

**T21 Birch Tree Cafe**

**Charity No. 1180389**

**Company No. CE015424**

**Trustees' Report and Unaudited Accounts**

**31 March 2025**

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

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

**Company No. CE015424**

**Charity No. 1180389**

##### **Principal Office**

Birch Tree Cafe  
New Road  
Easton On The 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  
B Connolly  
M. Rock  
M. Scott  
R.James  
J.Heppell  
J. Bradley

##### **Key Management Personnel**

Chair      M Scott

##### **Accountants**

BGS Accounting Ltd  
75 Exploration Drive  
Leicester  
LE4 5NU

#### **OBJECTIVES AND ACTIVITIES**

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

## **T21 Birch Tree Cafe**

### **Trustees Annual Report**

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

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

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

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

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

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

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

### **ACHIEVEMENTS AND PERFORMANCE**

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

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

### **FINANCIAL REVIEW**

#### **PLANS FOR FUTURE PERIODS**

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

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

**T21 Birch Tree Cafe**  
**Trustees Annual Report**

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

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

Signed on behalf of the board

B Connolly  
Trustee  
31 March 2025

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

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

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

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

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

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

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

31 March 2025

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

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

**T21 Birch Tree Cafe**  
**Summary Income and Expenditure Account**  
**for the year ended 31 March 2025**

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



**T21 Birch Tree Cafe Balance Sheet**

at 31 March 2025

Company No. CE015424

	Notes	2025 £	2024 £
<b>Fixed assets</b>			
Tangible assets	13	42,453	89,802
		<u>42,453</u>	<u>89,802</u>
<b>Current assets</b>			
Debtors	14	2,744	3,601
Cash at bank and in hand		325,199	295,797
		<u>327,943</u>	<u>299,398</u>
<b>Creditors: Amount falling due within one year</b>	15	(27,521)	(21,756)
<b>Net current assets</b>		<u>300,421</u>	<u>277,642</u>
<b>Total assets less current liabilities</b>		<u>342,874</u>	<u>367,444</u>
<b>Net assets excluding pension asset or liability</b>		<u>342,874</u>	<u>367,444</u>
<b>Total net assets</b>		<u>342,874</u>	<u>367,444</u>
<b>The funds of the charity</b>			
<b>Restricted funds</b>	16		
Restricted income funds		35,304	35,304
		<u>35,304</u>	<u>35,304</u>
<b>Unrestricted funds</b>	16		
General funds		307,570	332,140
Designated funds		-	-
		<u>307,570</u>	<u>332,140</u>
<b>Reserves</b>	16		
<b>Total funds</b>		<u>342,874</u>	<u>367,444</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 2025 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

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

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

Approved by the board on 31 March 2025

And signed on its behalf by:

B Connolly  
Trustee  
31 March 2025

**for the year ended 31 March 2025**

**1 Accounting policies**

**Basis of preparation**

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

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

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

**Fund accounting**

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

**Income**

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

## **T21 Birch Tree Cafe**

### **Notes to the Accounts**

#### **Expenditure**

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

#### **Taxation**

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

#### **Tangible fixed assets and depreciation**

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

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

#### **Freehold investment property**

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

#### **Stocks**

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

#### **Trade and other debtors**

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

#### **Cash and cash equivalents**

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

**Trade and other creditors**

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

**Research and development**

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

**Foreign currencies**

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

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

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

**Leased assets**

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

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

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

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

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

**Pension costs**

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

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

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

## 2 Company status

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

## 3 Statement of Financial Activities - prior year

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

## 4 Income from donations and legacies

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

**T21 Birch Tree Cafe**  
**Notes to the Accounts**

**5 Income from other trading activities**

	<b>Unrestricted</b>	<b>Total 2025</b>	<b>Total 2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Cafe - Income	173,652	173,652	165,295
	<u>173,652</u>	<u>173,652</u>	<u>165,295</u>

**6 Income from investments**

	<b>Unrestricted</b>	<b>Total 2025</b>	<b>Total 2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Bank Interest Received	4,374	4,374	3,575
	<u>4,374</u>	<u>4,374</u>	<u>3,575</u>

**7 Expenditure on raising funds**

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

**8 Expenditure on charitable activities**

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

**9 Other expenditure**

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

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

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

**11 Trustee remuneration and expenses**

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

<b>Trustee</b>	<b>Remuneration</b>	<b>Pension</b>	<b>Other benefits</b>
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.

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

**12 Staff costs**

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

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

	<b>2025</b>	<b>2024</b>
	<b>Number</b>	<b>Number</b>
T21 Birch Tree	12	14
	-	-
	-	-
	-	-
	-	-
	<u>12</u>	<u>14</u>
Nest		



**13 Tangible fixed assets**

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

**14 Debtors**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
VAT recoverable	-	-
Other debtors	-	-
Prepayments and accrued income	2,744	3,601
	<u>2,744</u>	<u>3,601</u>

**15 Creditors:**

amounts falling due within one year

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

**16 Movement in funds**

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

Purposes and restrictions in relation to the funds:

Restricted funds:

Garfield Weston Support for building cost of not for profit cafe

Beaverbrook Foundation Cover cost of creating a garden

Cummins Grant for building of workshop

Kiwanis Cover one year cost of hall for activities

Designated funds:

Birch Tree Cafe Not for profit cafe

Birch Tree Workshop

**T21 Birch Tree Cafe**  
**Notes to the Accounts**

**17 Analysis of net assets between funds**

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

**18 Reconciliation of net debt**

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

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

**T21 Birch Tree Cafe**
**Detailed Statement of Financial Activities**

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