

THE TRIANGLE CAFE LIMITED
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 JULY 2025

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THE TRIANGLE CAFE LIMITED
COMPANY INFORMATION
FOR THE FINANCIAL YEAR ENDED 31 JULY 2025

DIRECTORS

G Dorey
John Edwards (Resigned 24 September 2025)
C M Mason
D R Palmer
S M Smith

REGISTERED OFFICE

64 Kingsmead
Farnborough
Hampshire
GU14 7SL
United Kingdom

COMPANY NUMBER

04126321 (England and Wales)

ACCOUNTANT

Shaw Gibbs Limited
Wey Court West
Union Road
Farnham
Surrey
GU9 7PT

THE TRIANGLE CAFE LIMITED
DIRECTORS' REPORT
FOR THE FINANCIAL YEAR ENDED 31 JULY 2025

The directors present their annual report and the unaudited financial statements of the Company for the financial year ended 31 July 2025.

DIRECTORS

The directors, who served during the financial year and to the date of this report except as noted, were as follows:

G Dorey

John Edwards (Resigned 24 September 2025)

C M Mason

D R Palmer

S M Smith

This Directors' Report has been prepared in accordance with the provisions applicable to companies entitled to the small companies' exemption provided by section 415A of the Companies Act 2006.

Approved by the Board of Directors and signed on its behalf by:

C M Mason
Director

21 May 2026

**ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS ON THE PREPARATION OF
THE UNAUDITED STATUTORY FINANCIAL STATEMENTS OF THE TRIANGLE CAFE LIMITED
FOR THE FINANCIAL YEAR ENDED 31 JULY 2025**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of The Triangle Cafe Limited for the financial year ended 31 July 2025 which comprise the Statement of Income and Retained Earnings, the Statement of Financial Position and the related notes 1 to 7 from the Company's accounting records and from information and explanations you have given us.

We align ourselves to, but due to our growth funding structure we are not controlled by ACCA members and are therefore not a fully recognised member of, the Association of Chartered Certified Accountants. However, we are subject to its ethical and other professional requirements which are detailed at <https://www.accaglobal.com/gb/en/member/standards/rules-and-standards/rulebook.html>.

This report is made solely to the Board of Directors of The Triangle Cafe Limited, as a body, in accordance with the terms of our engagement letter dated 21 May 2026. Our work has been undertaken solely to prepare for your approval the financial statements of The Triangle Cafe Limited and state those matters that we have agreed to state to you in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at https://www.accaglobal.com/content/dam/ACCA_Global/Technical/fact/tf-audit-exempt-companies-jan-24.pdf. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than The Triangle Cafe Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that The Triangle Cafe Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and loss of The Triangle Cafe Limited. You consider that The Triangle Cafe Limited is exempt from the statutory audit requirement for the financial year.

We have not been instructed to carry out an audit or a review of the financial statements of The Triangle Cafe Limited. 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 financial statements.

Shaw Gibbs Limited

Wey Court West

Union Road

Farnham

Surrey

GU9 7PT

21 May 2026

THE TRIANGLE CAFE LIMITED
STATEMENT OF INCOME AND RETAINED EARNINGS
FOR THE FINANCIAL YEAR ENDED 31 JULY 2025

	2025	2024
	£	£
Turnover	47,566	53,188
Cost of sales	<u>(74,247)</u>	<u>(65,367)</u>
Gross loss	(26,681)	(12,179)
Administrative expenses	<u>(7,163)</u>	<u>(2,943)</u>
Operating loss and loss before taxation	(33,844)	(15,122)
Tax on loss	-	-
Loss for the financial year	<u>(33,844)</u>	<u>(15,122)</u>
Retained deficit at the beginning of financial year	(73,344)	(58,222)
Loss for the financial year	<u>(33,844)</u>	<u>(15,122)</u>
Retained deficit at the end of financial year	<u>(107,188)</u>	<u>(73,344)</u>

THE TRIANGLE CAFE LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT 31 JULY 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	3	276	130
		<u>276</u>	<u>130</u>
Current assets			
Stocks		2,119	2,138
Debtors	4	330	(1)
Cash at bank and in hand		524	394
		<u>2,973</u>	<u>2,531</u>
Creditors: amounts falling due within one year	5	(110,436)	(76,004)
Net current liabilities		<u>(107,463)</u>	<u>(73,473)</u>
Total assets less current liabilities		<u>(107,187)</u>	<u>(73,343)</u>
Net liabilities		<u>(107,187)</u>	<u>(73,343)</u>
Capital and reserves			
Called-up share capital		1	1
Profit and loss account		(107,188)	(73,344)
Total shareholder's deficit		<u>(107,187)</u>	<u>(73,343)</u>

For the financial year ending 31 July 2025 the Company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The member has not required the Company to obtain an audit of its financial statements for the financial year 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; and
- These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime of the Companies Act 2006 and in accordance with the provisions of FRS 102 Section 1A – small entities.

The financial statements of The Triangle Cafe Limited (registered number: 04126321) were approved and authorised for issue by the Board of Directors on 21 May 2026. They were signed on its behalf by:

C M Mason
Director

THE TRIANGLE CAFE LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 JULY 2025

1. Accounting policies

The principal accounting policies are summarised below. They have all been applied consistently throughout the financial year and to the preceding financial year, unless otherwise stated.

General information and basis of accounting

The Triangle Cafe Limited (the Company) is a private company, limited by shares, incorporated in the United Kingdom under the Companies Act 2006 and is registered in England and Wales. The address of the Company's registered office is 64 Kingsmead, Farnborough, Hampshire, GU14 7SL, United Kingdom.

The financial statements have been prepared under the historical cost convention, modified to include certain items at fair value, and in accordance with Section 1A of Financial Reporting Standard 102 (FRS 102) 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' issued by the Financial Reporting Council and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime.

The financial statements are presented in pounds sterling which is the functional currency of the Company and rounded to the nearest £.

Going concern

Although the balance sheet in Triangle Cafe Limited is insolvent as at 31st July 2025, the directors of Farnborough Christian Outreach, the company's parent company, have confirmed that they will continue to provide financial support to the Triangle Cafe to enable it to continue to trade and settle all its liabilities.

Turnover

Turnover is recognised at the fair value of the consideration received or receivable for goods and services provided in the normal course of business, and is shown net of VAT and other sales related taxes. The fair value of consideration takes into account trade discounts, settlement discounts and volume rebates.

Turnover is recognised when the significant risks and rewards are considered to have been transferred to the customer.

Taxation

Current tax

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.

THE TRIANGLE CAFE LIMITED
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FINANCIAL YEAR ENDED 31 JULY 2025

2. Employees

	2025	2024
	Number	Number
Monthly average number of persons employed by the Company during the year, including directors	7	7

3. Tangible assets

	Plant and machinery	Fixtures and fittings	Total
	£	£	£
Cost			
At 01 August 2024	18,711	2,839	21,550
Additions	-	349	349
At 31 July 2025	18,711	3,188	21,899
Accumulated depreciation			
At 01 August 2024	18,581	2,839	21,420
Charge for the financial year	125	78	203
At 31 July 2025	18,706	2,917	21,623
Net book value			
At 31 July 2025	5	271	276
At 31 July 2024	130	-	130

4. Debtors

	2025	2024
	£	£
Trade debtors	-	(1)
Other debtors	330	-
	330	(1)

THE TRIANGLE CAFE LIMITED
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FINANCIAL YEAR ENDED 31 JULY 2025

5. Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	8,480	1,418
Amounts owed to Group undertakings	105,792	71,948
Accruals	3,767	2,517
Other taxation and social security	-	23
Other creditors	(7,603)	98
	<u>110,436</u>	<u>76,004</u>

6. Related party transactions

Other related party transactions

The company is the wholly-owned subsidiary of Farnborough Christian Outreach (FCO), a charitable company registered in England and Wales. This year no management charges (2024: £0) from FCO were passed onto the company.

There were no donations made to FCO this financial year (2024: £0)

At the end of the year, a balance of £105,792 was due to FCO (2024: £71,948).

7. Ultimate controlling party

The ultimate controlling party is Farnborough Christian Outreach, a charitable company, limited by guarantee, registered in England and Wales. The directors of The Triangle Cafe Limited are also trustees of Farnborough Christian Outreach.

THE TRIANGLE CAFE LIMITED
DETAILED PROFIT AND LOSS ACCOUNT
FOR THE FINANCIAL YEAR ENDED 31 JULY 2025

	2025	2024
	£	£
Turnover		
Sales	47,566	53,188
	<u>47,566</u>	<u>53,188</u>
Cost of sales		
Opening stock	(2,138)	(2,410)
Direct costs	(17,490)	(16,401)
Closing stock	2,119	2,138
Wages and salaries	(56,738)	(48,694)
	<u>(74,247)</u>	<u>(65,367)</u>
	<u>(26,681)</u>	<u>(12,179)</u>
Gross loss		
Administrative expenses		
Light and heat	(399)	-
Computer expenses	(439)	(324)
Bank charges	(415)	(359)
Depreciation	(203)	(182)
Repairs and maintenance	(3,424)	(819)
Accountancy fees	(1,250)	(1,250)
Sundry expenses	(1,033)	(9)
	<u>(7,163)</u>	<u>(2,943)</u>
	<u>(33,844)</u>	<u>(15,122)</u>
Operating loss and loss before taxation		