

T21 Birch Tree Cafe

Charity No. 1180389

Company No. CE015424

Trustees' Report and Unaudited Accounts

31 March 2023

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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 (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).

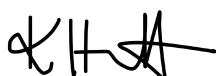
Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements as carried out under section 145 of the Charities 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

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
	Notes				
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	<u>240,839</u>	<u>310,778</u>
Expenditure	184,700	60,405
Depreciation and charges for impairment of fixed assets	43,384	49,247
Total expenditure for the year	<u>228,084</u>	<u>109,652</u>
Net income before tax for the year	<u>12,755</u>	<u>201,126</u>
Net income for the year	<u><u>12,755</u></u>	<u><u>201,126</u></u>

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
		<u>122,872</u>	<u>173,911</u>
Current assets			
Stocks	13	-	780
Debtors	14	14,752	591
Cash at bank and in hand		299,038	243,382
		<u>313,790</u>	<u>244,753</u>
Creditors: Amount falling due within one year	15	(13,317)	(8,074)
Net current assets		<u>300,473</u>	<u>236,679</u>
Total assets less current liabilities		<u>423,345</u>	<u>410,590</u>
Net assets excluding pension asset or liability		<u>423,345</u>	<u>410,590</u>
Total net assets		<u><u>423,345</u></u>	<u><u>410,590</u></u>
The funds of the charity			
Restricted funds	16		
Restricted income funds		37,543	44,448
		<u>37,543</u>	<u>44,448</u>
Unrestricted funds	16		
General funds		379,176	366,142
Designated funds		6,626	-
		<u>385,802</u>	<u>366,142</u>
Reserves	16		
Total funds		<u><u>423,345</u></u>	<u><u>410,590</u></u>

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

for the year ended 31 March 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.
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Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
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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.
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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.
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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.
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Volunteer help	The value of any volunteer help received is not included in the accounts.
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Investment income	This is included in the accounts when receivable.
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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.
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Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.
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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 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	<u>285,268</u>	<u>25,510</u>	<u>310,778</u>
Expenditure on:			
Raising funds	36,120	-	36,120
Charitable activities	11,630	-	11,630
Other	61,902	-	61,902
Total	<u>109,652</u>	<u>-</u>	<u>109,652</u>
Net income	<u>175,616</u>	<u>25,510</u>	<u>201,126</u>
Net income before other gains/(losses)	175,616	25,510	201,126
Other gains and losses:			
Net movement in funds	<u>175,616</u>	<u>25,510</u>	<u>201,126</u>
Reconciliation of funds:			
Total funds brought forward	190,526	18,938	209,464
Total funds carried forward	<u>366,142</u>	<u>44,448</u>	<u>410,590</u>

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
	<u>53,319</u>	<u>33,242</u>	<u>86,561</u>	<u>279,902</u>

5 Income from other trading activities

	Unrestricted £	Total 2023 £	Total 2022 £
Cafe - Income	153,690	153,690	30,860
	<u>153,690</u>	<u>153,690</u>	<u>30,860</u>

6 Income from investments

	Unrestricted	Total 2023	Total 2022
	£	£	£
Bank Interest Received	588	588	16
	<u>588</u>	<u>588</u>	<u>16</u>

7 Expenditure on raising funds

	Unrestricted	Total 2023	Total 2022
	£	£	£
<i>Costs of generating voluntary income</i>			
Donations	574	574	1,129
<i>Fundraising trading costs</i>			
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
	<u>147,638</u>	<u>147,638</u>	<u>36,120</u>

8 Expenditure on charitable activities

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

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
	<u>37,030</u>	<u>13,963</u>	<u>50,993</u>	<u>61,902</u>

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	<u>179,612</u>	<u>35,891</u>	<u>215,503</u>
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	<u>71,274</u>	<u>21,357</u>	<u>92,631</u>
Net book values			
At 31 March 2023	<u>108,338</u>	<u>14,534</u>	<u>122,872</u>
At 31 March 2022	<u>150,833</u>	<u>23,078</u>	<u>173,911</u>

13 Stocks

	2023	2022
	£	£
Raw materials and consumables	-	780
	<u>-</u>	<u>780</u>
Carrying value analysed by activities		
	2023	2022
	£	£
Cafe - Cost of goods sold	-	780
	<u>-</u>	<u>780</u>

14 Debtors

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

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
	<u>13,317</u>	<u>8,074</u>

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	-
<i>Total</i>	<u>44,448</u>	<u>33,242</u>	<u>(37,583)</u>	<u>(2,564)</u>	<u>37,543</u>
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
<i>Total</i>	<u>-</u>	<u>153,690</u>	<u>(147,064)</u>	<u>-</u>	<u>6,626</u>
 Total funds	 <u>410,590</u>	 <u>240,839</u>	 <u>(228,084)</u>	 <u>-</u>	 <u>423,345</u>

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
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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
	<u>385,802</u>	<u>37,543</u>	<u>423,345</u>

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
	<u>243,382</u>	<u>55,656</u>	<u>299,038</u>
Net debt	<u>243,382</u>	<u>55,656</u>	<u>299,038</u>

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
	<u>53,319</u>	<u>33,242</u>	<u>86,561</u>	<u>279,902</u>
Other trading activities				
Cafe - Income	153,690	-	153,690	30,860
	<u>153,690</u>	<u>-</u>	<u>153,690</u>	<u>30,860</u>
Investments				
Bank Interest Received	588	-	588	16
	<u>588</u>	<u>-</u>	<u>588</u>	<u>16</u>
Total income and endowments	<u>207,597</u>	<u>33,242</u>	<u>240,839</u>	<u>310,778</u>
Expenditure on:				
Costs of generating donations and legacies				
Donations	574	-	574	1,129
	<u>574</u>	<u>-</u>	<u>574</u>	<u>1,129</u>
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
	<u>147,064</u>	<u>-</u>	<u>147,064</u>	<u>34,991</u>
Total of expenditure on raising funds	<u>147,638</u>	<u>-</u>	<u>147,638</u>	<u>36,120</u>
Charitable activities				
Project costs	1,500	6,314	7,814	5,796
Staff costs	-	17,306	17,306	3,434
	<u>1,500</u>	<u>23,620</u>	<u>25,120</u>	<u>9,230</u>
Governance costs				
Accountancy	4,333	-	4,333	2,400
	<u>4,333</u>	<u>-</u>	<u>4,333</u>	<u>2,400</u>
Total of expenditure on charitable activities	<u>5,833</u>	<u>23,620</u>	<u>29,453</u>	<u>11,630</u>
Employee costs				
Staff training	114	-	114	938
Staff welfare	547	-	547	-
Temporary staff	806	-	806	138
	<u>1,467</u>	<u>-</u>	<u>1,467</u>	<u>1,076</u>

Detailed Statement of Financial Activities

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
	<u>1,821</u>	<u>-</u>	<u>1,821</u>	<u>6,441</u>
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
	<u>33,239</u>	<u>13,963</u>	<u>47,202</u>	<u>50,619</u>
Legal and professional costs				
Other legal and professional costs	503	-	503	3,766
	<u>503</u>	<u>-</u>	<u>503</u>	<u>3,766</u>
Total of expenditure of other costs	<u>37,030</u>	<u>13,963</u>	<u>50,993</u>	<u>61,902</u>
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	<u>19,660</u>	<u>(6,905)</u>	<u>12,755</u>	<u>201,126</u>
Reconciliation of funds:				
Total funds brought forward	366,142	44,448	410,590	209,463
Total funds carried forward	<u>385,802</u>	<u>37,543</u>	<u>423,345</u>	<u>410,589</u>







T21BirchTreeCafe_31-03-2023_Accounts

Final Audit Report

2023-07-31

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By:	Kate Howitt (kate@brooksandpartners.com)
Status:	Signed
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