



The Café Project Basingstoke
Trustees Annual Report for the period
1st October 2019 to 30th September 2020

Charity Name:	The Café Project Basingstoke
Registered Charity Number:	1150811
Company Number:	8146848
Principal Address:	Café Dome, Sullivan Road Brighton Hill Basingstoke RG22 4EH

Names of the Trustees who manage the Charity

Paul Kerswell – Chair
Ian Rowe - Treasurer
Lisa Willmot
Ann Clark
David Green
Simon Rickard

Names and addresses of advisers

Banking	CAF Bank (Charity Aid Foundation)	West Mailing Kent ME19 4TA
Bookkeeping	Katherine Leigh Accountants TEAM Whitchurch Ltd www.accountantsTEAM.co.uk	46 Kingsley Park Whitchurch RG28 7HA
Accountants	Caroline Scull BA FCCA B20 Limited Chartered Certified Accountants www.b20ltd.co.uk	Charwell House Wilsom Road Alton GU34 2PP

Governance

The Café Project Basingstoke is an incorporated charity company limited by guarantee.

Objectives and Activities

Charity Objects from Governing Document:

The relief of learning disabled people in Basingstoke through the provision of employment, volunteering and development opportunities and the operation of a cafe in an effort to build their self-esteem, skills, independence and integrate them into mainstream employment.

Summary of main activities undertaken for the public benefit:

The Trustees of the Cafe Project have read the Charity Commission's general guidance on public benefit and as a group have considered this guidance in their planning and decision making.

During the reporting period, the Trustees have delivered public benefit in pursuit of their stated charitable objects through the creation of an operational cafe and associated student vocational programme.

This has not only directly benefited the students but also the wider community through access to the services offered by the cafe.

Additional details of objectives and activities

To develop a catering facility and appropriate stepping stone training and employment experience for people with learning disabilities, according to their individual needs. This may be to position them for mainstream employment, or provide a 'day opportunities' version of supported training for those students whose particular vulnerabilities will preclude them from mainstream employment.

To identify potential employers, advocate the skills of people with learning disabilities and provide transitional support to place them in paid or voluntary employment.

To engage people in fundraising activities to support the financial requirements of the Café Project.

To empower people with learning disabilities to help themselves and raise awareness of the challenges people with learning disabilities face.

As a charity working towards financial sustainability, we rely heavily on the generosity of time, spirit, commitment and dedication of our staff and volunteers to develop the organisation in a friendly and professional way to create an environment that changes people's lives.

Policy on Financial Reserves

It is the policy of the charity to maintain free reserves at a level which balances our objectives to develop and support services with our need to remain financially stable.

A minimum level of free reserves equating to at least six months of unrestricted expenditure is considered sufficient to cover salaries, administration and support costs and to respond to emergency needs which arise from time to time.

In addition there is also a need to designate certain sums from free reserves for anticipated expenditure in the short to medium term.

This would generally be for capital expenditure, for grant funds allocated to a specific project, and will be specified in the notes to the annual accounts.

Key activities in reporting period:

This first six months of the reporting period saw the Café Dome take on a full complement of students for the new term. It opened five days a week Monday through Friday.

The Trustees initiated a feasibility review of Saturday opening.

For the second half of 2020, the Café Project were in discussion with The Discovery Centre in Basingstoke (run by Hampshire County Council) who had failed to find any commercial café operators interested in taking on their café facilities. Unfortunately, it was not possible to reach a satisfactory commercial agreement and the Café Project withdrew from these discussions at the end of January.

As the Covid-19 situation developed during March 2020 the Trustees met weekly on-line with the Café Operational Manager to consider the implications for students, staff and volunteers.

We prepared students, staff and volunteers for the possibility of closure.

The Trustees reviewed the furlough scheme arrangements and other financial help on offer and confirmed that our reserves were sufficient to see us through several months without income.

The Café was closed from 26th March through to June 2020 with all staff put on furlough. Students were advised to stay at home. The Café Operational Manager established What'sApp groups for the students and staff to keep in touch during the closure period.

The Trustees met on-line each week to review the latest news.

The week before re-opening was spent adding partitions and screens.

The Café Dome remained open during the summer until the second lockdown period was announced in October. The Trustees decided not to partake in the Eat Out to Help Out scheme.

Organisation Structure

Operational breakdown of Cafe Project Basingstoke

- 6 Trustees

- 6 employees

- 16 -20 students

- 2 student Employees

- 15 volunteers, who assist with student training, mentoring and fundraising.

Aims for the next 12 months

At the end of the reporting period, the Café Dome was not open. Naturally, the Trustees planning is short-term and focused on the next opportunity to safely re-open the Café Dome.

REGISTERED COMPANY NUMBER: 08146848 (England and Wales)
REGISTERED CHARITY NUMBER: 1150811

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 30 September 2020
for
THE CAFE PROJECT BASINGSTOKE

B20 Limited
Chartered Certified Accountants
Charwell House
Wilsom Road
Alton
Hampshire
GU34 2PP

THE CAFE PROJECT BASINGSTOKE

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THE CAFE PROJECT BASINGSTOKE

Report of the Trustees for the Year Ended 30 September 2020

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 September 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

08146848 (England and Wales)

Registered Charity number

1150811

Registered office

Cafe Dome
Brighton Hill Parade
Basingstoke
RG22 4EH


Trustees

I Rowe
P Kerswell
L J Willmot
A E Clark
D A Green
S F Rickard

Independent Examiner

Caroline Scull
FCCA
B20 Limited
Chartered Certified Accountants
Charwell House
Wilsom Road
Alton
Hampshire
GU34 2PP

Approved by order of the board of trustees on 28th JUNE 2021 and signed on its behalf by:


I Rowe - Trustee

**Independent Examiner's Report to the Trustees of
THE CAFE PROJECT BASINGSTOKE**

Independent examiner's report to the trustees of THE CAFE PROJECT BASINGSTOKE ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 September 2020.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Caroline Scull
FCCA
B20 Limited
Chartered Certified Accountants
Charwell House
Wilsom Road
Alton
Hampshire
GU34 2PP

Date: 30/6/21

THE CAFE PROJECT BASINGSTOKE

Statement of Financial Activities for the Year Ended 30 September 2020

	Notes	Unrestricted fund £	Restricted funds £	30.9.20 Total funds £	30.9.19 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		8,558	-	8,558	8,976
Charitable activities					
The Cafe					
		148,982	3,673	152,655	144,553
Investment income	2	82	-	82	1,962
Total		<u>157,622</u>	<u>3,673</u>	<u>161,295</u>	<u>155,491</u>
EXPENDITURE ON					
Charitable activities					
The Cafe					
		150,080	3,932	154,012	168,045
NET INCOME/(EXPENDITURE)		<u>7,542</u>	<u>(259)</u>	<u>7,283</u>	<u>(12,554)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		79,922	2,274	82,196	94,750
TOTAL FUNDS CARRIED FORWARD		<u><u>87,464</u></u>	<u><u>2,015</u></u>	<u><u>89,479</u></u>	<u><u>82,196</u></u>

The notes form part of these financial statements

THE CAFE PROJECT BASINGSTOKE

Balance Sheet 30 September 2020

	Notes	Unrestricted fund £	Restricted funds £	30.9.20 Total funds £	30.9.19 Total funds £
FIXED ASSETS					
Tangible assets	7	7,047	1,590	8,637	7,911
CURRENT ASSETS					
Debtors	8	6,386	-	6,386	9,773
Cash at bank and in hand		84,443	425	84,868	81,882
		<u>90,829</u>	<u>425</u>	<u>91,254</u>	<u>91,655</u>
CREDITORS					
Amounts falling due within one year	9	(10,412)	-	(10,412)	(17,370)
NET CURRENT ASSETS		<u>80,417</u>	<u>425</u>	<u>80,842</u>	<u>74,285</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>87,464</u>	<u>2,015</u>	<u>89,479</u>	<u>82,196</u>
NET ASSETS		<u>87,464</u>	<u>2,015</u>	<u>89,479</u>	<u>82,196</u>
FUNDS	10				
Unrestricted funds				87,464	79,922
Restricted funds				2,015	2,274
TOTAL FUNDS				<u>89,479</u>	<u>82,196</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2020.


The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that 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 charitable company as at the end of each financial year and of its surplus or deficit 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 charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 22nd June 2021 and were signed on its behalf by:


I Rowe - Trustee

The notes form part of these financial statements

THE CAFE PROJECT BASINGSTOKE

Notes to the Financial Statements for the Year Ended 30 September 2020

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

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	- 33% on reducing balance
Fixtures and fittings	- 33% on reducing balance
Computer equipment	- 33% on reducing balance

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. INVESTMENT INCOME

	30.9.20	30.9.19
	£	£
Rents received	-	1,853
Deposit account interest	82	109
	<hr/>	<hr/>
	82	1,962
	<hr/>	<hr/>

THE CAFE PROJECT BASINGSTOKE

Notes to the Financial Statements - continued for the Year Ended 30 September 2020

3. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	30.9.20	30.9.19
	£	£
Depreciation - owned assets	<u>1,783</u>	<u>1,697</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2020 nor for the year ended 30 September 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2020 nor for the year ended 30 September 2019.

5. STAFF COSTS

The average monthly number of employees during the year was as follows:

	30.9.20	30.9.19
	8	8
The Café	<u>8</u>	<u>8</u>

No employees received emoluments in excess of £60,000.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	8,976	-	8,976
Charitable activities			
The Cafe	143,539	1,014	144,553
Investment income	<u>1,962</u>	<u>-</u>	<u>1,962</u>
Total	154,477	1,014	155,491
EXPENDITURE ON			
Charitable activities			
The Cafe	167,152	893	168,045
NET INCOME/(EXPENDITURE)	(12,675)	121	(12,554)

RECONCILIATION OF FUNDS

Total funds brought forward	92,597	2,153	94,750
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THE CAFE PROJECT BASINGSTOKE

Notes to the Financial Statements - continued for the Year Ended 30 September 2020

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
TOTAL FUNDS CARRIED FORWARD	79,922	2,274	82,196

7. TANGIBLE FIXED ASSETS

	Improvements to property £	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
COST					
At 1 October 2019	4,230	17,553	7,022	2,179	30,984
Additions	-	1,000	1,509	-	2,509
At 30 September 2020	4,230	18,553	8,531	2,179	33,493
DEPRECIATION					
At 1 October 2019	-	15,236	6,085	1,752	23,073
Charge for year	-	988	654	141	1,783
At 30 September 2020	-	16,224	6,739	1,893	24,856
NET BOOK VALUE					
At 30 September 2020	4,230	2,329	1,792	286	8,637
At 30 September 2019	4,230	2,317	937	427	7,911

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.20 £	30.9.19 £
Trade debtors	3,989	7,405
Prepayments	2,397	2,368
	6,386	9,773

THE CAFE PROJECT BASINGSTOKE

Notes to the Financial Statements - continued for the Year Ended 30 September 2020

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.20	30.9.19
	£	£
Trade creditors	6,390	7,732
VAT	3,129	5,328
Accruals and deferred income	83	50
Accrued expenses	810	4,260
	<u>10,412</u>	<u>17,370</u>

10. MOVEMENT IN FUNDS

	At 1.10.19 £	Net movement in funds £	At 30.9.20 £
Unrestricted funds			
General fund	79,922	7,542	87,464
Restricted funds			
Friendship Circle	684	(259)	425
Have Your Say	1,590	-	1,590
	<u>2,274</u>	<u>(259)</u>	<u>2,015</u>
TOTAL FUNDS	<u>82,196</u>	<u>7,283</u>	<u>89,479</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	157,622	(150,080)	7,542
Restricted funds			
Friendship Circle	653	(912)	(259)
Covid Health & Safety	3,020	(3,020)	-
	<u>3,673</u>	<u>(3,932)</u>	<u>(259)</u>
TOTAL FUNDS	<u>161,295</u>	<u>(154,012)</u>	<u>7,283</u>

THE CAFE PROJECT BASINGSTOKE

Notes to the Financial Statements - continued for the Year Ended 30 September 2020

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.10.18 £	Net movement in funds £	At 30.9.19 £
Unrestricted funds			
General fund	92,597	(12,675)	79,922
Restricted funds			
Friendship Circle	563	121	684
Have Your Say	1,590	-	1,590
	<u>2,153</u>	<u>121</u>	<u>2,274</u>
TOTAL FUNDS	<u>94,750</u>	<u>(12,554)</u>	<u>82,196</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	154,477	(167,152)	(12,675)
Restricted funds			
Friendship Circle	1,014	(893)	121
TOTAL FUNDS	<u>155,491</u>	<u>(168,045)</u>	<u>(12,554)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.10.18 £	Net movement in funds £	At 30.9.20 £
Unrestricted funds			
General fund	92,597	(5,133)	87,464
Restricted funds			
Friendship Circle	563	(138)	425
Have Your Say	1,590	-	1,590
	<u>2,153</u>	<u>(138)</u>	<u>2,015</u>
TOTAL FUNDS	<u>94,750</u>	<u>(5,271)</u>	<u>89,479</u>

THE CAFE PROJECT BASINGSTOKE

Notes to the Financial Statements - continued for the Year Ended 30 September 2020

10. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	312,099	(317,232)	(5,133)
Restricted funds			
Friendship Circle	1,667	(1,805)	(138)
Covid Health & Safety	3,020	(3,020)	-
	<u>4,687</u>	<u>(4,825)</u>	<u>(138)</u>
TOTAL FUNDS	<u>316,786</u>	<u>(322,057)</u>	<u>(5,271)</u>

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2020.

THE CAFE PROJECT BASINGSTOKE

**Detailed Statement of Financial Activities
for the Year Ended 30 September 2020**

	30.9.20 £	30.9.19 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	8,558	8,976
Investment income		
Rents received	-	1,853
Deposit account interest	82	109
	<hr/> 82	<hr/> 1,962
Charitable activities		
Grants	44,846	-
Café Revenue	69,544	95,408
Student fees	38,265	49,145
	<hr/> 152,655	<hr/> 144,553
Total incoming resources	161,295	155,491
EXPENDITURE		
Charitable activities		
Wages	89,407	87,873
Café purchases	36,298	45,789
Training and welfare	4,993	4,460
Premises costs	15,296	19,593
Telephone	703	754
Marketing and stationery	1,121	2,057
Travel expenses	495	2,183
Sundries	8	115
	<hr/> 148,321	<hr/> 162,824
Support costs		
Finance		
Bank charges	998	858
Other		
Plant and machinery	988	1,089
Fixtures and fittings	654	398
Computer equipment	141	210
	<hr/> 1,783	<hr/> 1,697
Governance costs		
Accountancy fees	810	780
Book keeping and payroll	2,100	1,886
	<hr/> 2,910	<hr/> 2,666

This page does not form part of the statutory financial statements

THE CAFE PROJECT BASINGSTOKE

**Detailed Statement of Financial Activities
for the Year Ended 30 September 2020**

	30.9.20 £	30.9.19 £
Total resources expended	154,012	168,045
Net income/(expenditure)	7,283	(12,554)

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Date: 30/09/21

THE CAFE PROJECT BASINGSTOKE

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THE CAFE PROJECT BASINGSTOKE

Balance Sheet 30 September 2020

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Debtors	8	6,386	-	6,386	9,773
Cash at bank and in hand		84,443	425	84,868	81,882
		<u>90,829</u>	<u>425</u>	<u>91,254</u>	<u>91,655</u>
CREDITORS					
Amounts falling due within one year	9	(10,412)	-	(10,412)	(17,370)
NET CURRENT ASSETS		<u>80,417</u>	<u>425</u>	<u>80,842</u>	<u>74,285</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>87,464</u>	<u>2,015</u>	<u>89,479</u>	<u>82,196</u>
NET ASSETS		<u>87,464</u>	<u>2,015</u>	<u>89,479</u>	<u>82,196</u>
FUNDS	10				
Unrestricted funds				87,464	79,922
Restricted funds				2,015	2,274
TOTAL FUNDS				<u>89,479</u>	<u>82,196</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2020.


The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that 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 charitable company as at the end of each financial year and of its surplus or deficit 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 charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 22nd June 2021 and were signed on its behalf by:


I Rowe - Trustee

The notes form part of these financial statements

THE CAFE PROJECT BASINGSTOKE

Notes to the Financial Statements for the Year Ended 30 September 2020

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

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	- 33% on reducing balance
Fixtures and fittings	- 33% on reducing balance
Computer equipment	- 33% on reducing balance

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. INVESTMENT INCOME

	30.9.20	30.9.19
	£	£
Rents received	-	1,853
Deposit account interest	82	109
	<hr/>	<hr/>
	82	1,962
	<hr/>	<hr/>

THE CAFE PROJECT BASINGSTOKE

Notes to the Financial Statements - continued for the Year Ended 30 September 2020

3. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	30.9.20	30.9.19
	£	£
Depreciation - owned assets	<u>1,783</u>	<u>1,697</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2020 nor for the year ended 30 September 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2020 nor for the year ended 30 September 2019.

5. STAFF COSTS

The average monthly number of employees during the year was as follows:

	30.9.20	30.9.19
	8	8
The Café	<u>8</u>	<u>8</u>

No employees received emoluments in excess of £60,000.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	8,976	-	8,976
Charitable activities			
The Cafe	143,539	1,014	144,553
Investment income	<u>1,962</u>	<u>-</u>	<u>1,962</u>
Total	154,477	1,014	155,491
EXPENDITURE ON			
Charitable activities			
The Cafe	167,152	893	168,045
NET INCOME/(EXPENDITURE)	(12,675)	121	(12,554)

RECONCILIATION OF FUNDS

Total funds brought forward	92,597	2,153	94,750
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THE CAFE PROJECT BASINGSTOKE

Notes to the Financial Statements - continued for the Year Ended 30 September 2020

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
TOTAL FUNDS CARRIED FORWARD	<u>79,922</u>	<u>2,274</u>	<u>82,196</u>

7. TANGIBLE FIXED ASSETS

	Improvements to property £	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
COST					
At 1 October 2019	4,230	17,553	7,022	2,179	30,984
Additions	-	1,000	1,509	-	2,509
At 30 September 2020	<u>4,230</u>	<u>18,553</u>	<u>8,531</u>	<u>2,179</u>	<u>33,493</u>
DEPRECIATION					
At 1 October 2019	-	15,236	6,085	1,752	23,073
Charge for year	-	988	654	141	1,783
At 30 September 2020	<u>-</u>	<u>16,224</u>	<u>6,739</u>	<u>1,893</u>	<u>24,856</u>
NET BOOK VALUE					
At 30 September 2020	<u>4,230</u>	<u>2,329</u>	<u>1,792</u>	<u>286</u>	<u>8,637</u>
At 30 September 2019	<u>4,230</u>	<u>2,317</u>	<u>937</u>	<u>427</u>	<u>7,911</u>

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.20 £	30.9.19 £
Trade debtors	3,989	7,405
Prepayments	2,397	2,368
	<u>6,386</u>	<u>9,773</u>

THE CAFE PROJECT BASINGSTOKE

Notes to the Financial Statements - continued for the Year Ended 30 September 2020

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.20	30.9.19
	£	£
Trade creditors	6,390	7,732
VAT	3,129	5,328
Accruals and deferred income	83	50
Accrued expenses	810	4,260
	<u>10,412</u>	<u>17,370</u>

10. MOVEMENT IN FUNDS

	At 1.10.19 £	Net movement in funds £	At 30.9.20 £
Unrestricted funds			
General fund	79,922	7,542	87,464
Restricted funds			
Friendship Circle	684	(259)	425
Have Your Say	1,590	-	1,590
	<u>2,274</u>	<u>(259)</u>	<u>2,015</u>
TOTAL FUNDS	<u>82,196</u>	<u>7,283</u>	<u>89,479</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	157,622	(150,080)	7,542
Restricted funds			
Friendship Circle	653	(912)	(259)
Covid Health & Safety	3,020	(3,020)	-
	<u>3,673</u>	<u>(3,932)</u>	<u>(259)</u>
TOTAL FUNDS	<u>161,295</u>	<u>(154,012)</u>	<u>7,283</u>

THE CAFE PROJECT BASINGSTOKE

Notes to the Financial Statements - continued for the Year Ended 30 September 2020

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.10.18 £	Net movement in funds £	At 30.9.19 £
Unrestricted funds			
General fund	92,597	(12,675)	79,922
Restricted funds			
Friendship Circle	563	121	684
Have Your Say	1,590	-	1,590
	<u>2,153</u>	<u>121</u>	<u>2,274</u>
TOTAL FUNDS	<u>94,750</u>	<u>(12,554)</u>	<u>82,196</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	154,477	(167,152)	(12,675)
Restricted funds			
Friendship Circle	1,014	(893)	121
TOTAL FUNDS	<u>155,491</u>	<u>(168,045)</u>	<u>(12,554)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.10.18 £	Net movement in funds £	At 30.9.20 £
Unrestricted funds			
General fund	92,597	(5,133)	87,464
Restricted funds			
Friendship Circle	563	(138)	425
Have Your Say	1,590	-	1,590
	<u>2,153</u>	<u>(138)</u>	<u>2,015</u>
TOTAL FUNDS	<u>94,750</u>	<u>(5,271)</u>	<u>89,479</u>

THE CAFE PROJECT BASINGSTOKE

Notes to the Financial Statements - continued for the Year Ended 30 September 2020

10. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	312,099	(317,232)	(5,133)
Restricted funds			
Friendship Circle	1,667	(1,805)	(138)
Covid Health & Safety	3,020	(3,020)	-
	<u>4,687</u>	<u>(4,825)</u>	<u>(138)</u>
TOTAL FUNDS	<u>316,786</u>	<u>(322,057)</u>	<u>(5,271)</u>

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2020.

THE CAFE PROJECT BASINGSTOKE

Detailed Statement of Financial Activities for the Year Ended 30 September 2020

	30.9.20 £	30.9.19 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	8,558	8,976
Investment income		
Rents received	-	1,853
Deposit account interest	82	109
	<u>82</u>	<u>1,962</u>
Charitable activities		
Grants	44,846	-
Café Revenue	69,544	95,408
Student fees	38,265	49,145
	<u>152,655</u>	<u>144,553</u>
Total incoming resources	161,295	155,491
EXPENDITURE		
Charitable activities		
Wages	89,407	87,873
Café purchases	36,298	45,789
Training and welfare	4,993	4,460
Premises costs	15,296	19,593
Telephone	703	754
Marketing and stationery	1,121	2,057
Travel expenses	495	2,183
Sundries	8	115
	<u>148,321</u>	<u>162,824</u>
Support costs		
Finance		
Bank charges	998	858
Other		
Plant and machinery	988	1,089
Fixtures and fittings	654	398
Computer equipment	141	210
	<u>1,783</u>	<u>1,697</u>
Governance costs		
Accountancy fees	810	780
Book keeping and payroll	2,100	1,886
	<u>2,910</u>	<u>2,666</u>

This page does not form part of the statutory financial statements

THE CAFE PROJECT BASINGSTOKE

**Detailed Statement of Financial Activities
for the Year Ended 30 September 2020**

	30.9.20 £	30.9.19 £
Total resources expended	154,012	168,045
Net income/(expenditure)	7,283	(12,554)

This page does not form part of the statutory financial statements