

**YOUTH CAFES CORNWALL CIC
ANNUAL REPORT AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 JULY 2023**

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COMPANIES HOUSE

**YOUTH CAFES CORNWALL CIC
ANNUAL REPORT AND UNAUDITED ACCOUNTS
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**YOUTH CAFES CORNWALL CIC
COMPANY INFORMATION
FOR THE YEAR ENDED 31 JULY 2023**

Directors

Charlotte Caldwell
Christopher Ring
Helston Town Council
Robert Stephen Barnes
Barbara Ruth Ellenbroek
Ian Thomas

Company Number

08608174 (England and Wales)

Registered Office

The Guildhall
Helston
Cornwall
TR13 8ST
United Kingdom

Accountants

Shoreline Accountancy Services
49 Trembel Road
Mullion
Cornwall
TR12 7DY

YOUTH CAFES CORNWALL CIC
(COMPANY NO: 08608174 ENGLAND AND WALES)
DIRECTORS' REPORT

The directors present their report and accounts for the year ended 31 July 2023.

Directors

The following directors held office during the whole of the period:

Charlotte Caldwell
Christopher Ring
Helston Town Council
Robert Stephen Barnes
Barbara Ruth Ellenbroek
Ian Thomas

Statement of directors' responsibilities

The directors are responsible for preparing the report and accounts in accordance with applicable law and regulations.

Company law requires the directors to prepare accounts for each financial year. Under that law, the directors have elected to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these accounts, the directors are required to:

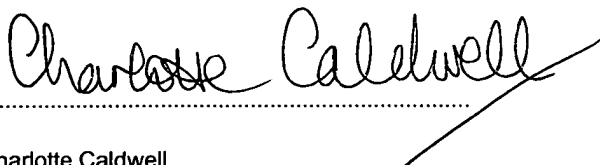
- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the accounts comply with the Companies Act 2006. 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.

Small company provisions

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

Signed on behalf of the board of directors



.....

Charlotte Caldwell
Director

Approved by the board on: 14 November 2023

YOUTH CAFES CORNWALL CIC ACCOUNTANTS' REPORT

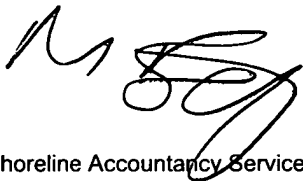
Accountants' report to the board of directors of YOUTH CAFES CORNWALL CIC on the preparation of the unaudited statutory accounts for the year ended 31 July 2023

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of YOUTH CAFES CORNWALL CIC for the year ended 31 July 2023 as set out on pages 6 - 9 from the company's accounting records and from information and explanations you have given us.

This report is made solely to the Board of Directors of YOUTH CAFES CORNWALL CIC, as a body, in accordance with the terms of our engagement letter dated 17 September 2020. Our work has been undertaken solely to prepare for your approval the accounts of YOUTH CAFES CORNWALL CIC and state those matters that we have agreed to state to them, as a body, in this report. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than YOUTH CAFES CORNWALL CIC and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that YOUTH CAFES CORNWALL CIC has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of YOUTH CAFES CORNWALL CIC. You consider that YOUTH CAFES CORNWALL CIC is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of YOUTH CAFES CORNWALL CIC. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.



Shoreline Accountancy Services

49 Trembel Road
Mullion
Cornwall
TR12 7DY

13 November 2023

YOUTH CAFES CORNWALL CIC
STATEMENT OF INCOME AND RETAINED EARNINGS
FOR THE YEAR ENDED 31 JULY 2023

	2023 £	2022 £
Cost of sales	(35,374)	(24,854)
Gross loss	(35,374)	(24,854)
Administrative expenses	(17,741)	(17,244)
Other operating income	53,115	42,504
Operating profit	-	406
Profit on ordinary activities before taxation	-	406
Tax on profit on ordinary activities	-	-
Profit for the financial year	-	406
Retained earnings at the start of the year	27,654	5,257
Profit for the financial year	-	406
Dividends	-	-
Retained earnings at the end of the year	27,654	27,654

YOUTH CAFES CORNWALL CIC
STATEMENT OF FINANCIAL POSITION
AS AT 31 JULY 2023

	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	5	38,935	49,838
Current assets			
Debtors	6	375	375
Cash at bank and in hand		35,771	52,123
		<u>36,146</u>	<u>52,498</u>
Net current assets		<u>36,146</u>	<u>52,498</u>
Total assets less current liabilities		<u>75,081</u>	<u>102,336</u>
Creditors: amounts falling due after more than one year	7	(47,427)	(74,682)
Net assets		<u>27,654</u>	<u>27,654</u>
Capital and reserves			
Profit and loss account		<u>27,654</u>	<u>27,654</u>
Shareholders' funds		<u>27,654</u>	<u>27,654</u>

For the year ending 31 July 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A - Small Entities.

The financial statements were approved by the Board of Directors and authorised for issue on 14 November 2023 and were signed on its behalf by


Charlotte Caldwell
Director

Company Registration No. 08608174

**YOUTH CAFES CORNWALL CIC
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 JULY 2023**

1 Statutory information

YOUTH CAFES CORNWALL CIC is a private company, limited by shares, registered in England and Wales, registration number 08608174. The registered office is The Guildhall, Helston, Cornwall, TR13 8ST, United Kingdom.

2 Compliance with accounting standards

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

3 Accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

Basis of preparation

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

Presentation currency

The accounts are presented in £ sterling.

Tangible fixed assets and depreciation

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Land & buildings	1%
Plant & machinery	20%
Motor vehicles	20%
Fixtures & fittings	20%

4 Turnover

The income from the CIC in this period came from grants and donations as stated below.

As some of the grants received were for assets, these have been recognised on the balance sheet and released in line with the depreciation of the asset to the Profit and Loss as per accounting standards for the life of the asset.

The grants received were:

Tweed Foundation
Carefree Fostering
Helston Town Council
Cornwall Community
UK Youth Grant

YOUTH CAFES CORNWALL CIC
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 JULY 2023

5 Tangible fixed assets	Land & buildings	Motor vehicles	Fixtures & fittings	Total
	£	£	£	£
Cost or valuation	At cost	At cost	At cost	
At 1 August 2022	51,730	23,982	7,662	83,374
At 31 July 2023	51,730	23,982	7,662	83,374
Depreciation				
At 1 August 2022	15,519	14,388	3,629	33,536
Charge for the year	5,173	4,796	934	10,903
At 31 July 2023	20,692	19,184	4,563	44,439
Net book value				
At 31 July 2023	31,038	4,798	3,099	38,935
At 31 July 2022	36,211	9,594	4,033	49,838

6 Debtors	2023	2022
	£	£
Amounts falling due within one year		
Accrued income and prepayments	375	375

7 Creditors: amounts falling due after more than one year	2023	2022
	£	£
Other creditors	47,427	74,682

8 Average number of employees

During the year the average number of employees was 0 (2022: 0).

YOUTH CAFES CORNWALL CIC
DETAILED PROFIT AND LOSS ACCOUNT
FOR THE YEAR ENDED 31 JULY 2023

This schedule does not form part of the statutory accounts.

	2023 £	2022 £
Cost of sales		
Purchases	-	104
Subcontractor costs	35,374	24,750
	<u>35,374</u>	<u>24,854</u>
Gross loss	<u>(35,374)</u>	<u>(24,854)</u>
Administrative expenses		
Travel and subsistence	3,047	1,069
Rent	992	-
Rates	302	1,207
Cleaning	196	-
Use of home	120	120
Bank charges	15	16
Repairs and maintenance	591	2,879
Other amortisation	10,903	10,903
Sundry expenses	-	270
Accountancy fees	375	375
Advertising and PR	-	405
Other legal and professional	1,200	-
	<u>17,741</u>	<u>17,244</u>
Other operating income		
Other operating income	53,115	42,504
Operating profit	<u>-</u>	<u>406</u>
Profit on ordinary activities before taxation	<u>-</u>	<u>406</u>

CIC 34

Community Interest Company Report

For official use
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*Please
complete in
typescript, or
in bold black
capitals.*

**Company Name in
full**

Youth Cafes Cornwall CIC

Company Number

08608174

Year Ending

1st August 2022 – 31st July 2023

PART 1 - GENERAL DESCRIPTION OF THE COMPANY'S ACTIVITIES AND IMPACT

In the space provided below, please insert a general account of the company's activities in the financial year to which the report relates, including a description of how they have benefited the community.

Our CIC company runs two youth cafés in the Cornish market towns of Helston and Redruth.

These are for young people to help them become actively engaged in a range of youth activities, including the café, information, advice and guidance and a range of workshops on pertinent topics. The cafes also have arts and crafts activities, pool and games areas.

This year has seen the two youth cafes go from strength to strength with some very positive significant change stories and case studies of how the young people have benefitted from being at the youth cafes.

We continue to work well with our youth work provider Young People Cornwall which has resulted in even more young people attending and making new friends, participating in a variety of sessions to help build confidence, and learn new skills

The Board of directors has worked hard to secure new grant funding.

The crisis of living has had a major impact on the young people we serve, in particular we are working with more young people who are suffering from food poverty at home and are finding the youth cafes a warm, safe space where they can enjoy a meal and gain new confidence and skills.

The funding from the Tweed Charitable Foundation, has been instrumental in supporting the two unique Supper Clubs at the youth cafes, to address food poverty, enable young people to learn to cook together as a team, experience meal planning, understand budgeting for food and work with guest chefs to learn a range of exciting new skills. This has proved very popular with the young people.

(If applicable, please just state "A social audit report covering these points is attached").

(Please continue on separate continuation sheet if necessary.)

PART 2 – CONSULTATION WITH STAKEHOLDERS – Please indicate who the company's stakeholders are; how the stakeholders have been consulted and what action, if any, has the company taken in response to feedback from its consultations? If there has been no consultation, this should be made clear.

The company's stakeholders are young people in the towns of Helston and Redruth, local organisations including the Local Authority, local Town Councils, Young People Cornwall and local volunteers , also the Redruth Safer Partnership. All are kept informed of our continued progress.

We also encourage local organisations to engage with what we are doing as they all have a part to play in enabling young people to meet and work together.

(If applicable, please just state "A social audit report covering these points is attached").

PART 3 – DIRECTORS' REMUNERATION – if you have provided full details in your accounts you need not reproduce it here. Please clearly identify the information within the accounts and confirm that, "There were no other transactions or arrangements in connection with the remuneration of directors, or compensation for director's loss of office, which require to be disclosed" (See example with full notes). If no remuneration was received you must state that "no remuneration was received" below.

"No remuneration was received."

PART 4 – TRANSFERS OF ASSETS OTHER THAN FOR FULL CONSIDERATION – Please insert full details of any transfers of assets other than for full consideration e.g. Donations to outside bodies. If this does not apply you must state that "no transfer of assets other than for full consideration has been made" below.

No transfer of assets other than for full consideration has been made.

(Please continue on separate continuation sheet if necessary.)

PART 5 – SIGNATORY

The original report must be signed by a director or secretary of the company

Signed

Charles Caldwell

Date

16.11.23

Office held (delete as appropriate) Director/Secretary

You do not have to give any contact information in the box opposite but if you do, it will help the Registrar of Companies to contact you if there is a query on the form. The contact information that you give will be visible to searchers of the public record.

Tel 07816 813487	
DX Number	DX Exchange

When you have completed and signed the form, please attach it to the accounts and send both forms by post to the Registrar of Companies at:

For companies registered in England and Wales: Companies House, Crown Way, Cardiff, CF14 3UZ
DX 33050 Cardiff

For companies registered in Scotland: Companies House, 4th Floor, Edinburgh Quay 2, 139
Fountainbridge, Edinburgh, EH3 9FF DX 235 Edinburgh or LP – 4 Edinburgh 2

For companies registered in Northern Ireland: Companies House, 2nd Floor, The Linenhall, 32-38
Linenhall Street, Belfast, BT2 8BG

The accounts and CIC34 **cannot** be filed online

(N.B. Please enclose a cheque for £15 payable to Companies House)

This template illustrates what the Regulator of Community Interest Companies considers to be best practice for completing a simplified community interest company report. All such reports must be delivered in accordance with section 34 of the Companies (Audit, Investigations and Community Enterprise) Act 2004 and contain the information required by Part 7 of the Community Interest Company Regulations 2005. For further guidance see chapter 8 of the Regulator's guidance notes and the alternate example provided for a more complex company with more detailed notes.

(N.B. A Filing Fee of £15 is payable on this document. Please enclose a cheque or postal order payable to Companies House)
