

Company registration number 11678708 (England and Wales)

BLACKBURN CATHEDRAL ENTERPRISES LIMITED
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025
PAGES FOR FILING WITH REGISTRAR

BLACKBURN CATHEDRAL ENTERPRISES LIMITED

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BLACKBURN CATHEDRAL ENTERPRISES LIMITED

BALANCE SHEET

AS AT 31 DECEMBER 2025

		2025		2024	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	3		29,644		16,889
Current assets					
Stocks		21,982		21,809	
Debtors	4	23,150		14,355	
Cash at bank and in hand		47,782		77,085	
		<u>92,914</u>		<u>113,249</u>	
Creditors: amounts falling due within one year	5	<u>(87,848)</u>		<u>(106,179)</u>	
Net current assets			5,066		7,070
Total assets less current liabilities			34,710		23,959
Creditors: amounts falling due after more than one year	6		<u>(5,224)</u>		<u>(7,182)</u>
Net assets			<u>29,486</u>		<u>16,777</u>
Capital and reserves					
Called up share capital			1		1
Profit and loss reserves			29,485		16,776
Total equity			<u>29,486</u>		<u>16,777</u>

BLACKBURN CATHEDRAL ENTERPRISES LIMITED

BALANCE SHEET (CONTINUED)

AS AT 31 DECEMBER 2025

For the financial year ended 31 December 2025 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 of its financial statements for the year in question in accordance with section 476.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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

The directors of the company have elected not to include a copy of the profit and loss account within the financial statements.

The financial statements were approved by the board of directors and authorised for issue on 31 July 2026 and are signed on its behalf by:

Mrs M E McClintock
Director

Company registration number 11678708 (England and Wales)

BLACKBURN CATHEDRAL ENTERPRISES LIMITED

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31 DECEMBER 2025

	Share capital	Profit and loss reserves	Total
Notes	£	£	£
Balance at 1 January 2024	1	(40,318)	(40,317)
Year ended 31 December 2024:			
Profit and total comprehensive income	-	70,094	70,094
Distributions to parent charity under gift aid	-	(13,000)	(13,000)
Balance at 31 December 2024	1	16,776	16,777
Year ended 31 December 2025:			
Profit and total comprehensive income	-	31,709	31,709
Distributions to parent charity under gift aid	-	(19,000)	(19,000)
Balance at 31 December 2025	1	29,485	29,486

BLACKBURN CATHEDRAL ENTERPRISES LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies

Company information

Blackburn Cathedral Enterprises Limited is a private company limited by shares incorporated in England and Wales. The registered office is Cathedral Office, Blackburn Cathedral, Cathedral Close, Blackburn, Lancashire, England, BB1 5AA.

1.1 Basis of preparation

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Turnover

Revenue comprises sales of goods or services provided to customers net of value added tax and other sales taxes, less an appropriate deduction for actual and expected returns and discounts. Revenue is recognised when performance obligations are satisfied and the control of goods or services is transferred to the buyer.

The nature, timing of satisfaction of performance obligations and significant payment terms of the company's major sources of revenue are as follows:

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have passed to the buyer, usually on the provision of meals and services in the café, or in the case of events when they have taken place.

1.3 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	33% on cost
Computers	33% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to profit or loss.

1.4 Impairment of fixed assets

At each reporting period end date, the company reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). Where it is not possible to estimate the recoverable amount of an individual asset, the company estimates the recoverable amount of the cash-generating unit to which the asset belongs.

BLACKBURN CATHEDRAL ENTERPRISES LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies

(Continued)

1.5 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises the direct cost of purchase on a first in first out basis.

At each reporting date, an assessment is made for impairment. Any excess of the carrying amount of stocks over its estimated selling price less costs to complete and sell is recognised as an impairment loss in profit or loss.

1.6 Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Classification of financial liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

Basic financial liabilities

Basic financial liabilities, including creditors, bank loans, loans from fellow group companies and preference shares that are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

1.8 Equity instruments

Equity instruments issued by the company are recorded at the proceeds received, net of transaction costs. Dividends payable on equity instruments are recognised as liabilities once they are no longer at the discretion of the company.

BLACKBURN CATHEDRAL ENTERPRISES LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies

(Continued)

1.9 Government grants

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received.

A grant that specifies performance conditions is recognised in income when the performance conditions are met. Where a grant does not specify performance conditions it is recognised in income when the proceeds are received or receivable. A grant received before the recognition criteria are satisfied is recognised as a liability.

2 Employees

The average monthly number of persons (including directors) employed by the company during the year was:

	2025 Number	2024 Number
Total	27	24

3 Tangible fixed assets

Plant and
machinery etc

£

Cost

At 1 January 2025	23,206
Additions	19,547
At 31 December 2025	42,753

Depreciation and impairment

At 1 January 2025	6,317
Depreciation charged in the year	6,792
At 31 December 2025	13,109

Carrying amount

At 31 December 2025	29,644
At 31 December 2024	16,889

BLACKBURN CATHEDRAL ENTERPRISES LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

4 Debtors

	2025	2024
	£	£
Amounts falling due within one year:		
Trade debtors	14,949	8,304
Other debtors	8,201	6,051
	<u>23,150</u>	<u>14,355</u>

5 Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	7,077	15,239
Amounts owed to group undertakings	40,388	48,506
Taxation and social security	25,025	31,039
Other creditors	15,358	11,395
	<u>87,848</u>	<u>106,179</u>

6 Creditors: amounts falling due after more than one year

	2025	2024
	£	£
Other creditors	<u>5,224</u>	<u>7,182</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.