

THE CHARITY OF DOUGLAS WILLIAM MITCHELL

England & Wales · Charity number 1173240

Details

Other names THE BIRDWOOD HOUSE TRUST

Status Registered

Legal form CIO

Registered 2017-06-01

Register [View on the Charity Commission register](#)

Contact

Address The Coach House
Station Road
South Brent
TQ10 9BB

Phone 01392581580

Website birdwoodhouse.org.uk

Activities

Objects: THE OBJECTS OF THE CIO ARE:(1) TO PROMOTE FOR THE BENEFIT OF THE PUBLIC THE CONSERVATION, PROTECTION, MAINTENANCE, REPAIR AND IMPROVEMENT OR ENLARGEMENT OF THE GRADE II LISTED BUILDING KNOWN AS BIRDWOOD HOUSE AT 44, HIGH ST TOTNES DEVON.(2) TO FURTHER OR BENEFIT THE RESIDENTS OF TOTNES, DEVON AND THE NEIGHBOURHOOD, WITHOUT DISTINCTION OF SEX, SEXUAL ORIENTATION, RACE OR OF POLITICAL, RELIGIOUS OR OTHER OPINIONS BY ASSOCIATING TOGETHER THE SAID RESIDENTS AND THE LOCAL AUTHORITIES, VOLUNTARY AND OTHER ORGANISATIONS IN A COMMON EFFORT TO ADVANCE EDUCATION AND TO PROVIDE FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION AND LEISURE TIME OCCUPATION WITH THE OBJECTIVE OF IMPROVING THE CONDITIONS OF LIFE FOR THE RESIDENTS.

Activities: The Charity runs and maintains Birdwood House a grade II listed building on Totnes High Street. The building is used for education and leisure activities for the benefit of local people. The gallery on the ground floor has a weekly changing exhibition of work by local artists.

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** Education/training, Arts/culture/heritage/science, Other Charitable Purposes
- **Who:** The General Public/mankind

Geography

- Devon

Finances

Period end	Income	Expenditure	Assets	Employees
2025-11-05	£58,776	£65,913	-	-
2024-11-05	£44,903	£64,663	-	-
2023-11-05	£39,560	£62,850	-	-
2022-11-05	£42,332	£33,490	-	-
2021-11-05	£48,567	£30,530	-	-
2020-11-05	£46,216	£27,831	-	-

Trustees

Name	Role	Appointed
MARK CHRISTOPHER MITCHELL	Chair	2017-06-01
Christopher Derrick Killock		2024-09-23
David Cunningham Horsburgh		2017-05-30
JANET MITCHELL		2017-05-30
Katie Hancock		2024-09-23

THE CHARITY OF DOUGLAS WILLIAM MITCHELL

England & Wales - Charity number 1173240

Accounts

**CHARITY OF DOUGLAS WILLIAM MITCHELL CIO
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 NOVEMBER 2025**

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Charity of Douglas William Mitchell CIO Trustees' Report For The Year Ended 5 November 2025

The trustees present their report and the financial statements for the year ended 5 November 2025.

Objectives and Activities

Aims and Objectives

Birdwood House is a Listed Building located in the centre of Totnes and the Trustees aim to ensure its long-term care and maintenance, to enable it to continue to provide satisfactory facilities and space for exhibitions and other educational purposes along with community benefits.

Public Benefit

The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit.

Achievements and Performance

Main Achievements

The CIO has continued to provide public benefit through the facilities at Birdwood House, the Gallery has successfully promoted the visual arts in the area and the rooms have been used for education and training purposes. The building functions well as a community focus and contributes to social cohesion in Totnes.

Financial Review

Reserves Policy

The Trustees are always striving to increase the income from the use of Birdwood House, in order to accumulate reserves for the long-term maintenance and improvement of the premises. At the same time retaining a level of charges that allows the Gallery to be available for use by new un-established artists and craftspeople. The Trustees transfer any operating surplus to the reserves for major repair and maintenance of Birdwood House; the aim is to achieve reserves to the value of 20% of the reinstatement cost of the building.

Structure, Governance and Management

Governing Document

The CIO (Foundation) was formed by constitution signed on 30 May 2017 and registered with the Charity Commission on 1 June 2017.

Trustee Selection Methods

New Trustees are appointed at the discretion of the existing Trustees, the CIO uses the established links to consult and inform the Town Council as and when required.

Reference and Administrative Details

Trustees

Mr Christopher Mitchell - Chair
Mrs J Mitchell
Mr David Horsburgh
Mr C Killock
Ms K Hancock

Charity Number

1173240

**Charity of Douglas William Mitchell CIO
Trustees' Report (continued)
For The Year Ended 5 November 2025**

Principal Address

C/o Dr J Severn
The Coach House, Station Road
South Brent
Devon
TQ10 9BB

Independent Examiner

R J Lewis ACA
Frost
Chartered Accountants
Riversdale
Ashburton Road
Totnes
Devon
TQ9 5JU

**Charity of Douglas William Mitchell CIO
Trustees' Report (continued)
For The Year Ended 5 November 2025**

Other Information

Additional Note

Organisational Structure

Four formal meetings were held during the period to conduct the business of the CIO. The CIO employs a Secretary to administer the charity and a manager to handle the meeting rooms, Rest room and Gallery space at Birdwood House.

Related Parties

The CIO works closely with the Mitchell Trust and the Wakefield Trust, with one Trustee and the Secretary, being common to the Mitchell Trust and one Trustee and the Secretary being common to the Wakefield Trust.

Risk Management

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The trustees' report was approved by the board of trustees and signed on its behalf by:

Mr Christopher Mitchell

Trustee

18/05/2026

Charity of Douglas William Mitchell CIO
Independent Examiner's Report to the Trustees of Charity of Douglas William Mitchell CIO
For The Year Ended 5 November 2025

I report to the trustees on my examination of the accounts of Charity of Douglas William Mitchell CIO (the Trust) for the year ended 5 November 2025.

Responsibilities and Basis of Report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and contents of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

R J Lewis ACA
20/05/2026
Riversdale
Ashburton Road
Totnes
Devon
TQ9 5JU

Charity of Douglas William Mitchell CIO
Statement of Financial Activities
For The Year Ended 5 November 2025

	Notes	2025 Unrestricted funds £	2024 Unrestricted funds £
INCOME AND ENDOWMENTS FROM:			
Charitable activities:			
Property Letting		51,851	38,794
Investments	3	6,925	6,109
		58,776	44,903
EXPENDITURE ON:			
Raising funds	5	(65,913)	(64,663)
Charitable activities:	5		
		(7,137)	(19,760)
NET EXPENDITURE BEFORE INVESTMENT LOSSES		(7,137)	(19,760)
Net gains on investments		9,987	5,495
		2,850	(14,265)
NET EXPENDITURE		2,850	(14,265)
		2,850	(14,265)
NET MOVEMENT IN FUNDS		2,850	(14,265)
RECONCILIATION OF FUNDS:			
Total funds brought forward		180,774	195,039
TOTAL FUNDS CARRIED FORWARD	13	183,624	180,774

The notes on pages 7 to 11 form part of these financial statements.

Charity of Douglas William Mitchell CIO
Statement of Financial Position
As At 5 November 2025

	Notes	2025 Unrestricted funds £	2024 Total funds £
FIXED ASSETS			
Tangible Assets	9	24,136	27,981
Investments	10	89,790	79,803
		113,926	107,784
CURRENT ASSETS			
Debtors	11	4,302	4,179
Cash at bank and in hand		66,503	69,866
		70,805	74,045
Creditors: Amounts Falling Due Within One Year	12	(1,107)	(1,055)
NET CURRENT ASSETS (LIABILITIES)		69,698	72,990
TOTAL ASSETS LESS CURRENT LIABILITIES		183,624	180,774
NET ASSETS		183,624	180,774
FUNDS OF THE CHARITY			
Unrestricted Funds		183,624	180,774
TOTAL FUNDS	13	183,624	180,774

On behalf of the board

Mr Christopher Mitchell
Trustee
18/05/2026

The notes on pages 7 to 11 form part of these financial statements.

Charity of Douglas William Mitchell CIO

Notes to the Financial Statements

For The Year Ended 5 November 2025

1. General Information

Charity of Douglas William Mitchell CIO is a charitable incorporated organisation registered with the Charity Commission, registered charity number 1173240. The principal address is C/o Dr J Severn, The Coach House, Station Road, South Brent, Devon, TQ10 9BB.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements 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 Charities Act 2011.

The charity is a Public Benefit Entity as defined by FRS 102.

2.2. Fund Accounting

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

Designated funds comprise unrestricted funds that have been set aside by the trustees for a specific purpose.

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.

2.3. Incoming Resources

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.

2.4. Resources Expended

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.

2.5. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Leasehold	4% on Cost
Fixtures & Fittings	33% on Cost

2.6. Investments

Investments are included at closing mid-market value at the balance sheet date.

2.7. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

2.8. Taxation

The charity is exempt from tax as all its income is charitable and applied for charitable purposes.

2.9.

3. Investment Income

Charity of Douglas William Mitchell CIO
Notes to the Financial Statements (continued)
For The Year Ended 5 November 2025

	2025	2024
	Unrestricted funds	Unrestricted funds
	£	£
Bank interest receivable	1,845	1,385
Dividends from investments	5,080	4,724
	6,925	6,109
	6,925	6,109

4. Net Income/(Expenditure)

The net income/(expenditure) is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation of tangible fixed assets - owned	5,464	5,435
	5,464	5,435
	5,464	5,435

5. Analysis of Expenditure

		2025
	Activities undertaken directly	Support costs
	£	(see note 6)
	£	£
Raising funds	54,689	11,224
	54,689	11,224
	54,689	11,224

		2024
	Activities undertaken directly	Support costs
	£	(see note 6)
	£	£
Raising funds	53,553	11,110
	53,553	11,110
	53,553	11,110

6. Support Costs

	2025
	Raising funds
	£
General administration	793
Depreciation	5,464
Governance costs	4,967
	11,224
	11,224

Charity of Douglas William Mitchell CIO
Notes to the Financial Statements (continued)
For The Year Ended 5 November 2025

	2024 Raising funds £
Depreciation	5,435
Governance costs	5,675
	11,110

7. Independent Examiner's Remuneration

	2025 £	2024 £
Independent examination of the financial statements	346	330

8. Average Number of Employees

Average number of employees during the year was: 5 (2024: 7)

9. Tangible Assets

	Land & Property	Fixtures & Fittings	Total
	Leasehold		
	£	£	£
Cost			
As at 6 November 2024	135,868	1,030	136,898
Additions	-	1,619	1,619
As at 5 November 2025	135,868	2,649	138,517
Depreciation			
As at 6 November 2024	107,887	1,030	108,917
Provided during the period	5,435	29	5,464
As at 5 November 2025	113,322	1,059	114,381
Net Book Value			
As at 5 November 2025	22,546	1,590	24,136
As at 6 November 2024	27,981	-	27,981

Charity of Douglas William Mitchell CIO
Notes to the Financial Statements (continued)
For The Year Ended 5 November 2025

10. Investments

	Listed £
Cost or Valuation	
As at 6 November 2024	79,803
Revaluations	9,987
As at 5 November 2025	89,790
Provision	
As at 6 November 2024	-
As at 5 November 2025	-
Net Book Value	
As at 5 November 2025	89,790
As at 6 November 2024	79,803

11. Debtors

	2025 £	2024 £
Due within one year		
Other debtors	4,302	4,179

12. Creditors: Amounts Falling Due Within One Year

	2025 £	2024 £
Accruals and deferred income	1,107	1,055

13. Movement in Funds

	As at 6 November 2024 £	Income £	Expenditure £	Transfers £	As at 5 November 2025 £
Unrestricted funds					
General:					
General unrestricted fund	131,774	58,776	(55,926)	5,500	140,124
Designated:					
Designated - Provision for Maintenance	49,000	-	-	(5,500)	43,500
Total unrestricted funds	180,774	58,776	(55,926)	-	183,624
Total funds	180,774	58,776	(55,926)	-	183,624

Charity of Douglas William Mitchell CIO
Notes to the Financial Statements (continued)
For The Year Ended 5 November 2025

	As at 6 November 2023	Income	Expenditure	Transfers	As at 5 November 2024
	£	£	£	£	£
Unrestricted funds					
General:					
General unrestricted fund	131,039	44,903	(59,168)	15,000	131,774
Designated:					
Designated - Provision for Maintenance	64,000	-	-	(15,000)	49,000
Total unrestricted funds	<u>195,039</u>	<u>44,903</u>	<u>(59,168)</u>	<u>-</u>	<u>180,774</u>
Total funds	<u><u>195,039</u></u>	<u><u>44,903</u></u>	<u><u>(59,168)</u></u>	<u><u>-</u></u>	<u><u>180,774</u></u>

14. Transactions with Trustees

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current or previous year.

No trustee expenses have been incurred.

15. Related Party Disclosures

There have been no related party transactions in the reporting period that require disclosure.

THE CHARITY OF DOUGLAS WILLIAM MITCHELL

England & Wales - Charity number 1173240

Accounts

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 5 November 2024

for

The Charity of Douglas William Mitchell (The Birdwood House Trust)

The Charity of Douglas William Mitchell
(The Birdwood House Trust)

Contents of the Financial Statements
for the Year Ended 5 November 2024

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The Charity of Douglas William Mitchell
(The Birdwood House Trust)
Report of the Trustees
for the Year Ended 5 November 2024

The trustees present their report with the financial statements of the Charitable Incorporated Organisation (CIO) for the year ended 5 November 2024. 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Birdwood House is a Listed Building located in the centre of Totnes and the trustees aim to ensure its long-term care and maintenance, to enable it to continue to provide satisfactory facilities and space for exhibitions and other educational purposes along with community benefits.

ACHIEVEMENT AND PERFORMANCE

The charity has continued to provide public benefit through the facilities at Birdwood House, the Gallery has successfully promoted the visual arts in the area and the rooms have been used for education and training purposes. The building functions well as a community focus and contributes to social cohesion in Totnes. The charity has commenced major refurbishment work to the south wall of Birdwood House during summer 2023 using reserves set aside for this purpose. The work will include replacement of the sliding windows, installation of insulation into the timber frame wall, new lead work and re-hanging of the slate exterior to conservation standards.

FINANCIAL REVIEW

Reserves Policy

The trustees are always striving to increase the income from the use of Birdwood House, in order to accumulate reserves for the long-term maintenance and improvement of the premises. At the same time retaining a level of charges that allows the Gallery to be available for use by new un-established artists and craftspeople. The trustees transfer any operating surplus to the reserves for major repair and maintenance of Birdwood House; the aim is to achieve reserves to the value of 20% of the reinstatement cost of the building.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The CIO (Foundation) was formed by constitution signed on 30 May 2017 and registered with the Charity Commission 1 June 2017.

The Charity of Douglas William Mitchell
(The Birdwood House Trust)
Report of the Trustees
for the Year Ended 5 November 2024

Recruitment and appointment of new trustees

New trustees are appointed at the discretion of the existing trustees. The CIO uses the established links to consult and inform the Town Council as and when required.

Organisational Structure

Four formal meetings were held during the period to conduct the business of the CIO. The CIO employs a secretary to administer the CIO and a manager to handle the meeting rooms, rest room and Gallery space at Birdwood House.

Related parties

The CIO works closely with the Mitchell Trust and the Wakefield Trust, with one trustee and the secretary, being common to the Mitchell Trust and one trustee and the secretary being common to the Wakefield Trust.

Risk Management

The trustees have a duty to identify and review the risk to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1173240 (England and Wales)

Principal address

C/o Dr J Severn
The Coach House
Station Road
South Brent
Devon
TQ10 9BB

Trustees

M C Mitchell Chair
Mrs J Mitchell
Miss J A Westacott MBE (died 21 May 2024)
D Horsburgh
Miss S Lawrence (resigned 23 September 2024)
Mr C Killock (appointed 23 September 2024)
Ms K Hancock (appointed 23 September 2024)

Miss Judy Westacott MBE - Deceased

The trustees record the sad death of Judith Westacott MBE who died suddenly at home in Totnes on 21 May 2024, aged 84, they acknowledge her contribution to the CIO and to Totnes over many years; she was a colourful character who really cared for the town and will be truly missed.

Independent Examiner

R J Lewis ACA
Frost
Chartered Accountants
Riversdale
Ashburton Road
TOTNES
Devon
TQ9 5JU

Approved by order of the board of trustees on 21 May 2025 And signed on its behalf by:

.....
M C Mitchell - Trustee

Independent Examiner's Report to the Trustees of
The Charity of Douglas William Mitchell

Independent examiner's report to the trustees of The Charity of Douglas William Mitchell

I report to the charity trustees on my examination of the accounts of the Charity of Douglas William Mitchell (the CIO) year ended 5 November 2024.

Responsibilities and basis of report

As the charity's trustees of the CIO you are responsible for the preparation of the accounts in accordance with the requirements of the I report in respect of my examination of the CIO's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the CIO as required by Section 130 of the Act, or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

R J Lewis ACA
The Institute of Chartered Accountants in England and Wales

Frost
Chartered Accountants
Riversdale
Ashburton Road
TOTNES
Devon
TQ9 5JU

Date: 4 June 2025

The Charity of Douglas William Mitchell
(The Birdwood House Trust)
Statement of Financial Activities
for the Year Ended 5 November 2024

	Notes	2024 Unrestricted funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		-	-
Charitable Activities			
Property Letting		38,794	32,915
Investment income		6,109	6,395
Other Income		-	250
Total		44,903	39,560
EXPENDITURE ON			
Charitable Activities			
Property Letting		64,663	62,850
Net gains/(losses) on investments	6	5,495	(2,177)
NET INCOME		(14,265)	(25,467)
RECONCILIATION OF FUNDS			
Total funds brought forward		195,039	220,506
TOTAL FUNDS CARRIED FORWARD		180,774	195,039

The Charity of Douglas William Mitchell
(The Birdwood House Trust)
Balance Sheet
5 November 2024

	Notes	2024 Unrestricted funds £	2023 Total funds £
FIXED ASSETS			
Tangible assets	5	27,981	33,416
Investments	6	79,803	74,308
		<u>107,784</u>	<u>107,724</u>
CURRENT ASSETS			
Debtors	7	4,179	4,057
Cash at bank and in hand		69,866	84,263
		<u>74,045</u>	<u>88,320</u>
CREDITORS			
Amounts falling due within one year	8	(1,055)	(1,005)
		<u>72,990</u>	<u>87,315</u>
NET CURRENT ASSETS			
		<u>180,774</u>	<u>195,039</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>180,774</u>	<u>195,039</u>
NET ASSETS			
		<u>180,774</u>	<u>195,039</u>
FUNDS			
Unrestricted funds	9	<u>180,774</u>	<u>195,039</u>
TOTAL FUNDS			
		<u>180,774</u>	<u>195,039</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 21 May 2025 and were signed on its behalf by:

.....
M C Mitchell - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, 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 with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

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.

Long leasehold	- 4% on cost
Plant and machinery	- 33% on cost

Taxation

The charity is exempt from 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.

Fixed asset investments

Investments are included at closing mid-market value at the balance sheet date.

The Charity of Douglas William Mitchell
(The Birdwood House Trust)
Notes to the Financial Statements - continued
for the Year Ended 5 November 2024

2. INVESTMENT INCOME

	2024	2023
	£	£
Dividends received	4,724	4,615
Deposit account interest	1,385	1,780
	<u>6,109</u>	<u>6,395</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 5 November 2024 nor for year ended 5 November 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 5 November 2024 nor for the year ended 5 November 2023.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	-
Charitable activities	
Property Letting	33,165
Investment income	<u>6,395</u>
Total	<u>39,560</u>
EXPENDITURE ON	
Charitable activities	
Property Letting	<u>62,850</u>
Net gains on investments	<u>(2,177)</u>
NET INCOME	(25,467)
RECONCILIATION OF FUNDS	
Total funds brought forward	<u>220,506</u>
TOTAL FUNDS CARRIED FORWARD	<u>195,039</u>

The Charity of Douglas William Mitchell
(The Birdwood House Trust)
Notes to the Financial Statements - continued
for the Year Ended 5 November 2024

5. TANGIBLE FIXED ASSETS

	Long leasehold £	Fixtures and fittings £	Totals £
COST			
At 6 November 2023 and 5 November 2024	135,868	1,030	136,898
DEPRECIATION			
At 6 November 2023	102,452	1,030	103,482
Charge for year	5,435		5,435
At 5 November 2024	107,887	1,030	108,917
NET BOOK VALUE			
At 5 November 2024	27,981	-	27,981
At 5 November 2023	33,416	-	33,416

6. FIXED ASSET INVESTMENTS

	Listed Investments £
MARKET VALUE	
At 6 November 2023	74,308
Revaluations	5,495
At 5 November 2024	79,803
NET BOOK VALUE	
at 5 November 2024	79,803
At 5 November 2023	74,308

There were no investment assets outside the UK.

The investment is 5,462 units in M & G Charifund Income Units. (Cost £29,356)

Cost or valuation at 5 November 2024 is represented by:

	Listed investments £
Valuation in 2024	79,803

The Charity of Douglas William Mitchell
(The Birdwood House Trust)
Notes to the Financial Statements - continued
for the Year Ended 5 November 2024

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Prepayments	4,179	4,057

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Accruals	1,055	1,005

9. MOVEMENT IN FUNDS

	At 6.11.23	Net movement in funds	Transfer between funds	At 5.11.24
	£	£	£	£
Unrestricted funds				
General fund	131,039	(14,265)	15,000	131,774
Designated - Provision for Maintenance	64,000	-	(15,000)	49,000
	<u>195,039</u>	<u>(14,265)</u>	<u>-</u>	<u>180,774</u>
TOTAL FUNDS	<u>195,039</u>	<u>(14,265)</u>	<u>-</u>	<u>180,774</u>

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

	Incoming resources	Resources expended	Gains and losses	Movement in funds
	£	£	£	£
Unrestricted funds				
General fund	44,903	64,663	5,495	(14,265)
	<u>44,903</u>	<u>64,663</u>	<u>5,495</u>	<u>(14,265)</u>
TOTAL FUNDS	<u>44,903</u>	<u>64,663</u>	<u>5,495</u>	<u>(14,265)</u>

Comparatives for movement in funds

	At 6.11.22	Net movement in funds	Transfers between funds	At 5.11.2023
	£	£	£	£
Unrestricted funds				
General fund	136,506	(25,467)	20,000	131,039
Designated - Provision for Maintenance	84,000	-	(20,000)	64,000
	<u>220,506</u>	<u>(25,467)</u>	<u>-</u>	<u>195,039</u>
TOTAL FUNDS	<u>220,506</u>	<u>(25,467)</u>	<u>-</u>	<u>195,039</u>

9. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	39,560	62,850	(2,177)	(25,467)
TOTAL FUNDS	<u>39,560</u>	<u>62,850</u>	<u>(2,177)</u>	<u>(25,467)</u>

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

	At 6.11.22 £	Net movement in funds £	Transfers between funds £	At 5.11.24 £
Unrestricted funds				
General fund	136,506	(39,732)	35,000	131,774
Designated - Provision for Maintenance	84,000		(35,000)	49,000
	<u>220,506</u>	<u>(39,732)</u>	<u>-</u>	<u>180,774</u>
TOTAL FUNDS	<u>220,506</u>	<u>(39,732)</u>	<u>-</u>	<u>180,774</u>

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 £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	84,463	127,513	3,318	(39,732)
TOTAL FUNDS	<u>84,463</u>	<u>127,513</u>	<u>3,318</u>	<u>(39,732)</u>

Unrestricted funds comprise those funds which the trustees are free to use in accordance with the charitable objects.

Transfer between funds

The transfer of funds represents the transfer of the unrestricted accumulated funds of the predecessor charity.

10. RELATED PARTY DISCLOSURES

There are no related party transactions for the year ended 5 November 2024.

THE CHARITY OF DOUGLAS WILLIAM MITCHELL

England & Wales - Charity number 1173240

Accounts

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 5 November 2023

for

The Charity of Douglas William Mitchell (The Birdwood House Trust)

The Charity of Douglas William Mitchell
(The Birdwood House Trust)

Contents of the Financial Statements
for the Year Ended 5 November 2023

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The Charity of Douglas William Mitchell
(The Birdwood House Trust)
Report of the Trustees
for the Year Ended 5 November 2023

The trustees present their report with the financial statements of the Charitable Incorporated Organisation (CIO) for the year ended 5 November 2023. 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Birdwood House is a Listed Building located in the centre of Totnes and the trustees aim to ensure its long-term care and maintenance, to enable it to continue to provide satisfactory facilities and space for exhibitions and other educational purposes along with community benefits.

ACHIEVEMENT AND PERFORMANCE

The charity has continued to provide public benefit through the facilities at Birdwood House, the Gallery has successfully promoted the visual arts in the area and the rooms have been used for education and training purposes. The building functions well as a community focus and contributes to social cohesion in Totnes. The charity has commenced major refurbishment work to the south wall of Birdwood House during summer 2023 using reserves set aside for this purpose. The work will include replacement of the sliding windows, installation into the timber frame wall, new lead work and re-hanging of the slate exterior to conservation standards.

FINANCIAL REVIEW

Reserves Policy

The trustees are always striving to increase the income from the use of Birdwood House, in order to accumulate reserves for the long-term maintenance and improvement of the premises. At the same time retaining a level of charges that allows the Gallery to be available for use by new un-established artists and craftspeople. The trustees transfer any operating surplus to the reserves for major repair and maintenance of Birdwood House; the aim is to achieve reserves to the value of 20% of the reinstatement cost of the building.

The Charity of Douglas William Mitchell
(The Birdwood House Trust)
Report of the Trustees
for the Year Ended 5 November 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The CIO (Foundation) was formed by constitution signed on 30 May 2017 and registered with the Charity Commission 1 June 2017.

Recruitment and appointment of new trustees

New trustees are appointed at the discretion of the existing trustees. The CIO uses the established links to consult and inform the Town Council as and when required.

Organisational Structure

Four formal meetings were held during the period to conduct the business of the CIO. The CIO employs a secretary to administer the CIO and a manager to handle the meeting rooms, rest room and Gallery space at Birdwood House.

Related parties

The CIO works closely with the Mitchell Trust and the Wakefield Trust, with one trustee and the secretary, being common to the Mitchell Trust and one trustee and the secretary being common to the Wakefield Trust.

Risk Management

The trustees have a duty to identify and review the risk to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1173240 (England and Wales)

Principal address

C/o Dr J Severn
The Coach House
Station Road
South Brent
Devon
TQ10 9BB

Trustees

M C Mitchell Chair
Mrs J Mitchell
Miss J A Westacott MBE
D Horsburgh
Miss S Lawrence

Independent Examiner

R J Lewis ACA
W R Frost & Co
Riversdale
Ashburton Road
TOTNES
Devon
TQ9 5JU

Approved by order of the board of trustees on 23 September 2024 And signed on its behalf by:

.....
M C Mitchell - Trustee

Independent Examiner's Report to the Trustees of
The Charity of Douglas William Mitchell

Independent examiner's report to the trustees of The Charity of Douglas William Mitchell

I report to the charity trustees on my examination of the accounts of the Charity of Douglas William Mitchell (the CIO) year ended 5 November 2023.

Responsibilities and basis of report

As the charity's trustees of the CIO you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the CIO's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination

giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the CIO as required by Section 130 of the Act, or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

R J Lewis ACA
The Institute of Chartered Accountants in England and Wales

W R Frost & Co
Riversdale
Ashburton Road
TOTNES
Devon
TQ9 5JU

Date: 25 September 2024

The Charity of Douglas William Mitchell
(The Birdwood House Trust)
Statement of Financial Activities
for the Year Ended 5 November 2023

	Notes	2023 Unrestricted funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		-	2,667
Charitable Activities			
Property Letting		-	34,532
Investment income		-	5,133
Other Income		-	-
Total		-	42,332
EXPENDITURE ON			
Charitable Activities			
Property Letting		-	33,490
Net gains/(losses) on investments	6	(2,177)	(7,532)
NET INCOME		(2,177)	1,310
RECONCILIATION OF FUNDS			
Total funds brought forward		220,506	219,196
TOTAL FUNDS CARRIED FORWARD		218,329	220,506

The Charity of Douglas William Mitchell
(The Birdwood House Trust)
Balance Sheet
5 November 2023

	Notes	2023 Unrestricted funds £	2022 Total funds £
FIXED ASSETS			
Tangible assets	5	33,416	38,851
Investments	6	74,308	76,485
		<u>107,724</u>	<u>115,336</u>
CURRENT ASSETS			
Debtors	7	4,057	3,604
Cash at bank and in hand		84,263	102,526
		<u>88,320</u>	<u>106,130</u>
CREDITORS			
Amounts falling due within one year	8	(1,005)	(960)
		<u>87,315</u>	<u>105,170</u>
NET CURRENT ASSETS			
		<u>195,039</u>	<u>220,506</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>195,039</u>	<u>220,506</u>
NET ASSETS			
		<u>195,039</u>	<u>220,506</u>
FUNDS			
Unrestricted funds	9	<u>195,039</u>	<u>220,506</u>
TOTAL FUNDS			
		<u>195,039</u>	<u>220,506</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 23 September 2024 and were signed on its behalf by:

.....
M C Mitchell - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, 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 with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

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.

Long leasehold	4% on cost
Plant and machinery	- 33% on cost

Taxation

The charity is exempt from 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.

Fixed asset investments

Investments are included at closing mid-market value at the balance sheet date.

The Charity of Douglas William Mitchell
(The Birdwood House Trust)
Notes to the Financial Statements - continued
for the Year Ended 5 November 2023

2. INVESTMENT INCOME

	2023	2022
	£	£
Dividends received	-	4,316
Deposit account interest	-	817
	<hr/>	<hr/>
	-	5,133
	<hr/> <hr/>	<hr/> <hr/>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 5 November 2023 nor for year ended 5 November 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 5 November 2023 nor for the year ended 5 November 2022.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	2,667
Charitable activities	
Property Letting	34,532
Investment income	<hr/> 5,133
Total	<hr/> 42,332
EXPENDITURE ON	
Charitable activities	
Property Letting	<hr/> 33,490
Net gains on investments	<hr/> (7,532)
NET INCOME	1,310
RECONCILIATION OF FUNDS	
Total funds brought forward	<hr/> 219,196
TOTAL FUNDS CARRIED FORWARD	<hr/> 220,506 <hr/> <hr/>

The Charity of Douglas William Mitchell
(The Birdwood House Trust)
Notes to the Financial Statements - continued
for the Year Ended 5 November 2023

5. TANGIBLE FIXED ASSETS

	Long leasehold £	Fixtures and fittings £	Totals £
COST			
At 6 November 2022 and 5 November 2023	135,868	1,030	136,898
DEPRECIATION			
At 6 November 2022	97,017	1,030	98,047
Charge for year	5,435		5,435
At 5 November 2023	102,452	1,030	103,482
NET BOOK VALUE			
At 5 November 2023	33,416	-	33,416
At 5 November 2022	38,851	-	38,851

6. FIXED ASSET INVESTMENTS

	Listed Investments £
MARKET VALUE	
At 6 November 2022	76,485
Revaluations	(2,177)
At 5 November 2023	74,308
NET BOOK VALUE	
at 5 November 2023	74,308
At 5 November 2022	76,485

There were no investment assets outside the UK.

The investment is 5,462 units in M & G Charifund Income Units. (Cost £29,356)

Cost or valuation at 5 November 2023 is represented by:

	Listed investments £
Valuation in 2023	74,308

The Charity of Douglas William Mitchell
(The Birdwood House Trust)
Notes to the Financial Statements - continued
for the Year Ended 5 November 2023

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Prepayments	4,057	3,604

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Accruals	1,005	960

9. MOVEMENT IN FUNDS

	At 6.11.22	Net movement in funds	Transfer between funds	2022 At 5.11.23
Unrestricted funds				
General fund	136,506	(25,469)	20,000	131,037
Designated - Provision for Maintenance	84,000	-	(20,000)	64,000
	<u>220,506</u>	<u>(25,469)</u>	<u>-</u>	<u>195,037</u>
TOTAL FUNDS	<u>220,506</u>	<u>(25,469)</u>	<u>-</u>	<u>195,037</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	-	-	(2,177)	(2,177)
	<u>-</u>	<u>-</u>	<u>(2,177)</u>	<u>(2,177)</u>
TOTAL FUNDS	<u>-</u>	<u>-</u>	<u>(2,177)</u>	<u>(2,177)</u>

Comparatives for movement in funds

	At 6.11.21 £	Net movement in funds £	Transfers between funds £	At 5.11.2022 £
Unrestricted funds				
General fund	150,196	1,310	(15,000)	136,506
Designated - Provision for Maintenance	69,000	-	15,000	84,000
	<u>219,196</u>	<u>1,310</u>	<u>-</u>	<u>220,506</u>
TOTAL FUNDS	<u>219,196</u>	<u>1,310</u>	<u>-</u>	<u>220,506</u>

9. MOVEMENT IN FUNDS - continued

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

	Incoming resources	Resources expended	Gains and losses	Movement in funds
Unrestricted funds				
General fund	42,332	(33,490)	(7,532)	1,310
TOTAL FUNDS	42,332	(33,490)	(7,532)	1,310

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

	At 6.11.22 £	Net movement in funds £	Transfers between funds £	At 5.11.23 £
Unrestricted funds				
General fund	136,506	(2,177)	20,000	154,329
Designated - Provision for Maintenance	84,000		(20,000)	64,000
	220,506	(2,177)	-	218,329
TOTAL FUNDS	220,506	(2,177)	-	218,329

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 £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	172,791	96,342	(9,709)	66,740
TOTAL FUNDS	172,791	96,342	(9,709)	66,740

Unrestricted funds comprise those funds which the trustees are free to use in accordance with the charitable objects.

Transfer between funds

The transfer of funds represents the transfer of the unrestricted accumulated funds of the predecessor charity.

10. RELATED PARTY DISCLOSURES

There are no related party transactions for the year ended 5 November 2023.

THE CHARITY OF DOUGLAS WILLIAM MITCHELL

England & Wales - Charity number 1173240

Accounts

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 5 November 2022
for
The Charity of Douglas William Mitchell
(The Birdwood House Trust)

W R Frost & Co
Riversdale
Ashburton Road
TOTNES
Devon
TQ9 5JU

The Charity of Douglas William Mitchell
(The Birdwood House Trust)

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for the Year Ended 5 November 2022

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The Charity of Douglas William Mitchell
(The Birdwood House Trust)

Report of the Trustees
for the Year Ended 5 November 2022

The trustees present their report with the financial statements of the Charitable Incorporated Organisation (CIO) for the period ending 5 November 2022. 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 2015).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Birdwood House is a Listed Building located in the centre of Totnes and the trustees aim to ensure its long-term care and maintenance, to enable it to continue to provide satisfactory facilities and space for exhibitions and other educational purposes.

ACHIEVEMENT AND PERFORMANCE

Through the course of the financial year Birdwood House returned to the levels of activity seen pre-pandemic; this allowed the charity to deliver its public benefits and income grew to 80% of 2019 receipts. The charity plans major refurbishment to the south wall of Birdwood House during summer 2023 using reserves set aside for refurbishment of the building.

FINANCIAL REVIEW

Reserves policy

The trustees are striving to increase the income from the use of Birdwood House, in order to accumulate reserves for the long-term maintenance and improvement of the premises. At the same time retaining a level of charges that allows the gallery to be available for use by new unestablished artists and craftspeople. The trustees transfer any operating surplus to the reserves for major repair and maintenance of Birdwood House, the aim is to achieve reserves to the value of 20% of the reinstatement cost of the building.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The CIO (Foundation) was formed by constitution signed on 30 May 2017 and registered with the Charity Commission 1 June 2017.

Recruitment and appointment of new trustees

New trustees are appointed at the discretion of the existing trustees. The CIO uses the established links to consult and inform the Town Council as and when required.

Organisational structure

Due to Covid-19 restrictions only two formal meetings were held during the period to conduct the business of the charity. The charity employs a secretary to administer the charity and a manager to handle the meeting rooms, rest room and gallery space at Birdwood House.

Related parties

The CIO works closely with the Mitchell Trust and the Wakefield Trust, with one trustee and the secretary, being common to the Mitchell Trust and one trustee and the secretary being common to the Wakefield Trust.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1173240

Principal address

C/o Dr J Severn
The Coach House
Station Road
South Brent
Devon
TQ10 9BB

The Charity of Douglas William Mitchell
(The Birdwood House Trust)

Report of the Trustees
for the Year Ended 5 November 2022

Trustees

M C Mitchell Chair
Mrs J Mitchell
Miss J A Westacott MBE
D Horsburgh
Miss S Lawrence

Independent Examiner

W R Frost & Co
Riversdale
Ashburton Road
TOTNES
Devon
TQ9 5JU

Approved by order of the board of trustees on 22 May 2023 and signed on its behalf by:

M C Mitchell - Trustee

Independent Examiner's Report to the Trustees of
The Charity of Douglas William Mitchell

Independent examiner's report to the trustees of The Charity of Douglas William Mitchell

I report to the charity trustees on my examination of the accounts of The Charity of Douglas William Mitchell (the Trust) for the year ended 5 November 2022.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

R J Lewis ACA

W R Frost & Co
Riversdale
Ashburton Road
TOTNES
Devon
TQ9 5JU

31 May 2023

The Charity of Douglas William Mitchell
(The Birdwood House Trust)

Statement of Financial Activities
for the Year Ended 5 November 2022

	Notes	2022 Unrestricted funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		2,667	21,670
Charitable activities			
Property Letting		34,532	22,795
Investment income	2	5,133	4,102
Total		<u>42,332</u>	<u>48,567</u>
EXPENDITURE ON			
Charitable activities			
Property Letting		<u>33,490</u>	<u>30,530</u>
Net gains/(losses) on investments		<u>(7,532)</u>	<u>17,822</u>
NET INCOME		1,310	35,859
RECONCILIATION OF FUNDS			
Total funds brought forward		219,196	183,337
TOTAL FUNDS CARRIED FORWARD		<u><u>220,506</u></u>	<u><u>219,196</u></u>

The Charity of Douglas William Mitchell
(The Birdwood House Trust)

Balance Sheet
5 November 2022

		2022 Unrestricted funds £	2021 Total funds £
FIXED ASSETS	Notes		
Tangible assets	5	38,851	44,286
Investments	6	76,485	84,018
		<hr/>	<hr/>
		115,336	128,304
CURRENT ASSETS			
Debtors	7	3,604	2,991
Cash at bank and in hand		102,526	88,801
		<hr/>	<hr/>
		106,130	91,792
CREDITORS			
Amounts falling due within one year	8	(960)	(900)
		<hr/>	<hr/>
NET CURRENT ASSETS		105,170	90,892
		<hr/>	<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES		220,506	219,196
		<hr/>	<hr/>
NET ASSETS		220,506	219,196
		<hr/>	<hr/>
FUNDS	9		
Unrestricted funds		220,506	219,196
		<hr/>	<hr/>
TOTAL FUNDS		220,506	219,196
		<hr/>	<hr/>

The financial statements were approved by the Board of Trustees and authorised for issue on 22 May 2023 and were signed on its behalf by:

M C Mitchell - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

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.

Long leasehold	- 4% on cost
Fixtures and fittings	- 20% on cost

Taxation

The charity is exempt from 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.

Fixed asset investments

Investments are included at closing mid-market value at the balance sheet date.

Notes to the Financial Statements - continued
for the Year Ended 5 November 2022

2. INVESTMENT INCOME

	2022	2021
	£	£
Dividends received	4,316	3,715
Deposit account interest	817	387
	<u>5,133</u>	<u>4,102</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 5 November 2022 nor for the year ended 5 November 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 5 November 2022 nor for the year ended 5 November 2021.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	21,670
Charitable activities	
Property Letting	22,795
Investment income	4,102
Total	<u>48,567</u>
EXPENDITURE ON	
Charitable activities	
Property Letting	<u>30,530</u>
Net gains on investments	<u>17,822</u>
NET INCOME	35,859
RECONCILIATION OF FUNDS	
Total funds brought forward	183,337
TOTAL FUNDS CARRIED FORWARD	<u><u>219,196</u></u>

Notes to the Financial Statements - continued
for the Year Ended 5 November 2022

5. TANGIBLE FIXED ASSETS

	Long leasehold £	Fixtures and fittings £	Totals £
COST			
At 6 November 2021 and 5 November 2022	135,868	1,030	136,898
DEPRECIATION			
At 6 November 2021	91,582	1,030	92,612
Charge for year	5,435	-	5,435
At 5 November 2022	97,017	1,030	98,047
NET BOOK VALUE			
At 5 November 2022	38,851	-	38,851
At 5 November 2021	44,286	-	44,286

6. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 6 November 2021	84,018
Revaluations	(7,533)
At 5 November 2022	76,485
NET BOOK VALUE	
At 5 November 2022	76,485
At 5 November 2021	84,018

There were no investment assets outside the UK.

The investment is 5462 units in M&G Charifund Income Units. (Cost £29,356)

Cost or valuation at 5 November 2022 is represented by:

Valuation in 2022	Listed investments £ 76,485
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Notes to the Financial Statements - continued
for the Year Ended 5 November 2022

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Prepayments	3,604	2,991

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Other creditors	960	900

9. MOVEMENT IN FUNDS

	At 6.11.21 £	Net movement in funds £	Transfers between funds £	At 5.11.22 £
Unrestricted funds				
General fund	150,196	1,310	(15,000)	136,506
Designated - Provision for Maintenance	69,000	-	15,000	84,000
	<u>219,196</u>	<u>1,310</u>	<u>-</u>	<u>220,506</u>
TOTAL FUNDS	<u>219,196</u>	<u>1,310</u>	<u>-</u>	<u>220,506</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	42,332	(33,490)	(7,532)	1,310
	<u>42,332</u>	<u>(33,490)</u>	<u>(7,532)</u>	<u>1,310</u>
TOTAL FUNDS	<u>42,332</u>	<u>(33,490)</u>	<u>(7,532)</u>	<u>1,310</u>

Comparatives for movement in funds

	At 6.11.20 £	Net movement in funds £	Transfers between funds £	At 5.11.21 £
Unrestricted funds				
General fund	134,337	35,859	(20,000)	150,196
Designated - Provision for Maintenance	49,000	-	20,000	69,000
	<u>183,337</u>	<u>35,859</u>	<u>-</u>	<u>219,196</u>
TOTAL FUNDS	<u>183,337</u>	<u>35,859</u>	<u>-</u>	<u>219,196</u>

9. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	48,567	(30,530)	17,822	35,859
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>48,567</u>	<u>(30,530)</u>	<u>17,822</u>	<u>35,859</u>

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

	At 6.11.20 £	Net movement in funds £	Transfers between funds £	At 5.11.22 £
Unrestricted funds				
General fund	134,337	37,169	(35,000)	136,506
Designated - Provision for Maintenance	49,000	-	35,000	84,000
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	183,337	37,169	-	220,506
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>183,337</u>	<u>37,169</u>	<u>-</u>	<u>220,506</u>

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 £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	90,899	(64,020)	10,290	37,169
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>90,899</u>	<u>(64,020)</u>	<u>10,290</u>	<u>37,169</u>

Unrestricted funds comprise those funds which the trustees are free to use in accordance with the charitable objects.

Transfers between funds

The transfer of funds represents the transfer of the unrestricted accumulated funds of the predecessor charity.

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 5 November 2022.

THE CHARITY OF DOUGLAS WILLIAM MITCHELL

England & Wales - Charity number 1173240

Accounts

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 5 November 2021
for
The Charity of Douglas William Mitchell
(The Birdwood House Trust)

W R Frost & Co
Riversdale
Ashburton Road
TOTNES
Devon
TQ9 5JU

The Charity of Douglas William Mitchell
(The Birdwood House Trust)

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for the Year Ended 5 November 2021

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The Charity of Douglas William Mitchell
(The Birdwood House Trust)

Report of the Trustees
for the Year Ended 5 November 2021

The trustees present their report with the financial statements of the Charitable Incorporated Organisation (CIO) for the period ending 5 November 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 2015).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Birdwood House is a Listed Building located in the centre of Totnes and the trustees aim to ensure its long-term care and maintenance, to enable it to continue to provide satisfactory facilities for use as a rest room for the elderly and space for exhibitions and other educational purposes.

ACHIEVEMENT AND PERFORMANCE

This year has been difficult due to the uncertainty and restrictions surrounding the pandemic. The gallery and meeting rooms were closed for extended periods and when they were open social distancing and people's willingness to chance infection did limit numbers. The consequential loss of income was alleviated by the relevant business support from the Government.

FINANCIAL REVIEW

Reserves policy

The trustees are striving to increase the income from the use of Birdwood House, in order to accumulate reserves for the long-term maintenance and improvement of the premises. At the same time retaining a level of charges that allows the gallery to be available for use by new unestablished artists and craftspeople. The trustees transfer any operating surplus to the reserves for major repair and maintenance of Birdwood House, the aim is to achieve reserves to the value of 20% of the reinstatement cost of the building.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The CIO (Foundation) was formed by constitution signed on 30 May 2017 and registered with the Charity Commission 1 June 2017.

Recruitment and appointment of new trustees

New trustees are appointed at the discretion of the existing trustees. The CIO uses the established links to consult and inform the Town Council as and when required.

Organisational structure

Due to Covid-19 restrictions only two formal meetings were held during the period to conduct the business of the charity. The charity employs a secretary to administer the charity and a manager to handle the meeting rooms, rest room and gallery space at Birdwood House.

Related parties

The CIO works closely with the Mitchell Trust and the Wakefield Trust, with one trustee and the secretary, being common to the Mitchell Trust and one trustee and the secretary being common to the Wakefield Trust.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1173240

Principal address

C/o Dr J Severn
The Coach House
Station Road
South Brent
Devon
TQ10 9BB

The Charity of Douglas William Mitchell
(The Birdwood House Trust)

Report of the Trustees
for the Year Ended 5 November 2021

Trustees

M C Mitchell Chair
Mrs J Mitchell
Miss J A Westacott MBE
D Horsburgh
Miss S Lawrence

Independent Examiner

W R Frost & Co
Riversdale
Ashburton Road
TOTNES
Devon
TQ9 5JU

Approved by order of the board of trustees on 8 August 2022 and signed on its behalf by:

M C Mitchell - Trustee

Independent Examiner's Report to the Trustees of
The Charity of Douglas William Mitchell

Independent examiner's report to the trustees of The Charity of Douglas William Mitchell

I report to the charity trustees on my examination of the accounts of The Charity of Douglas William Mitchell (the Trust) for the year ended 5 November 2021.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

R J Lewis ACA
W R Frost & Co
Riversdale
Ashburton Road
TOTNES
Devon
TQ9 5JU

16 August 2022

The Charity of Douglas William Mitchell
(The Birdwood House Trust)

Statement of Financial Activities
for the Year Ended 5 November 2021

	Notes	2021 Unrestricted funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		21,670	20,000
Charitable activities			
Property Letting		22,795	21,463
Investment income	2	4,102	4,753
Total		<u>48,567</u>	<u>46,216</u>
EXPENDITURE ON			
Charitable activities			
Property Letting		30,530	27,831
Net gains/(losses) on investments		17,822	(19,943)
NET INCOME/(EXPENDITURE)		<u>35,859</u>	<u>(1,558)</u>
RECONCILIATION OF FUNDS			
Total funds brought forward		183,337	184,895
TOTAL FUNDS CARRIED FORWARD		<u><u>219,196</u></u>	<u><u>183,337</u></u>

The Charity of Douglas William Mitchell
(The Birdwood House Trust)

Balance Sheet
5 November 2021

	Notes	2021 Unrestricted funds £	2020 Total funds £
FIXED ASSETS			
Tangible assets	5	44,286	49,721
Investments	6	84,018	66,196
		<hr/>	<hr/>
		128,304	115,917
CURRENT ASSETS			
Debtors	7	2,991	2,932
Cash at bank and in hand		88,801	66,479
		<hr/>	<hr/>
		91,792	69,411
CREDITORS			
Amounts falling due within one year	8	(900)	(1,991)
		<hr/>	<hr/>
NET CURRENT ASSETS		90,892	67,420
		<hr/>	<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES		219,196	183,337
		<hr/>	<hr/>
NET ASSETS		219,196	183,337
		<hr/>	<hr/>
FUNDS	9		
Unrestricted funds		219,196	183,337
		<hr/>	<hr/>
TOTAL FUNDS		219,196	183,337
		<hr/>	<hr/>

The financial statements were approved by the Board of Trustees and authorised for issue on 8 August 2022 and were signed on its behalf by:

M C Mitchell - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

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.

Long leasehold	- 4% on cost
Fixtures and fittings	- 20% on cost

Taxation

The charity is exempt from 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.

Fixed asset investments

Investments are included at closing mid-market value at the balance sheet date.

Notes to the Financial Statements - continued
for the Year Ended 5 November 2021

2. INVESTMENT INCOME

	2021	2020
	£	£
Dividends received	3,715	4,396
Deposit account interest	387	357
	<u>4,102</u>	<u>4,753</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 5 November 2021 nor for the year ended 5 November 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 5 November 2021 nor for the year ended 5 November 2020.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	20,000
Charitable activities	
Property Letting	21,463
Investment income	4,753
Total	<u>46,216</u>
EXPENDITURE ON	
Charitable activities	
Property Letting	27,831
Net gains/(losses) on investments	(19,943)
NET INCOME/(EXPENDITURE)	<u>(1,558)</u>
RECONCILIATION OF FUNDS	
Total funds brought forward	184,895
TOTAL FUNDS CARRIED FORWARD	<u><u>183,337</u></u>

5. TANGIBLE FIXED ASSETS

	Long leasehold £	Fixtures and fittings £	Totals £
COST			
At 6 November 2020 and 5 November 2021	135,868	1,030	136,898
DEPRECIATION			
At 6 November 2020	86,147	1,030	87,177
Charge for year	5,435	-	5,435
At 5 November 2021	91,582	1,030	92,612
NET BOOK VALUE			
At 5 November 2021	44,286	-	44,286
At 5 November 2020	49,721	-	49,721

6. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 6 November 2020	66,196
Revaluations	17,822
At 5 November 2021	84,018
NET BOOK VALUE	
At 5 November 2021	84,018
At 5 November 2020	66,196

There were no investment assets outside the UK.

The investment is 5462 units in M&G Charifund Income Units. (Cost £29,356)

Cost or valuation at 5 November 2021 is represented by:

Valuation in 2021	Listed investments £ 84,018
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Notes to the Financial Statements - continued
for the Year Ended 5 November 2021

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Prepayments	2,991	2,932
	<u>2,991</u>	<u>2,932</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Other creditors	900	1,991
	<u>900</u>	<u>1,991</u>

9. MOVEMENT IN FUNDS

	At 6.11.20 £	Net movement in funds £	Transfers between funds £	At 5.11.21 £
Unrestricted funds				
General fund	134,337	35,859	(20,000)	150,196
Designated - Provision for Maintenance	49,000	-	20,000	69,000
	<u>183,337</u>	<u>35,859</u>	<u>-</u>	<u>219,196</u>
TOTAL FUNDS	<u>183,337</u>	<u>35,859</u>	<u>-</u>	<u>219,196</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	48,567	(30,530)	17,822	35,859
	<u>48,567</u>	<u>(30,530)</u>	<u>17,822</u>	<u>35,859</u>
TOTAL FUNDS	<u>48,567</u>	<u>(30,530)</u>	<u>17,822</u>	<u>35,859</u>

Comparatives for movement in funds

	At 6.11.19 £	Net movement in funds £	Transfers between funds £	At 5.11.20 £
Unrestricted funds				
General fund	184,895	(1,558)	(49,000)	134,337
Designated - Provision for Maintenance	-	-	49,000	49,000
	<u>184,895</u>	<u>(1,558)</u>	<u>-</u>	<u>183,337</u>
TOTAL FUNDS	<u>184,895</u>	<u>(1,558)</u>	<u>-</u>	<u>183,337</u>

9. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	46,216	(27,831)	(19,943)	(1,558)
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>46,216</u>	<u>(27,831)</u>	<u>(19,943)</u>	<u>(1,558)</u>

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

	At 6.11.19 £	Net movement in funds £	Transfers between funds £	At 5.11.21 £
Unrestricted funds				
General fund	184,895	34,301	(69,000)	150,196
Designated - Provision for Maintenance	-	-	69,000	69,000
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	184,895	34,301	-	219,196
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>184,895</u>	<u>34,301</u>	<u>-</u>	<u>219,196</u>

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 £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	94,783	(58,361)	(2,121)	34,301
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>94,783</u>	<u>(58,361)</u>	<u>(2,121)</u>	<u>34,301</u>

Unrestricted funds comprise those funds which the trustees are free to use in accordance with the charitable objects.

Transfers between funds

The transfer of funds represents the transfer of the unrestricted accumulated funds of the predecessor charity.

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 5 November 2021.

THE CHARITY OF DOUGLAS WILLIAM MITCHELL

England & Wales - Charity number 1173240

Accounts

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 5 November 2020
for
The Charity of Douglas William Mitchell
(The Birdwood House Trust)

W R Frost & Co
Riversdale
Ashburton Road
TOTNES
Devon
TQ9 5JU

The Charity of Douglas William Mitchell
(The Birdwood House Trust)

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for the Year Ended 5 November 2020

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The Charity of Douglas William Mitchell
(The Birdwood House Trust)

Report of the Trustees
for the Year Ended 5 November 2020

The trustees present their report with the financial statements of the Charitable Incorporated Organisation (CIO) for the period ending 5 November 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 2015).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Birdwood House is a Listed Building located in the centre of Totnes and the trustees aim to ensure its long-term care and maintenance, to enable it to continue to provide satisfactory facilities for use as a rest room for the elderly and space for exhibitions and other educational purposes.

ACHIEVEMENT AND PERFORMANCE

The year started well with the gallery proving extremely busy and meeting room use for a variety of classes, lectures and meetings for educational and community purposes going well. In March 2020 Government restrictions required that the meeting rooms and gallery close. Restricted activities resumed during the last 6 weeks of the financial year. During the closure the charity was eligible for business support from the Government.

FINANCIAL REVIEW

Reserves policy

The trustees are striving to increase the income from the use of Birdwood House, in order to accumulate reserves for the long-term maintenance and improvement of the premises. At the same time retaining a level of charges that allows the gallery to be available for use by new unestablished artists and craftspeople. The trustees transfer any operating surplus to the reserves for major repair and maintenance of Birdwood House, the aim is to achieve reserves to the value of 20% of the reinstatement cost of the building.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The CIO (Foundation) was formed by constitution signed on 30 May 2017 and registered with the Charity Commission 1 June 2017.

Recruitment and appointment of new trustees

New trustees are appointed at the discretion of the existing trustees. The CIO uses the established links to consult and inform the Town Council as and when required.

Organisational structure

Four formal meetings were held during the period to conduct the business of the CIO. The CIO employs a secretary to administer the charity and a manager to handle the meeting rooms, rest room and gallery space at Birdwood House.

Related parties

The CIO works closely with the Mitchell Trust and the Wakefield Trust, with one trustee and the secretary, being common to the Mitchell Trust and one trustee and the secretary being common to the Wakefield Trust.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1173240

Principal address

C/o Dr J Severn
The Coach House
Station Road
South Brent
Devon
TQ10 9BB

The Charity of Douglas William Mitchell
(The Birdwood House Trust)

Report of the Trustees
for the Year Ended 5 November 2020

Trustees

M C Mitchell Chair
Mrs J Mitchell
Cllr J A Westacott MBE
D Horsburgh
Miss S Lawrence

Independent Examiner

W R Frost & Co
Riversdale
Ashburton Road
TOTNES
Devon
TQ9 5JU

Approved by order of the board of trustees on 4 August 2021 and signed on its behalf by:

M C Mitchell - Trustee

Independent Examiner's Report to the Trustees of
The Charity of Douglas William Mitchell

Independent examiner's report to the trustees of The Charity of Douglas William Mitchell

I report to the charity trustees on my examination of the accounts of The Charity of Douglas William Mitchell (the Trust) for the year ended 5 November 2020.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

R J Lewis ACA
W R Frost & Co
Riversdale
Ashburton Road
TOTNES
Devon
TQ9 5JU

9 August 2021

The Charity of Douglas William Mitchell
(The Birdwood House Trust)

Statement of Financial Activities
for the Year Ended 5 November 2020

	Notes	2020 Unrestricted fund £	2019 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		20,000	-
Charitable activities			
Property Letting		21,463	39,385
Investment income	2	4,753	4,616
Total		46,216	44,001
EXPENDITURE ON			
Charitable activities			
Property Letting		27,831	29,596
Net gains/(losses) on investments		(19,943)	3,560
NET INCOME/(EXPENDITURE)		(1,558)	17,965
RECONCILIATION OF FUNDS			
Total funds brought forward		184,895	166,930
TOTAL FUNDS CARRIED FORWARD		183,337	184,895

The notes form part of these financial statements

The Charity of Douglas William Mitchell
(The Birdwood House Trust)

Balance Sheet
5 November 2020

		2020 Unrestricted fund £	2019 Total funds £
FIXED ASSETS	Notes		
Tangible assets	5	49,721	55,156
Investments	6	66,196	86,139
		<hr/>	<hr/>
		115,917	141,295
CURRENT ASSETS			
Debtors	7	2,932	2,907
Cash at bank and in hand		66,479	42,253
		<hr/>	<hr/>
		69,411	45,160
CREDITORS			
Amounts falling due within one year	8	(1,991)	(1,560)
		<hr/>	<hr/>
NET CURRENT ASSETS		67,420	43,600
		<hr/>	<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES		183,337	184,895
		<hr/>	<hr/>
NET ASSETS		183,337	184,895
		<hr/>	<hr/>
FUNDS	9		
Unrestricted funds		183,337	184,895
		<hr/>	<hr/>
TOTAL FUNDS		183,337	184,895
		<hr/>	<hr/>

The financial statements were approved by the Board of Trustees and authorised for issue on 4 August 2021 and were signed on its behalf by:

M C Mitchell - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

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.

Long leasehold	- 4% on cost
Fixtures and fittings	- 20% on cost

Taxation

The charity is exempt from 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.

Fixed asset investments

Investments are included at closing mid-market value at the balance sheet date.

Notes to the Financial Statements - continued
for the Year Ended 5 November 2020

2. INVESTMENT INCOME

	2020	2019
	£	£
Dividends received	4,396	4,452
Deposit account interest	357	164
	<u>4,753</u>	<u>4,616</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 5 November 2020 nor for the year ended 5 November 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 5 November 2020 nor for the year ended 5 November 2019.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Charitable activities	
Property Letting	39,385
Investment income	4,616
Total	<u>44,001</u>
EXPENDITURE ON	
Charitable activities	
Property Letting	29,596
Net gains on investments	3,560
NET INCOME	<u>17,965</u>
RECONCILIATION OF FUNDS	
Total funds brought forward	166,930
TOTAL FUNDS CARRIED FORWARD	<u><u>184,895</u></u>

Notes to the Financial Statements - continued
for the Year Ended 5 November 2020

5. TANGIBLE FIXED ASSETS

	Long leasehold £	Fixtures and fittings £	Totals £
COST			
At 6 November 2019 and 5 November 2020	135,868	1,030	136,898
DEPRECIATION			
At 6 November 2019	80,712	1,030	81,742
Charge for year	5,435	-	5,435
At 5 November 2020	86,147	1,030	87,177
NET BOOK VALUE			
At 5 November 2020	49,721	-	49,721
At 5 November 2019	55,156	-	55,156

6. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 6 November 2019	86,139
Revaluations	(19,943)
At 5 November 2020	66,196
NET BOOK VALUE	
At 5 November 2020	66,196
At 5 November 2019	86,139

There were no investment assets outside the UK.

The investment is 5462 units in M&G Charifund Income Units. (Cost £29,356)

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Prepayments	2,932	2,907

Notes to the Financial Statements - continued
for the Year Ended 5 November 2020

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Other creditors	1,991	1,560

9. MOVEMENT IN FUNDS

	At 6.11.19 £	Net movement in funds £	At 5.11.20 £
Unrestricted funds			
General fund	184,895	(1,558)	183,337
TOTAL FUNDS	<u>184,895</u>	<u>(1,558)</u>	<u>183,337</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	46,216	(27,831)	(19,943)	(1,558)
TOTAL FUNDS	<u>46,216</u>	<u>(27,831)</u>	<u>(19,943)</u>	<u>(1,558)</u>

Comparatives for movement in funds

	At 6.11.18 £	Net movement in funds £	At 5.11.19 £
Unrestricted funds			
General fund	166,930	17,965	184,895
TOTAL FUNDS	<u>166,930</u>	<u>17,965</u>	<u>184,895</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	44,001	(29,596)	3,560	17,965
TOTAL FUNDS	<u>44,001</u>	<u>(29,596)</u>	<u>3,560</u>	<u>17,965</u>

9. MOVEMENT IN FUNDS - continued

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

	At 6.11.18 £	Net movement in funds £	At 5.11.20 £
Unrestricted funds			
General fund	166,930	16,407	183,337
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>166,930</u>	<u>16,407</u>	<u>183,337</u>

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 £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	90,217	(57,427)	(16,383)	16,407
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>90,217</u>	<u>(57,427)</u>	<u>(16,383)</u>	<u>16,407</u>

Unrestricted funds comprise those funds which the trustees are free to use in accordance with the charitable objects.

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 5 November 2020.