			
Friendship Circle	425	-	425
	<u>131,248</u>	<u>5,805</u>	<u>137,053</u>
<b>TOTAL FUNDS</b>			

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	285,568	(279,763)	5,805
	<u>285,568</u>	<u>(279,763)</u>	<u>5,805</u>
<b>TOTAL FUNDS</b>			

**Comparatives for movement in funds**

	At 1.10.21 £	Net movement in funds £	Transfers between funds £	At 30.9.22 £
<b>Unrestricted funds</b>				
General fund	119,914	9,319	1,590	130,823
<b>Restricted funds</b>				
Friendship Circle	425	-	-	425
Have Your Say	<u>1,590</u>	<u>-</u>	<u>(1,590)</u>	<u>-</u>
	<u>2,015</u>	<u>-</u>	<u>(1,590)</u>	<u>425</u>
<b>TOTAL FUNDS</b>	<u><u>121,929</u></u>	<u><u>9,319</u></u>	<u><u>-</u></u>	<u><u>131,248</u></u>

**THE CAFE PROJECT BASINGSTOKE**

**Notes to the Financial Statements - continued  
for the Year Ended 30 September 2023**

**10. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	234,355	(225,036)	9,319
<b>Restricted funds</b>			
Covid Health & Safety	3,503	(3,503)	-
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>237,858</u>	<u>(228,539)</u>	<u>9,319</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.10.21 £	Net movement in funds £	Transfers between funds £	At 30.9.23 £
<b>Unrestricted funds</b>				
General fund	119,914	15,124	1,590	136,628
<b>Restricted funds</b>				
Friendship Circle	425	-	-	425
Have Your Say	<u>1,590</u>	<u>-</u>	<u>(1,590)</u>	<u>-</u>
	<u>2,015</u>	<u>-</u>	<u>(1,590)</u>	<u>425</u>
<b>TOTAL FUNDS</b>	<u>121,929</u>	<u>15,124</u>	<u>-</u>	<u>137,053</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	519,923	(504,799)	15,124
<b>Restricted funds</b>			
Covid Health & Safety	3,503	(3,503)	-
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>523,426</u>	<u>(508,302)</u>	<u>15,124</u>

**THE CAFE PROJECT BASINGSTOKE**

**Notes to the Financial Statements - continued  
for the Year Ended 30 September 2023**

**11. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 30 September 2023.



# THE CAFE PROJECT BASINGSTOKE

## Detailed Statement of Financial Activities for the Year Ended 30 September 2023

	30.9.23 £	30.9.22 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	10,719	12,010
<b>Investment income</b>		
Rents received	-	880
Deposit account interest	<u>1,610</u>	<u>194</u>
	1,610	1,074
<b>Charitable activities</b>		
Grants	-	5,069
Café Revenue	167,269	139,616
Student fees	<u>105,970</u>	<u>80,089</u>
	<u>273,239</u>	<u>224,774</u>
<b>Total incoming resources</b>	285,568	237,858
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	145,169	121,401
Café purchases	77,552	60,328
Training and welfare	5,077	4,299
Premises costs	32,718	24,372
Telephone	813	759
Marketing and stationery	2,865	1,717
Travel expenses	<u>1,105</u>	<u>88</u>
	265,299	212,964
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	2,050	1,901
<b>Other</b>		
Plant and machinery	6,333	8,305
Fixtures and fittings	2,278	1,703
Computer equipment	<u>810</u>	<u>681</u>
	9,421	10,689
<b>Governance costs</b>		
Accountancy fees	725	870
Book keeping and payroll	<u>2,268</u>	<u>2,115</u>
	2,993	2,985

This page does not form part of the statutory financial statements

**THE CAFE PROJECT BASINGSTOKE**

**Detailed Statement of Financial Activities  
for the Year Ended 30 September 2023**

	30.9.23 <u>£</u>	30.9.22 <u>£</u>
Total resources expended	<u>279,763</u>	<u>228,539</u>
<b>Net income</b>	<u><u>5,805</u></u>	<u><u>9,319</u></u>

This page does not form part of the statutory financial statements