

Unaudited Financial Statements
for the Year Ended 31 December 2023
for
Blackburn Cathedral Enterprises Limited

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for the Year Ended 31 December 2023**

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Blackburn Cathedral Enterprises Limited

**Company Information
for the Year Ended 31 December 2023**

DIRECTORS:

The Very R P Howell-Jones
Mrs M E Mcclintock

REGISTERED OFFICE:

Cathedral Office
Blackburn Cathedral
Cathedral Close
Blackburn
Lancashire
BB1 5AA

REGISTERED NUMBER:

11678708 (England and Wales)

ACCOUNTANTS:

Egan Roberts Limited
Accountants
Citygate
Longridge Road
Preston
Lancashire
PR2 5BQ

Balance Sheet
31 December 2023

	Notes	2023 £	£	2022 £	£
FIXED ASSETS					
Tangible assets	4		16,474		12
CURRENT ASSETS					
Stocks		10,116		5,191	
Debtors	5	11,883		9,014	
Cash at bank and in hand		<u>26,322</u>		<u>9,570</u>	
		48,321		23,775	
CREDITORS					
Amounts falling due within one year	6	<u>95,971</u>		<u>82,184</u>	
NET CURRENT LIABILITIES			<u>(47,650)</u>		<u>(58,409)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			(31,176)		(58,397)
ACCRUALS AND DEFERRED INCOME			<u>9,141</u>		<u>-</u>
NET LIABILITIES			<u>(40,317)</u>		<u>(58,397)</u>
CAPITAL AND RESERVES					
Called up share capital			1		1
Retained earnings			<u>(40,318)</u>		<u>(58,398)</u>
			<u>(40,317)</u>		<u>(58,397)</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2023 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- ensuring that the company keeps accounting records which 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 company as at the end of each financial year and of its profit or loss 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 company.

Balance Sheet - continued
31 December 2023

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 13 August 2024 and were signed on its behalf by:

The Very R P Howell-Jones - Director

**Notes to the Financial Statements
for the Year Ended 31 December 2023**

1. STATUTORY INFORMATION

Blackburn Cathedral Enterprises Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover

Turnover is measured at the fair value of consideration received or receivable, net of value added taxes and discounts, from the sale of goods and the provision of meals and services in the café.

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 etc - 33% on cost

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

Notes to the Financial Statements - continued
for the Year Ended 31 December 2023

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 21 (2022 - 17) .

4. **TANGIBLE FIXED ASSETS**

	Plant and machinery etc £
COST	
At 1 January 2023	1,520
Additions	17,513
At 31 December 2023	19,033
DEPRECIATION	
At 1 January 2023	1,508
Charge for year	1,051
At 31 December 2023	2,559
NET BOOK VALUE	
At 31 December 2023	16,474
At 31 December 2022	12

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

	2023 £	2022 £
Trade debtors	5,906	5,097
Prepayments	5,977	3,917
	<u>11,883</u>	<u>9,014</u>

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

	2023 £	2022 £
Trade creditors	8,986	6,557
Amounts owed to group undertakings	64,163	59,751
Social security and other taxes	15,529	11,176
Other creditors	1,000	(2)
Amounts owed to related parties	-	630
Accrued expenses	6,293	4,072
	<u>95,971</u>	<u>82,184</u>

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.