

T21 Birch Tree Cafe

Charity No. 1180389

Company No. CE015424

Trustees' Report and Unaudited Accounts

31 March 2024

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

#### REFERENCE AND ADMINISTRATIVE DETAILS

Company No. CE015424

Charity No. 1180389

##### Principal Office

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

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

##### Directors and Trustees

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

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

##### Key Management Personnel

Chair	M Scott
Accountants	

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

#### OBJECTIVES AND ACTIVITIES

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

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

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

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

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

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

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

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

## ACHIEVEMENTS AND PERFORMANCE

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

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

## FINANCIAL REVIEW

### PLANS FOR FUTURE PERIODS

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

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

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

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

Signed on behalf of the board

A.K. Richardson  
Trustee  
31 March 2024

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

#### Responsibilities and basis of report

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

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

#### Independent examiner's statement

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

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

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

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

PE9 2PF  
31 March 2024

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

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

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

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



## T21 Birch Tree Cafe

## Balance Sheet

at 31 March 2024

Company No. CE015424	Notes	2024 £	2023 £
Fixed assets			
Tangible assets	13	89,802	122,872
		<u>89,802</u>	<u>122,872</u>
Current assets			
Debtors	14	3,601	14,752
Cash at bank and in hand		295,797	299,038
		<u>299,398</u>	<u>313,790</u>
Creditors: Amount falling due within one year	15	(21,756)	(13,317)
Net current assets		<u>277,642</u>	<u>300,473</u>
Total assets less current liabilities		<u>367,444</u>	<u>423,345</u>
Net assets excluding pension asset or liability		<u>367,444</u>	<u>423,345</u>
Total net assets		<u><u>367,444</u></u>	<u><u>423,345</u></u>
The funds of the charity			
Restricted funds	16		
Restricted income funds		35,304	37,543
		<u>35,304</u>	<u>37,543</u>
Unrestricted funds	16		
General funds		332,140	379,176
Designated funds		-	6,626
		<u>332,140</u>	<u>385,802</u>
Reserves	16		
Total funds		<u><u>367,444</u></u>	<u><u>423,345</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 2024 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

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

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 31 March 2024

And signed on its behalf by:

A.K. Richardson  
Trustee  
31 March 2024

for the year ended 31 March 2024

## 1 Accounting policies

### Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

### Change in basis of accounting or to previous accounts

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

### Fund accounting

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

### Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
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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.

#### Tangible fixed assets and depreciation

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

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

#### Freehold investment property

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

#### Stocks

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

#### Trade and other debtors

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

#### Cash and cash equivalents

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

#### Trade and other creditors

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

#### Research and development

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

#### Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

#### Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

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

#### Pension costs

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

#### Receipt of donated goods, facilities and services

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

## 2 Company status

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

## 3 Statement of Financial Activities - prior year

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

## 4 Income from donations and legacies

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

5 Income from other trading activities

	Unrestricted	Total 2024	Total 2023
	£	£	£
Cafe - Income	165,295	165,295	153,690
	<u>165,295</u>	<u>165,295</u>	<u>153,690</u>

6 Income from investments

	Unrestricted	Total 2024	Total 2023
	£	£	£
Bank Interest Received	3,575	3,575	588
	<u>3,575</u>	<u>3,575</u>	<u>588</u>

7 Expenditure on raising funds

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

8 Expenditure on charitable activities

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

9 Other expenditure

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

10 Net (expenditure)/income before transfers

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

# 11 Trustee remuneration and expenses

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

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

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

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

# 12 Staff costs

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

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

	2024 Number	2023 Number
T21 Birch Tree	14	11
	-	-
	-	-
	-	-
	-	-
	<u>14</u>	<u>11</u>
Nest		



13 Tangible fixed assets

	Land and buildings	Plant and Machinery	Total
	£	£	£
Cost or revaluation			
At 1 April 2023	179,612	35,891	215,503
Additions	-	21,318	21,318
At 31 March 2024	<u>179,612</u>	<u>57,209</u>	<u>236,821</u>
Depreciation and impairment			
At 1 April 2023	71,274	21,357	92,631
Depreciation charge for the year	35,923	18,465	54,388
At 31 March 2024	<u>107,197</u>	<u>39,822</u>	<u>147,019</u>
Net book values			
At 31 March 2024	<u>72,415</u>	<u>17,387</u>	<u>89,802</u>
At 31 March 2023	<u>108,338</u>	<u>14,534</u>	<u>122,872</u>
14 Debtors			
	2024		2023
	£		£
VAT recoverable	-		12,125
Other debtors	-		103
Prepayments and accrued income	3,601		2,524
	<u>3,601</u>		<u>14,752</u>
15 Creditors:			
amounts falling due within one year			
	2024		2023
	£		£
Bank loans and overdrafts	900		420
Trade creditors	5,782		4,261
Other taxes and social security	7,719		-
Other creditors	1,187		1,287
Accruals	6,168		7,349
	<u>21,756</u>		<u>13,317</u>

16 Movement in funds

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

Designated funds:

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

17 Analysis of net assets between funds

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

18 Reconciliation of net debt

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

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

T21 Birch Tree Cafe  
Detailed Statement of Financial Activities

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