

## **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 31<sup>st</sup> 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:

25.1.22

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 £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
<b>Income (Note 3)</b>						
<b>Income and endowments from:</b>						
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	-
<b>Total</b>	S07	262,942	49,152	-	312,094	51,418
<b>Expenditure (Notes 6)</b>						
<b>Expenditure on:</b>						
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	-
<b>Total</b>	S12	94,312	16,656	-	110,968	11,340
<b>Net income/(expenditure) before tax for the reporting period</b>						
Tax payable	S13	168,630	32,496	-	201,126	40,078
	S14	-	-	-	-	-
<b>Net income/(expenditure) after tax before investment gains/(losses)</b>						
Net gains/(losses) on investments	S15	168,630	32,496	-	201,126	40,078
	S16	-	-	-	-	-
<b>Net income/(expenditure)</b>	S17	168,630	32,496	-	201,126	40,078
<b>Extraordinary items</b>	S18	-	-	-	-	-
<b>Transfers between funds</b>	S19	6,986	- 6,986	-	-	-
<b>Other recognised gains/(losses):</b>						
Gains and losses on revaluation of fixed assets for the charity's own use	S20	-	-	-	-	-
Other gains/(losses)	S21	-	-	-	-	-
<b>Net movement in funds</b>	S22	175,616	25,510	-	201,126	40,078
<b>Reconciliation of funds:</b>						
Total funds brought forward	S23	190,526	18,938	-	209,464	169,386
<b>Total funds carried forward</b>	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	Restricted	Endowment	Total this	Total last
		funds	income	funds	year	year
		£	£	£	£	£
		F01	F02	F03	F04	F05
<b>Fixed assets</b>						
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	-	-	-	-	-
<b>Total fixed assets</b>	B05	131,956	41,955	-	173,911	-
<b>Current assets</b>						
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
<b>Total current assets</b>	B10	242,260	2,493	-	244,753	209,464
<b>Creditors: amounts falling due within one year</b> (Note 20)	B11	8,074	-	-	8,074	-
<b>Net current assets/(liabilities)</b>	B12	234,186	2,493	-	236,679	209,464
<b>Total assets less current liabilities</b>	B13	366,142	44,448	-	410,590	209,464
<b>Creditors: amounts falling due after one year</b> (Note 20)	B14	-	-	-	-	-
<b>Provisions for liabilities</b>	B15	-	-	-	-	-
<b>Total net assets or liabilities</b>	B16	366,142	44,448	-	410,590	209,464
<b>Funds of the Charity</b>						
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				-	-
<b>Total funds</b>	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.

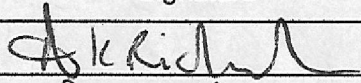
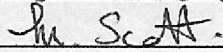
The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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
	12/01/2023
	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\*

☒

No\*

☐

\* -Tick as appropriate

*Please disclose:*

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

<i>(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.</i>	Not applicable
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#### 1.4 Changes to accounting estimates

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

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input type="checkbox"/>	

**Please disclose:**

<i>(i) the nature of any changes;</i>	Not applicable
<i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i>	Not applicable
<i>(iii) where practicable, the effect of the change in one or more future periods.</i>	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*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input type="checkbox"/>	

**Please disclose:**

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

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	
<i>Adjustments:</i>	

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*
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**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*
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**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*
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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*
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**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*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

**Government grants**

The charity has received government grants in the reporting period

Yes*	No*	N/a*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

**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*
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**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*
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**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*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

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*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

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*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

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*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

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

Yes*	No*	N/a*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

**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*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

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*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

**Support costs**

The charity has incurred expenditure on support costs.

Yes*	No*	N/a*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

<b>Volunteer help</b>	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*
		✓		
<b>Income from interest, royalties and dividends</b>	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes*	No*	N/a*
		✓		
<b>Income from membership subscriptions</b>	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*
				✓
<b>Settlement of insurance claims</b>	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*
				✓
<b>Investment gains and losses</b>	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*
				✓
<b>2.3 EXPENDITURE AND LIABILITIES</b>				
<b>Liability recognition</b>	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*
		✓		
<b>Governance and support costs</b>	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*
				✓
<b>Grants with performance conditions</b>	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*
				✓
<b>Grants payable without performance conditions</b>	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*
				✓
<b>Redundancy cost</b>	The charity made no redundancy payments during the reporting period.	Yes*	No*	N/a*
				✓
<b>Deferred income</b>	No material item of deferred income has been included in the accounts.	Yes*	No*	N/a*
		✓		
<b>Creditors</b>	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes*	No*	N/a*
		✓		
<b>Provisions for liabilities</b>	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*
				✓
<b>Basic financial instruments</b>	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*
		✓		
<b>2.4 ASSETS</b>				
<b>Tangible fixed assets for use by charity</b>	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.			
<b>Intangible fixed assets</b>	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*
				✓
<b>Heritage assets</b>	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*
				✓

	They are valued at cost.	<table><tr><td>Yes*</td><td>No*</td><td>N/a*</td></tr><tr><td></td><td></td><td>✓</td></tr></table>	Yes*	No*	N/a*			✓
Yes*	No*	N/a*						
		✓						
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.	<table><tr><td>Yes*</td><td>No*</td><td>N/a*</td></tr><tr><td></td><td></td><td>✓</td></tr></table>	Yes*	No*	N/a*			✓
	Yes*	No*	N/a*					
		✓						
	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	<table><tr><td>Yes*</td><td>No*</td><td>N/a*</td></tr><tr><td></td><td></td><td>✓</td></tr></table>	Yes*	No*	N/a*			✓
Yes*	No*	N/a*						
		✓						
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.	<table><tr><td>Yes*</td><td>No*</td><td>N/a*</td></tr><tr><td>✓</td><td></td><td></td></tr></table>	Yes*	No*	N/a*	✓		
	Yes*	No*	N/a*					
✓								
	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.	<table><tr><td>Yes*</td><td>No*</td><td>N/a*</td></tr><tr><td></td><td></td><td>✓</td></tr></table>	Yes*	No*	N/a*			✓
Yes*	No*	N/a*						
		✓						
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	<table><tr><td>Yes*</td><td>No*</td><td>N/a*</td></tr><tr><td></td><td></td><td>✓</td></tr></table>	Yes*	No*	N/a*			✓
Yes*	No*	N/a*						
		✓						
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.	<table><tr><td>Yes*</td><td>No*</td><td>N/a*</td></tr><tr><td>✓</td><td></td><td></td></tr></table>	Yes*	No*	N/a*	✓		
	Yes*	No*	N/a*					
✓								
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 less than one year held for investment purposes rather than to meet short-term cash commitments as they fall due.	<table><tr><td>Yes*</td><td>No*</td><td>N/a*</td></tr><tr><td></td><td></td><td>✓</td></tr></table>	Yes*	No*	N/a*			✓
	Yes*	No*	N/a*					
		✓						
	They are valued at fair value except where they qualify as basic financial instruments.	<table><tr><td>Yes*</td><td>No*</td><td>N/a*</td></tr><tr><td></td><td></td><td>✓</td></tr></table>	Yes*	No*	N/a*			✓
Yes*	No*	N/a*						
		✓						
<table><tr><td>POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE</td><td colspan="2">Not applicable</td></tr></table>			POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE	Not applicable				
POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE	Not applicable							

Section C	Notes to the accounts	(cont)
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**Note 3** **Income**

Analysis of income		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
<b>Donations and legacies:</b>	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	-	-	-	-	-
<b>Total</b>		<b>230,750</b>	<b>49,152</b>	<b>-</b>	<b>279,902</b>	<b>51,281</b>
<b>Charitable activities:</b>		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other trading activities:</b>		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Café income	30,860	-	-	30,860	-
	<b>Total</b>	<b>30,860</b>	<b>-</b>	<b>-</b>	<b>30,860</b>	<b>-</b>
<b>Income from investments:</b>	Interest income	16	-	-	16	137
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	<b>16</b>	<b>-</b>	<b>-</b>	<b>16</b>	<b>137</b>
<b>Separate material item of income</b>	Employment allowance	1,316	-	-	1,316	-
		-	-	-	-	-
		-	-	-	-	-
	<b>Total</b>	<b>1,316</b>	<b>-</b>	<b>-</b>	<b>1,316</b>	<b>-</b>
<b>Other:</b>	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	-	-	-	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL INCOME</b>		<b>262,942</b>	<b>49,152</b>	<b>-</b>	<b>312,094</b>	<b>51,418</b>

**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**

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
<i>Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.</i>	Not applicable	Not applicable

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

<b>Section C</b>	<b>Notes to the accounts</b>	<b>(cont)</b>
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**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

Note 6

Expenditure

Analysis	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
<b>Expenditure on raising funds:</b>	£				£			
Incurred seeking donations	-	-	-	-	-	-	-	-
Incurred seeking legacies	-	-	-	-	-	-	-	-
Incurred seeking grants	-	-	-	-	-	-	-	-
Operating membership schemes and social lotteries	-	-	-	-	-	-	-	-
Staging fundraising events	-	-	-	-	-	-	-	-
Fundraising 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	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total expenditure on raising funds</b>	-	-	-	-	-	-	-	-
<b>Expenditure on charitable activities:</b>								
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	-	-	-	-
<b>Total expenditure on charitable activities</b>	91,912	16,656	-	108,568	11,340	-	-	11,340

Separate material item of expense

	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	-	-	-	-

Other

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



Other information:

Analysis of expenditure on charitable activities

Activity or programme	This year				Last year			
	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

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

Description/name of party	Related party (Yes or No)	Amount received		Amount paid out		Balance held at period end	
		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 9Support 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).*

**Independent examiner's fees**

**Assurance services other than independent examination**

**Tax advisory fees**

**Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner**

<b>This year £</b>	<b>Last year £</b>
2,400	-
-	-
-	-
-	-



**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**

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

**This year:**

<b>Not applicable</b>
-----------------------

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

<b>Not applicable</b>
-----------------------

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

*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**

<b>TRUE</b>
-------------

<b>Band</b>	<b>Number of employees</b>	
	<b>This year</b>	<b>Last year</b>
£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	-	-

	<b>This year £</b>	<b>Last year £</b>
<b>Please provide the total amount paid to key management</b>	-	-

## 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	-
<b>Total</b>	<b>6</b>	<b>-</b>

## 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.*

Total amount of payment

This year	Last year
£	£
-	-

The nature of the payment (cash, asset etc.)

Not applicable	Not applicable
----------------	----------------

The extent of redundancy funding at the balance sheet date

This year	Last year
£	£
-	-

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)
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**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	-	-	-	-
<b>Total</b>	-	-	-	-

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

**13.2 Grants made to institutions**

<i>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.</i>	Yes	<i>Please provide details of charity's URL.</i>
	No	<i>Provide details below</i>

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

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		-

<b>Section C</b>	<b>Notes to the accounts</b>	<b>(cont)</b>
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**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**

<b>**Basis</b>	None	Straight line basis	Straight line basis	Straight line basis	SL or RB
<b>** Rate</b>	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

***(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.***

This year

Last year

£

£

-

-

-

-

-

-

\* 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 year	-	-	-	-
Additions	-	-	-	-
Disposals	-	-	-	-
Revaluations	-	-	-	-
Transfers *	-	-	-	-
At end of the year	-	-	-	-

**15.2 Amortisation and impairments**

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

At beginning of the year	-	-	-	-
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:*

*the effective date of the revaluation*

*the name of independent valuer, if applicable*

*the methods applied*

*the carrying amount that would have been recognised had the assets been carried under the cost model.*

This year	Last year
N/a	N/a
N/a	N/a
N/a	N/a
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.*

*(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.*

*(iii) Please provide the amount of contractual commitments for the acquisition of intangible assets.*

*(iv) State the amount of research and development expenditure recognised as expenditure in the year.*

*(v) Please detail the headings in the SOFA in which a charge for amortisation of intangible assets is included.*

*(vi) For any material intangible assets, please provide a description, its carrying amount and any remaining amortisation period.*

N/a	N/a
N/a	N/a
N/a	N/a
N/a	N/a
N/a	N/a
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.

<b>Section C</b>	<b>Notes to the accounts</b>	<b>(cont)</b>
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**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**

<b>**Basis</b>	None	None	None	None	SL or RB	Straight Line ("SL") or Reducing Balance
<b>** Rate</b>	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:*

*the effective date of the revaluation*

This year

Last year

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

Carrying amount at the beginning of the period

Additions

Disposals

Depreciation/impairment

Revaluation

Carrying amount at the end of period

At valuation Group A	At cost Group B	Total
£	£	£
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-

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

(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
	£	£	£	£	£
<b>Purchases</b>					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-				
Other	-				
<b>Donations</b>					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
<b>Total additions</b>	-	-	-	-	-
<b>Charge for impairment</b>					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
<b>Total charge for impairment</b>	-	-	-	-	-
<b>Disposals</b>					
Group A - carrying amount	-	-	-	-	-
Group B - carrying amount	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
<b>Total disposals</b>	-	-	-	-	-



**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	-	-	-	-	-	-
<b>Add:</b> additions to investments during period*	-	-	-	-	-	-
<b>Less:</b> disposals at carrying value	-	-	-	-	-	-
<b>Less: impairments</b>	-	-	-	-	-	-
<b>Add: Reversal of impairments</b>	-	-	-	-	-	-
<b>Add/(deduct):</b> transfer in/(out) in the period	-	-	-	-	-	-
<b>Add/(deduct):</b> 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 knowledgeable 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:**

	<b>This year</b>	<b>Last year</b>
(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**

	<b>This year</b>	<b>Last year</b>
	<b>£</b>	<b>£</b>
Cash or cash equivalents	-	-
Listed investments	-	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
<b>Total</b>	-	-

**17.5 Guarantees**

	<b>This year</b>	<b>Last year</b>
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 obscure significant information*).

Description	This year £	Last year £
None	-	-
	-	-
	-	-
	-	-
<b>Total</b>	-	-

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

Description	This year £	Last year £
None	-	-
	-	-
	-	-
<b>Total</b>	-	-

Terms and conditions eg interest rate, security provided

Value of any concessionary loans which have been committed but not taken up at the reporting date

Amounts payable within 1 year

Amounts payable after more than 1 year

Amounts receivable within 1 year

Amounts receivable after more than 1 year

This year	Last year
Not applicable	Not applicable
Not applicable	Not applicable
Not applicable	Not applicable
Not applicable	Not applicable
Not applicable	Not applicable
Not applicable	Not applicable

## 17.7 Additional information

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.

For all investments measured at fair value, the basis for determining the value, including any assumptions applied when using a valuation technique.

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.

This year	Last year
Not applicable	Not applicable
Not applicable	Not applicable
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.

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
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	
	£	£	£	£	£
<b>Charitable activities:</b>					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
<b>Other trading activities:</b>					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	780	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	780	-	-	-
<b>Other:</b>					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
<b>Total this year</b>	-	780	-	-	-
<b>Total previous year</b>	-	-	-	-	-

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

<b>This year £</b>	<b>Last year £</b>
<b>Not applicable</b>	<b>Not applicable</b>

**Note 19 Debtors and prepayments**

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

**19.1 Analysis of debtors**

Trade debtors

Prepayments and accrued income

Other debtors

This year £	Last year £
-	-
488	-
1,408	-
<b>Total</b> 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)**

Trade debtors

Prepayments and accrued income

Other debtors

This year £	Last year £
-	-
-	-
-	-
<b>Total</b> -	-

**Section C****Notes to the accounts****(cont)****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	-	-	-
<b>Total</b>	<b>8,074</b>	<b>-</b>	<b>-</b>	<b>-</b>

**20.2 Deferred income**

*Please complete this note if the charity has deferred income.*

*Please explain the reasons why income is deferred.*

This year	Last year
<b>Not applicable</b>	<b>Not applicable</b>

**Movement in deferred income account**

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

This year £	Last year £
-	-
-	-
-	-
-	-

**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:**

- a brief description of any obligations on the balance sheet and the expected amount and timing of resulting payments;

- an indication of the uncertainties about the amount or timing of those outflows; and

- the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement.

This year	Last year
N/a	N/a
N/a	N/a
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**

**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.

This year	Last year
<i>Not applicable</i>	<i>Not applicable</i>

**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 conditions related to its pledge should be given here.

<i>Not applicable</i>	<i>Not applicable</i>
-----------------------	-----------------------

**Note 23 Contingent liabilities and contingent assets****23.1 Contingent liabilities**

Where the charity has contingent liabilities, 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:**

**Explain any uncertainties relating to the amount or timing of settlement; and the possibility of any reimbursement**

**Where it is not practical to make one or more of these disclosures, please state this fact**

This year	Last year
N/a	N/a
N/a	N/a

<b>Section C</b>	<b>Notes to the accounts</b>	<b>(cont)</b>
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**Note 24 Cash at bank and in hand**

**Short term cash investments (less than 3 months maturity date)**

**Short term deposits**

**Cash at bank and on hand**

**Other**

**Total**

<b>This year £</b>	<b>Last year £</b>
-	-
-	-
242,077	209,464
-	-
242,077	209,464

## Note 25 Fair value of assets and liabilities

	This year	Last year
<b>25.1</b> 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
<b>25.2</b> 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

<b>Section C</b>	<b>Notes to the accounts</b>	<b>(cont)</b>
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**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	-	-	-
<b>Other funds (balancing figure)</b>	<b>N/a</b>	<b>N/a</b>	-	-	-	-	-	-
<b>Total Funds as per balance sheet</b>			<b>209,464</b>	<b>312,094</b>	<b>- 110,968</b>	<b>-</b>	<b>-</b>	<b>410,590</b>

Fund balances carried forward include assets and liabilities denominated in a foreign currency	Yes*	No*
	<input type="checkbox"/>	<input checked="" type="checkbox"/>

<p><i>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).</i></p>	<p><b>N/a</b></p>
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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

Fund balances carried forward include assets and liabilities denominated in a foreign currency

Yes\*

No\*

✓



**(cont)**

### Charity funds (cont)

## 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

\_\_\_\_\_

	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		-
		-

## 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
		£	£	£	£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

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

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

None	None
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### 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
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**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

<b>Section C</b>	<b>Notes to the accounts</b>	<b>(cont)</b>
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<b>Note 29</b>	<b>Additional Disclosures</b>
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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