



The Café Project Basingstoke
Trustees Annual Report for the period
1st October 2023 to 30th September 2024

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
David Green
Lisa Willmot
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 www.accountantsTEAM.co.uk	46 Kingsley Park Whitchurch RG28 7HA
Accountants	Caroline Scull BA FCCA B20 Limited Chartered Certified Accountants www.b20ltd.co.uk	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:

The café Dome has continued to thrive in 2023 – 2024 and continues to grow within the community. Our trip advisor reports remain at 5* and we have a wonderful footfall of loyal and returning customers.

Training continues to support and help our trainees to grow and develop, in confidence, social and hospitality skills. With the support of a chef, trainer and volunteers we offer our trainees practical cookery classes, speakers, hospitality training, and social skills, so that they can become more independent and self-sufficient.

We continue to make links with other similar charities, offering each other advice, new ideas, guidance and we are offering trainee exchanges, which give the trainees new skills, new friends and helping them to have different experiences.

Our annual AGM at the end of September 2024 was well attended. Two of our trustees, Lisa Wilmot and Simon Rickard chose not to stand for re-election. Subsequently we have appointed two new trustees and are seeking additional trustees to complement the board.

Christmas lunches and dinners were very well supported, and the trainees enjoyed their own Christmas party.

We held our second family day in August, which was well attended.

In early September 2024 we investigated the opportunity to open a café in Basingstoke in the offices of Basingstoke Voluntary Association (BVA), The Orchard Cafe.

Subsequently we have chosen to go ahead, with an opening date of 02/06/2025. This second café provides a means of progression for some of our existing trainees and allows us to offer more training placements overall.

AIMS for 2024-2025

To ensure the success of The Orchard Café.

To seek additional trainees to fill the additional training placements now available.

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	5
Trustee secretary	1
Full time staff	8
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.
- Work towards making The Orchard Café a success in 2025 including the employment of another member of staff.
- Revitalize the branding, messaging and reach of The Café Project. Update our website and social media presence.
- Seek to develop links with businesses, sponsorship and new grants in support of our plans to develop further training placements and opportunities.
- Maintain 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 2024
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 2024

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

THE CAFE PROJECT BASINGSTOKE

Report of the Trustees for the Year Ended 30 September 2024

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 2024. 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
L J Willmot (resigned 1.10.24)
A E Moorcroft
D A Green
S F Rickard (resigned 1.10.24)
C J M Berry (appointed 1.12.24)
D J Waistell (appointed 18.2.25)

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 13TH JUNE 2025 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 2024.

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 Association of Chartered Certified Accountants, 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:15/6/2025.....

THE CAFE PROJECT BASINGSTOKE

Statement of Financial Activities for the Year Ended 30 September 2024

	Notes	Unrestricted fund £	Restricted funds £	30.9.24 Total funds £	30.9.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		10,183	-	10,183	10,719
Charitable activities					
The Cafe		307,043	-	307,043	273,239
Investment income	2	<u>3,006</u>	<u>-</u>	<u>3,006</u>	<u>1,610</u>
Total		<u>320,232</u>	<u>-</u>	<u>320,232</u>	<u>285,568</u>
EXPENDITURE ON					
Charitable activities					
The Cafe		299,373	425	299,798	279,763
Other		<u>2,366</u>	<u>-</u>	<u>2,366</u>	<u>-</u>
Total		<u>301,739</u>	<u>425</u>	<u>302,164</u>	<u>279,763</u>
NET INCOME/(EXPENDITURE)		18,493	(425)	18,068	5,805
RECONCILIATION OF FUNDS					
Total funds brought forward		136,628	425	137,053	131,248
TOTAL FUNDS CARRIED FORWARD		<u>155,121</u>	<u>-</u>	<u>155,121</u>	<u>137,053</u>

The notes form part of these financial statements

THE CAFE PROJECT BASINGSTOKE

Balance Sheet 30 September 2024

	Notes	Unrestricted fund £	Restricted funds £	30.9.24 Total funds £	30.9.23 Total funds £
FIXED ASSETS					
Tangible assets	7	18,776	-	18,776	22,247
CURRENT ASSETS					
Debtors	8	13,573	-	13,573	11,796
Cash at bank and in hand		<u>144,757</u>	<u>-</u>	<u>144,757</u>	<u>121,886</u>
		158,330	-	158,330	133,682
CREDITORS					
Amounts falling due within one year	9	(21,985)	-	(21,985)	(18,876)
NET CURRENT ASSETS		<u>136,345</u>	<u>-</u>	<u>136,345</u>	<u>114,806</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		155,121	-	155,121	137,053
NET ASSETS		<u>155,121</u>	<u>-</u>	<u>155,121</u>	<u>137,053</u>
FUNDS	10				
Unrestricted funds				155,121	136,628
Restricted funds				-	425
TOTAL FUNDS				<u>155,121</u>	<u>137,053</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2024 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.

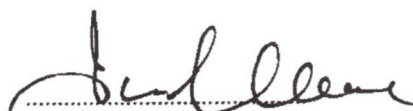
The notes form part of these financial statements

THE CAFE PROJECT BASINGSTOKE

Balance Sheet - continued
30 September 2024

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 ~~13TH JUNE 2025~~ and were signed on its behalf by:


J 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 2024

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

	30.9.24	30.9.23
	£	£
Deposit account interest	<u>3,006</u>	<u>1,610</u>

THE CAFE PROJECT BASINGSTOKE

Notes to the Financial Statements - continued for the Year Ended 30 September 2024

3. NET INCOME/(EXPENDITURE)

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

	30.9.24	30.9.23
	£	£
Depreciation - owned assets	<u>5,946</u>	<u>9,420</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2024 nor for the year ended 30 September 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2024 nor for the year ended 30 September 2023.

5. STAFF COSTS

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

	30.9.24	30.9.23
	<u>10</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 £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	10,719	-	10,719
Charitable activities			
The Cafe	273,239	-	273,239
Investment income	<u>1,610</u>	<u>-</u>	<u>1,610</u>
Total	<u>285,568</u>	<u>-</u>	<u>285,568</u>
EXPENDITURE ON			
Charitable activities			
The Cafe	<u>279,763</u>	<u>-</u>	<u>279,763</u>
NET INCOME	5,805	-	5,805
RECONCILIATION OF FUNDS			
Total funds brought forward	130,823	425	131,248

THE CAFE PROJECT BASINGSTOKE

Notes to the Financial Statements - continued for the Year Ended 30 September 2024

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS CARRIED FORWARD	<u>136,628</u>	<u>425</u>	<u>137,053</u>

7. TANGIBLE FIXED ASSETS

	Improvements to property £	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
COST					
At 1 October 2023	4,230	42,970	14,825	5,824	67,849
Additions	<u>-</u>	<u>2,475</u>	<u>-</u>	<u>-</u>	<u>2,475</u>
At 30 September 2024	<u>4,230</u>	<u>45,445</u>	<u>14,825</u>	<u>5,824</u>	<u>70,324</u>
DEPRECIATION					
At 1 October 2023	-	30,112	11,311	4,179	45,602
Charge for year	<u>-</u>	<u>4,243</u>	<u>1,160</u>	<u>543</u>	<u>5,946</u>
At 30 September 2024	<u>-</u>	<u>34,355</u>	<u>12,471</u>	<u>4,722</u>	<u>51,548</u>
NET BOOK VALUE					
At 30 September 2024	<u>4,230</u>	<u>11,090</u>	<u>2,354</u>	<u>1,102</u>	<u>18,776</u>
At 30 September 2023	<u>4,230</u>	<u>12,858</u>	<u>3,514</u>	<u>1,645</u>	<u>22,247</u>

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.24 £	30.9.23 £
Trade debtors	10,343	9,674
Prepayments	<u>3,230</u>	<u>2,122</u>
	<u>13,573</u>	<u>11,796</u>

THE CAFE PROJECT BASINGSTOKE

Notes to the Financial Statements - continued for the Year Ended 30 September 2024

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.24	30.9.23
	£	£
Trade creditors	7,357	6,407
VAT	6,429	5,714
Other creditors	395	345
Accrued expenses	<u>7,804</u>	<u>6,410</u>
	<u>21,985</u>	<u>18,876</u>

10. MOVEMENT IN FUNDS

	At 1.10.23 £	Net movement in funds £	At 30.9.24 £
Unrestricted funds			
General fund	136,628	18,493	155,121
Restricted funds			
Friendship Circle	425	(425)	-
	<u>137,053</u>	<u>18,068</u>	<u>155,121</u>
TOTAL FUNDS	<u>137,053</u>	<u>18,068</u>	<u>155,121</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	320,232	(301,739)	18,493
Restricted funds			
Friendship Circle	-	(425)	(425)
	<u>320,232</u>	<u>(302,164)</u>	<u>18,068</u>
TOTAL FUNDS	<u>320,232</u>	<u>(302,164)</u>	<u>18,068</u>

Comparatives for movement in funds

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

THE CAFE PROJECT BASINGSTOKE

Notes to the Financial Statements - continued for the Year Ended 30 September 2024

10. MOVEMENT IN FUNDS - continued

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

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

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

	At 1.10.22 £	Net movement in funds £	At 30.9.24 £
Unrestricted funds			
General fund	130,823	24,298	155,121
Restricted funds			
Friendship Circle	425	(425)	-
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>131,248</u>	<u>23,873</u>	<u>155,121</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 £
Unrestricted funds			
General fund	605,800	(581,502)	24,298
Restricted funds			
Friendship Circle	-	(425)	(425)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>605,800</u>	<u>(581,927)</u>	<u>23,873</u>

THE CAFE PROJECT BASINGSTOKE

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2024**

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2024.

THE CAFE PROJECT BASINGSTOKE

Detailed Statement of Financial Activities for the Year Ended 30 September 2024

	30.9.24 £	30.9.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	10,183	10,719
Investment income		
Deposit account interest	3,006	1,610
Charitable activities		
Grants	750	-
Café Revenue	178,606	167,269
Student fees	<u>127,687</u>	<u>105,970</u>
	<u>307,043</u>	<u>273,239</u>
Total incoming resources	320,232	285,568
EXPENDITURE		
Charitable activities		
Wages	173,964	145,169
Café purchases	82,336	77,552
Training and welfare	9,263	5,077
Premises costs	21,900	32,718
Telephone	648	813
Marketing and stationery	2,420	2,865
Travel expenses	<u>196</u>	<u>1,105</u>
	290,727	265,299
Support costs		
Finance		
Bank charges	2,367	2,050
Other		
Plant and machinery	4,243	6,333
Fixtures and fittings	1,159	2,278
Computer equipment	<u>543</u>	<u>810</u>
	5,945	9,421
Governance costs		
Accountancy fees	725	725
Book keeping and payroll	<u>2,400</u>	<u>2,268</u>
	<u>3,125</u>	<u>2,993</u>
Total resources expended	<u>302,164</u>	<u>279,763</u>
Net income	<u>18,068</u>	<u>5,805</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 2024
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 2024

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

THE CAFE PROJECT BASINGSTOKE

Report of the Trustees for the Year Ended 30 September 2024

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 2024. 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
L J Willmot (resigned 1.10.24)
A E Moorcroft
D A Green
S F Rickard (resigned 1.10.24)
C J M Berry (appointed 1.12.24)
D J Waistell (appointed 18.2.25)

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 13TH JUNE 2025 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 2024.

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 Association of Chartered Certified Accountants, 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:15/6/2025.....

THE CAFE PROJECT BASINGSTOKE

Statement of Financial Activities for the Year Ended 30 September 2024

	Notes	Unrestricted fund £	Restricted funds £	30.9.24 Total funds £	30.9.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		10,183	-	10,183	10,719
Charitable activities					
The Cafe		307,043	-	307,043	273,239
Investment income	2	<u>3,006</u>	<u>-</u>	<u>3,006</u>	<u>1,610</u>
Total		<u>320,232</u>	<u>-</u>	<u>320,232</u>	<u>285,568</u>
EXPENDITURE ON					
Charitable activities					
The Cafe		299,373	425	299,798	279,763
Other		<u>2,366</u>	<u>-</u>	<u>2,366</u>	<u>-</u>
Total		<u>301,739</u>	<u>425</u>	<u>302,164</u>	<u>279,763</u>
NET INCOME/(EXPENDITURE)		18,493	(425)	18,068	5,805
RECONCILIATION OF FUNDS					
Total funds brought forward		136,628	425	137,053	131,248
TOTAL FUNDS CARRIED FORWARD		<u>155,121</u>	<u>-</u>	<u>155,121</u>	<u>137,053</u>

The notes form part of these financial statements

THE CAFE PROJECT BASINGSTOKE

Balance Sheet 30 September 2024

	Notes	Unrestricted fund £	Restricted funds £	30.9.24 Total funds £	30.9.23 Total funds £
FIXED ASSETS					
Tangible assets	7	18,776	-	18,776	22,247
CURRENT ASSETS					
Debtors	8	13,573	-	13,573	11,796
Cash at bank and in hand		<u>144,757</u>	<u>-</u>	<u>144,757</u>	<u>121,886</u>
		158,330	-	158,330	133,682
CREDITORS					
Amounts falling due within one year	9	(21,985)	-	(21,985)	(18,876)
NET CURRENT ASSETS		<u>136,345</u>	<u>-</u>	<u>136,345</u>	<u>114,806</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		155,121	-	155,121	137,053
NET ASSETS		<u>155,121</u>	<u>-</u>	<u>155,121</u>	<u>137,053</u>
FUNDS	10				
Unrestricted funds				155,121	136,628
Restricted funds				-	425
TOTAL FUNDS				<u>155,121</u>	<u>137,053</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

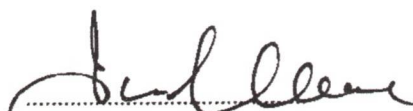
- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus 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 2024

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 ~~...13TH JUNE 2025...~~ and were signed on its behalf by:


J 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 2024

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

	30.9.24	30.9.23
	£	£
Deposit account interest	<u>3,006</u>	<u>1,610</u>

THE CAFE PROJECT BASINGSTOKE

Notes to the Financial Statements - continued for the Year Ended 30 September 2024

3. NET INCOME/(EXPENDITURE)

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

	30.9.24	30.9.23
	£	£
Depreciation - owned assets	<u>5,946</u>	<u>9,420</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2024 nor for the year ended 30 September 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2024 nor for the year ended 30 September 2023.

5. STAFF COSTS

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

	30.9.24	30.9.23
	<u>10</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 £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	10,719	-	10,719
Charitable activities			
The Cafe	273,239	-	273,239
Investment income	<u>1,610</u>	<u>-</u>	<u>1,610</u>
Total	<u>285,568</u>	<u>-</u>	<u>285,568</u>
EXPENDITURE ON			
Charitable activities			
The Cafe	<u>279,763</u>	<u>-</u>	<u>279,763</u>
NET INCOME	5,805	-	5,805
RECONCILIATION OF FUNDS			
Total funds brought forward	130,823	425	131,248

THE CAFE PROJECT BASINGSTOKE

Notes to the Financial Statements - continued for the Year Ended 30 September 2024

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS CARRIED FORWARD	<u>136,628</u>	<u>425</u>	<u>137,053</u>

7. TANGIBLE FIXED ASSETS

	Improvements to property £	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
COST					
At 1 October 2023	4,230	42,970	14,825	5,824	67,849
Additions	<u>-</u>	<u>2,475</u>	<u>-</u>	<u>-</u>	<u>2,475</u>
At 30 September 2024	<u>4,230</u>	<u>45,445</u>	<u>14,825</u>	<u>5,824</u>	<u>70,324</u>
DEPRECIATION					
At 1 October 2023	-	30,112	11,311	4,179	45,602
Charge for year	<u>-</u>	<u>4,243</u>	<u>1,160</u>	<u>543</u>	<u>5,946</u>
At 30 September 2024	<u>-</u>	<u>34,355</u>	<u>12,471</u>	<u>4,722</u>	<u>51,548</u>
NET BOOK VALUE					
At 30 September 2024	<u>4,230</u>	<u>11,090</u>	<u>2,354</u>	<u>1,102</u>	<u>18,776</u>
At 30 September 2023	<u>4,230</u>	<u>12,858</u>	<u>3,514</u>	<u>1,645</u>	<u>22,247</u>

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.24 £	30.9.23 £
Trade debtors	10,343	9,674
Prepayments	<u>3,230</u>	<u>2,122</u>
	<u>13,573</u>	<u>11,796</u>

THE CAFE PROJECT BASINGSTOKE

Notes to the Financial Statements - continued for the Year Ended 30 September 2024

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.24	30.9.23
	£	£
Trade creditors	7,357	6,407
VAT	6,429	5,714
Other creditors	395	345
Accrued expenses	<u>7,804</u>	<u>6,410</u>
	<u>21,985</u>	<u>18,876</u>

10. MOVEMENT IN FUNDS

	At 1.10.23 £	Net movement in funds £	At 30.9.24 £
Unrestricted funds			
General fund	136,628	18,493	155,121
Restricted funds			
Friendship Circle	425	(425)	-
	<u>137,053</u>	<u>18,068</u>	<u>155,121</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	320,232	(301,739)	18,493
Restricted funds			
Friendship Circle	-	(425)	(425)
	<u>320,232</u>	<u>(302,164)</u>	<u>18,068</u>

Comparatives for movement in funds

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

THE CAFE PROJECT BASINGSTOKE

Notes to the Financial Statements - continued for the Year Ended 30 September 2024

10. MOVEMENT IN FUNDS - continued

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

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

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

	At 1.10.22 £	Net movement in funds £	At 30.9.24 £
Unrestricted funds			
General fund	130,823	24,298	155,121
Restricted funds			
Friendship Circle	425	(425)	-
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>131,248</u>	<u>23,873</u>	<u>155,121</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 £
Unrestricted funds			
General fund	605,800	(581,502)	24,298
Restricted funds			
Friendship Circle	-	(425)	(425)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>605,800</u>	<u>(581,927)</u>	<u>23,873</u>

THE CAFE PROJECT BASINGSTOKE

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2024**

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2024.

THE CAFE PROJECT BASINGSTOKE

Detailed Statement of Financial Activities for the Year Ended 30 September 2024

	30.9.24 £	30.9.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	10,183	10,719
Investment income		
Deposit account interest	3,006	1,610
Charitable activities		
Grants	750	-
Café Revenue	178,606	167,269
Student fees	<u>127,687</u>	<u>105,970</u>
	<u>307,043</u>	<u>273,239</u>
Total incoming resources	320,232	285,568
EXPENDITURE		
Charitable activities		
Wages	173,964	145,169
Café purchases	82,336	77,552
Training and welfare	9,263	5,077
Premises costs	21,900	32,718
Telephone	648	813
Marketing and stationery	2,420	2,865
Travel expenses	<u>196</u>	<u>1,105</u>
	290,727	265,299
Support costs		
Finance		
Bank charges	2,367	2,050
Other		
Plant and machinery	4,243	6,333
Fixtures and fittings	1,159	2,278
Computer equipment	<u>543</u>	<u>810</u>
	5,945	9,421
Governance costs		
Accountancy fees	725	725
Book keeping and payroll	<u>2,400</u>	<u>2,268</u>
	<u>3,125</u>	<u>2,993</u>
Total resources expended	<u>302,164</u>	<u>279,763</u>
Net income	<u>18,068</u>	<u>5,805</u>

This page does not form part of the statutory financial statements