

REGISTERED NUMBER: 11678708 (England and Wales)

Unaudited Financial Statements
for the Year Ended 31 December 2024
for
Blackburn Cathedral Enterprises Limited

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for the Year Ended 31 December 2024**

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Blackburn Cathedral Enterprises Limited

**Company Information
for the Year Ended 31 December 2024**

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:

Xeinadin
Ground Floor
Citygate
Longridge Road
Preston
Lancashire
PR2 5BQ

Blackburn Cathedral Enterprises Limited (Registered number: 11678708)

**Balance Sheet
31 December 2024**

	Notes	2024	£	2023	£
FIXED ASSETS					
Tangible assets	4		16,889		16,474
CURRENT ASSETS					
Stocks		21,809		10,116	
Debtors	5	14,355		11,883	
Cash at bank and in hand		<u>77,085</u>		<u>26,322</u>	
		113,249		48,321	
CREDITORS					
Amounts falling due within one year	6	<u>106,179</u>		<u>95,971</u>	
NET CURRENT ASSETS/(LIABILITIES)			<u>7,070</u>		<u>(47,650)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			23,959		(31,176)
ACCRUALS AND DEFERRED INCOME			<u>7,182</u>		<u>9,141</u>
NET ASSETS/(LIABILITIES)			<u>16,777</u>		<u>(40,317)</u>
CAPITAL AND RESERVES					
Called up share capital			1		1
Retained earnings	7		<u>16,776</u>		<u>(40,318)</u>
			<u>16,777</u>		<u>(40,317)</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2024 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) 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.

The notes form part of these financial statements

Balance Sheet - continued
31 December 2024

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 2 June 2025 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 2024**

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. Turnover is recognised:

- From the sale of goods when the company has transferred the significant risks and rewards of ownership to the buyer
- On the provision of meals and services in the café when the customer has paid
- When events held in the café or cathedral have taken place.

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 stated at the lower of cost and net realisable value, being the expected selling price less any further costs to complete and sell, cost being based on the cost of purchase on a first in first out basis.

The carrying amount of any stock is assessed for impairment, and if impaired, reduced to its estimated selling price.

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.

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

2. ACCOUNTING POLICIES - continued

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.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 24 (2023 - 21) .

4. TANGIBLE FIXED ASSETS

	Plant and machinery etc £
COST	
At 1 January 2024	19,033
Additions	4,173
At 31 December 2024	<u>23,206</u>
DEPRECIATION	
At 1 January 2024	2,559
Charge for year	3,758
At 31 December 2024	<u>6,317</u>
NET BOOK VALUE	
At 31 December 2024	<u>16,889</u>
At 31 December 2023	<u>16,474</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade debtors	8,304	5,906
Other debtors	767	-
Prepayments	5,284	5,977
	<u>14,355</u>	<u>11,883</u>

Blackburn Cathedral Enterprises Limited (Registered number: 11678708)

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2024**

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade creditors	15,239	8,986
Amounts owed to group undertakings	48,506	64,163
Social security and other taxes	31,039	15,529
Other creditors	-	1,000
Accrued expenses	11,395	6,293
	<u>106,179</u>	<u>95,971</u>

7. RESERVES

	Retained earnings £
At 1 January 2024	(40,318)
Profit for the year	70,094
Gift aid donation to Cathedral	(13,000)
At 31 December 2024	<u>16,776</u>

8. ULTIMATE CONTROLLING PARTY

The ultimate controlling party is regarded as the Cathedral Church of Saint Mary the Virgin, Blackburn.

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.