T21

England & Wales · Charity number 1180389

Details

Status	Registered
Legal form	CIO
Registered	2018-10-22
Register	View on the Charity Commission register

Contact

Address	Birch Tree Cafe New Road Easton On The Hill Stamford Lincolnshire PE9 3NN
Phone	01780763644
Email	maggie.scott@t-21.co.uk
Website	www.t-21.co.uk

Activities

Objects: The objects of the CIO are the relief of need for people with Down's Syndrome in the Peterborough area, by:The provision of services or facilities, learning opportunities, stimulating activities, opportunities for social interaction and work experience, thereby enabling them to develop valuable life skills, increase their confidence and independence, and to have fulfilling, inclusive and proactive lives.The provision of accommodation and supported living including a comprehensive care service.

Activities: The aim of T21 is to provide meaningful work opportunities and social interaction for young people with Down's Syndrome in the wider Peterborough area.

Classification

- **How:** Provides Services
- **What:** Disability
- **Who:** People With Disabilities

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Geography

- Peterborough City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£228,141	£242,711	-	-
2024-03-31	£210,520	£212,033	-	-
2023-03-31	£240,839	£228,084	-	-
2022-03-31	£312,094	£110,968	-	-
2021-03-31	£51,418	£11,340	-	-

Trustees

Name	Role	Appointed
Margaret SCOTT	Chair	2018-09-11
Geoffrey Byron Calder		2025-11-26
Jacqueline Marie Bradley		2023-09-01
Julia Clare Heppell		2024-06-01
Miranda Rosemary Rock		2018-09-11
Richard Simon James		2024-06-01
Timothy John Nicol		2021-01-20

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T21

England & Wales - Charity number 1180389

Accounts

T21 Birch Tree Cafe

Charity No. 1180389

Company No. CE015424

Trustees' Report and Unaudited Accounts

31 March 2025

T21 Birch Tree Cafe
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The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 March 2025.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. CE015424

Charity No. 1180389

Principal Office

Birch Tree Cafe
New Road
Easton On The Hil
Stamford, Lincs
PE9 3NN

Registered Office

Birch Tree Cafe
New Road
Easton On The Hill
Stamford, Lincs
PE9 3NN

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.
The following Directors and Trustees served during the year:

T. Nicol
B Connolly
M. Rock
M. Scott
R.James
J.Heppell
J. Bradley

Key Management Personnel

Chair M Scott

Accountants

BGS Accounting Ltd
75 Exploration Drive
Leicester
LE4 5NU

OBJECTIVES AND ACTIVITIES

The purpose of the charity as set out in its governing document is to provide support and opportunities to young people who have Down's Syndrome.

We now have 28 young people who have Down's Syndrome attending the cafe each week-some for up to 3 days, others for just part of the day; we are keen to adapt to the needs of the individual members and aim to help each of our members reach their full potential. They engage in a variety of activities including gardening, craft, yoga as well as working front of house in the cafe and in the kitchen.

The other beneficiaries are the village residents who are very supportive of the cafe. Many residents are older, often single people who really appreciate having a meeting place.

We have completely renovated the building, recruited excellent staff, engaged in marketing in the local area and beyond and welcomed a team of volunteers and support workers.

Sustainability- the initial success of our cafe has exceeded all our expectations. We hope this will continue but we are continually assessing what we can do to improve our offer. We have developed the outdoor area including a work shed and greenhouse.

Opportunity -we are giving our members the opportunity to work as part of a team and socialise in a "real world" setting. This has led to some of our members feeling confident in interviews for work experience and paid positions outside of the cafe.

Innovation -while there are many day services which give young people with Down's syndrome the opportunity to meet, we are going further in giving them training as they work.

Resilience - our members are learning life skills that they will use in everyday life as they work towards independence such as preparing food, using a washing machine, cleaning toilets etc.

ACHIEVEMENTS AND PERFORMANCE

During the year we received a grant of £15,000 to provide staffing and materials for activities for members.

We have been fortunate to receive donations and grants that has allowed the development of the site both for the cafe provision and installation of a workshop for members to create products for sale in the cafe.

FINANCIAL REVIEW

PLANS FOR FUTURE PERIODS

T21 continues to be in a secure financial position at our year end 31st March 2025, holding £325,199 in cash at bank. Reserves held amount to £342,874, of which £35,304 relates to restricted funding of the capital spend on the building /garden.

As a volunteer trustee run charity with much of our time dedicated to running the cafe and members activities, it has been deemed prudent to have a cash reserve of £207k to cover one year's cost for our main activities and future items which have been committed to.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

B Connolly
Trustee
31 March 2025

Independent Examiner's Report to the trustees of T21 Birch Tree Cafe

I report to the charity trustees on my examination of the financial statements of T21 Birch Tree Cafe for the year ended 31 March 2025.

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 financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act.

Having satisfied myself that the financial statements of the Charity 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 financial statements 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 can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements 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 financial statements to be reached.

Bhavesh Shah FCCA
BGS Accounting Ltd
75 Exploration Drive
Leicester
LE4 5NU

31 March 2025

T21 Birch Tree Cafe
Statement of Financial Activities
for the year ended 31 March 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income and endowments from:					
Donations and legacies	4	27,685	22,430	50,115	41,560
Other trading activities	5	173,652	-	173,652	165,295
Investments	6	4,374	-	4,374	3,575
Total		205,711	22,430	228,141	210,430
Expenditure on:					
Raising funds	7	140,939	-	140,939	160,442
Charitable activities	8	37,968	3,857	41,825	37,646
Other	9	63,914	6,033	59,947	68,333
Total		242,821	9,890	242,711	266,421
Net gains on investments		-	-	-	-
Net (expenditure)/income	10	(37,110)	12,540	(24,570)	(55,901)
Transfers between funds		12,540	(12,540)	-	-
Net (expenditure)/income before other gains/(losses)		(24,570)	-	(24,570)	(55,901)
Other gains and losses					
Net movement in funds		(24,570)	-	(24,570)	(55,901)
Reconciliation of funds:					
Total funds brought forward		332,140	35,304	367,444	423,345
Total funds carried forward		307,570	35,304	342,874	367,444

T21 Birch Tree Cafe

Summary Income and Expenditure Account

for the year ended 31 March 2025

	2025 £	2024 £
Income	223,767	206,945
Interest and investment income	4,374	3,575
Gross income for the year	228,141	210,520
Expenditure	204,821	212,033
Depreciation and charges for impairment of fixed assets	47,890	54,388
Total expenditure for the year	252,711	266,421
Net (expenditure)/income before tax for the year	(24,570)	(55,901)
Net (expenditure)/income for the year	(24,570)	(55,901)

T21 Birch Tree Cafe Balance Sheet

at 31 March 2025

Company No. CE015424

	Notes	2025	2024
		£	£
Fixed assets			
Tangible assets	13	42,453	89,802
		42,453	89,802
Current assets			
Debtors	14	2,744	3,601
Cash at bank and in hand		325,199	295,797
		327,943	299,398
Creditors: Amount falling due within one year	15	(27,521)	(21,756)
Net current assets		300,421	277,642
Total assets less current liabilities		342,874	367,444
Net assets excluding pension asset or liability		342,874	367,444
Total net assets		342,874	367,444
The funds of the charity			
Restricted funds	16		
Restricted income funds		35,304	35,304
		35,304	35,304
Unrestricted funds	16		
General funds		307,570	332,140
Designated funds		-	-
		307,570	332,140
Reserves	16		
Total funds		342,874	367,444

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.
For the year ended 31 March 2025 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 31 March 2025

And signed on its behalf by:

B Connolly
Trustee
31 March 2025

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

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

Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Leasehold property	20% straight line
Plant and Machinery	33.33% straight line

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.
Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.
All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.
Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.
Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.
Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.
Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.
In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2024	Restricted funds 2024	Total funds 2024
	£	£	£
Income and endowments from:			
Donations and legacies	10,208	31,442	41,650
Other trading activities	165,295	-	165,295
Investments	3,575	-	3,575
Total	179,078	31,442	210,520
Expenditure on:			
Raising funds	160,442	-	147,638
Charitable activities	23,257	14,389	29,453
Other	48,952	19,381	50,993
Total	232,651	33,770	266,421
Net income	(53,573)	(2,328)	(55,901)
Transfers between funds	(89)	89	-
Net income before other gains/(losses)	(53,662)	(2,239)	(55,901)
Other gains and losses:			
Net movement in funds	(53,662)	(2,239)	(55,901)
Reconciliation of funds:			
Total funds brought forward	385,802	37,543	423,345
Total funds carried forward	332,140	35,304	367,444

4 Income from donations and legacies

	Unrestricted	Restricted	Total 2025	Total 2024
	£	£	£	£
Donations	27,686	-	27,686	10,208
Grants	-	22,430	22,430	31,442
	27,686	22,430	50,116	41,650

5 Income from other trading activities

	Unrestricted	Total 2025	Total 2024
	£	£	£
Cafe - Income	173,652	173,652	165,295
	173,652	173,652	165,295

6 Income from investments

	Unrestricted	Total 2025	Total 2024
	£	£	£
Bank Interest Received	4,374	4,374	3,575
	4,374	4,374	3,575

7 Expenditure on raising funds

	Unrestricted	Total 2025	Total 2024
	£	£	£
Costs of generating voluntary income			
Donations	1,027	1,027	1,154
Fundraising trading costs			
Cafe - Cost of goods sold	56,402	56,402	59,209
Cafe - Staff costs	78,555	78,555	88,946
Cafe - Other direct costs	5,982	5,982	11,133
	141,966	141,966	160,442

8 Expenditure on charitable activities

	Unrestricted	Restricted	Total 2025	Total 2024
	£	£	£	£
Expenditure on charitable activities				
Project costs	-	-	-	12,107
Staff costs	32,979	3,857	36,836	22,876
	-	-	-	-
Governance costs				
Accountancy	4,989	-	4,989	2,663
	37,968	3,857	41,825	37,646

9 **Other expenditure**

	Unrestricted	Restricted	Total 2025	Total 2024
	£	£	£	£
Employee costs	501	-	501	503
Premises costs	3,049	-	3,049	8,174
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	41,857	6,033	47,890	54,388
General administrative costs	8,081	-	8,081	5,041
Legal and professional costs	426	-	426	227
	63,914	6,033	59,947	68,333

10 **Net (expenditure)/income before transfers**

	2025	2024
This is stated after charging:	£	£
Depreciation of owned fixed assets	47,890	54,388
Depreciation of assets held under finance leases and hire purchase contracts	-	-
Amortisation of intangible fixed assets	-	-
Auditors' remuneration	-	-
Independent Examiner's fee	-	1,800
Other fees paid to the auditor or independent examiner	-	-
Ex-gratia payments	-	-

11 **Trustee remuneration and expenses**

None of the trustees have been paid any remuneration in the current or prior periods.

Trustee	Remuneration	Pension	Other benefits
T. Nicol	-	-	-
A.K. Richardson	-	-	-
M. Rock	-	-	-
M. Scott	-	-	-

One or more of the trustees has been paid expenses in the current or prior periods.

	2025 Number	2024 Number
Number of trustees paid expenses	2	2
The nature of the reimbursed expenses		
	£	**£**
Total expenses reimbursed to trustees	-	60
Total employee benefits received by trustees	-	-

12 **Staff costs**

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

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

	2025 Number	2024 Number
T21 Birch Tree	12	14
	-	-
	-	-
	-	-
	-	-
	12	14

Nest

13 **Tangible fixed assets**

	Land and buildings	Plant and Machinery	Total
	£	£	£
Cost or revaluation			
At 1 April 2024	179,612	57,209	236,821
Additions	-	540	540
At 31 March 2025	179,612	57,750	237,361
Depreciation and impairment			
At 1 April 2024	107,197	39,822	147,019
Depreciation charge for the year	35,922	39,822	75,744
At 31 March 2025	143,118	39,822	71,275
Net book values			
At 31 March 2025	36,493	5,960	42,453
At 31 March 2024	72,415	17,387	89,802

14 **Debtors**

	2025	2024
	£	£
VAT recoverable	-	-
Other debtors	-	-
Prepayments and accrued income	2,744	3,601
	2,744	3,601

15 **Creditors:**
amounts falling due within one year

	2025	2024
	£	£
Bank loans and overdrafts	1,119	900
Trade creditors	8,594	5,782
Other taxes and social security	14,320	7,719
Other creditors	658	1,187
Accruals	2,830	6,168
	27,521	21,756

16 **Movement in funds**

	At 1 April 2024	Incoming resources (including other gains/losses)	Resources expended	Gross transfers	At 31 March 2025
	£	£	£	£	£
Restricted funds:					
Restricted income funds:					
Grantscape	18,026	-	(18,026)	-	-
Garfield Weston		15,000	-	-	15,000
The Screwfix Foundation	2,000	-	(2,000)	-	-
The Finnis Scott Foundation	1,824	-	(1,824)	-	-
Cummins	10,724		(10,724)	-	-
Beaverbrook Foundation	-	1,500	-	-	1,500
Cummins	1,730	1,830	(1,730)	-	1,830
Kiwanis	1,000	4,100	(1,000)	-	4,100
Total	35,304	22,430	(35,304)	-	22,430
Unrestricted funds: General funds	332,140	32,060	(21,326)	-	342,874
Designated funds:					
Birch Tree Cafe	-	173,652	(157,822)	-	-
Birch Tree Workshop	-	-	-	-	-
Total	-	173,652	(157,822)	-	-
Total funds	367,444	205,712	(230,282)	-	342,874

Purposes and restrictions in relation to the funds:

Restricted funds:	
Garfield Weston	Support for building cost of not for profit cafe
Beaverbrook Foundation	Cover cost of creating a garden
Cummins	Grant for building of workshop
Kiwanis	Cover one year cost of hall for activities
Designated funds:	
Birch Tree Cafe	Not for profit cafe
Birch Tree Workshop	

17 **Analysis of net assets between funds**

	Unrestricted funds	Restricted funds	Total
	£	£	£
Fixed assets	42,453	-	42,453
Net current assets	299,421	1,000	300,421
	341,874	1,000	342,874

18 **Reconciliation of net debt**

	At 1 April 2024	Cash flows	At 31 March 2025
	£	£	£
Cash and cash equivalents	295,797	29,402	325,199
	295,797	29,402	325,199
Net debt	295,797	29,402	325,199

19 **Related party disclosures**

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

T21 Birch Tree Cafe
Detailed Statement of Financial Activities
for the year ended 31 March 2025

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income and endowments from:				
Donations and legacies				
Donations	27,686	-	27,686	10,208
Grants	-	22,430	22,430	31,442
	27,686	22,430	50,116	86,561
Other trading activities				
Cafe - Income	173,652	-	173,652	165,295
	173,652	-	173,652	165,295
Investments				
Bank Interest Received	4,374	-	4,374	3,575
	4,374	-	4,374	3,575
Total income and endowments	205,711	22,430	228,142	210,520
Expenditure on:				
Costs of generating donations and legacies				
Donations	1,027	-	1,027	1,154
	1,027	-	1,027	1,154
Costs of other trading activities				
Cafe - Cost of goods sold	56,402	-	56,402	59,209
Cafe - Staff costs	78,555	-	78,555	88,946
Cafe - Other direct costs	5,982	-	5,982	11,133
	140,939	-	140,939	159,288
Total of expenditure on raising funds	141,966	-	141,966	160,442
Charitable activities				
Project costs	-	-	-	12,107
Staff costs	32,979	3,857	36,836	22,876
	32,979	3,857	36,836	34,983
Governance costs				
Accountancy	4,989	-	4,989	2,663
	4,989	-	4,989	2,663
Total of expenditure on charitable activities	37,968	3,857	41,825	37,646
Employee costs				
Staff training	-	-	-	60
Staff welfare	501	-	501	443
Temporary staff	-	-	-	-

	501	-	501	503
Premises costs				
Rent	-	-	-	-
Rates	1,755	-	1,755	1,340
Light, heat and power	5,847	-	5,847	5,026
Premises repairs and maintenance	3,049	-	3,049	1,808
	10,651	-	10,651	8,174
General administrative costs, including depreciation and amortisation				
Depreciation of land and buildings	30,460	6,033	36,493	35,922
Depreciation of Plant and Machinery	5,960	-	5,960	18,466
Bank charges	220	-	220	216
Exchange rate (gain)/loss	-	-	-	-
General insurances	4,141	-	4,141	3,545
Postage and couriers	34	-	34	12
Stationery and printing	274	-	274	406
Sundry expenses	-	-	-	253
Telephone, fax and broadband	537	-	537	609
	41,626	6,033	47,659	59,429
Legal and professional costs				
Other legal and professional costs	426	-	426	227
	426	-	426	227
Total of expenditure of other costs	8,656	-	8,656	68,333
Total expenditure	242,821	9,890	252,711	266,421
Net gains on investments	-	-	-	-
Net (expenditure)/income	(37,110)	12,540	(24,570)	(55,901)
Transfers between funds	12,540	(12,540)	-	-
Net (expenditure)/income before other gains/(losses)	(24,570)	-	(24,570)	(55,901)
Other Gains	-	-	-	-
Net movement in funds	(24,570)	-	(24,570)	(55,901)
Reconciliation of funds:				
Total funds brought forward	332,140	35,304	367,444	423,345
Total funds carried forward	307,570	35,304	342,874	367,444

T21

England & Wales - Charity number 1180389

Accounts

T21 Birch Tree Cafe

Charity No. 1180389

Company No. CE015424

Trustees' Report and Unaudited Accounts

31 March 2024

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The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 March 2024.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. CE015424

Charity No. 1180389

Principal Office

Birch Tree Cafe
New Road
Easton On The Hil
Stamford, Lincs
PE9 3NN

Registered Office

Birch Tree Cafe
New Road
Easton On The Hill
Stamford, Lincs
PE9 3NN

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.
The following Directors and Trustees served during the year:

T. Nicol
A.K. Richardson
M. Rock
M. Scott

Key Management Personnel

Chair	M Scott

Accountants

Brooks & Partners Accountants Ltd
22 St Peter's Street
Stamford
Lincolnshire
PE9 2PF

OBJECTIVES AND ACTIVITIES

The purpose of the charity as set out in its governing document is to provide support and opportunities to young people who have Down's Syndrome.

We now have 28 young people who have Down's Syndrome attending the cafe each week-some for up to 3 days, others for just part of the day; we are keen to adapt to the needs of the individual member and aim to help each of our members reach their full potential. They engage in a variety of activities including gardening, craft, yoga as well as working front of house in the cafe and in the kitchen.

The other beneficiaries are the village residents who are very supportive of the cafe. Many residents are older often single people who really appreciate having a meeting place.

We have completely renovated the building, recruited excellent staff, engaged in marketing in the local area and beyond and welcomed a team of volunteers and support workers.

Sustainability- the initial success of our cafe has exceeded all our expectations. We hope this will continue but we are continually assessing what we can do to improve our offer. We have developed the outdoor area including a work shed and greenhouse.

Opportunity -we are giving our members the opportunity to work as part of a team and socialise in a "real world" setting. This has led to some of our members feeling confident in interviews for work experience and paid positions outside of the cafe.

Innovation -while there are many day services which give young people with Down's syndrome the opportunity to meet, we are going further in giving them training as they work.

Resilience - our members are learning life skills that they will use in everyday life as they work towards independence such as preparing food, using a washing machine, cleaning toilets etc.

ACHIEVEMENTS AND PERFORMANCE

During the year we received a grant of £10,000 to provide staffing and materials for activities for members.

We have been fortunate to receive donations and grants that has allowed the development of the site both for the cafe provision and installation of a workshop for members to create products for sale in the cafe.

FINANCIAL REVIEW

PLANS FOR FUTURE PERIODS

T21 continues to be in a secure financial position at our year end 31st March 2024, holding £295,608 in cash at bank. Reserves held amount to £367,444, of which £34,304 relates to restricted funding of the capital spend on the building /garden and £1,000 restriction held for future rental of hall for activities.

As a volunteer trustee run charity with much of our time dedicated to running the cafe and members activities, it has been deemed prudent to have a cash reserve of £212k to cover one year's cost for our main activities and future items which have been committed to.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

A.K. Richardson
Trustee
31 March 2024

Independent Examiner's Report to the trustees of T21 Birch Tree Cafe

I report to the charity trustees on my examination of the financial statements of T21 Birch Tree Cafe for the year ended 31 March 2024.

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 financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act.

Having satisfied myself that the financial statements of the Charity 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 financial statements 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 can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements 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 financial statements to be reached.

Kate Howitt FCCA
Brooks & Partners Accountants Ltd
22 St Peter's Street
Stamford
Lincolnshire

PE9 2PF
31 March 2024

T21 Birch Tree Cafe
Statement of Financial Activities
for the year ended 31 March 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:					
Donations and legacies	4	10,208	31,442	41,650	86,561
Other trading activities	5	165,295	-	165,295	153,690
Investments	6	3,575	-	3,575	588
Total		179,078	31,442	210,520	240,839
Expenditure on:					
Raising funds	7	160,442	-	160,442	147,638
Charitable activities	8	23,257	14,389	37,646	29,453
Other	9	48,952	19,381	68,333	50,993
Total		232,651	33,770	266,421	228,084
Net gains on investments		-	-	-	-
Net (expenditure)/income	10	(53,573)	(2,328)	(55,901)	12,755
Transfers between funds		(89)	89	-	-
Net (expenditure)/income before other gains/(losses)		(53,662)	(2,239)	(55,901)	12,755
Other gains and losses					
Net movement in funds		(53,662)	(2,239)	(55,901)	12,755
Reconciliation of funds:					
Total funds brought forward		385,802	37,543	423,345	410,590
Total funds carried forward		332,140	35,304	367,444	423,345

T21 Birch Tree Cafe
Summary Income and Expenditure Account
for the year ended 31 March 2024

	2024 £	2023 £
Income	206,945	240,251
Interest and investment income	3,575	588
Gross income for the year	210,520	240,839
Expenditure	212,033	184,700
Depreciation and charges for impairment of fixed assets	54,388	43,384
Total expenditure for the year	266,421	228,084
Net (expenditure)/income before tax for the year	(55,901)	12,755
Net (expenditure)/income for the year	(55,901)	12,755

T21 Birch Tree Cafe
Balance Sheet

at 31 March 2024

Company No. CE015424	Notes	2024	2023
		£	£
Fixed assets			
Tangible assets	13	89,802	122,872
		89,802	122,872
Current assets			
Debtors	14	3,601	14,752
Cash at bank and in hand		295,797	299,038
		299,398	313,790
Creditors: Amount falling due within one year	15	(21,756)	(13,317)
Net current assets		277,642	300,473
Total assets less current liabilities		367,444	423,345
Net assets excluding pension asset or liability		367,444	423,345
Total net assets		367,444	423,345
The funds of the charity			
Restricted funds	16		
Restricted income funds		35,304	37,543
		35,304	37,543
Unrestricted funds	16		
General funds		332,140	379,176
Designated funds		-	6,626
		332,140	385,802
Reserves	16		
Total funds		367,444	423,345

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.
For the year ended 31 March 2024 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 31 March 2024

And signed on its behalf by:

A.K. Richardson
Trustee
31 March 2024

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

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

Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Leasehold property	20% straight line
Plant and Machinery	33.33% straight line

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.
Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.
All exchange differences are are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.
Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.
Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.
Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.
Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.
In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2023	Restricted funds 2023	Total funds 2023
	£	£	£
Income and endowments from:			
Donations and legacies	53,319	33,242	86,561
Other trading activities	153,690	-	153,690
Investments	588	-	588
Total	207,597	33,242	240,839
Expenditure on:			
Raising funds	147,638	-	147,638
Charitable activities	5,833	23,620	29,453
Other	37,030	13,963	50,993
Total	190,501	37,583	228,084
Net income	17,096	(4,341)	12,755
Transfers between funds	2,564	(2,564)	-
Net income before other gains/(losses)	19,660	(6,905)	12,755
Other gains and losses:			
Net movement in funds	19,660	(6,905)	12,755
Reconciliation of funds:			
Total funds brought forward	366,142	44,448	410,590
Total funds carried forward	385,802	37,543	423,345

4 Income from donations and legacies

	Unrestricted	Restricted	Total 2024	Total 2023
	£	£	£	£
Donations	10,208	-	10,208	13,319
Grants	-	31,442	31,442	73,242
	10,208	31,442	41,650	86,561

5 Income from other trading activities

	Unrestricted	Total 2024	Total 2023
	£	£	£
Cafe - Income	165,295	165,295	153,690
	165,295	165,295	153,690

6 Income from investments

	Unrestricted	Total 2024	Total 2023
	£	£	£
Bank Interest Received	3,575	3,575	588
	3,575	3,575	588

7 Expenditure on raising funds

	Unrestricted	Total 2024	Total 2023
	£	£	£
Costs of generating voluntary income			
Donations	1,154	1,154	574
Fundraising trading costs			
Cafe - Cost of goods sold	59,209	59,209	58,971
Cafe - Staff costs	88,946	88,946	75,702
Cafe - Other direct costs	11,133	11,133	12,391
	160,442	160,442	147,638

8 Expenditure on charitable activities

	Unrestricted	Restricted	Total 2024	Total 2023
	£	£	£	£
Expenditure on charitable activities				
Project costs	7,718	4,389	12,107	7,814
Staff costs	12,876	10,000	22,876	17,306
	-	-	-	-
Governance costs				
Accountancy	2,663	-	2,663	4,333
	23,257	14,389	37,646	29,453

9 Other expenditure

	Unrestricted	Restricted	Total 2024	Total 2023
	£	£	£	£
Employee costs	503	-	503	1,467
Premises costs	8,174	-	8,174	1,821
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	35,007	19,381	54,388	43,384
General administrative costs	5,041	-	5,041	3,818
Legal and professional costs	227	-	227	503
	48,952	19,381	68,333	50,993

10 Net (expenditure)/income before transfers

	2024	2023
This is stated after charging:	£	£
Depreciation of owned fixed assets	54,388	43,384
Depreciation of assets held under finance leases and hire purchase contracts	-	-
Amortisation of intangible fixed assets	-	-
Auditors' remuneration	-	-
Independent Examiner's fee	1,800	4,332
Other fees paid to the auditor or independent examiner	-	-
Ex-gratia payments	-	-

11 Trustee remuneration and expenses

None of the trustees have been paid any remuneration in the current or prior periods.

Trustee	Remuneration	Pension	Other benefits
T. Nicol	-	-	-
A.K. Richardson	-	-	-
M. Rock	-	-	-
M. Scott	-	-	-

One or more of the trustees has been paid expenses in the current or prior periods.

	2024 Number	2023 Number
Number of trustees paid expenses	2	1
The nature of the reimbursed expenses		
	£	£
Total expenses reimbursed to trustees	60	270
Total employee benefits received by trustees	-	-

12 Staff costs

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

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

	2024 Number	2023 Number
T21 Birch Tree	14	11
	-	-
	-	-
	-	-
	-	-
	14	11

Nest

13 Tangible fixed assets

	Land and buildings	Plant and Machinery	Total
	£	£	£
Cost or revaluation			
At 1 April 2023	179,612	35,891	215,503
Additions	-	21,318	21,318
At 31 March 2024	179,612	57,209	236,821
Depreciation and impairment			
At 1 April 2023	71,274	21,357	92,631
Depreciation charge for the year	35,923	18,465	54,388
At 31 March 2024	107,197	39,822	147,019
Net book values			
At 31 March 2024	72,415	17,387	89,802
At 31 March 2023	108,338	14,534	122,872

14 Debtors

	2024	2023
	£	£
VAT recoverable	-	12,125
Other debtors	-	103
Prepayments and accrued income	3,601	2,524
	3,601	14,752

15 Creditors: amounts falling due within one year

	2024	2023
	£	£
Bank loans and overdrafts	900	420
Trade creditors	5,782	4,261
Other taxes and social security	7,719	-
Other creditors	1,187	1,287
Accruals	6,168	7,349
	21,756	13,317

16 Movement in funds

	At 1 April 2023	Incoming resources (including other gains/losses)	Resources expended	Gross transfers	At 31 March 2024
	£		£	£	£
Restricted funds:					
Restricted income funds:					
Grantscape	26,940	-	(8,914)	-	18,026
The Screwfix Foundation	3,000	-	(1,000)	-	2,000
The Finnis Scott Foundation	4,143	-	(2,319)	-	1,824
Cummins	-	16,142	(5,418)	-	10,724
Mrs Betty Margaret Littler Foundation	-	10,000	(10,000)	-	-
Cummins	3,460	-	(1,730)	-	1,730
Kiwanis	-	1,300	(1,389)	89	-
Kiwanis	-	4,000	(3,000)	-	1,000
Total	37,543	31,442	(33,770)	89	35,304
Unrestricted funds:					
General funds	379,176	12,623	(73,363)	13,704	332,140
Designated funds:					
Birch Tree Cafe	6,626	164,164	(145,867)	(24,923)	-
Birch Tree Workshop	-	2,291	(13,421)	11,130	-
Total	6,626	166,455	(159,288)	(13,793)	-
Total funds	423,345	210,520	(266,421)	-	367,444

Purposes and restrictions in relation to the funds:

Restricted funds:

Grantscape	Support for building cost of not for profit cafe
The Screwfix Foundation	Cover costs of converting bathrooms for adult use
The Finnis Scott Foundation	Cover cost of creating a garden
Cummins	Grant for building of workshop
Mrs Betty Margaret Littler Foundation	Provision of activities and activity staffing
Cummins	Cover cost of secure gating
Kiwanis	Cover cost of mower
Kiwanis	Cover one year cost of hall for activities

Designated funds:

Birch Tree Cafe	Not for profit cafe
Birch Tree Workshop	Not for profit sale of workshop products

17 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
Fixed assets	55,498	34,304	89,802
Net current assets	276,642	1,000	277,642
	332,140	35,304	367,444

18 Reconciliation of net debt

	At 1 April 2023	Cash flows	At 31 March 2024
	£	£	£
Cash and cash equivalents	299,038	(3,241)	295,797
	299,038	(3,241)	295,797
Net debt	299,038	(3,241)	295,797

19 Related party disclosures

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

T21 Birch Tree Cafe
Detailed Statement of Financial Activities
for the year ended 31 March 2024

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:				
Donations and legacies				
Donations	10,208	-	10,208	13,319
Grants	-	31,442	31,442	73,242
	10,208	31,442	41,650	86,561
Other trading activities				
Cafe - Income	165,295	-	165,295	153,690
	165,295	-	165,295	153,690
Investments				
Bank Interest Received	3,575	-	3,575	588
	3,575	-	3,575	588
Total income and endowments	179,078	31,442	210,520	240,839
Expenditure on:				
Costs of generating donations and legacies				
Donations	1,154	-	1,154	574
	1,154	-	1,154	574
Costs of other trading activities				
Cafe - Cost of goods sold	59,209	-	59,209	58,971
Cafe - Staff costs	88,946	-	88,946	75,702
Cafe - Other direct costs	11,133	-	11,133	12,391
	159,288	-	159,288	147,064
Total of expenditure on raising funds	160,442	-	160,442	147,638
Charitable activities				
Project costs	7,718	4,389	12,107	7,814
Staff costs	12,876	10,000	22,876	17,306
	-	-	-	-
	20,594	14,389	34,983	25,120
Governance costs				
Accountancy	2,663	-	2,663	4,333
	2,663	-	2,663	4,333
Total of expenditure on charitable activities	23,257	14,389	37,646	29,453
Employee costs				
Staff training	60	-	60	114
Staff welfare	443	-	443	547
Temporary staff	-	-	-	806

	503	-	503	1,467
Premises costs				
Rent	-	-	-	(3,912)
Rates	1,340	-	1,340	1,744
Light, heat and power	5,026	-	5,026	2,245
Premises repairs and maintenance	1,808	-	1,808	1,744
	8,174	-	8,174	1,821
General administrative costs, including depreciation and amortisation				
Depreciation of land and buildings	26,008	9,914	35,922	33,566
Depreciation of Plant and Machinery	8,999	9,467	18,466	9,818
Bank charges	216	-	216	198
Exchange rate (gain)/loss	-	-	-	(118)
General insurances	3,545	-	3,545	1,414
Postage and couriers	12	-	12	-
Stationery and printing	406	-	406	728
Sundry expenses	253	-	253	477
Telephone, fax and broadband	609	-	609	1,119
	40,048	19,381	59,429	47,202
Legal and professional costs				
Other legal and professional costs	227	-	227	503
	227	-	227	503
Total of expenditure of other costs	48,952	19,381	68,333	50,993
Total expenditure	232,651	33,770	266,421	228,084
Net gains on investments	-	-	-	-
Net (expenditure)/income	(53,573)	(2,328)	(55,901)	12,755
Transfers between funds	(89)	89	-	-
Net (expenditure)/income before other gains/(losses)	(53,662)	(2,239)	(55,901)	12,755
Other Gains	-	-	-	-
Net movement in funds	(53,662)	(2,239)	(55,901)	12,755
Reconciliation of funds:				
Total funds brought forward	385,802	37,543	423,345	410,590
Total funds carried forward	332,140	35,304	367,444	423,345

T21

England & Wales - Charity number 1180389

Accounts

T21 Birch Tree Cafe

Charity No. 1180389

Company No. CE015424

Trustees' Report and Unaudited Accounts

31 March 2023

T21 Birch Tree Cafe
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The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 March 2023.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. CE015424

Charity No. 1180389

Registered Office

Birch Tree Cafe
New Road
Easton On The Hill
Stamford, Lincs
PE9 3NN

Directors and Trustees
The Directors of the charitable company are its Trustees for the purposes of charity law.
The following Directors and Trustees served during the year:

T. Nicol
A.K. Richardson
M. Rock
M. Scott

Accountants

Brooks & Partners Accountants Ltd
22 St Peter's Street
Stamford
Lincolnshire
PE9 2PF

OBJECTIVES AND ACTIVITIES

The purpose of the charity as set out in its governing document is to provide support and opportunities to young people who have Down's Syndrome.

We now have 28 young people who have Down's Syndrome attending the cafe each week-some for up to 3 days, others for just part of the day; we are keen to adapt to the needs of the individual member and aim to help each of our members reach their full potential. They engage in a variety of activities including gardening, craft, yoga as well as working front of house in the cafe and in the kitchen.

-opportunity -we are giving our members the opportunity to work as part of a team and socialise in a "real world" setting. This has led to some of our members feeling confident in interviews for work experience and paid positions outside of the cafe.

-innovation -while there are many day services which give young people with Down's syndrome the opportunity to meet, we are going further in giving them training as they work.

-resilience - our members are learning life skills that they will use in everyday life as they work towards independence such as preparing food, using a washing machine, cleaning toilets etc.

ACHIEVEMENTS AND PERFORMANCE

During the year we received a grant of £20,000 to provide staffing and materials for activities for members.

We have been fortunate to receive donations and grants that has allowed the development of the site both for the cafe provision and additional equipment such as sound proofing, garden benches and secure gating for site.

PLANS FOR FUTURE PERIODS

T21 continues to be in a secure financial position at our year end 31st March 2023, holding £299,038 in cash at bank. Reserves held amount to £423,345, of which £37,543 relates to restricted funding of the capital spend on the building and garden.

As a volunteer trustee run charity with much of our time dedicated to running the cafe and members activities, it has been deemed prudent to have a reserve of £190k to cover one year's cost for our main activities and future items which have been committed to.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

A K Richardson
A K Richardson (Jul 31, 2023 16:25 GMT+1)

A.K. Richardson
Trustee
26 July 2023

Independent Examiner's Report to the trustees of T21 Birch Tree Cafe

I report to the charity trustees on my examination of the financial statements of T21 Birch Tree Cafe for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes.

Responsibilities and basis of report

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

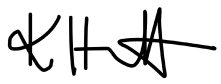
Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements as carried out under section 145 of the Charities 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 can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the Charities SORP (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 financial statements to be reached.



Kate Howitt
FCCA
Brooks & Partners Accountants Ltd
22 St Peter's Street
Stamford
Lincolnshire

PE9 2PF
26 July 2023

T21 Birch Tree Cafe
Statement of Financial Activities
for the year ended 31 March 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income and endowments from:					
Donations and legacies	4	53,319	33,242	86,561	279,902
Other trading activities	5	153,690	-	153,690	30,860
Investments	6	588	-	588	16
Total		207,597	33,242	240,839	310,778
Expenditure on:					
Raising funds	7	147,638	-	147,638	36,120
Charitable activities	8	5,833	23,620	29,453	11,630
Other	9	37,030	13,963	50,993	61,902
Total		190,501	37,583	228,084	109,652
Net gains on investments		-	-	-	-
Net income	10	17,096	(4,341)	12,755	201,126
Transfers between funds		2,564	(2,564)	-	-
Net income before other gains/(losses)		19,660	(6,905)	12,755	201,126
Other gains and losses					
Net movement in funds		19,660	(6,905)	12,755	201,126
Reconciliation of funds:					
Total funds brought forward		366,142	44,448	410,590	209,463
Total funds carried forward		385,802	37,543	423,345	410,589

T21 Birch Tree Cafe
Summary Income and Expenditure Account
for the year ended 31 March 2023

	2023 £	2022 £
Income	240,251	310,762
Interest and investment income	588	16
Gross income for the year	240,839	310,778
Expenditure	184,700	60,405
Depreciation and charges for impairment of fixed assets	43,384	49,247
Total expenditure for the year	228,084	109,652
Net income before tax for the year	12,755	201,126
Net income for the year	12,755	201,126

T21 Birch Tree Cafe
Balance Sheet

at 31 March 2023

Company No. CE015424	Notes	2023	2022
		£	£
Fixed assets			
Tangible assets	12	122,872	173,911
		122,872	173,911
Current assets			
Stocks	13	-	780
Debtors	14	14,752	591
Cash at bank and in hand		299,038	243,382
		313,790	244,753
Creditors: Amount falling due within one year	15	(13,317)	(8,074)
Net current assets		300,473	236,679
Total assets less current liabilities		423,345	410,590
Net assets excluding pension asset or liability		423,345	410,590
Total net assets		423,345	410,590
The funds of the charity			
Restricted funds	16		
Restricted income funds		37,543	44,448
		37,543	44,448
Unrestricted funds	16		
General funds		379,176	366,142
Designated funds		6,626	-
		385,802	366,142
Reserves	16		
Total funds		423,345	410,590

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.
For the year ended 31 March 2023 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 26 July 2023

And signed on its behalf by:

A K Richardson
A K Richardson (Jul 31, 2023 16:25 GMT+1)
A.K. Richardson
Trustee

T21 Birch Tree Cafe
Balance Sheet
26 July 2023

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

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

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.
Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.
All exchange differences are are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.
Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.
Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.
Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.
Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.
In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2022	Restricted funds 2022	Total funds 2022
	£	£	£
Income and endowments from:			
Donations and legacies	254,392	25,510	279,902
Other trading activities	30,860	-	30,860
Investments	16	-	16
Total	285,268	25,510	310,778
Expenditure on:			
Raising funds	36,120	-	36,120
Charitable activities	11,630	-	11,630
Other	61,902	-	61,902
Total	109,652	-	109,652
Net income	175,616	25,510	201,126
Net income before other gains/(losses)	175,616	25,510	201,126
Other gains and losses:			
Net movement in funds	175,616	25,510	201,126
Reconciliation of funds:			
Total funds brought forward	190,526	18,938	209,464
Total funds carried forward	366,142	44,448	410,590

4 Income from donations and legacies

	Unrestricted	Restricted	Total 2023	Total 2022
	£	£	£	£
Donations	13,319	-	13,319	215,003
Grants	40,000	33,242	73,242	64,899
	53,319	33,242	86,561	279,902

5 Income from other trading activities

	Unrestricted	Total 2023	Total 2022
	£	£	£
Cafe - Income	153,690	153,690	30,860
	153,690	153,690	30,860

6 Income from investments

	Unrestricted	Total 2023	Total 2022
	£	£	£
Bank Interest Received	588	588	16
	588	588	16

7 Expenditure on raising funds

	Unrestricted	Total 2023	Total 2022
	£	£	£
Costs of generating voluntary income			
Donations	574	574	1,129
Fundraising trading costs			
Cafe - Cost of goods sold	58,971	58,971	12,726
Cafe - Staff costs	75,702	75,702	18,285
Cafe - Other direct costs	12,391	12,391	3,980
	147,638	147,638	36,120

8 Expenditure on charitable activities

	Unrestricted	Restricted	Total 2023	Total 2022
	£	£	£	£
Expenditure on charitable activities				
Project costs	1,500	6,314	7,814	5,796
Staff costs	-	17,306	17,306	3,434
Governance costs				
Accountancy	4,333	-	4,333	2,400
	5,833	23,620	29,453	11,630

9 Other expenditure

	Unrestricted	Restricted	Total 2023	Total 2022
	£	£	£	£
Employee costs	1,467	-	1,467	1,076
Premises costs	1,821	-	1,821	6,441
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	29,421	13,963	43,384	49,247
General administrative costs	3,818	-	3,818	1,372
Legal and professional costs	503	-	503	3,766
	37,030	13,963	50,993	61,902

10 Net income before transfers

	2023	2022
This is stated after charging:	£	£
Depreciation of owned fixed assets	43,384	49,247
Independent Examiner's fee	4,332	2,400

11 Staff costs

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

12 Tangible fixed assets

	£	£	£
Cost or revaluation			
At 1 April 2022	188,541	34,617	223,158
Additions	2,852	7,709	10,561
Disposals	(11,781)	(6,435)	(18,216)
At 31 March 2023	179,612	35,891	215,503
Depreciation and impairment			
At 1 April 2022	37,708	11,539	49,247
Depreciation charge for the year	33,566	9,818	43,384
At 31 March 2023	71,274	21,357	92,631
Net book values			
At 31 March 2023	108,338	14,534	122,872
At 31 March 2022	150,833	23,078	173,911

13 Stocks

	2023	2022
	£	£
Raw materials and consumables	-	780
	-	780

Carrying value analysed by activities	2023	2022
	£	£
Cafe - Cost of goods sold	-	780
	-	780

14 Debtors

	2023	2022
	£	£
VAT recoverable	12,125	-
Other debtors	103	103
Prepayments and accrued income	2,524	488
	14,752	591

15 Creditors:
amounts falling due within one year

	2023	2022
	£	£
Bank loans and overdrafts	420	-
Trade creditors	4,261	1,476
Other creditors	1,287	106
Accruals	7,349	6,492
	13,317	8,074

16 Movement in funds

	At 1 April 2022	Incoming resources (including other gains/losses)	Resources expended	Gross transfers	At 31 March 2023
	£	£	£	£	£
Restricted funds:					
Restricted income funds:					
Grantscape	31,919	4,703	(8,914)	(768)	26,940
The Screwfix Foundation	5,548	-	(1,000)	(1,548)	3,000
The Finnis Scott Foundation	6,164	-	(2,319)	298	4,143
Rotary Club	817	-	-	(817)	-
Mrs Betty Margaret Littler Foundation	-	20,000	(20,497)	497	-
Cummins	-	5,190	(1,730)	-	3,460
Mrs Betty Margaret Littler Foundation	-	2,049	(1,708)	(341)	-
Gretton Site	-	1,300	(1,415)	115	-
Total	44,448	33,242	(37,583)	(2,564)	37,543
Unrestricted funds:					
General funds	366,142	53,907	(43,437)	2,564	379,176
Designated funds:					
Birch Tree Cafe	-	153,690	(147,064)	-	6,626
Total	-	153,690	(147,064)	-	6,626
Total funds	410,590	240,839	(228,084)	-	423,345

Purposes and restrictions in relation to the funds:

Restricted funds:	
Grantscape	Support for building cost of not for profit cafe
The Screwfix Foundation	Cover costs of converting bathrooms for adult use
The Finnis Scott Foundation	Cover cost of creating a garden
Rotary Club	Support for fixtures in staff area
Mrs Betty Margaret Littler Foundation	Provision of activities and activity staffing
Cummins	Cover cost of secure gating
Mrs Betty Margaret Littler Foundation	Cover cost of soundproofing
Gretton Site	Provision of garden benches
Designated funds:	
Birch Tree Cafe	Not for profit cafe

17 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
Fixed assets	85,329	37,543	122,872
Net current assets	300,473	-	300,473
	385,802	37,543	423,345

18 Reconciliation of net debt

	At 1 April 2022	Cash flows	At 31 March 2023
	£	£	£
Cash and cash equivalents	243,382	55,656	299,038
	243,382	55,656	299,038
Net debt	243,382	55,656	299,038

19 Related party disclosures

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

T21 Birch Tree Cafe
Detailed Statement of Financial Activities
for the year ended 31 March 2023

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income and endowments from:				
Donations and legacies				
Donations	13,319	-	13,319	215,003
Grants	40,000	33,242	73,242	64,899
	53,319	33,242	86,561	279,902
Other trading activities				
Cafe - Income	153,690	-	153,690	30,860
	153,690	-	153,690	30,860
Investments				
Bank Interest Received	588	-	588	16
	588	-	588	16
Total income and endowments	207,597	33,242	240,839	310,778
Expenditure on:				
Costs of generating donations and legacies				
Donations	574	-	574	1,129
	574	-	574	1,129
Costs of other trading activities				
Cafe - Cost of goods sold	58,971	-	58,971	12,726
Cafe - Staff costs	75,702	-	75,702	18,285
Cafe - Other direct costs	12,391	-	12,391	3,980
	147,064	-	147,064	34,991
Total of expenditure on raising funds	147,638	-	147,638	36,120
Charitable activities				
Project costs	1,500	6,314	7,814	5,796
Staff costs	-	17,306	17,306	3,434
	1,500	23,620	25,120	9,230
Governance costs				
Accountancy	4,333	-	4,333	2,400
	4,333	-	4,333	2,400
Total of expenditure on charitable activities	5,833	23,620	29,453	11,630
Employee costs				
Staff training	114	-	114	938
Staff welfare	547	-	547	-
Temporary staff	806	-	806	138
	1,467	-	1,467	1,076

Premises costs				
Rent	(3,912)	-	(3,912)	3,912
Rates	1,744	-	1,744	341
Light, heat and power	2,245	-	2,245	1,627
Premises repairs and maintenance	1,744	-	1,744	561
	1,821	-	1,821	6,441
General administrative costs, including depreciation and amortisation				
Depreciation of land and buildings	23,652	9,914	33,566	37,708
Depreciation of Plant and Machinery	5,769	4,049	9,818	11,539
Bank charges	198	-	198	18
Exchange rate (gain)/loss	(118)	-	(118)	-
General insurances	1,414	-	1,414	510
Stationery and printing	728	-	728	491
Sundry expenses	477	-	477	-
Telephone, fax and broadband	1,119	-	1,119	353
	33,239	13,963	47,202	50,619
Legal and professional costs				
Other legal and professional costs	503	-	503	3,766
	503	-	503	3,766
Total of expenditure of other costs	37,030	13,963	50,993	61,902
Total expenditure	190,501	37,583	228,084	109,652
Net gains on investments	-	-	-	-
Net income	17,096	(4,341)	12,755	201,126
Transfers between funds	2,564	(2,564)	-	-
Net income before other gains/(losses)	19,660	(6,905)	12,755	201,126
Other Gains	-	-	-	-
Net movement in funds	19,660	(6,905)	12,755	201,126
Reconciliation of funds:				
Total funds brought forward	366,142	44,448	410,590	209,463
Total funds carried forward	385,802	37,543	423,345	410,589

T21BirchTreeCafe_31-03-2023_Accounts

Final Audit Report 2023-07-31

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T21

England & Wales - Charity number 1180389

Accounts

Report of the Trustees of T21

Trustees during year:

Margaret Scott

Timothy Nicol

Miranda Rock

Amanda Richardson

Summary

The café continues to be successful. In addition to our manager and activities co-ordinator, we have 3 part time members of staff and a Saturday helper.

Location

Birch tree café, Easton on the Hill PE9 3NN

Beneficiaries

We now have 28 young people who have Down's Syndrome attending the café each week – some for up to 3 days, others for just part of the day; we are keen to adapt to the needs of the individual member and aim to help each of our members reach their full potential. They engage in a variety of activities including gardening, craft, yoga as well as working front of house in the café and in the kitchen.

The other beneficiaries are the village residents who are very supportive of the café. Many residents are older often single people who really appreciate having a meeting place.

Activity

We have completely renovated the building, recruited excellent staff, engaged in marketing in the local area and beyond and welcomed a team of volunteers and support workers.

Outcomes

-opportunity -we are giving our members the opportunity to work as part of a team and socialise in a "real world" setting. This has led to some of our members feeling confident in interviews for work experience and paid positions outside of the café.

-innovation – while there are many day services which give young people with Down's syndrome the opportunity to meet, we are going further in giving them training as they work.

-resilience – our members are learning life skills that they will use in everyday life as they work towards independence such as preparing food, using a washing machine, cleaning toilets etc.

-sustainability- the initial success of our café has exceeded all our expectations. We hope this will continue but we are continually assessing what we can do to improve our offer. We hope to develop the outdoor area including a work shed.







Funds raised

We have raised funds from a variety of sources including Augean, National Lottery, Garfield Weston, Screwfix and private donors.

Financial position

T21 continues to be in a secure financial position at our year end 31st March 2022, holding £242,077 in our bank accounts. We have £44,448 in restricted funds. As a volunteer trustee run charity with much of our time dedicated to running the café and members activities, it has been deemed prudent to have a reserve of £168k to cover one year's cost for our main activities and future items which have been committed to.

Margaret Scott

12 January 2023

CHARITY COMMISSION FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Independent Examiner's Report

Report to the trustees/ members of	Charity Name T21		
On accounts for the year ended	31 March 2022	**Charity no (if any)**	1180389
Set out on pages	1 - 59		

I report to the trustees on my examination of the accounts of the above charity for the year ended 31 March 2022.

Responsibilities and basis of report

As the charity's trustees, 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 all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales (ICAEW).

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

Signed:	HJ Bright	**Date:**	25.1.23
Name:	HEATHER BRIGHT		
Relevant professional qualification:	FCA.		
Address:	Moore Thompson, Bank House, Broad St, Spalding,		
	Lincolnshire, PE11 1TB		

Charity Name:	T21	Charity No:	1180389	
		Company No:	CE015424	
Annual accounts for the period				
Period start date	01/04/2021	To	Period end date	31/03/2022

Section A Statement of financial activities (including summary income and expenditure account)

Recommended categories by activity	Guidance Note	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total funds £	Prior year funds £
Income (Note 3)		F01	F02	F03	F04	F05
Income and endowments from:						
Donations and legacies	S01	230,750	49,152	-	279,902	32,343
Charitable activities	S02	-		-	-	18,938
Other trading activities	S03	30,860	-	-	30,860	-
Investments	S04	16	-	-	16	137
Separate material item of income	S05	-	-	-	-	-
Other	S06	1,316	-	-	1,316	-
Total	S07	262,942	49,152	-	312,094	51,418
Expenditure (Notes 6)						
Expenditure on:						
Raising funds	S08	-	-	-	-	-
Charitable activities	S09	91,912	16,656	-	108,568	11,340
Separate material expense item	S10	-	-	-	-	-
Other	S11	2,400	-	-	2,400	-
Total	S12	94,312	16,656	-	110,968	11,340
Net income/(expenditure) before tax for the reporting period	S13	168,630	32,496	-	201,126	40,078
Tax payable	S14	-	-	-	-	-
Net income/(expenditure) after tax before investment gains/(losses)	S15	168,630	32,496	-	201,126	40,078
Net gains/(losses) on investments	S16	-	-	-	-	-
Net income/(expenditure)	S17	168,630	32,496	-	201,126	40,078
Extraordinary items	S18	-	-	-	-	
Transfers between funds	S19	6,986	- 6,986	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S20	-	-	-	-	-
Other gains/(losses)	S21	-	-	-	-	-
Net movement in funds	S22	175,616	25,510	-	201,126	40,078
Reconciliation of funds:						
Total funds brought forward	S23	190,526	18,938	-	209,464	169,386
Total funds carried forward	S24	366,142	44,448	-	410,590	209,464

Charity Name: T21 Charity No: 1180389
Company No: CE015424

Section B Balance sheet

	Guidance Note	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
Fixed assets		F01	F02	F03	F04	F05
Intangible assets (Note 15)	B01	-	-	-	-	-
Tangible assets (Note 14)	B02	131,956	41,955	-	173,911	-
Heritage assets (Note 16)	B03	-	-	-	-	-
Investments (Note 17)	B04	-	-	-	-	-
Total fixed assets	B05	131,956	41,955	-	173,911	-
Current assets						
Stocks (Note 18)	B06	780	-	-	780	-
Debtors (Note 19)	B07	1,896	-	-	1,896	-
Investments (Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand (Note 24)	B09	239,584	2,493	-	242,077	209,464
Total current assets	B10	242,260	2,493	-	244,753	209,464
Creditors: amounts falling due within one year (Note 20)	B11	8,074	-	-	8,074	-
Net current assets/(liabilities)	B12	234,186	2,493	-	236,679	209,464
Total assets less current liabilities	B13	366,142	44,448	-	410,590	209,464
Creditors: amounts falling due after one year (Note 20)	B14	-	-	-	-	-
Provisions for liabilities	B15	-	-	-	-	-
Total net assets or liabilities	B16	366,142	44,448	-	410,590	209,464
Funds of the Charity						
Endowment funds (Note 27)	B17			-	-	-
Restricted income funds (Note 27)	B18		44,448		44,448	18,938
Unrestricted funds	B19	366,142			366,142	190,526
Revaluation reserve	B20				-	-
Fair value reserve	B21				-	-
Total funds	B22	366,142	44,448	-	410,590	209,464

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Signed by two trustees on behalf of all the trustees

Print Name	Date of approval dd/mm/yyyy
A. K. RICHARDSON	12/01/2023
M. SCOTT	12/01/2023

Signature	Date dd/mm/yyyy
A K Richardson	12/01/2023
M. Scott.	12/01/2023

Section C Notes to the accounts

Note 1 **Basis of preparation**

This section should be completed by all charities .

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

• and with*	✓	the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
• and with*		the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)

• and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*	✓

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;	**Not applicable**
Disclosure of any uncertainties that make the going concern assumption doubtful;	**Not applicable**
Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.	**Not applicable**

1.3 Change of accounting policy

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note { 2 }.

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

(i) the nature of the change in accounting policy;	**Not applicable**
(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and	**Not applicable**

(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS102 SORP.	**Not applicable**

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS102 SORP).

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

(i) the nature of any changes;	**Not applicable**
(ii) the effect of the change on income and expense or assets and liabilities for the current period; and	**Not applicable**
(iii) where practicable, the effect of the change in one or more future periods.	**Not applicable**

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS102 SORP).

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

(i) the nature of the prior period error;	**Not applicable**
(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and	**Not applicable**
(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.	**Not applicable**

Note 2 Accounting policies

This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.

2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE

Please provide a description of the nature of each change in accounting policy	**Not applicable**

Reconciliation of funds per previous GAAP to funds determined under FRS 102

	Start of period £	End of period £
Fund balances as previously stated		
Adjustments:		
Fund balance as restated		

Reconciliation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102

	End of £
Net income/(expenditure) as previously stated	
Adjustments:	
Previous period net income/(expenditure) as restated	

Note 2 Accounting policies

2.2 INCOME

Recognition of income

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources;
- the monetary value can be measured with sufficient reliability.

Yes*	No*	N/a*
✓		

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Yes*	No*	N/a*
✓		

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

Yes*	No*	N/a*
✓		

In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).

Yes*	No*	N/a*
✓		

Legacies

Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

Yes*	No*	N/a*
		✓

Government grants

The charity has received government grants in the reporting period

Yes*	No*	N/a*
		✓

Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Yes*	No*	N/a*
✓		

Contractual income and performance related grants

This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.

Yes*	No*	N/a*
✓		

Donated goods

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

Yes*	No*	N/a*
		✓

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.

Yes*	No*	N/a*
		✓

Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.

Yes*	No*	N/a*
		✓

Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.

Yes*	No*	N/a*
		✓

Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.

Yes*	No*	N/a*
		✓

Donated services and facilities

Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.

Yes*	No*	N/a*
		✓

Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.

Yes*	No*	N/a*
		✓

Support costs

The charity has incurred expenditure on support costs.

Yes*	No*	N/a*
		✓

Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes* ✓ / No* / N/a*
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes* ✓ / No* / N/a*
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	Yes* / No* / N/a* ✓
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	Yes* / No* / N/a* ✓
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	Yes* / No* / N/a* ✓
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	Yes* / No* / N/a* ✓

2.3 EXPENDITURE AND LIABILITIES

Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	Yes* ✓ / No* / N/a*
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	Yes* / No* / N/a* ✓
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	Yes* / No* / N/a* ✓
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	Yes* / No* / N/a* ✓
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	Yes* / No* / N/a* ✓
Redundancy cost	The charity made no redundancy payments during the reporting period.	Yes* / No* / N/a* ✓
Deferred income	No material item of deferred income has been included in the accounts.	Yes* ✓ / No* / N/a*
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes* ✓ / No* / N/a*
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	Yes* / No* / N/a* ✓
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	Yes* ✓ / No* / N/a*

2.4 ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least	£50.00
	They are valued at cost.	Yes* ✓ / No* / N/a*
	The depreciation rates and methods used are disclosed in note 14.	
Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 15.	Yes* / No* / N/a* ✓
	They are valued at cost.	Yes* / No* / N/a* ✓
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 16.	Yes* / No* / N/a* ✓

		Yes*	No*	N/a*
	They are valued at cost.			✓
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.			✓
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments			✓
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	✓		
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.			✓
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.			✓
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	✓		
Current asset investments	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity of loss than one year held for investment purposes rather than to meet short-term cash commitments as they fall due.			✓
	They are valued at fair value except where they qualify as basic financial instruments.			✓

POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE	**Not applicable**

Section C — Notes to the accounts (cont)

Note 3 — Income

	Analysis of income	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	165,750	1,253	-	167,003	32,343
	Gift Aid	-	-	-	-	-
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	65,000	47,899	-	112,899	18,938
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	
	Total	230,750	49,152	-	279,902	51,281
Charitable activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Other trading activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Café income	30,860	-	-	30,860	-
	Total	30,860	-	-	30,860	-
Income from investments:	Interest income	16	-	-	16	137
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	Total	16	-	-	16	137
Separate material item of income	Employment allowance	1,316	-	-	1,316	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	1,316	-	-	1,316	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
TOTAL INCOME		262,942	49,152	-	312,094	51,418

Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)	**Not applicable**

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.	**Not applicable**
Where any endowment fund is converted into income in the prior period, please give the reason for the conversion.	**Not applicable**
Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)	**Not applicable**
This year: Where sums originally denominated in foreign currency have been included in income, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).	**Not applicable**
Last year: Where sums originally denominated in foreign currency have been included in income, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).	**Not applicable**

Section C Notes to the accounts (cont)

Note 4 Analysis of receipts of government grants

	Description	This year £
Government grant 1	N/a	-
Government grant 2	N/a	-
Government grant 3	N/a	-
Other	N/a	-
	Total	-

	Description	Last year £
Government grant 1	N/a	-
Government grant 2	N/a	-
Government grant 3	N/a	-
Other	N/a	-
	Total	-

	This year	Last year
Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.	Not applicable	Not applicable

	This year	Last year
Please give details of other forms of government assistance from which the charity has directly benefited.	Not applicable	Not applicable

Section C Notes to the accounts (cont)

Note 5 Donated goods, facilities and services

	This year £	Last year £
Seconded staff	-	-
Use of property	-	-
Other	-	-
	-	-

	This year	Last year
Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.	Not applicable	Not applicable
Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.	Not applicable	Not applicable
Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.	Trustees donate their time to assist in the running of the charity. The cost to hire a staff member to perform these tasks would be £20,000 per annum.	Not applicable

Section C **Notes to the accounts** **(cont)**

Note 6 Expenditure

Analysis	This year Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Last year Unrestricted funds	Restricted income funds	Endowment funds	Total funds
Expenditure on raising funds:				£				£
Incurred seeking donations	-	-	-	-	-	-	-	-
Incurred seeking legacies	-	-	-	-	-	-	-	-
Incurred seeking grants	-	-	-	-	-	-	-	-
Operating membership schemes and social lotteries	-	-	-	-	-	-	-	-
Staging fundraising events	-	-	-	-	-	-	-	-
Fudraising agents	-	-	-	-	-	-	-	-
Operating charity shops	-	-	-	-	-	-	-	-
Operating a trading company undertaking non-charitable trading activity	-	-	-	-	-	-	-	-
Advertising, marketing, direct mail and publicity	-	-	-	-	-	-	-	-
Start up costs incurred in generating new source of future income	-	-	-	-	-	-	-	-
Database development costs	-	-	-	-	-	-	-	-
Other trading activities	-	-	-	-	-	-	-	-
Investment management costs:	-	-	-	-	-	-	-	-
Portfolio management costs	-	-	-	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-	-	-	-
Investment administration costs	-	-	-	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-	-	-	-
Rent collection, property repairs and maintenance charges	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total expenditure on raising funds	-	-	-	-	-	-	-	-
Expenditure on charitable activities:								
Cost of goods sold	12,726	-	-	12,726	-	-	-	-
Advertising	1,129	-	-	1,129	-	-	-	-
Salaries	21,569	-	-	21,569	-	-	-	-
Social security	1,316	-	-	1,316	-	-	-	-
Pension costs	150	-	-	150	-	-	-	-
Agency staff	138	-	-	138	-	-	-	-
Staff costs	1,568	-	-	1,568	-	-	-	-
Cleaning	1,514	-	-	1,514	-	-	-	-
Depreciation	37,637	11,610	-	49,247	-	-	-	-
Donations	18	5,018	-	5,036	-	-	-	-
Insurance	510	-	-	510	-	-	-	-
Computer costs	857	-	-	857	-	-	-	-
Legal and professional fees	3,136	-	-	3,136	11,197	-	-	11,197
Light, power and heating	1,627	-	-	1,627	-	-	-	-
Events and activity costs	778	-	-	778	-	-	-	-
Card fees	442	-	-	442	-	-	-	-
Postage and stationary	491	-	-	491	-	-	-	-
Rent	3,912	-	-	3,912	-	-	-	-
Rates and water	341	-	-	341	-	-	-	-
Repairs and renewals	533	28	-	561	143	-	-	143
Subscriptions	124	-	-	124	-	-	-	-
Telephone and internet	353	-	-	353	-	-	-	-

Clothing costs	1,043	-	-	1,043	-	-	-	-
Total expenditure on charitable activities	91,912	16,656	-	108,568	11,340	-	-	11,340

Separate material item of expense

	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-

Other

Accountancy fees	2,400	-	-	2,400	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total other expenditure	2,400	-	-	2,400	-	-	-	-
TOTAL EXPENDITURE	94,312	16,656	-	110,968	11,340	-	-	11,340

Other information:

Analysis of expenditure on charitable activities

	This year				Last year			
Activity or programme	**Activities undertaken directly**	**Grant funding of activities**	**Support Costs**	**Total this year**	**Activities undertaken directly**	**Grant funding of activities**	**Support Costs**	**Total last year**
	£	**£**	**£**	**£**	**£**	**£**	**£**	**£**
Activity 1	-	-	-	-	-	-	-	-
Activity 2	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-

This year: Where sums originally denominated in foreign currency have been included in expenditure, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).	**Not applicable**
Last year: Where sums originally denominated in foreign currency have been included in expenditure, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).	**Not applicable**

Note 7 Extraordinary items

Please explain the nature of each extraordinary item occurring in the period.

	Description	This year £	Last year £
Extraordinary item 1	Not applicable	-	-
Extraordinary item 2	Not applicable	-	-
		-	-
Extraordinary item 3	Not applicable	-	-
Extraordinary item 4	Not applicable	-	-
Total extraordinary items		-	-

Section C Notes to the accounts

Note 8 Funds received as agent

8.1 Please complete this note if the charity has agreed to administer the funds of another entity as its agent. Note: If a charity is acting as an agent, it should not recognise the income in the Statement of Financial Activities or the Balance Sheet.

		Amount received		Amount paid out		Balance held at period end	
Description/name of party	Related party (Yes or No)	This year	Last year	This year	Last year	This year	Last year
		£	£	£	£	£	£
Not applicable		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
	Total	-	-	-	-	-	-

8.2 Where a consortia or similar arrangement exists whereby 2 or more charities co-operate to achieve economies in the purchase of goods or services, please disclose details of any balances outstanding between any participating members.

Description/name of party	Balance held at period end	
	This year	Last year
	£	£
Not applicable	-	-
	-	-
	-	-
	-	-
	-	-
Total	-	-

Section C Notes to the accounts

Note 9 Support Costs

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

This year

Support cost (examples)	Raising funds £	Activity 1 £	Activity 2 £	Activity 3 £	Grand total £	Basis of allocation (Describe method)
Governance	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
Other	-	-	-	-	-	
Total	-	-	-	-	-	

Last year

Support cost (examples)	Raising funds £	Activity 1 £	Activity 2 £	Activity 3 £	Grand total £	Basis of allocation (Describe method)
Governance	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
Other	-	-	-	-	-	
Total	-	-	-	-	-	

Please provide details of the accounting policy adopted for the apportionment of costs between activities and any estimation techniques used to calculate their apportionment.

Not applicable

Section C Notes to the accounts

Note 10 Details of certain types of expenditure

Note 10.1 Fees for examination of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

	This year £	Last year £
Independent examiner's fees	2,400	-
Assurance services other than independent examination	-	-
Tax advisory fees	-	-
Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner	-	-

Section C Notes to the accounts (cont)

Note 11 Paid employees

Please complete this note if the charity has any employees (transactions with Trustees dealt with in Note 28)

11.1 Staff Costs

	This year £	Last year £
Salaries and wages	21,569	-
Social security costs	1,316	-
Pension costs (defined contribution scheme)	150	
Other employee benefits	-	-
Total staff costs	23,035	-

This year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

Not applicable

Last year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

Not applicable

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

TRUE

Band	Number of employees	
	This year	Last year
£60,000 to £69,999	-	-
£70,000 to £79,999	-	-
£80,000 to £89,999	-	-
£90,000 to £99,999	-	-
£100,000 to £109,999	-	-

	This year	Last year
	£	£
Please provide the total amount paid to key management	-	-

11.2 Average head count in the year

The parts of the charity in which the employees work	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	-	-
Governance	-	-
Trading Activities	6	-
Total	6	-

11.3 Ex-gratia payments to employees and others (excluding trustees)

Please complete if an ex-gratia payment is made.

Please explain the nature of the payment	
This year	Not applicable
Last year	Not applicable

Please state the legal authority or reason for making the payment	
This year	Not applicable
Last year	Not applicable

Please state the amount of the payment (or value of any waiver of a right to an asset)	This year	Last year
	£	£
	-	-

11.4 Redundancy payments

Please complete if any redundancy or termination payment is made in the period.

	This year	Last year
	£	£
Total amount of payment	-	-

The nature of the payment (cash, asset etc.)	**Not applicable**	**Not applicable**

	This year	Last year
	£	£
The extent of redundancy funding at the balance sheet date	-	-

Please state the accounting policy for any redundancy or termination payments	**Not applicable**	**Not applicable**

Note 12 Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.

12.1 Please complete this note if a defined contribution pension scheme is operated.

	This year	Last year
	£	£
Amount of contributions recognised in the SOFA as an expense	150	-

Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.	All staff work relates to the unrestricted running of the café	Not applicable

12.2 Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.

Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.	Not applicable
Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity this year and last year, if different	Not applicable

12.3 Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan. If this is different for last year, provide details	Not applicable
Provide an explanation of how any liability arising from an agreement with a multi-employer plan to fund a deficit has been determined. If this is different for last year, provide details	Not applicable

Section C **Notes to the accounts** **(cont)**

Note 13 Grantmaking

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

This year:

13.1 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs	Total
			£	£
Activity or project 1	-	-	-	-
Activity or project 2	-	-	-	-
Activity or project 3	-	-	-	-
Activity or project 4	-	-	-	-
Total	**-**	**-**	**-**	**-**

Please enter "Nil" if the charity does not identify and/or allocate support costs.

13.2 Grants made to institutions

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.	***~~Yes~~***	***Please provide details of charity's URL.***
	No	***Provide details below***

Names of institution	Purpose	Total amount of grants paid £
Not applicable	-	-
		-
		-
		-
		-
		-
		-
		-
		-
		-
Total grants to institutions in reporting period		**-**
Other unanalysed grants		-
TOTAL GRANTS PAID		-

Last year:

13.3 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs £	Total £
Activity or project 1	-	-	-	-
Activity or project 2	-	-	-	-
Activity or project 3	-	-	-	-
Activity or project 4	-	-	-	-
Total	**-**	**-**	**-**	**-**

Please enter "Nil" if the charity does not identify and/or allocate support costs.

13.4 Grants made to institutions

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.	***~~Yes~~***	***Please provide details of charity's URL.***
	No	***Provide details below***

Names of institution	Purpose	Total amount of grants paid £
Not applicable	-	-
		-
		-
		-
		-
		-
		-
		-
		-
		-
Total grants to institutions in reporting period		**-**
Other unanalysed grants		-
TOTAL GRANTS PAID		-

Note 14 Tangible fixed assets

Please complete this note if the charity has any tangible fixed assets

14.1 Cost or valuation

	Freehold land & buildings £	Other land & buildings £	Plant, machinery and motor vehicles £	Fixtures, fittings and equipment £	Total £
At the beginning of the year	-	-	-	-	-
Additions	-	188,541	31,988	2,629	223,158
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	188,541	31,988	2,629	223,158

14.2 Depreciation and impairments

**Basis	None	Straight line basis	Straight line basis	Straight line basis	SL or RB
** Rate	N/a	5 years	3 years	3 years	
At beginning of the year	-	-	-	-	-
Disposals	-	-	-	-	-
Depreciation	-	37,708	10,663	876	49,247
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	37,708	10,663	876	49,247

14.3 Net book value

Net book value at the beginning of the year	-	-	-	-	-
Net book value at the end of the year	-	150,833	21,325	1,753	173,911

14.4 Impairment

This year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.	**Not applicable**
Last year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.	**Not applicable**

14.5 Revaluation

If an accounting policy of revaluation is adopted, please provide:	**This year**	**Last year**
the effective date of the revaluation	-	-
the name of independent valuer, if applicable	-	-
the methods applied and significant assumptions	-	-
the carrying amount that would have been recognised had the assets been carried under the cost model.	-	-

14.6 Other disclosures

	This year	**Last year**
	£	**£**
(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.	-	-
(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.	-	-
(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.	-	-

** The "transfers" row is for movements between fixed asset categories.*

*** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also*

Note 15 Intangible assets

Please complete this note if the charity has any intangible assets

15.1 Cost or valuation

	Research & development £	Patents and trademarks £	Other £	Total £
At beginning of the	-	-	-	-
Additions	-	-	-	-
Disposals	-	-	-	-
Revaluations	-	-	-	-
Transfers *	-	-	-	-
At end of the year	-	-	-	-

15.2 Amortisation and impairments

****Basis**	None	None	None	None	Straight Line ("SL") or Reducing Balance ("RB")
**** Rate**	N/a	N/a	N/a		

At beginning of the	-	-	-	-
Disposals	-	-	-	-
Amortisation	-	-	-	-
Impairment	-	-	-	-
Transfers*	-	-	-	-
At end of year	-	-	-	-

15.3 Net book value

Net book value at the beginning of the year	-	-	-	-
Net book value at the end of the year	-	-	-	-

15.4 Accounting policy

Please disclose the accounting policy for intangible fixed assets including:

Reasons for choosing amortisation rates	**Not applicable**
Policies for the recognition of any capital development	**Not applicable**

15.5 Impairment

This year:

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.	**Not applicable**

Last year:

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.	**Not applicable**

15.6 Revaluation

If an accounting policy of revaluation is adopted, please provide:

	This year	Last year
the effective date of the revaluation	**N/a**	**N/a**
the name of independent valuer, if applicable	**N/a**	**N/a**
the methods applied	**N/a**	**N/a**
the carrying amount that would have been recognised had the assets been carried under the cost model.	**N/a**	**N/a**

15.7 Other disclosures

(i) If your intangible asset was acquired by way of grant, provide value on initial recognition and carrying amount of the asset.	**N/a**	**N/a**
(ii) Details of the carrying amounts of any intangible assets to which the charity has restricted title or that are pledged as security for liabilities.	**N/a**	**N/a**
(iii) Please provide the amount of contractual commitments for the acquisition of intangible assets.	**N/a**	**N/a**
(iv) State the amount of research and development expenditure recognised as expenditure in the year.	**N/a**	**N/a**
(v) Please detail the headings in the SOFA in which a charge for amortisation of intangible assets is included.	**N/a**	**N/a**
(vi) For any material intangible assets, please provide a description, its carrying amount and any remaining amortisation period.	**N/a**	**N/a**

* The "transfers" row is for movements between fixed asset categories.
** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

Section C Notes to the accounts (cont)

Note 16 Heritage assets

Please complete this note if the charity has heritage assets

16.1 General disclosures for all charities holding heritage assets

	This year	Last year
(i) Explain the nature and scale of heritage assets held.	**Not applicable**	**Not applicable**
(ii) Explain the policy for the acquisition, preservation, management and disposal of heritage assets.	**Not applicable**	**Not applicable**

16.2 Cost or valuation

	Heritage asset 1 £	Heritage asset 2 £	Heritage asset 3 £	Heritage asset 4 £	Total £
At beginning of the year	-	-	-	-	-
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
Revaluations	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	-	-

16.3 Depreciation and impairments

****Basis**	None	None	None	None	SL or RB	Straight Line ("SL") or Reducing Balance
**** Rate**	N/a	N/a	N/a	N/a		
At beginning of the year	-	-	-	-	-	
Disposals	-	-	-	-	-	
Depreciation	-	-	-	-	-	
Impairment	-	-	-	-	-	
Transfers*	-	-	-	-	-	
At end of year	-	-	-	-	-	

16.4 Net book value

Net book value at the beginning of the year	-	-	-	-	-
Net book value at the end of the year	-	-	-	-	-

16.5 Impairment

This year ***Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.***	**Not applicable**
Last year ***Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.***	**Not applicable**

16.6 Revaluation

If an accounting policy of revaluation is adopted, please provide:

	This year	Last year
the effective date of the revaluation	**N/a**	**N/a**
the name of independent valuer, if applicable	**N/a**	**N/a**
qualifications of independent valuer	**N/a**	**N/a**
the methods applied and significant assumptions	**N/a**	**N/a**
any significant limitations on the valuation	**N/a**	**N/a**

16.7 Analysis of heritage assets by class or group distinguishing those at cost and those at valuation

	At valuation Group A £	At cost Group B £	Total £
Carrying amount at the beginning of the period	-	-	-
Additions	-	-	-
Disposals	-	-	-
Depreciation/impairment	-	-	-
Revaluation	-	-	-
Carrying amount at the end of period	-	-	-

16.8 Heritage assets (where heritage assets are not recognised on the balance sheet)

	This year	Last year
(i) Explain the reason why heritage assets have not been recognised on the balance sheet.	**Not applicable**	**Not applicable**
(ii) Describe the significance and nature of heritage assets.	**Not applicable**	**Not applicable**
(iii) Disclose information that is helpful in assessing the value of heritage assets.	**Not applicable**	**Not applicable**

(iv) Explain the reason why it is not practicable to obtain a valuation of heritage assets.	**Not applicable**	**Not applicable**

16.9 Five year summary of heritage assets transactions

	2015	2014	2013	2012	2011
	£	£	£	£	£
Purchases					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-				
Other	-				
Donations					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total additions	**-**	**-**	**-**	**-**	**-**
Charge for impairment					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total charge for impairment	**-**	**-**	**-**	**-**	**-**
Disposals					
Group A - carrying amount	-	-	-	-	-
Group B - carrying amount	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total disposals	**-**	**-**	**-**	**-**	**-**

Note 17 Investment assets

Please complete this note if the charity has any investment assets.

17.1 Fixed assets investments (please provide for each class of investment)

	Cash & cash equivalents	Listed investments	Investment properties	Social investments	Other	Total
Carrying (fair) value at beginning of period	-	-	-	-	-	-
Add: additions to investments during period*	-	-	-	-	-	-
Less: disposals at carrying value	-	-	-	-	-	-
Less: impairments	-	-	-	-	-	-
Add: Reversal of impairments	-	-	-	-	-	-
Add/(deduct): transfer in/(out) in the period	-	-	-	-	-	-
Add/(deduct): net gain/(loss) on revaluation	-	-	-	-	-	-
Carrying (fair) value at end of year	-	-	-	-	-	-

***Please specify additions resulting from acquisitions through business combinations, if any.**	**None**

Please note that Fair Value in this context is the amount for which an asset could be exchanged between knowlegable and willing parties in an arm's length transaction. For traded securities, the fair value is the value of the security quoted on the London Stock Exchange Daily Official List or equivalent. For other assets where there is no market price on a traded market, it is the trustees' or valuers' best estimate of fair value.

17.2 Please provide a breakdown of investments shown above agreeing with the balance sheet row B04 differentiating between those held at fair value and those held at cost less impairment.

This year:

Analysis of investments

	Fair value at year end	Cost less impairment
	£	£
Cash or cash equivalents	-	-
Listed investments	-	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
Total	-	-
Grand total (Fair value at year end+Cost less impairment)		-

Last year:

Analysis of investments

	Fair value at year end	Cost less impairment
	£	£
Cash or cash equivalents	-	-
Listed investments	-	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
Total	-	-
Grand total (Fair value at year end+Cost less impairment)		-

17.3 If your charity holds investment properties, please complete the following note:

	This year	Last year
(i) Explain the methods and significant assumptions in determining the fair value of investment property held by the charity	N/a	N/a
(ii) Name or independent valuer, if applicable, and relevant qualifications	N/a	N/a
(iii) Provide details of any restrictions on the ability to realise investment property or on the remittance of income or disposal proceeds	N/a	N/a
(iv) Explain any contractual obligations for the purchase, construction or development of investment property or for repairs, maintenance or enhancements	N/a	N/a

17.4 Please provide a breakdown of current asset investments, if applicable, agreeing with the balance

Analysis of current asset investments	This year	Last year
	£	£
Cash or cash equivalents	-	-
Listed investments	-	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
Total	-	-

17.5 Guarantees

	This year	Last year
Please provide details and amount of any guarantee made to or on behalf of a third party	Not applicable	Not applicable
Name of the entity or entities benefitting from those guarantees	Not applicable	Not applicable
Please explain how the guarantee furthers the charity's aims	Not applicable	Not applicable

17.6 Concessionary loans

Amount of concessionary loans made (*Multiple loans made may be disclosed in aggregate provided that such aggregation does not obsure significant information*).

Description	This year £	Last year £
None	-	-
	-	-
	-	-
	-	-
Total	-	-

Amount of concessionary loans received *(Multiple loans received may be disclosed in aggregate provided that such aggregation does not obsure significant information).*

Description	This year £	Last year £
None	-	-
	-	-
	-	-
Total	-	-

	This year	Last year
Terms and conditions eg interest rate, security provided	Not applicable	Not applicable
Value of any concessionary loans which have been committed but not taken up at the reporting date	Not applicable	Not applicable
Amounts payable within 1 year	Not applicable	Not applicable
Amounts payable after more than 1 year	Not applicable	Not applicable
Amounts receivable within 1 year	Not applicable	Not applicable
Amounts receivable after more than 1 year	Not applicable	Not applicable

17.7 Additional information

	This year	Last year
Please provide information about the significance of investments to the charity's financial position or performance eg. terms and conditions of loans or the use of hedging to manage financial risk.	Not applicable	Not applicable
For all investments measured at fair value, the basis for determining the value, including any assumptions applied when using a valuation technique.	Not applicable	Not applicable
Where a charity has provided financial assets as a form of security, the carrying amount of the financial asset pledged as security and the terms and conditions relating to its pledge.	Not applicable	Not applicable

For all investments measured at fair value, the basis for determining the value, including any assumptions applied when using a valuation technique.	Not applicable	Not applicable
Where a charity has provided financial assets as a form of security, the carrying amount of the financial asset pledged as security and the terms and conditions relating to its pledge.	Not applicable	Not applicable

Note 18 Stocks

Please complete this note if the charity holds any stock items

18.1 Please state the carrying amount of stock and work in progress analysed between activities.

	Stock		Donated goods		Work in progress
	For distribution	For resale	For distribution	For resale	
	£	£	£	£	£
Charitable activities:					
Opening	-	-	-	-	-
Added in period	-	-	-	-	-
Expensed in period	-	-	-	-	-
Impaired	-	-	-	-	-
Closing	**-**	**-**	**-**	**-**	**-**
Other trading activities:					
Opening	-	-	-	-	-
Added in period	-	780	-	-	-
Expensed in period	-	-	-	-	-
Impaired	-	-	-	-	-
Closing	**-**	**780**	**-**	**-**	**-**
Other:					
Opening	-	-	-	-	-
Added in period	-	-	-	-	-
Expensed in period	-	-	-	-	-
Impaired	-	-	-	-	-
Closing	**-**	**-**	**-**	**-**	**-**
Total this year	-	780	-	-	-
Total previous year	-	-	-	-	-

18.2 Please specify the carrying amount of any stocks pledged as security for liabilities

This year £	Last year £
Not applicable	Not applicable

Note 19 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors

	This year £	Last year £
Trade debtors	-	-
Prepayments and accrued income	488	-
Other debtors	1,408	-
Total	1,896	-

Complete 19.2 where a material debtor is recoverable more than a year after the reporting date.

19.2 Disclosure of debtors recoverable in more than 1 year (included in debtors above)

	This year £	Last year £
Trade debtors	-	-
Prepayments and accrued income	-	-
Other debtors	-	-
Total	-	-

Note 20 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	1,476	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	6,492	-	-	-
Taxation and social security	-	-	-	-
Other creditors	106	-	-	-
Total	8,074	-	-	-

20.2 Deferred income

Please complete this note if the charity has deferred income.

	This year	Last year
Please explain the reasons why income is deferred.	*Not applicable*	*Not applicable*

Movement in deferred income account	This year £	Last year £
Balance at the start of the reporting period	-	-
Amounts added in current period	-	-
Amounts released to income from previous periods	-	-
Balance at the end of the reporting period	-	-

Note 21 Provisions for liabilities and charges

Please complete this note if you have included in charity expenditure any provisions. A provision is made when the charity has a liability of uncertain timing or amount.

21.1 Movements in recognised provisions and funding commitment during the period

	This year £	Last year £
Balance at the start of the reporting period	-	-
Amounts added in current period	-	-
Amounts charged against the provision in the current period	-	-
Unused amounts reversed during the period	-	-
Balance at the end of the reporting period	-	-

21.2 Please provide:

	This year	Last year
- a brief description of any obligations on the balance sheet and the expected amount and timing of resulting payments;	*N/a*	*N/a*
- an indication of the uncertainties about the amount or timing of those outflows; and	*N/a*	*N/a*
- the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement.	*N/a*	*N/a*

21.3 For any funding commitment that is not recognised as a liability or provision, provide details of commitment made, the time frame of that commitment, any performance-related conditions and details of how the commitment will be funded (with contracts for capital expenditure separately identified).	This year	Last year
	N/a	N/a

21.4 Where unrestricted funds have been designated to a fund commitment, please disclose the nature of any amounts designated and the likely timing of that expenditure.		
	N/a	N/a

Note 22 Other disclosures for debtors, creditors and other basic financial instruments

	This year	Last year
22.1 Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk.	***Not applicable***	***Not applicable***

22.2 If the charity has provided financial assets as a form of security, the carrying amount of the financial assets pledged as security and the terms and conitions related to its pledge should be given here.	***Not applicable***	***Not applicable***

Note 23 Contingent liabilities and contingent assets

23.1 Contingent liabilities

Where the charity has contingent liabililities, please complete the following section unless the possibility of their existence is remote.

This year

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial effect
None	*N/a*

Last year

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial effect
None	*N/a*

23.2 Contingent assets

Where the charity has contingent assets, please complete the following section when their existence is probable

This year

Description of item	Estimate of financial effect
None	*N/a*

Last year

Description of item	Estimate of financial effect
None	*N/a*

23.4 Other disclosures for contingent assets and/or liabilities
Please provide the following information where practicable:

	This year	Last year
Explain any uncertainties relating to the amount or timing of settlement; and the possibilty of any reimbursement	***N/a***	***N/a***
Where it is not practical to make one or more of these disclosures, please state this fact	***N/a***	***N/a***

Note 24 Cash at bank and in hand

	This year £	Last year £
Short term cash investments (less than 3 months maturity date)	-	-
Short term deposits	-	-
Cash at bank and on hand	242,077	209,464
Other	-	-
Total	242,077	209,464

Note 25 Fair value of assets and liabilities

	This year	Last year
25.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.	Not applicable	Not applicable
25.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.	Not applicable	Not applicable

Note 26 Events after the end of the reporting period

Please complete this note events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.

	This year	Last year
Please provide details of the nature of the event	**None**	**None**
Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made	**None**	**None**

Section C **Notes to the accounts** **(cont)**

Note 27 **Charity funds**

27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds' (which should include revaluation reserve and fair value reserve, if applicable). The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

**** Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds***

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Unrestricted funds	UR	Funds received for the purpose of supporting the café	190,526	262,942	- 94,312	6,986	-	366,142
Augean/Grantscape	R	Restricted to expenditure relating to the building of the café	-	39,899	- 7,980	-	-	31,919
Finnis Scott	R	Restricted to expenditure relating to the building of the garden area of the café	-	8,000	- 1,836	-	-	6,164
Rotary Club	R	Restricted to expenditure for fixtures and fittings for staff area	-	1,253	- 436	-	-	817
Screwfix	R	Convert café toilets for adult use	5,000	-	- 1,386	1,934	-	5,548
Lottery Fund	R	Restricted in 2021 but later discovered to be unrestricted in 2022	8,920	-	-	- 8,920	-	-
M Scott Donation	R	Donation restriction entails it only be paid to wards the Landfill Communities Fund	5,018	-	- 5,018	-	-	-
Other funds (balancing figure)	**N/a**	**N/a**	-	-	-	-	-	-
		Total Funds as per balance sheet	209,464	312,094	- 110,968	-	-	410,590

Fund balances carried forward include assets and liabilities denominated in a foreign currency	Yes*	No*
		✓

If yes, please state the basis on which the assets and/or liabilities have been translated into sterling (or the currency in which the accounts are drawn up).	**N/a**

Section C **Notes to the accounts** **(cont)**

Note 27 **Charity funds**

27.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds' (which should include revaluation reserve and fair value reserve, if applicable). The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

**** Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds***

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Unrestricted funds	UR	Funds received for the purpose of supporting the café	169,386	32,480	- 11,340	-	-	190,526
Screwfix	R	Convert café toilets for adult use	-	5,000	-	-	-	5,000
Lottery Fund	R	General donation to support the charity	-	8,920	-	-	-	8,920
M Scott Donation	R	Donation restriction entails it only be paid to wards the Landfill Communities Fund	-	5,018	-	-	-	5,018
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds (balancing figure)	**N/a**	**N/a**	-	-	-	-	-	-
		Total Funds as per balance sheet	169,386	51,418	- 11,340	-	-	209,464

	Yes*	No*
Fund balances carried forward include assets and liabilities denominated in a foreign currency		✓

Note 27 Charity funds (cont)

27.3 Transfers between funds

This year

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds	Lottery Fund from 2021 previously included in restricted funds discovered to have no restriction therefore transferred to unrestricted funds in 2022.	8,920
	Overspend on building costs relating to the Screwfix fund has led to a transfer of unrestricted funds to cover the additional cost of the buildingwork.	- 1,934
Between endowment and restricted funds		-
Between endowment and unrestricted funds		-
		6,986

Last year

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds		-
Between endowment and restricted funds		-
Between endowment and unrestricted funds		-
		-

27.4 Designated funds

This year

Planned use	Purpose of the designation	Amount
N/a	N/a	-
		-
		-
		-
		-
		-

Last year

Planned use	Purpose of the designation	Amount
N/a	N/a	-
		-

Note 28 Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

28.1 Trustee remuneration and benefits

This year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)	TRUE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£	£	£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.	Not applicable
Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.	Not applicable
If a third party has been reimbursed for providing one or more trustees, state the nature of the payment and amount of the reimbursement.	Not applicable
State the number of trustees to whom retirement benefits are accruing under a defined contribution pension scheme.	Not applicable

Last year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)	**TRUE**

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£		£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.	**Not applicable**
Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.	**Not applicable**
If a third party has been reimbursed for providing one or more trustees, state the nature of the payment and amount of the reimbursement.	**Not applicable**
State the number of trustees to whom retirement benefits are accruing under a defined contribution pension scheme.	**Not applicable**

28.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)	**TRUE**

Type of expenses reimbursed	This year	Last year
	£	£
Travel	-	-
Subsistence	-	-
Accommodation	-	-
Other (please specify):	-	-
	-	-
TOTAL	-	-

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity	None	None

28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

This year

There have been no related party transactions in the reporting period (True or False)	TRUE

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£
			-	-	-	-
			-	-	-	-
			-	-	-	-
			-	-	-	-

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.	Not applicable
For any related party, please provide details of any guarantees given or received.	Not applicable

Last year

There have been no related party transactions in the reporting period (True or False)	TRUE

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£
			-	-	-	-
			-	-	-	-
			-	-	-	-
			-	-	-	-

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.	**Not applicable**
For any related party, please provide details of any guarantees given or received.	**Not applicable**

Section C	Notes to the accounts	(cont)

Note 29 **Additional Disclosures**

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.

None

T21

England & Wales - Charity number 1180389

Accounts

CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From 1/4/20 To 31/3/21

Charity name: T21

Charity registration number: 1180389

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	**To provide services, facilities and learning opportunities through the provision of stimulating activities, social interaction, and work experience to assist people with down syndrome to develop skills for life.**
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	**No activities have been provided until our property has been renovated. Currently, in final preparations for work starting on the building.**
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	**The trustees will pay due regard to the Charity Commission's guidance on public benefit.**

Additional information (optional)
You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	

Other		

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	**We have worked with trustees of Easton Garford Endowed Trust to agree a lease on premises (on final stages).** **Worked with Architects on planning the development of the building for the benefit of our members. Creating a café, therapy rooms for our members, break-out room for a social space.** **Fundraising of £209k, as shown in form CC16a.**

Additional information (optional)
You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	**The charity holds £209k as shown in form CC16a.**
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	**The trustees are all volunteers and aim to keep six months expenditure in reserve.**
Amount of reserves held	Para 1.22	**£27,904**
Reasons for holding zero reserves	Para 1.22	
Details of fund materially in deficit	Para 1.24	
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	

Additional information (optional)
You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

Structure, Governance and Management

Description of charity's trusts:		**CIO**
Type of governing document (trust deed, royal charter)	Para 1.25	**CIO Constitution**
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	**CIO Foundation**
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	**Co-opted then ratified**

Additional information (optional)
You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

Reference and Administrative details

Charity name	T21
Other name the charity uses	
Registered charity number	1180389

Charity’s principal address	Mill House Mill Street Duddington Stamford PE9 3QG

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Margaret Scott	Chair		
2	Miranda Rosemary Rock	Secretary		
3	Amanda Kim Richardson	Treasurer		
4	Johanna Evamarie Bridget Roberts			
5	Lynne Faulder		1/4/20 – 30/3/21	
6	Laura Tilley		1/4/20 – 30/3/21	
7	Timothy John Nicol		20/1/21 - 31/3/21 (ongoing)	
8	Lee O'Connor		19/1/21 – 31/3/21 (ongoing)	
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Corporate trustees – names of the directors at the date the report was approved

Director name		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

Exemptions from disclosure

Reason for non-disclosure of key personnel details

Other optional information

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)	A.K Richardson	
Full name(s)	Amanda Kim Richardson	
Position (eg Secretary, Chair, etc)	Treasurer	
Date	20/4/21	

CHARITY COMMISSION FOR ENGLAND AND WALES

T21 | 1180389

Receipts and payments accounts

CC16a

For the period from	01/04/2020	To	31/03/2021

Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A1 Receipts					
Fundraising and Donations	32,343	-	-	32,343	170,351
Grants	-	18,938	-	18,938	-
Interest	137	-	-	137	235
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Sub total *(Gross income for AR)*	32,480	18,938	-	51,418	170,586
A2 Asset and investment sales, (see table).					
	-	-	-	-	
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	32,480	18,938	-	51,418	170,586
A3 Payments					
Legal	-	-	-	-	1,200
Surveys	487	-	-	487	-
Architect	9,046	-	-	9,046	-
Planning costs	1,664	-	-	1,664	-
Admin	143	-	-	143	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Sub total	11,340	-	-	11,340	1,200
A4 Asset and investment purchases, (see table)					
	-	-	-	-	
	-	-	-	-	
Sub total	-	-	-	-	-
Total payments	11,340	-	-	11,340	1,200
Net of receipts/(payments)	21,140	18,938	-	40,078	169,386
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	169,386	-	-	169,386	-
Cash funds this year end	190,526	18,938	-	209,464	169,386

Section B Statement of assets and liabilities at the end of the period

B1 Cash funds

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
	Barclays - current account	165,292	-	-
	Barclays - deposit account	25,234	18,938	-
		-	-	-
	Total cash funds	190,526	18,938	-
	(agree balances with receipts and payments account(s))	OK	OK	OK

B2 Other monetary assets

Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-

B3 Investment assets

Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
		-	-
		-	-
		-	-
		-	-
		-	-

B4 Assets retained for the charity's own use

Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-

B5 Liabilities

Details	Fund to which liability relates	Amount due (optional)	When due (optional)
		-	
		-	
		-	
		-	
		-	

Signed by one or two trustees on behalf of all the trustees	Signature	Print Name	Date of approval
	A.K Richardson	AMANDA Kim Richardson	20/4/21
			20/04/2021

CHARITY COMMISSION FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A Independent Examiner's Report

Report to the trustees/ members of	T21		
On accounts for the year ended	31 March 2021	**Charity no (if any)**	1180389
Set out on pages	See Form CC16a		

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/03/2021.

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 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 which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

Signed:	J D Scott	**Date:**	18/04/21
Name:	J D SCOTT		
Relevant professional qualification(s) or body (if any):	Institute of Chartered Accountants of Scotland		
Address:	32 High Street Carlby, Stamford Lincs. PE9 4LX		

Section B Disclosure

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.	NONE