

COFFEE4CRAIG

England & Wales · Charity number 1167146

Details

Other names	C4C
Status	Registered
Legal form	CIO
Registered	2016-05-17
Register	View on the Charity Commission register

Contact

Address	Unit 5 153 Great Ducie Street Manchester M3 1FB
Phone	01613832926
Email	office@coffee4craig.co.uk
Website	http://www.coffee4craig.co.uk

Activities

Objects: THE RELIEF OF POVERTY AND TO RELIEVE THE NEEDS OF INDIVIDUALS WHO ARE HOMELESS OR AT RISK OF HOMELESSNESS IN PARTICULAR BUT NOT EXCLUSIVELY BY THE PROVISION OF OUTREACH AND SUPPORT SERVICES

Activities: To provide an out of hours support service to persons who are street homeless in Manchester City Centre . To create a safe space for those individuals experiencing street homelessness and/or in crisis. Make full use of partnership working to provide support for persons who are street homeless.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** General Charitable Purposes, Other Charitable Purposes
- **Who:** Other Defined Groups, The General Public/mankind

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£285,590	£319,166	-	-
2024-03-31	£289,409	£298,472	-	-
2023-03-31	£356,518	£351,876	-	-
2022-03-31	£378,031	£389,645	-	-
2021-03-31	£281,941	£224,493	-	-

Trustees

Name	Role	Appointed
Ann Durrell	Chair	2024-04-26
Gordon David Brown		2025-04-17
Guy Kilty		2024-05-26
Liam Grady		2022-04-18

COFFEE4CRAIG

England & Wales - Charity number 1167146

Accounts



Coffee4Craig

Report and financial statements

For the year ended 31 March 2025

Coffee4Craig

Report and Financial Statements For the year ended 31 March 2025

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1. Reference and Administrative Information

Charity number: 1167146 **Principal Office:** The Meanwhile, Unit 5, 153 Great Ducie Street, Manchester, M3 1FB **Trustees (April 2024 – March 2025):**

- Miss Adele Douglas – Chairperson (Appointed April 2024, Resigned April 2025)
- Miss Ann Durrell – Vice Chairperson (Appointed April 2024, Voted in as Chairperson April 2025)
- Mr Guy Kilty (Appointed May 2024)
- Mr Liam Grady

Please note: Following Adele Douglas's resignation in April 2025, Ann Durrell was formally voted in as Chairperson and will sign this report in that capacity.

Key Management Personnel:

- Risha Lancaster, Co-founder & Operational Manager
- Hendrix Lancaster, Co-founder & CEO
- Hannah Alton, Project Manager (R&R)

Bankers: The Co-operative Bank plc, 70-72 Cross Street, Manchester, M2 4JG

2. Chair's Statement

It is with both pride and humility that I present the annual report for Coffee4Craig, covering the year ended 31 March 2025. As I take on the role of Chairperson, I am deeply grateful for the trust placed in me by my fellow trustees, our staff, volunteers, and the wider Coffee4Craig community. I want to extend special thanks to Adele Douglas for her leadership and dedication during her interim tenure as Chair.

This year, more than ever, has shown us the scale and complexity of the homelessness crisis in the UK. The numbers are stark: homelessness continues to rise, with record levels of rough sleeping and families in temporary accommodation. Yet these figures only tell part of the story. For every person we see, there are many more hidden homeless—sofa surfing, squatting, or surviving in insecure housing. Behind every statistic is a person, a story, and a future worth fighting for.

The challenge ahead is immense. The ongoing cost of living crisis is pushing more people to the brink, with soaring rents and a chronic shortage of affordable housing. We are bracing for the impact of upcoming renters' rights reforms, which—while well-intentioned—may unfortunately trigger a wave of evictions as landlords react to change. And with continued austerity, the safety net for the most vulnerable remains perilously thin.

Let's be clear: homelessness is not just about losing a roof. It is about shortened lives, shattered safety, and lost potential. The average age of death for people experiencing homelessness is heartbreakingly low—around 45 for men and 43 for women. Rough sleepers are 17 times more likely to experience violence, and one in four women sleeping rough reports sexual assault. Mental health challenges are ever-present, with 80% of homeless people facing serious mental health issues, and the risk of suicide is tragically high.

It is especially alarming that youth homelessness remains so significant, with over 150,000 young people seeking help each year. Family homelessness is at record highs, with more than 169,000 children in temporary accommodation in England alone. These are not distant problems—they are happening in our communities, on our streets, and sometimes just out of sight.

At Coffee4Craig, we refuse to accept this as inevitable. Our drop-in service continues to be a lifeline for hundreds of individuals, offering hot food, showers, support, and—most importantly—a sense of belonging. We are relentless in our advocacy for those who are too often ignored, and we work every day to build lasting connections that can help people move forward.

Our work is powered by compassion, but also by determination. We know that homelessness is rarely caused by a single event. It is the result of a web of challenges: job loss, relationship breakdown, domestic abuse, leaving care or prison without support, and health issues. We are here to help untangle that web, one person at a time.

To our staff, volunteers, donors, and partners: thank you for standing with us through another year of uncertainty and hope. Your kindness and commitment are the foundation of everything we do. As we look ahead, we know the road will not be easy—but together, we can continue to make a difference.

With warmth and gratitude,

Ann Durrell Chairperson

3. Trustees' Report

Public Benefit

The trustees confirm that they have complied with their duty under section 17 of the Charities Act 2011 to have due regard to the Charity Commission's public benefit guidance when exercising their powers and duties. Coffee4Craig exists to relieve homelessness and associated hardship in Manchester, and our services are delivered in a way that is accessible, inclusive, and focused on dignity, safety, and long-term recovery.

3a. Coffee4Craig's Guiding Values

Mission Statement Coffee4Craig is a Manchester-based homeless charity facilitating a safe space, a sense of belonging, and the opportunity to recuperate.

Our Core Values:

- **Connection:** Building community by sharing resources, knowledge, and learning from each other to grow stronger together.
- **Empowerment:** Partnering with our guests to unlock their potential and build brighter futures.
- **Individuality:** Acknowledging what makes each person unique and finding creative ways to support their path forward. Every journey is unique; we meet people where they are.

- **Trust:** Creating honest and trusting relationships built on integrity and mutual respect—earned, not taken for granted.

Objectives and Activities

Coffee4Craig's charitable objectives are to relieve homelessness and associated hardship, and to support people experiencing street homelessness to improve their health, wellbeing, safety, and stability.

During the year, we delivered our objectives through:

- Providing a consistent, trauma-informed evening drop-in service offering food, showers, clothing, and a safe space.
- Delivering one-to-one support, advocacy, and referrals to partner agencies for housing, healthcare, benefits, and specialist support.
- Creating opportunities for connection and wellbeing through activities that reduce isolation and build confidence.
- Working collaboratively with partners across Manchester to improve outcomes for people experiencing homelessness.

3b. Achievements and Performance (Our Impactful Activities)

During the reporting period, Coffee4Craig delivered a comprehensive range of services and projects to support people experiencing street homelessness in Manchester. The charity's main activities included:

- **Evening Drop-In Service:** Open every evening, Coffee4Craig provided a safe space, nutritious hot meals, showers, clothing, and practical support. Between April 2024 and March 2025, the service recorded 21,324 visits, welcomed 1,279 new guests, and served approximately 32,000 hot meals—an average of 58 guests per night.
- **Relief & Recovery Project:** This project, funded by the National Lottery, offered personalised, one-to-one support, peer mentoring, and rapid access to essential services.
- **Well-being and Community Activities:** Regular Art Club, Film Club, and Comedy Improv sessions provided guests with creative, social, and therapeutic opportunities, supporting mental health and community engagement.
- **Practical Support and Advocacy:** Guests were assisted with accessing phones, bank accounts, ID, and referrals to partner agencies for housing, healthcare, and benefits.

Alongside these outputs, our focus remains on what changes for people: improved safety, reduced isolation, increased engagement with support services, and progress towards stability. We continue to build trust through consistency—meeting people where they are, and supporting them to take the next step when they are ready.

3c. Staff and Volunteer Teams

We are incredibly grateful for our team who have been working and volunteering at Coffee4Craig. As of financial year end 2024/25, we have six (6) full-time staff members, three (3) part-time, and over 50 volunteers, all actively supporting our guests seven days a week.

We continue as an accredited Living Wage Employer, ensuring all staff are paid a fair hourly rate regardless of position or role. The entire team is crucial, with each individual bringing unique skills, expertise, and lived experience. This approach has led to high staff retention and a strong sense of community and shared purpose.

Staff well-being remains a priority, with ongoing First Aid Mental Health training and a well-being policy enabling staff to take one day off per month for mental health. This has fostered openness, trust, and resilience within the team.

Our volunteers are the heart of Coffee4Craig, contributing thousands of hours and bringing warmth and compassion to every guest interaction. Their dedication and teamwork are celebrated throughout the year.

3d. Partnerships

Coffee4Craig's impact is amplified through strong partnerships with statutory services, local authorities, and third sector organisations. Key collaborations during the year included:

- **Manchester Homelessness Partnership:** Regular engagement and shared strategy to support the city's most vulnerable.
- **Greater Manchester Police & Manchester City Council ASBAT:** Joint work on the Manchester Street Engagement Hub.
- **Delta Security Solutions:** Ensuring a safe and welcoming environment for all guests and staff.
- **Local Artists & Campaigns:** Supporting fundraising and awareness through initiatives like Baubels4Beds.

These partnerships enable us to provide holistic, joined-up support for people experiencing homelessness, and we remain committed to collaborative working for the benefit of our community.

Plans for Future Periods

The trustees recognise that the pressures driving homelessness are likely to intensify, including the ongoing cost of living crisis, rising rents, and continued strain on statutory services. In response, our priorities for 2025/26 include:

- Protecting and strengthening our core evening drop-in service, ensuring it remains safe, consistent, and trauma-informed.

- Continuing to develop our Relief & Recovery approach to provide timely, person-centred support and reduce barriers to accessing services.
- Deepening partnership working across Manchester to improve pathways into healthcare, housing, and specialist support.
- Strengthening fundraising and communications to grow and retain our supporter base and improve financial resilience.
- Continuing to invest in staff and volunteer well being, training, and development.

Risk Management

The trustees are responsible for identifying and managing the principal risks faced by the charity. Risk is reviewed regularly and mitigation's are embedded through the organisation's policy and procedure framework, operational planning, and trustee oversight.

Key risks and mitigation's include:

- **Financial sustainability:** Diversifying income streams, strengthening fundraising, monitoring cash flow, and maintaining appropriate reserves.
- **Safeguarding:** Designated safeguarding leads, training, clear reporting routes, and partnership working with statutory agencies.
- **Health & safety and service delivery:** Robust shift leadership, incident management, fire safety processes, and ongoing staff/volunteer training.
- **Premises and operational continuity:** Planned maintenance, supplier management, and contingency planning to minimise disruption.
- **Staffing and volunteer capacity:** Recruitment, induction, supervision, and well being support to reduce burnout and maintain service quality.
- **Data protection and confidentiality:** GDPR-compliant processes, secure systems, and staff/volunteer guidance on information handling.
- **Reputational risk:** Clear communications, consistent values-led practice, and transparent governance.

4. Financial Review

Total Income during the year to March 2025 was £285,590, broadly comparable to the amount in the prior year. This represents a reduced level of income versus historical trends highlighting the continued economic and cost of living challenges faced by many.

Coffee4Craig continues to be well supported by Manchester City Council and the additional funding this year from the National Lottery enables the team at Coffee4Craig to continue with their work.

Expenditure of £319,166 has increased by £20,694 since the prior year, mainly attributable to a planned increase in Staff Costs. The resulting net movements in funds during the year was more than covered by the brought forward funds available in March 2024.

Costs are well controlled and managed with the available funding.

5. Investment Policy

The charity does not hold investments. Any surplus funds are held in bank accounts and are applied to further the charity's objectives.

6. Reserves Policy

The current reserve policy states that Coffee4Craig shall have available (three) 3 months of operational costs at all times.

7. Structure, Governance and Management

Coffee4Craig is a registered charity. The trustees are responsible for the overall governance and strategic direction of the charity, ensuring that it is well-run, financially sustainable, and delivering public benefit.

The board meets regularly and delegates day-to-day operational management to the senior leadership team. The trustees maintain oversight through reporting, financial monitoring, and review of performance, risk, and compliance.

Trustee Recruitment, Induction and Training

Trustee recruitment is undertaken to ensure the board has an appropriate balance of skills, experience, and perspectives. New trustees receive an induction covering the charity's mission, services, governance responsibilities, and key policies within the organisation's framework. Ongoing development is supported through training and regular updates, enabling trustees to discharge their duties effectively.

Fundraising

Coffee4Craig is committed to fundraising in a way that is legal, open, honest, and respectful. The charity recognises its responsibility to protect vulnerable people and to

ensure fundraising practices align with best practice and relevant regulation. Where applicable, the charity seeks to follow the standards of the Fundraising Regulator.

8. Statement of Responsibilities of the Trustees

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations.

The trustees are required to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the Charities SORP
- make judgements and estimates that are reasonable and prudent
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The trustees are responsible for keeping adequate 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. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Independent examiner's report to the trustees for the year ended 31 March 2025

I report on the accounts of the charity for the year ended 31 March 2025 set out on pages 10 to 20.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of ICAEW.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Other matters

Your attention is drawn to the fact that the charity has prepared the accounts (financial statements) in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

We understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Acthave not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



13 / 02 / 2026

Patrick Morrello ACA
Third Sector Accountancy Limited
Holyoake House
Hanover Street
Manchester, M60 0AS

Statement of Financial Activities
for the year ended 31 March 2025

	Note	Unrestricted funds £	Restricted funds £	Total funds 2025 £	Unrestricted funds £	Restricted funds £	Total funds 2024 £
Income from:							
Donations and legacies	3	97,891	-	97,891	126,788	9,746	136,534
Charitable activities	4	9,319	178,380	187,699	6,050	146,825	152,875
Total income		107,210	178,380	285,590	132,838	156,571	289,409
Expenditure on:							
Charitable activities	5	150,200	168,966	319,166	139,759	158,713	298,472
Total expenditure		150,200	168,966	319,166	139,759	158,713	298,472
Net income/(expenditure) for the year	6	(42,990)	9,414	(33,576)	(6,921)	(2,142)	(9,063)
Transfer between funds		(500)	500	-	(13,007)	13,007	-
Net movement in funds for the year		(43,490)	9,914	(33,576)	(19,928)	10,865	(9,063)
Reconciliation of funds							
Total funds brought forward		82,667	22,661	105,328	102,595	11,796	114,391
Total funds carried forward		39,177	32,575	71,752	82,667	22,661	105,328

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

Coffee4Craig

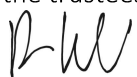
Balance sheet as at 31 March 2025

	Note	2025	2024
		£	£
Fixed assets			
Tangible assets	11	-	6,052
Total fixed assets		-	6,052
Current assets			
Debtors	12	11,054	7,979
Cash at bank and in hand		70,127	107,356
Total current assets		81,181	115,335
Liabilities			
Creditors: amounts falling due in less than one year	13	(9,429)	(16,059)
Net current assets		71,752	99,276
Total assets less current liabilities		71,752	105,328
Net assets		71,752	105,328
The funds of the charity:			
Restricted income funds	14	32,575	22,661
Unrestricted income funds	15	39,177	82,667
Total charity funds		71,752	105,328

For the year in question, the charity was entitled to exemption from an audit under section 144 of the Charities Act 2011. The Charity Commission has not ordered an audit to be carried out under Section 146 of Charities Act 2011.

The notes on pages 12 to 20 form part of these accounts.

Approved by the trustees on 06/02/2026 and signed on their behalf by:



Ann Durrell(Trustee)

1 Accounting policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a Basis of preparation

The accounts (financial statements) have been prepared in accordance 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 in October 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019.

The accounts (financial statements) have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following 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) issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been

Coffee4Craig meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £ sterling.

b Preparation of the accounts on a going concern basis

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

c Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

Notes to the accounts for the year ended 31 March 2025 (continued)

d Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

e Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes the costs undertaken to further the purposes of the charity.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

f Tangible fixed assets

Individual fixed assets costing £500 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Fixtures and fittings	25%
Computer Equipment	33%

g 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.

h Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

i Creditors and provisions

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.

j Pensions

Employees of the charity are entitled to join a defined contribution 'money purchase' scheme. The charity's contribution is restricted to the contributions disclosed in note 10. There were £1,435 outstanding contributions at the year end. (2024 : £7,550)

2 Legal status of the charity

The charity is a charitable incorporated organisation registered in England and Wales and has no share capital. In the event of the charity being wound up, the members have no liability. The registered office address is disclosed on page 1.

Notes to the accounts for the year ended 31 March 2025 (continued)

3 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2025 £	Unrestricted £	Restricted £	Total 2024 £
Donations	85,958	-	85,958	70,656	9,746	80,402
Fundraisers	6,701	-	6,701	19,516	-	19,516
Corporate Support and Partners	5,232	-	5,232	36,616	-	36,616
Total	97,891	-	97,891	126,788	9,746	136,534

4 Income from charitable activities

	Unrestricted £	Restricted £	Total 2025 £	Unrestricted £	Restricted £	Total 2024 £
Charitable activities	9,319	178,380	187,699	6,050	146,825	152,875
Total	9,319	178,380	187,699	6,050	146,825	152,875

Notes to the accounts for the year ended 31 March 2025 (continued)

5 Analysis of expenditure on charitable activities

	2025 £	2024 £
Fundraising	1,610	1676
Staff costs	217,163	200,528
Rent & Rates	19,892	18,457
Utilities	9,242	5,966
Guest costs	13,061	12,491
Medical costs	12,407	15,584
Administration	59	854
Contractors	-	286
Cleaning	535	429
Equipment	-	1,381
Insurance	3,363	3,645
IT Costs	2,449	1,452
Postage and stationery	143	178
Professional Fees	3,296	3,253
Repairs & Maintenance	942	888
Security	19,038	15,135
Telephone & Internet	1,995	1,271
Training & Development	4,664	1,449
Donations paid	180	230
Bank charges	75	141
Volunteer costs	1,192	986
Waste	1,612	577
Governance	196	2,168
Depreciation	6,052	9,447
	319,166	298,472
Restricted expenditure	168,966	158,713
Unrestricted expenditure	150,200	139,759
	319,166	298,472

Notes to the accounts for the year ended 31 March 2025 (continued)

6 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2025	2024
	£	£
Depreciation	6,052	9,447
Operating lease rentals:		-
Property	20,609	18,000
Independent examiner's fee	2,305	2,168
	<u> </u>	<u> </u>

7 Staff costs

Staff costs during the year were as follows:

	2025	2024
	£	£
Wages and salaries	198,807	185,401
Social security costs	11,128	10,075
Pension costs	7,228	5,052
	<u> </u>	<u> </u>
	217,163	200,528
	<u> </u>	<u> </u>

No employees has employee benefits in excess of £60,000 (2024: Nil).

The average number of staff employed during the period was 9 (2024: 10).

The key management personnel of the charity comprise the trustees, the Co-Founders and the project managers. The total employee benefits of the key management personnel of the charity were £92,658 (2024: £93,460).

8 Trustee remuneration and expenses, and related party transactions

Neither the management committee nor any persons connected with them received any remuneration or reimbursed expenses during the year (2024: Nil).

Members of the management committee received travel and subsistence expenses during the year of £nil (2024:£nil).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2024: nil).

Notes to the accounts for the year ended 31 March 2025 (continued)

9 Government grants

The government grants recognised in the accounts were as follows:

	2025 £	2024 £
Manchester City Council	105,000	114,260
National Lottery	73,380	-
	178,380	114,260

The were no unfulfilled conditions and contingencies attaching to the grants.

10 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

11 Fixed assets: tangible assets

	Fixtures & Fittings £	Computer equipment £	Total £
Cost			
At 1 April 2024	39,512	3,288	42,800
At 31 March 2025	39,512	3,288	42,800
Depreciation			
At 1 April 2024	33,460	3,288	36,748
Charge for the year	6,052	-	6,052
At 31 March 2025	39,512	3,288	42,800
Net book value			
At 31 March 2025	-	-	-
At 31 March 2024	6,052	-	6,052

Notes to the accounts for the year ended 31 March 2025 (continued)

12 Debtors

	2025 £	2024 £
Grants receivable	3,797	800
Staff loans	350	684
Prepayments and accrued income	6,907	6,495
	11,054	7,979

13 Creditors: amounts falling due within one year

	2025 £	2024 £
Other creditors and accruals	6,704	12,458
Taxation and social security costs	2,725	3,601
	9,429	16,059

Notes to the accounts for the year ended 31 March 2025 (continued)

14 Analysis of movements in restricted funds

	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2025 £
Albert Gubay Foundatic	22,661	-	(5,710)	-	16,951
MCC EP Grant	-	105,000	(100,514)	500	4,986
National Lottery	-	73,380	(62,742)	-	10,638
Total	22,661	178,380	(168,966)	500	32,575

Comparative period

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2024 £
GM Mayor's Charity	11,796	-	(12,829)	1,033	-
Albert Gubay Foundation		30,000	(7,339)		22,661
Mash	-	3,125	(3,387)	262	-
MCC	-	113,460	(125,172)	11,712	-
Total	11,796	146,585	(148,727)	13,007	22,661

**Name of
restricted fund****Description, nature and purposes of the fund**

Manchester City Council	Evening provision grant- Rent/Utilities/Staffing etc
National Lottery	To create a wrap around system of person centred provision.
Albert Gubay Charitable Foundation	To be used on staff wages for the Relief and Recovery Project

Notes to the accounts for the year ended 31 March 2025 (continued)

15 Analysis of movement in unrestricted funds

	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers £	As at 31 March 2025 £
General fund	82,667	107,210	(150,200)	(500)	39,177
	82,667	107,210	(150,200)	(500)	39,177
Comparative period					
	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers £	As at 31 March 2024 £
General fund	102,595	132,838	(139,759)	(13,007)	82,667
	102,595	132,838	(139,759)	(13,007)	82,667

Name of

unrestricted fund

Description, nature and purposes of the fund

General fund

The free reserves after allowing for all designated funds

16 Analysis of net assets between funds

	General fund £	Designated funds £	Restricted funds £	Total 2025 £
Net current assets/(liabilities)	39,177	-	32,575	71,752
Total	39,177	-	32,575	71,752
Comparative period				
	General fund £	Designated funds £	Restricted funds £	Total 2024 £
Tangible fixed assets	6,052	-	-	6,052
Net current assets/(liabilities)	9,914	-	22,661	32,575
Total	15,966	-	22,661	38,627

COFFEE4CRAIG

England & Wales - Charity number 1167146

Accounts



Coffee4Craig

Report and financial statements
For the year ended 31 March 2024



Coffee4Craig - The Meanwhile, 153 Great Ducie Street, Manchester. M3 1FB
Charity registration number - 1167146 - E - office@coffee4craig.co.uk
W - coffee4craig.org



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Reference and administrative information
for the year ended 31 March 2024

1. Reference and administrative information

Charity number 1167146

Principal Office The Meanwhile, Unit 5, 153 Great Ducie Street, Manchester, M3 1FB

Trustees Our trustees listed during the period April 1st 2023 up to March 31st 2024 are as follows;

Mrs Liz Norris - Chairperson – Appointed October 2023

Mr Jon Miller - Treasurer – Retired January 2024

Mr Mark Reid - Resigned July 2023

Mrs Elle Cody

Mr Liam Grady

Caveat – Post FTE;

Miss Adele Douglas - Chairperson - Appointed April 2024

Miss Ann Durrell - Appointed April 2024

Mr Guy Kilty - Appointed May 2024

Mrs Liz Norris - Resigned April 2024

At the time of writing the report we have five (5) trustees in position;

Miss Adele Douglas - Chairperson

Miss Ann Durrell - Vice Chairperson

Mr Guy Kilty

Mr Liam Grady

Mrs Elle Cody – Secretary

The board is currently working with external agencies to recruit appropriate board members

Key management personnel	Risha Lancaster	Co-founder & Operational Manager
	Hendrix Lancaster	Co-founder & CEO
	Hannah Alton	Project Manager (R&R)

Coffee4Craig

Reference and administrative information
for the year ended 31 March 2024

Bankers

The Co-operative Bank plc
70-72 Cross Street, Manchester, M2 4JG

Independent

Christy Lau FCCA CTA DChA

Examiner

Slade & Cooper Ltd
Beehive Mill, Jersey Street, Ancoats Manchester, M4 6JG

Coffee4Craig
Trustees' annual report
for the year ended 31 March 2024

For information;

During this report we use terminology and language that we feel is paramount to the values of our charity, we pride ourselves on putting the individual first and foremost.

The terms we use are;

Guest instead of service user or client

Person experiencing street homelessness instead of rough sleeper

Street Homeless instead of sleeping rough

Person with... instead of putting a diagnosis before the person

We have prepared a statement of language that is attached separately. DocV1_ 22/23 Person-Led Language Policy

2. Chair's statement

I am deeply humbled to present the annual report for Coffee4Craig, covering the financial year ending March 31, 2024. This year stands as a testament to our unwavering commitment to supporting individuals facing the harsh realities of homelessness and social exclusion in Manchester.

In a year marked by unprecedented challenges - from the escalating cost of living crisis to dramatic spikes in energy, rent, and food costs - we have remained steadfast in our mission. Our evening drop-in service has continued to provide vital support to Manchester's most vulnerable individuals, serving as a beacon of hope and stability in increasingly uncertain times.

Throughout this challenging period, three pillars have sustained our operations and extended our impact:

- The extraordinary dedication of our volunteers
- The unwavering generosity of our donors
- The collaborative spirit of our community partners

Despite the challenges, we've achieved several significant milestones:

- Secured transformative funding from the National Lottery, strengthening our capacity to sustain and evolve our service delivery
- Successfully recruited three new trustees, each bringing valuable expertise and experience that enhances our governance and organizational support
- Maintained our evening services without interruption, providing consistent support to those who need it most
- Strengthened our partnerships with key stakeholders, including Manchester City Council and the NHS

Coffee4Craig
Trustees' annual report
for the year ended 31 March 2024

Our resolve remains firm as we continue to channel our energies toward making a positive and lasting impact in the lives of those we serve. In the subsequent sections of this report, you will find a comprehensive overview of our financial activities, governance structure, and vision for the future.

On behalf of the entire Board of Trustees, I extend my heartfelt gratitude to our dedicated staff, tireless volunteers, and steadfast supporters. The remarkable impact of Coffee4Craig would be impossible without their commitment, dedication, and time. As we look to the future, we remain committed to our mission of supporting those experiencing homelessness, while adapting and evolving to meet the changing needs of our community.

Caveat to post April 2024 -

We undertook a recruitment campaign and appointed 3 new trustees, all of whom have come with expertise and experience that strengthens our governance and enhanced support to the organisation. I would like to thank them for their commitment to date and in the future.

3. Trustee's report

The trustees present their report and the unaudited financial statements for the year ended 31st March 2024. Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the charity's trust deed and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

3a. Coffee4Craig's Guiding Values

Our set of core values that not only shape our actions but also inspire us to make a meaningful difference in the lives of those we work with. These values represent the heart and soul of our charity:

Consistency: We take pride in being a steadfast and welcoming presence. We create a nurturing environment where our guests can find solace, knowing they are in a safe and reliable place.

Creating Partnerships: We are committed to forming powerful alliances, such as our partnership with the NHS in psychologically informed environments. These collaborations are our way of ensuring the safety and well-being of our guests are always a top priority.

Supporting Well-being: Building meaningful and trusting connections with our guests is at the core of what we do. By forming these connections, we are better equipped to understand their unique needs and guide them towards the support and services that can lead them out of homelessness.

Coffee4Craig
Trustees' annual report
for the year ended 31 March 2024

Our meaningful connections with guests pave the way for their journey to stability and a life beyond street homelessness. It's amazing to witness how a simple act, like offering a hot meal, opens the door to a world of support and opportunities for transitioning into stable accommodation.

The trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the trustees ensure the charity's aims, objectives and activities remained focused on its stated purposes.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

3b. Our Impactful Activities

We strive to create a vibrant, supportive, and inclusive environment for anyone over the age of 18 who is experiencing street homelessness or facing vulnerability due to their current circumstances, whether it's sofa surfing or living in a vehicle.

Within our out-of-hours drop-in service, here are some of the incredible provisions we offer every evening:

Vital Support, Respite and Consistency: Our incredible team are on hand each evening to meet with people experiencing street homelessness. The evenings are tough, especially in the winter, this support and reassuring welcome is vital to people's well-being.

Fresh, Hot Food and Drinks: Our delicious and nutritious meals and beverages ensure that everyone's basic sustenance needs are not just met, but exceeded.

Showers with Toiletries and Clothing: Our guests have the opportunity to refresh with showers, toiletries, a change of clothing, and even haircuts when desired.

Medical Support: Our team is dedicated to providing comprehensive medical support through our ongoing partnership with North West First Aid. We also carry out referrals to NHS services when required.

Mental Health Crisis Intervention: We respond with compassion and professionalism to support those facing mental health crises. This intervention offers everything from a listening ear to calling emergency services to assist when an individual's life is in danger.

Coffee4Craig
Trustees' annual report
for the year ended 31 March 2024

Our team's compassionate interventions and the provisions we offer allows us to advocate for our guests, especially when navigating a complex support system. We understand that this process can be challenging for our guests, and we are here to make their transition away from street homelessness as stress free as possible.

Our most important role is to be a consistent point of contact for our guests. This unwavering commitment allows us to create emotional connections with them, which are the foundation of trust. This trust, in turn, helps us identify the underlying causes of their current situation and design positive action plans for their recovery. With our doors open 365* days a year, we provide reassurance that The Meanwhile is a safe haven, regardless of the day.

Although we primarily focus on serving individuals over 25, we do not hesitate to provide assistance and guidance to younger guests when needed. In such cases, we ensure a smooth referral to the appropriate support agencies for this age group.

As a charity, we look forward to a future where the services of homelessness charities are no longer required. In the meanwhile... Our team and the services we offer continue to grow and thrive in the areas needed and requested by our guests' needs.

Our goal is to create a sense of community, where every individual's unique needs are not only met but celebrated. We remain committed to making a positive impact and spreading hope in the lives of those we work with.

You can join us on this incredible journey towards a brighter tomorrow!

3c. Staff and Volunteer teams

We are incredibly grateful for our team who have been working and volunteering at Coffee4Craig and as of financial year end 2023/24 we have six (6) full time staff members, three (3) part time and over 50 volunteers, all actively working to support our guests seven days a week.

We have continued as an accredited Living Wage Employer, setting a standard within the sector to pay a set hourly rate to all staff, regardless of position or role. The entire team is crucial, and each individual has skills, expertise and experience in different areas, nobody is paid less or more per hour than anyone else. So far this has resulted in high staff retention and a feeling of community within the team, everyone has a valued opinion and every decision is based on a discussion.

We have also continued to support our staff with First Aid Mental Health training, so they can spot issues within their team, the volunteers and the individuals they work with. The most recent 'well-being' support

Coffee4Craig
Trustees' annual report
for the year ended 31 March 2024

whereby each member of staff is able to take one day off per calendar month to stay mentally well and healthy, has been in place for over 12 months and has been a remarkable success. Staff report feeling more able to speak about mental health and overall well-being with their colleagues and all staff feel more able to take time off when needed without fear of repercussion.

3d. Partnerships

We have continued working alongside statutory services, Greater Manchester Combined Authority and other charities within the sector supporting the work of the Manchester City Council, The Manchester Homeless Partnership and The Mayor of Greater Manchester to enhance our work.

As part of our commitment to collaborative working with other charities we have exceeded our objective and opened the doors of The Meanwhile to;

- *Manchester Homelessness Partnership;*

We have continued our commitment to The Manchester Homelessness Partnership (MHP). The partnership meets regularly to enhance the support the third sector gives the local authority and offers peer mentorship for the charity sector, creates a standard approach to supporting the individuals we each work with and allows for accountability within the sector.

- *Baubels4Beds;*

As a charity we have continued working alongside the Baubels4Beds campaign, this is a fundraising campaign run by the local Manchester artist, Frank Dowd. We look forward to seeing this collaboration grow and develop over the coming months.

- *Greater Manchester Police;*

We have continued our partnership with both Greater Manchester Police and Manchester City Councils ASBAT department to carry out our collaboration with The Manchester Street Engagement Hub.

- *North West First Aid;*

We have continued working with our fantastic medical support team who have always provided the best support for our guests whenever there is a medical crisis or emergency. The figures speak for themselves over a typical month the medics will advise, treat and support over 40 individuals. It is not uncommon for them to administer life saving treatment on a weekly basis.

- *Delta Security Solutions;*

As part of our commitment to the safety and wellbeing of all our staff, guests, volunteers and visitors we have contracted a security company to assist the meet and greet process of the drop-

Coffee4Craig
Trustees' annual report
for the year ended 31 March 2024

in. Using Delta Security has been a huge success and the impact this has had to the overall service has been really positive. As a charity working with highly vulnerable individuals with a complex history of trauma we were concerned with having a front facing barrier to accessing the service.

All our fears were eroded once we met the security, the guys working for Delta are friendly, professional, knowledgeable and have a greater understanding of the complexities of our guests than your typical 'nightclub door supervisor'. They are all a part of the team and we are proud to work with them.

4. Financial review

The financial year 2023/24 has seen the continued decline of fundraising and individual donors. This can only be attributed to the cost of living and rise in unemployment along with the general sense of financial

In terms of being able to work to our objectives and continue to deliver our primary services, we were able to successfully continue with our partnership with Manchester City Council and the funding has continued therefore we were able to stay operational.

We were able to secure funding with the following;

Name	Link	Amount	Project
The Albert Gubay Foundation	https://www.albertgubayfoundation.org/	£30,000	Relief & Recovery Project
Manchester City Council		£105,000	Evening Provision Project
Donations (General)	Via PayPal, Total Giving...	£90,000	Unrestricted

We were also successful with our funding application to The National Lottery Reaching Communities during the period but this will not financially affect the charity until financial year 24/25 but this is an exciting development.

5. Investment policy

The trustees confirm that: The charity does not hold or intend to hold any investments.

6. Reserves policy

The current reserve policy states that Coffee4Craig shall have available (three) 3 months of operational costs at all times.

7. Structure, governance and management

The charity is a registered charity in England and Wales (1167146) and is constituted under a trust deed dated 16 May 2016.

Coffee4Craig
Trustees' annual report
for the year ended 31 March 2024

The Board of Trustees administer the legal requirements and governance for the charity. The board meets each quarter, as well as having ad hoc meetings where appropriate.

The day to day administration of the charity is delegated to the co-founders, Hendrix Lancaster (Chief Executive Officer) and Risha Lancaster (Operations Manager) The charity works with Coroner Group to support overseeing the legal responsibilities, liability and HR management.

8. Statement of responsibilities of the trustees

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the period and of its financial position at the end of the period. In preparing financial statements giving a true and fair view, the trustees should follow best practice and:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

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 Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Furthermore, as trustees of Coffee4Craig, we commit to:

8a. Compliance with Governing Document

We will adhere to our governing document, ensuring all activities align with our charitable purposes. Regular reviews will be undertaken to maintain relevance, seeking professional counsel when necessary.

8a1. Acting in the Best Interests of the Charity

Coffee4Craig
Trustees' annual report
for the year ended 31 March 2024

We pledge to exercise reasonable care and skill in decision-making, maintaining independence and seeking appropriate guidance when required. Our focus remains on promoting the charity's mission and overall well being.

8a2. Diligent and Prudent Management

We commit to responsible resource management, maintaining adequate reserves, and ensuring effective allocation of resources to support our evening drop-in services and core programmes.

8b. Financial Management

We will undertake regular financial reviews, maintain robust controls, and work to diversify income streams to sustain our £10-25k monthly operations. All financial affairs will be managed transparently and in compliance with relevant legislation.

8c. Risk Management

We will implement comprehensive risk management strategies, with particular emphasis on:

- Safeguarding procedures
- Health and safety at our Great Ducie Street premises
- Appropriate insurance coverage
- Regular review of internal controls and procedures

8d. Legal Compliance

We will ensure adherence to:

- GDPR regulations
- Food safety standards
- Charity Commission requirements
- Maintenance of our 5-star Food Standards Agency rating
- Membership obligations with The Fundraising Regulator and Information Commissioner's Office

8e. Conflicts of Interest

We will maintain and regularly update our register of interests, ensuring proper documentation and management of potential conflicts in accordance with our governing document.

8f. Prudent Fundraising

We commit to ethical fundraising practises, maintaining diverse funding streams through:

- Public donations
- Grant applications
- Corporate partnerships
- Compliance with The Fundraising Regulator's standards

8g. Openness and Transparency

We will maintain clear communication through:

- Regular stakeholder updates

Coffee4Craig
Trustees' annual report
for the year ended 31 March 2024

- Transparent reporting
- Active social media presence
- Timely responses to enquiries

8h. Continuous Improvement

We commit to:

- Active participation in sector networks
- Regular service user feedback collection
- Implementation of homelessness support service best practises
- Ongoing trustee development and training

The trustees' annual report has been approved by the trustees on ___/___/2025 and signed on their behalf by:

Ann Durrell
Treasurer

Independent examiner's report
to the trustees of
Coffee4Craig

9. Independent examiner's report

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31st March 2024 which are set out on pages 13 to 32.

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 charity's accounts carried out under section 145 of the 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

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.

Christy Lau FCCA CTA DChA

Slade & Cooper Limited, Chartered Certified Accountants
Beehive Mill, Jersey Street, Ancoats Manchester, M4 6JG

Date ____/____/2025

Coffee4Craig
Statement of Financial Activities
(including Income and Expenditure account)
for the year ended 31 March 2024

	Note	Unrestricted funds £	Restricted funds £	Total funds 2024 £	Total funds 2023 £
Income from:					
Donations and legacies	3	126,788	9,746	136,534	151,107
Charitable activities:	4	6,050	146,825	152,875	205,411
Total income		132,838	156,571	289,409	356,518
Expenditure on:					
Charitable activities	5	139,759	158,713	298,472	351,876
Total expenditure		139,759	158,713	298,472	351,876
Net income/(expenditure) before net gains/(losses) on investments		(6,921)	(2,142)	(9,063)	4,642
Net income/(expenditure) for the year	7	(6,921)	(2,142)	(9,063)	4,642
Transfer between funds		(13,007)	13,007	-	-
Net movement in funds for the year		(19,928)	10,865	(9,063)	4,642
Reconciliation of funds					
Total funds brought forward		102,595	11,796	114,391	109,749
Total funds carried forward		82,667	22,661	105,328	114,391

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

A full comparative SOFA is available on the last page of the financial statements.

Coffee4Craig
Balance sheet as at 31 March 2024

	Note	2024	2023
		£	£
Fixed assets			
Tangible assets	12	6,052	15,499
Total fixed assets		6,052	15,499
Current assets			
Debtors	13	7,979	41,913
Cash at bank and in hand	14	107,356	72,294
Total current assets		115,335	114,207
Liabilities			
Creditors: amounts falling due in less than one year	15	(16,059)	(15,315)
Net current assets		99,276	98,892
Total assets less current liabilities		105,328	114,391
Net assets		105,328	114,391
The funds of the charity:			
Restricted income funds	16	22,661	11,796
Unrestricted income funds	17	82,667	102,595
Total charity funds		105,328	114,391

The notes on pages 16 to 32 form part of these accounts.

Approved by the trustees on ____/____/2025 and signed on their behalf by:

Ann Durrell (Trustee)

Coffee4Craig
Statement of Cash Flows
for the year ending 31 March 2024

	Note	2024 £	2023 £
Cash provided by/(used in) operating activities	20	35,062	(13,404)
<i>Cash flows from investing activities:</i>			
Purchase of tangible fixed assets		-	(12,104)
Cash provided by/(used in) investing activities		-	(12,104)
Increase/(decrease) in cash and cash equivalents in the year		35,062	(25,508)
Cash and cash equivalents at the beginning of the year		72,294	97,802
Cash and cash equivalents at the end of the year		107,356	72,294

Notes to the accounts for the year ended 31 March 2024

1 Accounting policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a 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), second edition - October 2019 (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The accounts (financial statements) have been prepared to give a 'true and fair view' and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following 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), second edition - October 2019, rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Coffee4Craig meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b Preparation of the accounts on a going concern basis

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

The trustees have made no key judgments which have a significant effect on the accounts.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

Notes to the accounts for the year ended 31 March 2024 (continued)

c Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

d Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised; refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

e Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

Notes to the accounts for the year ended 31 March 2024 (continued)

f Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

g Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes the costs undertaken to further the purposes of the charity and their associated support costs.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

h Tangible fixed assets

Individual fixed assets costing £500 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Computer equipment	33.33% on cost
Fixture & Fittings	25% on cost
Motor Vehicles	25% on cost

i 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.

Notes to the accounts for the year ended 31 March 2024 (continued)

j Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

k Creditors and provisions

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.

l Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

m Pensions

Employees of the charity are entitled to join a defined contribution 'money purchase' scheme. The charity's contribution is restricted to the contributions disclosed in note 10. There were £7,550 outstanding contributions at the year end (2023: £6,608).

2 Legal status of the charity

The organisation is an charitable incorporated organisation, registered as a charity on 17 May 2016 in England and Wales.

Notes to the accounts for the year ended 31 March 2024 (continued)

3 Income from donations and legacies

Current reporting period	Unrestricted £	Restricted £	Total 2024 £
Donations	70,656	9,746	80,402
Fundraisers	19,516	-	19,516
Corporate Support and Partnerships	36,616	-	36,616
Total	126,788	9,746	136,534
Previous reporting period	Unrestricted £	Restricted £	Total 2023 £
<i>Donations</i>	<i>37,748</i>	<i>2,542</i>	<i>40,290</i>
<i>Fundraisers</i>	<i>18,214</i>	<i>-</i>	<i>18,214</i>
<i>Corporate Support and Partnerships</i>	<i>92,603</i>	<i>-</i>	<i>92,603</i>
Total	148,565	2,542	151,107

Notes to the accounts for the year ended 31 March 2024 (continued)

4 Income from charitable activities

Current reporting period	Unrestricted £	Restricted £	Total 2024 £
LMK	-	240	240
Manchester City Council			
MCC	-	113,460	113,460
Digital Inclusion initiatives	800	-	800
MASH	-	3,125	3,125
Salford Community	5,000	-	5,000
The Albert Gubay Charitable Foundation	-	30,000	30,000
Other small grants	250	-	250
Total	6,050	146,825	152,875
Previous reporting period	Unrestricted £	Restricted £	Total 2023 £
Arnold Clark Automotives	1,000	-	1,000
Duchy of Lancaster	5,000	-	5,000
Greater Manchester Mayor's Charity	-	14,250	14,250
LMK	-	240	240
Manchester City Council			
MCC	-	105,000	105,000
Cold Weather	48,113	-	48,113
Our Mcr Vol Services	-	3,333	3,333
Neighbourly Community Fund	1,500	-	1,500
NIF	-	9,440	9,440
Salford Community	-	5,250	5,250
Squire Patton Bogg	1,000	-	1,000
The Foyle Foundation	7,500	-	7,500
The Neighbourly FO	1,000	-	1,000
We Love MCR	1,000	-	1,000
Other small grants	1,785	-	1,785
Total	67,898	137,513	205,411

Notes to the accounts for the year ended 31 March 2024 (continued)

5 Analysis of expenditure on charitable activities

Current reporting period	2024	2023
	£	£
Administration	854	999
Bank Charges	141	213
Cleaning	429	2,166
Contractors	286	3,703
CWP	-	33,994
Depreciation	9,447	10,278
Donations Paid	230	-
Employment Costs	200,528	206,020
Equipment	1,381	-
Fundraising	1,676	995
Guest Costs	12,491	23,550
Insurance	3,645	2,567
IT Costs	1,452	2,639
Medical Costs	15,584	18,658
Post, Printing & Stationary	178	-
Professional Fees	3,253	2,338
Rent and rates	18,457	14,370
Repairs and Maintenance	888	225
Security	15,135	16,012
Staff Wellbeing/Mental Health Support	-	509
Telephone & Internet	1,271	1,945
Training & Development	1,449	892
Utilities	5,966	6,060
Volunteer Costs	986	1,251
Waste	577	542
Governance costs (see note 6)	2,168	1,950
	298,472	351,876
	2024	2023
	£	£
Restricted expenditure	158,713	139,522
Unrestricted expenditure	139,759	212,354
	298,472	351,876

Notes to the accounts for the year ended 31 March 2024 (continued)

6 Analysis of governance and support costs

Current reporting period	Governance £	Total 2024 £
Accountancy Fees	2,168	2,168
	2,168	2,168
Previous reporting period	Governance £	Total 2023 £
Accountancy Fees	1,950	1,950
	1,950	1,950

7 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2024 £	2023 £
Depreciation	9,447	10,278
Operating lease rentals:		
Property	18,000	18,000
Independent examination's remuneration		
Accountancy fees	1,466	1,350
Independent examination	340	324

Notes to the accounts for the year ended 31 March 2024 (continued)

8 Staff costs

Staff costs during the year were as follows:

	2024 £	2023 £
Wages and Salaries	185,401	193,222
Social Security Costs	10,075	8,127
Pension Costs	5,052	4,671
	200,528	206,020

No employee has employee benefits in excess of £60,000 in the year. (2023: Nil).

The average number of staff employed during the period was 10 (2023: 12).

The key management personnel of the charity comprise of the trustees the Co-founders and the project managers.

The total employee benefits (includes employer pension contributions) of the key management personnel of the charity were £93,460 (2023: £84,041).

9 Trustee remuneration and expenses, and related party transactions

Neither the management committee nor any persons connected with them received any remuneration or reimbursed expenses during the year (2023: Nil).

No (2023: nil) members of the management committee received travel and subsistence expenses during the year totalling £nil (2023:nil).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2023: nil).

Notes to the accounts for the year ended 31 March 2024 (continued)

10 Government grants

The government grants recognised in the accounts were as follows:

	2024 £	2023 £
Manchester City Council	114,260	156,446
	114,260	156,446

There were no unfulfilled conditions and contingencies attaching to the grants.

11 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

12 Fixed assets: tangible assets

Cost	Fixtures & Fittings £	Computer Equipment	Total £
At 1 April 2023	39,512	3,288	42,800
Additions	-	-	-
At 31 March 2024	39,512	3,288	42,800
Depreciation			
At 1 April 2023	24,043	3,258	27,301
Charge for the year	9,417	30	9,447
At 31 March 2024	33,460	3,288	36,748
Net book value			
At 31 March 2024	6,052	-	6,052
At 31 March 2023	15,469	30	15,499

Notes to the accounts for the year ended 31 March 2024 (continued)

13 Debtors

	2024 £	2023 £
Debtors	800	35,000
Prepayments	6,495	5,803
Staff loans	684	1,076
Other debtors	-	34
	7,979	41,913

14 Cash at bank and in hand

	2024 £	2023 £
Cash at bank and on hand	107,356	72,294
	107,356	72,294

15 Creditors: amounts falling due within one year

	2024 £	2023 £
Other creditors and accruals	12,458	12,256
Taxation and social security costs	3,601	3,059
	16,059	15,315

Notes to the accounts for the year ended 31 March 2024 (continued)

16 Analysis of movements in restricted funds

Current reporting period	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2024 £
Greater Manchester Mayor's Charity	11,796	-	(12,829)	1,033	-
LMK	-	240	(240)	-	-
MASH	-	3,125	(3,387)	262	-
MCC	-	113,460	(125,172)	11,712	-
Meanwhile Food Costs	-	9,746	(9,746)	-	-
The Albert Gubay Charitable Foundation	-	30,000	(7,339)	-	22,661
Total	11,796	156,571	(158,713)	13,007	22,661

Previous reporting period	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2023 £
Brown Jacobson	680	-	-	(680)	-
Family Relief	185	-	-	(185)	-
Greater Manchester Mayor's Charity	-	14,250	(2,454)	-	11,796
Groundworks	-	-	-	-	-
Hotel	-	1,550	(1,550)	-	-
LMK	-	240	(240)	-	-
MCC	4,163	105,000	(109,163)	-	-
Meanwhile Food Costs	-	3,333	(3,333)	-	-
NHS Manchester CCG	821	-	(821)	-	-
Salford Community - Kitchen	-	5,250	(5,250)	-	-
Screwfix	2,051	-	-	(2,051)	-
Staff Funding	5,489	992	(6,481)	-	-
Training Fund	790	9,440	(10,230)	-	-
Total	14,179	140,055	(139,522)	(2,916)	11,796

Notes to the accounts for the year ended 31 March 2024 (continued)

16 Analysis of movements in restricted funds (continued)

Name of restricted fund	Description, nature and purposes of the fund
Brown Jacobson	Food costs for the drop-in
Family Relief	To enable C4C to offer direct support to rough sleepers
Greater Manchester Mayor's Charity	To fund staff
Groundworks	Food costs for the drop-in
Hotel	Fundraising for guest accommodation
LMK	Restricted to charitable aims (not wages)
MASH	To fund staff wages
MCC	Evening provision grant - Rent/Utilities/Staffing etc
Meanwhile Food Costs	Restricted donations made by individuals when they request their donation to be spent on food
NHS Manchester CCG	For digital inclusion and access to GPs IT Equipment
Salford Community - Kitchen	To fund the kitchen
Screwfix	To be used for the kitchen equipment
The Albert Gubay Charitable Foundation	To be used on staff wages for the Relief and Recovery Project.
Training Fund	Staff training and volunteer DBS checks

Notes to the accounts for the year ended 31 March 2024 (continued)

17 Analysis of movement in unrestricted funds

Current reporting period	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers £	As at 31 March 2024 £
General fund	102,595	132,838	(139,759)	(13,007)	82,667
	102,595	132,838	(139,759)	(13,007)	82,667
Previous reporting period	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers £	As at 31 March 2023 £
General fund	95,570	216,463	(212,354)	2,916	102,595
	95,570	216,463	(212,354)	2,916	102,595
Name of unrestricted fund	Description, nature and purposes of the fund				
General fund	The free reserves after allowing for all designated funds				

Notes to the accounts for the year ended 31 March 2024 (continued)

18 Analysis of net assets between funds

Current reporting period	General fund £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	6,052	-	-	6,052
Cash at bank and in hand	84,695	-	22,661	107,356
Other net current assets/(liabilities)	(8,080)	-	-	(8,080)
Total	82,667	-	22,661	105,328
Previous reporting period	General fund £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	15,499	-	-	15,499
Cash at bank and in hand	60,498	-	11,796	72,294
Other Net current assets/(liabilities)	26,598	-	-	26,598
Total	102,595	-	11,796	114,391

Notes to the accounts for the year ended 31 March 2024 (continued)

19 Operating lease and capital commitments

The charity's total future minimum lease payments under non-cancellable operating leases is as follows for each of the following periods:

	Property	
	2024	2023
	£	£
Less than one year	18,000	18,000
One to five years	-	18,000
	18,000	36,000

20 Reconciliation of net movement in funds to net cash flow from operating activities

	2024	2023
	£	£
Net income/(expenditure) for the year	(9,063)	4,642
Adjustments for:		
Add back depreciation	9,447	10,278
Decrease/(increase) in debtors	33,934	(23,643)
Increase/(decrease) in creditors	744	(4,681)
Net cash provided by/(used in) operating	35,062	(13,404)

Notes to the accounts for the year ended 31 March 2024 (continued)

21 Prior year Statement of Financial Activities (including Income and Expenditure account)

	Unrestricted funds £	Restricted funds £	Total funds 2023 £	Total funds 2022 £
Income from:				
Donations and legacies	148,565	2,542	151,107	214,361
Charitable activities	67,898	137,513	205,411	163,670
Total income	216,463	140,055	356,518	378,031
Expenditure on:				
Charitable activities	212,354	139,522	351,876	389,645
Total expenditure	212,354	139,522	351,876	389,645
Net income/(expenditure) before net gains/(losses) on investments	4,109	533	4,642	(11,614)
Net income/(expenditure) for the year	4,109	533	4,642	(11,614)
Net movement in funds for the year	4,109	533	4,642	(11,614)
Reconciliation of funds				
Total funds brought forward	95,570	14,179	109,749	121,363
Total funds carried forward	99,679	14,712	114,391	109,749

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

COFFEE4CRAIG

England & Wales - Charity number 1167146

Accounts



Coffee4Craig

Report and financial statements
For the year ended 31 March 2023



Coffee4Craig - The Meanwhile, 153 Great Ducie Street, Manchester. M3 1FB
Charity registration number - 1167146 - E - office@coffee4craig.co.uk
W - coffee4craig.org



Coffee4Craig

Reference and administrative information for the year ended 31 March 2023

Charity number 1167146

Principal Office The Meanwhile, Unit 5, 153 Great Ducie Street, Manchester, M3 1FB

Trustees Our trustees listed during the period April 1st 2022 up to March 31st 2023 are as follows;

Mr David Zucker - Interim chairperson - Resigned Aug 2022

Mr Mark Reid - Resigned July 2023

Mr Jon Miller - Treasurer - Appointed Jan 2020

Mrs Elle Cody - Appointed March 2023

Mr Liam Grady - Appointed April 2022

At the time of writing the report we have four trustees in position;

Mrs Liz Norris - Chairperson - Appointed Oct 2023

Mrs Elle Cody

Mr Jon Miller

Mr Liam Grady

The board is currently working with external agencies to recruit appropriate board members

Key management personnel	Risha Lancaster	Co-founder & Operational Manager
	Hendrix Lancaster	Co-founder & CEO
	Hannah Alton	Project Manager

Bankers The Co-operative Bank plc
70-72 Cross Street, Manchester, M2 4JG

Independent Examiner Christy Lau FCCA CTA DChA
Slade & Cooper Ltd
Beehive Mill, Jersey Street, Ancoats Manchester, M4 6JG

Coffee4Craig
Trustees' annual report
for the year ended 31 March 2023

For information;

During this report we use terminology and language that we feel is paramount to the values of our charity, we pride ourselves on putting the individual first and foremost.

The terms we use are;

Guest instead of service user or client

Person experiencing street homelessness instead of rough sleeper

Street Homeless instead of sleeping rough

Person with... instead of putting a diagnosis before the person

We have prepared a statement of language that is attached separately. DocV1_ 22/23 Person-Led Language Policy

Chair's Statement

I am delighted to present the annual report for Coffee4Craig, covering the financial year ending on March 31, 2023. This year stands as a testament to our unwavering commitment to supporting individuals facing the harsh realities of homelessness and social exclusion. Despite the persistent challenges presented by the escalating cost of living, unprecedented spikes in energy and food costs, we have remained steadfast in delivering vital services to those who need them the most.

We must continue to fight for social justice, demonstrate tenacity and never ever forget why we are all here.

Throughout this difficult period the dedication of volunteers, the generosity of our donors, and the collaborative spirit of our partners have been the pillars that have sustained our operations and extended our impact. Our resolve remains firm as we continue to channel our energies towards making a positive and lasting impact in the lives of those we serve. In the subsequent sections of this report, you will discover a comprehensive overview of our financial activities, our governance structure, and our vision for the future.

On behalf of the entire Board of Trustees, I extend heartfelt gratitude to our dedicated staff, tireless volunteers, and our steadfast supporters. Our journey would be impossible without their commitment, dedication and time.

Coffee4Craig
Trustees' annual report
for the year ended 31 March 2023

The trustees present their report and the unaudited financial statements for the year ended 31st March 2023. Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the charity's trust deed and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Coffee4Craig's Guiding Values

Our set of core values that not only shape our actions but also inspire us to make a meaningful difference in the lives of those we work with. These values represent the heart and soul of our charity:

Consistency: We take pride in being a steadfast and welcoming presence. We create a nurturing environment where our service users can find solace, knowing they are in a safe and reliable place.

Creating Partnerships: We are committed to forming powerful alliances, such as our partnership with the NHS in psychologically informed environments. These collaborations are our way of ensuring the safety and well-being of our service users are always a top priority.

Supporting Well-being: Building meaningful and trusting connections with our service users is at the core of what we do. By forming these connections, we are better equipped to understand their unique needs and guide them towards the support and services that can lead them out of homelessness.

Our meaningful connections with guests pave the way for their journey to stability and a life beyond street homelessness. It's amazing to witness how a simple act, like offering a hot meal, opens the door to a world of support and opportunities for transitioning into stable accommodation.

Our Impactful Activities

At Coffee4Craig, our actions speak louder than words. We strive to create a vibrant, supportive, and inclusive environment for anyone over the age of 18 who is experiencing street homelessness or facing vulnerability due to their current circumstances, whether it's sofa surfing or living in a vehicle.

Within our out-of-hours drop-in service, here are some of the incredible provisions we offer every evening:

Fresh, Hot Food and Drinks: Our delicious and nutritious meals and beverages ensure that everyone's basic sustenance needs are not just met, but exceeded.

Showers with Toiletries and Clothing: Our guests have the opportunity to refresh with showers, toiletries, a change of clothing, and even haircuts when desired.

Coffee4Craig
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Medical Support: Our team is dedicated to providing comprehensive medical support through our ongoing partnership with North West First Aid. We also carry out referrals to NHS services when required.

Mental Health Crisis Intervention: We respond with care and professionalism to support those facing mental health crises. This intervention offers everything from a listening ear to calling emergency services to assist when an individual's life is in danger.

Our team's compassionate interventions and the provisions we offer empower us to advocate for our guests, especially when navigating a complex support system. We understand that this process can be challenging for our clients, and we are here to make their transition away from street homelessness as smooth as possible.

The trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the trustees ensure the charity's aims, objectives and activities remained focused on its stated purposes.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

Our Role in the Community:

Our most important role is to be a consistent point of contact for our guests. This unwavering commitment allows us to create emotional connections with them, which are the foundation of trust. This trust, in turn, helps us identify the underlying causes of their current situation and design positive action plans for their recovery. With our doors open 365 days a year, we provide reassurance that The Meanwhile is a safe haven, regardless of the day.

Although we primarily focus on serving individuals over 25, we do not hesitate to provide assistance and guidance to younger guests when needed. In such cases, we ensure a smooth referral to the appropriate support agencies for this age group.

As a charity, we look forward to a future where our team and the services we offer continue to grow and thrive. Our goal is to create a sense of community, where every individual's unique needs are not only met but celebrated. We remain committed to making a positive impact and spreading hope in the lives of those we serve. Join us on this incredible journey towards a brighter tomorrow!

Coffee4Craig
Trustees' annual report
for the year ended 31 March 2023

Staff and Volunteer teams

We are truly blessed with the team we have working and volunteering at Coffee4Craig and as of financial year end 2022/23 we have six (6) full time staff members, three (3) part time and over 50 volunteers, all actively working to support our guests seven days a week.

We have continued as an accredited living wage employer, setting a standard within the sector to pay a set hourly rate to all staff, regardless of position or role. The entire team is crucial, and each individual has skills, expertise and experience in different areas, nobody is paid less or more per hour than anyone else. So far this has resulted in high staff retention and a feeling of community within the team, everyone has a valued opinion and every decision is based on a discussion.

We have also continued to support our staff with first aid mental health training, so they can spot issues within their team, the volunteers and the individuals they work with. The most recent 'well-being' support whereby each member of staff is able to take one day off per calendar month to stay mentally well and healthy, has been in place for over 12 months and has been a remarkable success. Staff report feeling more able to speak about mental health and overall well-being with their colleagues and all staff feel more able to take time off when needed without fear of repercussion.

Our volunteers have been able to celebrate being 'award winning' Coffee4Craig were nominated and awarded The Queens Award for Volunteer Services. This is an incredible achievement and shows the reputation, dedication and commitment our volunteers have within the sector. We are immensely proud of the entire team and it was an honour for Risha and Hendrix to attend the event at Buckingham Palace on behalf of the entire team. This was truly a magical experience and the award sits very proudly on display at The Meanwhile.

Partnerships

We have continued working alongside statutory services, Greater Manchester Combined Authority and other charities within the sector supporting the work of the Manchester City Council, The Manchester Homeless Partnership and The Mayor of Greater Manchester to enhance our work.

As part of our commitment to collaborative working with other charities we have exceeded our objective and opened the doors of The Meanwhile to:

- *The Manchester Homelessness Partnership;*

We have continued our commitment to The Manchester Homelessness Partnership (MHP). The partnership meets regularly to enhance the support the third sector gives the local authority and offers peer mentorship for the charity sector, creates a standard approach to supporting the individuals we each work with and allows for accountability within the sector.

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- *Baubels4Beds;*

As a charity we have continued working alongside the Baubels4Beds campaign, this is a fundraising campaign run by the local Manchester artist, Frank Dowd. We look forward to seeing this collaboration grow and develop over the coming months.

- *Greater Manchester Police;*

We have continued our partnership with both Greater Manchester Police and Manchester City Councils ASBAT department to carry out our collaboration with The Manchester Street Engagement Hub.

- *North West First Aid;*

We have continued working with our fantastic medical support team who have always provided the best support for our guests whenever there is a medical crisis or emergency. The figures speak for themselves over a typical month the medics will advise, treat and support over 40 individuals. It is not uncommon for them to administer life saving treatment on a weekly basis.

- *Delta Security Solutions;*

As part of our commitment to the safety and wellbeing of all our staff, guests, volunteers and visitors we have contracted a security company to assist the meet and greet process of the drop-in. Using Delta Security has been a huge success and the impact this has had to the overall service has been really positive. As a charity working with highly vulnerable individuals with a complex history of trauma we were concerned with having a front facing barrier to accessing the service. All our fears were eroded once we met the security, the guys working for Delta are friendly, professional, knowledgeable and have a greater understanding of the complexities of our guests than your typical 'nightclub door supervisor'. They are all a part of the team and we are proud to work with them.

Our Vision for 2023/2024

The long term vision at Coffee4Craig is for everyone who uses our service to have a safe place to call home. To support this long term aim we must set short term goals and pave the way for this vision to become reality. One of our main goals for 2023/24 is to enhance our current service and develop a new day time project to enable staff to offer a more bespoke service to our most vulnerable guests who need a more dedicated and bespoke service. We will be dedicating resources to developing this project and over the course of 2023/24 we aim to have secured the funding to enable the staff team to deliver the project (Relief & Recovery). Look out for more information on this exciting project via our social media and website during 2024.

Financial review

Income for the charity reduced by 6% to £356,518 during the year, with a reduction in income from donations & legacies of 29% being partially offset by an increase in income from charitable activities of 26%. Expenditure of the charity was reduced by £37,769 (10%) to £351,876 with the largest single item, employment costs of £206,020, remaining at almost exactly the same level as last year.

As a consequence of the above, there was an excess of income over expenditure of £4,642 (2021-22 excess of expenditure over income of -£11,614) carried to reserves, resulting in total funds in reserve at the end of the year increasing to £114,391 (£109,749 at 31st March 2022).

Coffee4Craig
Trustees' annual report
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Investment Policy

The charity does not currently invest funds, as all funds are used to finance operations. The Trustees aim to ensure that the funds held at the bank cover a minimum of three months' salaries and at 31st March 2023 the coverage was approximately 6 months.

Reserves policy

The balance held in reserves at 31 March 2023 was £114,391 after crediting the year's surplus of income over expenditure (as noted above). £102,595 of the reserves are unrestricted, with £11,796 being restricted, all of which relates to the Mayor's Charity.

The Trustees aim to maintain free reserves in unrestricted funds at a level which equates to a minimum of approximately 3 months of unrestricted charitable expenditure: the Trustees consider that this level will provide sufficient funds to respond to applications for grants and ensure that support and governance costs are covered. On 31st March 2023 unrestricted reserves represented approximately 6 months of unrestricted charitable expenditure.

The charity's main sources of income continue to be grants and donations. The charity is still funded significantly from Manchester City Council directly, at a rate of £8,750 per month: this covers all the rent, utilities and upkeep obligations and makes a contribution to the payroll cost for the staff employed to operate the core service.

Since last year, the charity has been successful in maintaining strict controls over staffing and other costs which has led to the charity achieving a small surplus of income over expenditure. This continued focus on managing costs, together with an ongoing emphasis on increasing funding via bids, should enable the charity to look forward to the future with renewed optimism.

Structure, governance and management

The charity is a registered charity in England and Wales (1167146) and is constituted under a trust deed dated 16 May 2016.

The Board of Trustees administer the legal requirements and governance for the charity. The board meets each quarter, as well as having ad hoc meetings where appropriate.

The day to day administration of the charity is delegated to the co-founders, Hendrix Lancaster (Chief Executive Officer) and Risha Lancaster (Operations Manager) The charity works with Coroner Group to support overseeing the legal responsibilities, liability and HR management.

Coffee4Craig
Trustees' annual report
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Statement of responsibilities of the trustees

As trustees of Coffee4Craig, a registered charity in England and Wales, we acknowledge and accept the following responsibilities as outlined by the Charity Commission:

a. Compliance with Governing Document:

We commit to understanding and adhering to the governing document of Coffee4Craig, ensuring that all activities align with the stated charitable purposes and objectives.

a1. Acting in the Best Interests of the Charity:

We pledge to act in the best interests of the charity, exercising our duties with reasonable care and skill, and promoting its overall well-being and mission.

a2. Diligent and Prudent Management:

We will manage the charity's resources responsibly, diligently, and prudently, considering both current and future beneficiaries and ensuring financial stability.

b. Financial Management:

We will ensure that the charity's financial affairs are conducted transparently, accurately, and in compliance with relevant legislation. This includes maintaining proper accounting records and preparing annual financial statements.

c. Risk Management:

We will identify and manage risks that could impact the charity's ability to achieve its objectives. This includes establishing appropriate internal controls and regularly reviewing risk management policies, including internal procedures, processes and policies.

d. Legal Compliance:

We commit to complying with all applicable laws and regulations, including those set forth by the Charity Commission for England and Wales, and filing required reports and returns in a timely manner. The charity will maintain membership of relevant bodies inc; The Fundraising Regulator and Information Commissioner's Office.

e. Conflicts of Interest:

We will disclose any conflicts of interest and ensure that they are appropriately managed in the best interests of the charity, following the procedures outlined in the governing document.

f. Prudent Fundraising:

Coffee4Craig
Trustees' annual report
for the year ended 31 March 2023

We will ensure that any fundraising activities undertaken on behalf of Coffee4Craig are conducted ethically, transparently, and in compliance with relevant laws and regulations. We will maintain our membership with The Fundraising Regulator.

g. Openness and Transparency:

We will be open and transparent in our activities, providing information to the Charity Commission and the public as required by law and in a manner that promotes public trust and confidence.

h. Continuous Improvement:

We commit to regularly reviewing and improving our own performance and the overall governance of Coffee4Craig, seeking opportunities for learning and development.

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the period and of its financial position at the end of the period. In preparing financial statements giving a true and fair view, the trustees should follow best practice and:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

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 Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The trustees' annual report has been approved by the trustees on ____/____/2024 and signed on their behalf by:

Jon Miller
Treasurer

Independent examiner's report
to the trustees of
Coffee4Craig

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31st March 2023 which are set out on pages 11 to 30.

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 charity's accounts carried out under section 145 of the 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

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.

Christy Lau FCCA CTA DChA

Slade & Cooper Limited, Chartered Certified Accountants
Beehive Mill, Jersey Street, Ancoats Manchester, M4 6JG

Date ____/____/2024

Coffee4Craig
Statement of Financial Activities
(including Income and Expenditure account)
for the year ended 31 March 2023

	Note	Unrestricted funds £	Restricted funds £	Total funds 2023 £	Total funds 2022 £
Income from:					
Donations and legacies	3	148,565	2,542	151,107	214,361
Charitable activities:	4	67,898	137,513	205,411	163,670
Total income		216,463	140,055	356,518	378,031
Expenditure on:					
Charitable activities	5	212,354	139,522	351,876	389,645
Total expenditure		212,354	139,522	351,876	389,645
Net income / (expenditure) before net gains / (losses) on investments		4,109	533	4,642	(11,614)
Net income / (expenditure) for the year	7	4,109	533	4,642	(11,614)
Transfer between funds		-	-	-	-
Net movement in funds for the year		4,109	533	4,642	(11,614)
Reconciliation of funds					
Total funds brought forward		95,570	14,179	109,749	121,363
Total funds carried forward		99,679	14,712	114,391	109,749

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

A full comparative SOFA is available on the last page of the financial statements.

Coffee4Craig
Balance sheet as at 31 March 2023

	Note	2023	2022
		£	£
Fixed assets			
Tangible assets	12	15,499	13,673
Total fixed assets		15,499	13,673
Current assets			
Debtors	13	41,913	18,270
Cash at bank and in hand	14	72,294	97,802
Total current assets		114,207	116,072
Liabilities			
Creditors: amounts falling due in less than one year	15	(15,315)	(19,996)
Net current assets		98,892	96,076
Total assets less current liabilities		114,391	109,749
Net assets		114,391	109,749
The funds of the charity:			
Restricted income funds	16	11,796	14,179
Unrestricted income funds	17	102,595	95,570
Total charity funds		114,391	109,749

The notes on pages 14 to 30 form part of these accounts.

Approved by the trustees on ___/___/2024 and signed on their behalf by:

Jonathan Miller (Treasurer)

Coffee4Craig
Statement of Cash Flows
for the year ending 31 March 2023

	Note	2023 £	2022 £
Cash provided by/ (used in) operating activities	20	(13,404)	5,979
<i>Cash flows from investing activities:</i>			
Purchase of tangible fixed assets		(12,104)	-
Cash provided by/ (used in) investing activities		(12,104)	-
Increase/(decrease) in cash and cash equivalents in the year		(25,508)	5,979
Cash and cash equivalents at the beginning of the year		97,802	91,823
Cash and cash equivalents at the end of the year		72,294	97,802

Notes to the accounts for the year ended 31 March 2023

1 Accounting policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a 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), second edition - October 2019 (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The accounts (financial statements) have been prepared to give a 'true and fair view' and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following 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), second edition - October 2019, rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Coffee4Craig meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b Preparation of the accounts on a going concern basis

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

The trustees have made no key judgments which have a significant effect on the accounts.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

Notes to the accounts for the year ended 31 March 2023 (continued)

c Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

d Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised; refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

e Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

Notes to the accounts for the year ended 31 March 2023 (continued)

f Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

g Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes the costs undertaken to further the purposes of the charity and their associated support costs.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

h Tangible fixed assets

Individual fixed assets costing £500 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Computer equipment	33.33% on cost
Fixture & Fittings	25% on cost
Motor Vehicles	25% on cost

i 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.

Notes to the accounts for the year ended 31 March 2023 (continued)

j Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

k Creditors and provisions

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.

l Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

m Pensions

Employees of the charity are entitled to join a defined contribution 'money purchase' scheme. The charity's contribution is restricted to the contributions disclosed in note 10. There were £6,608 outstanding contributions at the year end (2022: £8,240).

2 Legal status of the charity

The organisation is an charitable incorporated organisation, registered as a charity on 17 May 2016 in England and Wales.

3 Income from donations and legacies

Current reporting period	Unrestricted £	Restricted £	Total 2023 £
Donations	37,748	2,542	40,290
Fundraisers	18,214	-	18,214
Corporate Support and Partnerships	92,603	-	92,603
Total	148,565	2,542	151,107
Previous reporting period	Unrestricted £	Restricted £	Total 2022 £
Donations	214,361	-	214,361
Total	214,361	-	214,361

Notes to the accounts for the year ended 31 March 2023 (continued)

4 Income from charitable activities

Current reporting period	Unrestricted £	Restricted £	Total 2023 £
Arnold Clark Automotives	1,000	-	1,000
Duchy of Lancaster	5,000	-	5,000
Greater Manchester Mayor's Charity	-	14,250	14,250
LMK	-	240	240
Manchester City Council			
MCC	-	105,000	105,000
Cold Weather	48,113	-	48,113
Our Mcr Vol Services	-	3,333	3,333
Neighbourly Community Fund	1,500	-	1,500
NIF	-	9,440	9,440
Salford Community	-	5,250	5,250
Squire Patton Bogg	1,000	-	1,000
The Foyle Foundation	7,500	-	7,500
The Neighbourly FO	1,000	-	1,000
We Love MCR	1,000	-	1,000
Other small grants	1,785		1,785
Total	67,898	137,513	205,411

Notes to the accounts for the year ended 31 March 2023 (continued)

4 Income from charitable activities (continued)

<i>Previous reporting period</i>	<i>Unrestricted £</i>	<i>Restricted £</i>	<i>Total 2022 £</i>
<i>Arnold Clark Automotives</i>	-	1,000	1,000
<i>Groundworks</i>	-	2,875	2,875
<i>High Lee House</i>	-	2,000	2,000
<i>LMK</i>	-	240	240
<i>Manchester City Council</i>			
<i>MCC</i>	-	105,000	105,000
<i>Cold Weather</i>	26,097	-	26,097
<i>Our Mcr Vol Services</i>	-	3,333	3,333
<i>MASH</i>	3,125	-	3,125
<i>NHS Manchester CCG</i>	-	5,000	5,000
<i>The Leslie Aldridge Trust</i>	-	10,000	10,000
<i>UKH Foundation</i>		5,000	5,000
<i>Total</i>	29,222	134,448	163,670

Notes to the accounts for the year ended 31 March 2023 (continued)

5 Analysis of expenditure on charitable activities

Current reporting period	2023	2022
	£	£
Administration	999	594
Bank Charges	213	5
Cleaning	2,166	1,495
Contractors	3,703	10,319
CWP	33,994	-
Depreciation	10,278	7,481
Donations Paid	-	2,468
Employment Costs	206,020	206,976
Food	-	9,625
Fundraising	995	114
Guest Costs	23,550	49,213
Insurance	2,567	1,539
IT Costs	2,639	3,636
IT Maintenance	-	1,693
Kitchen Costs	-	2,014
Medical Costs	18,658	21,005
Merchandise	-	1,237
Paypal Fees	-	904
Pest Control	-	465
Post, Printing & Stationary	-	122
Professional Fees	2,338	3,380
Publicity	-	822
Rent and rates	14,370	18,776
Repairs and Maintenance	225	3,392
Security	16,012	19,474
Staff Wellbeing/Mental Health Support	509	1,640
Telephone & Internet	1,945	6,898
Training & Development	892	4,498
Travel Expenses	-	114
Utilities	6,060	6,507
Volunteer Costs	1,251	1,379
Waste	542	-
Governance costs (see note 6)	1,950	1,860
	351,876	389,645
	2023	2022
	£	£
Restricted expenditure	139,522	145,371
Unrestricted expenditure	212,354	244,274
	351,876	389,645

Notes to the accounts for the year ended 31 March 2023 (continued)

6 Analysis of governance and support costs

Current reporting period	Governance £	Total 2023 £
Accountancy Fees	1,950	1,950
	1,950	1,950
 Previous reporting period	 Governance £	 Total 2022 £
Accountancy Fees	1,860	1,860
	1,860	1,860

7 Net income / (expenditure) for the year

This is stated after charging/(crediting):	2023 £	2022 £
Depreciation	10,278	7,481
Operating lease rentals:		
Property	18,000	18,000
Independent examination's remuneration		
Accountancy fees	1,350	1,250
Independent examination	324	300

Notes to the accounts for the year ended 31 March 2023 (continued)

8 Staff costs

Staff costs during the year were as follows:

	2023 £	2022 £
Wages and Salaries	193,222	192,754
Social Security Costs	8,127	11,142
Pension Costs	4,671	3,080
	206,020	206,976

No employee has employee benefits in excess of £60,000 in the year. (2022: Nil).

The average number of staff employed during the period was 12 (2022: 14).

The key management personnel of the charity comprise of the trustees the Co-founders and the project managers.

The total employee benefits (includes employer pension contributions) of the key management personnel of the charity were £84,041 (2022: £91,428).

9 Trustee remuneration and expenses, and related party transactions

Neither the management committee nor any persons connected with them received any remuneration or reimbursed expenses during the year (2022: Nil).

No (2022: nil) members of the management committee received travel and subsistence expenses during the year totalling £nil (2022:nil).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2022: nil).

Notes to the accounts for the year ended 31 March 2023 (continued)

10 Government grants

The government grants recognised in the accounts were as follows:

	2023 £	2022 £
Manchester City Council	156,446	134,430
	156,446	134,430

£Nil (2022: £4,163) relate to the unspent grant at the year end (see note 16). Conditions attached are to complete the project, which we expect to do in the forthcoming financial years.

11 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

12 Fixed assets: tangible assets

	Fixtures & Fittings £	Computer Equipment	Total £
Cost			
At 1 April 2022	27,408	3,288	30,696
Additions	12,104	-	12,104
At 31 March 2023	39,512	3,288	42,800
Depreciation			
At 1 April 2022	14,165	2,858	17,023
Charge for the year	9,878	400	10,278
At 31 March 2023	24,043	3,258	27,301
Net book value			
At 31 March 2023	15,469	30	15,499
At 31 March 2022	13,243	430	13,673

Notes to the accounts for the year ended 31 March 2023 (continued)

13 Debtors

	2023 £	2022 £
Debtors	35,000	15,662
Prepayments	5,803	-
Staff loans	1,076	2,000
Other debtors	34	608
	41,913	18,270

14 Cash at bank and in hand

	2023 £	2022 £
Cash at bank and on hand	72,294	97,802
	72,294	97,802

15 Creditors: amounts falling due within one year

	2023 £	2022 £
Other creditors and accruals	12,256	10,609
Taxation and social security costs	3,059	9,387
	15,315	19,996

Notes to the accounts for the year ended 31 March 2023 (continued)

16 Analysis of movements in restricted funds

Current reporting period	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2023 £
Brown Jacobson	680	-	-	(680)	-
Family Relief	185	-	-	(185)	-
Greater Manchester Mayor's Charity	-	14,250	(2,454)	-	11,796
Hotel	-	1,550	(1,550)	-	-
LMK	-	240	(240)	-	-
MCC	4,163	105,000	(109,163)	-	-
Meanwhile Food Costs	-	3,333	(3,333)	-	-
NHS Manchester CCG	821	-	(821)	-	-
Salford Community - Kitchen	-	5,250	(5,250)	-	-
Screwfix	2,051	-	-	(2,051)	-
Staff Funding	5,489	992	(6,481)	-	-
Training Fund	790	9,440	(10,230)	-	-
Total	14,179	140,055	(139,522)	(2,916)	11,796

Previous reporting period	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2022 £
Arnold Clark	-	1,000	(1,000)	-	-
Brown Jacobson	680	-	-	-	680
Family Relief	185	-	-	-	185
Groundworks	-	2,875	(2,875)	-	-
High Lee House	-	2,000	(2,000)	-	-
LMK	-	240	(240)	-	-
MCC	15,907	108,333	(120,077)	-	4,163
NHS Manchester CCG	-	5,000	(4,179)	-	821
Screwfix	2,051	-	-	-	2,051
Staff Funding	5,489	15,000	(15,000)	-	5,489
Training Fund	790	-	-	-	790
Total	25,102	134,448	(145,371)	-	14,179

Notes to the accounts for the year ended 31 March 2023 (continued)

16 Analysis of movements in restricted funds (continued)

Name of restricted fund	Description, nature and purposes of the fund
Arnold Clark	Charitable aims to be spent on guests, food, travel or accommodation
Brown Jacobson	Food costs for the drop-in
Family Relief	To enable C4C to offer direct support to rough sleepers
Greater Manchester	To fund staff
Mayor's Charity	
Hotel	Fundraising for guest accommodation
Groundworks	Food costs for the drop-in
High Lee House	Drop-In costs travel for guests
LMK	Restricted to charitable aims (not wages)
MCC	Evening provision grant - Rent/Utilities/Staffing etc
NHS Manchester CCG	For digital inclusion and access to GPs IT Equipment
Salford Community - Kitchen	To fund the kitchen
Screwfix	To be used for the kitchen equipment
Staff Funding	Staff costs to run the drop in at their premises
Training Fund	Staff training and volunteer DBS checks

Notes to the accounts for the year ended 31 March 2023 (continued)

17 Analysis of movement in unrestricted funds

Current reporting period	Balance at 1	Income	Expenditure	Transfers	As at 31
	April 2022 £	£	£	£	March 2023 £
General fund	95,570	216,463	(212,354)	2,916	102,595
	95,570	216,463	(212,354)	2,916	102,595
Previous reporting period	Balance at 1	Income	Expenditure	Transfers	As at 31
	April 2021 £	£	£	£	March 2022 £
General fund	96,261	243,583	(244,274)	-	95,570
	96,261	243,583	(244,274)	-	95,570
Name of unrestricted fund	Description, nature and purposes of the fund				
General fund	The free reserves after allowing for all designated funds				

Notes to the accounts for the year ended 31 March 2023 (continued)

18 Analysis of net assets between funds

Current reporting period	General fund £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	15,499	-	-	15,499
Cash at bank and in hand	60,498	-	11,796	72,294
Other net current assets/(liabilities)	26,598	-	-	26,598
Total	102,595	-	11,796	114,391
Previous reporting period	General fund £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	13,673	-	-	13,673
Cash at bank and in hand	83,623	-	14,179	97,802
Other Net current assets/(liabilities)	(1,726)	-	-	(1,726)
Total	95,570	-	14,179	109,749

Notes to the accounts for the year ended 31 March 2023 (continued)

19 Operating lease and capital commitments

The charity's total future minimum lease payments under non-cancellable operating leases is as follows for each of the following periods:

	Property	
	2023	2022
	£	£
Less than one year	18,000	18,000
One to five years	18,000	36,000
	36,000	54,000

20 Reconciliation of net movement in funds to net cash flow from operating activities

	2023	2022
	£	£
Net income / (expenditure) for the year	4,642	(11,614)
Adjustments for:		
Add back depreciation	10,278	7,481
Decrease/(increase) in debtors	(23,643)	1,390
Increase/(decrease) in creditors	(4,681)	8,722
Net cash provided by / (used in) operating	(13,404)	5,979

Notes to the accounts for the year ended 31 March 2023 (continued)

Prior year Statement of Financial Activities

	Unrestricted funds £	Restricted funds £	Total funds 2022 £	Total funds 2021 £
Income from:				
Donations and legacies	214,361	-	214,361	127,883
Charitable activities	29,222	134,448	163,670	154,058
Total income	243,583	134,448	378,031	281,941
Expenditure on:				
Charitable activities	244,274	145,371	389,645	224,493
Total expenditure	244,274	145,371	389,645	224,493
Net income / (expenditure) before net gains / (losses) on investments	(691)	(10,923)	(11,614)	57,448
Net income / (expenditure) for the year	(691)	(10,923)	(11,614)	57,448
Net movement in funds for the year	(691)	(10,923)	(11,614)	57,448
Reconciliation of funds				
Total funds brought forward	96,261	25,102	121,363	63,915
Total funds carried forward	95,570	14,179	109,749	121,363

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

COFFEE4CRAIG

England & Wales - Charity number 1167146

Accounts

Charity Number: 1167146

Coffee4Craig

Report and financial statements
For the year ended 31 March 2022

Coffee4Craig

Reference and administrative information for the year ended 31 March 2022

Charity number 11671464

Registered office and operational address Unit 5, 153 Great Ducie Street, Manchester, M3 1FB

Trustees Trustees who served during the year and up to the date of this report were as follows:

Mark Reid	Acting Chair (appointed 13 December 2021)
Lindsay Taylor	Chair of Trustees (resigned 2 September 2022)
Jonathan Miller	Treasurer
David Zucker	(appointed 18 April 2022) (resigned 30 August 2022)
James White	
Liam Grady	(appointed 18 April 2022)
Rachel Albinson	(resigned 20 September 2021)
Sofia Micklewright	(resigned 20 September 2022)
Michael Taylor	(resigned 24 July 2021)

Key management personnel	Risha Lancaster	Co-founder & General Manager
	Hendrix Lancaster	Co-founder & CEO
	Hannah Alton	Project Manager
	Sam Harkness	Guest Services

Bankers The Co-operative Bank pic
70-72 Cross Street, Manchester, M2 4JG

Independent Examiner Christy Lau FCCA CTA DChA
Slade & Cooper Ltd
Beehive Mill, Jersey Street, Ancoats Manchester, M4 6JG

Coffee4Craig
Trustees' annual report
for the year ended 31 March 2022

The trustees present their report and the unaudited financial statements for the year ended 31st March 2022. Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the charity's trust deed and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

We are writing this report at a time when the world is regaining some form of normality after the effects of the Covid-19 pandemic and the increase in demand on our service due to the long term effects of the virus. The socioeconomic effects on individuals who were already vulnerable and in fragile accommodation are now starting to access our services for the first time and we feel these numbers will only increase as we move forwards.

We are incredibly grateful to our Staff, Volunteers and Supporters for their ongoing hard work & commitment to the Charity. We are incredibly proud of our Team, our resilience as a charity and as individuals. Watching the staff team work together, tackle daily challenges and continue to work tirelessly through the increases in demand, has been incredible and we thank each member of the team for their continued passion for the guests we work with.

The Coffee4Craig Board is pleased to present its Annual Report and Financial Statements for the year ended 31 March 2022.

Objectives and activities

Our Vision

At Coffee4Craig, we are building towards a future in which everyone has a place to call home and feel safe. At our drop-in (The Meanwhile) we provide a safe space every evening for people experiencing street homelessness in Manchester, ensuring that our service users' physical, emotional, psychological, social and economic well-being needs are met every time they access the service. This is in line with our aim to provide consistency in the chaotic lives of anyone sleeping on the streets of Manchester.

Our Values

Crucially, our main, interdependent values are as follows:

1. Consistency: We act as a consistent point of contact by creating a calm and welcoming environment where our service users can feel safe.
2. Creating partnerships: Training with the NHS in psychologically informed environments to ensure the safety and well-being of our service users are protected.
3. Supporting well-being: making meaningful, emotional connections with service users to build relationships based on mutual respect and trust.

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Through these meaningful connections, we are better equipped to direct our service users to other organisations and services that are available to help them progress their journey outside of their immediate physical and emotional needs. The simple offer of a hot meal opens the door to a plethora of support and opportunities to transition into accommodation.

Our Activities

Coffee4Craig is open to anyone over the age of 18 who is experiencing street homelessness or who may be in a vulnerable position due to their current situation (i.e. sofa surfing, living in a vehicle etc).

As part of our out-of-hours drop-in service, we have the following provisions in place every evening:

1. Fresh, hot food and drinks;
2. Showers with toiletries and a change of clothing as well as access to haircuts;
3. Food parcels for those struggling with provisions and those settling into accommodation for the first time;
4. Medical support and referrals to NHS services where appropriate;
5. Mental health crisis intervention.

All of the listed provisions, alongside our staff's careful interventions, ensure that we advocate with our clients during the process of navigating the system. Our clients can find this process challenging and having support is vital in their transition away from street homelessness.

Lastly, and most importantly, we act as a consistent point of contact for our service users'. This allows us to make emotional connections with service users', this builds trust that enables the team to uncover the cause of an individual's current situation and make positive action plans to recover. As we are the only provider to be open 365 days a year, this reassures service users' that The Meanwhile is always a safe space, no matter what day it is.

Whilst the charity predominantly focuses on the over 25 age group, it does not discriminate should younger guests present and require assistance and/or guidance, and in such cases the charity is able to make a referral into the appropriate support agencies for this age group.

As a charity, we expect the team and service we offer to go from strength to strength, and the individuals that we work with to feel a sense of community and to feel supported with their individual needs being met.

Coffee4Craig
Trustees' annual report
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Achievements and performance

New E-Commerce; Update from report year ending 31st March 2021

'We started our plan to become financially independent, this forms a part of our five year plan running from 2020 to 2024.

1. 2020 Year 1 - Plan and complete market research
 - a. 2nd half of year 1, to design merchandise
2. 2021 Year 2 - Complete design of merchandise and online shop options
 - a. 2nd half of year 2, design the shop implementing the use of researched format.
3. 2022 Year 3 - Launch
 - a. 2nd part of year 3, evaluate the current trends and income
4. 2023 Year 4 - Expand on the merchandise for sale
5. 2024 Year 5 - Fully evaluate the merchandise shop

Some of these plans as detailed in our trustee report for financial year 20/21 had to take a seat in the background due to external issues outside our control;

- The majority of business supporters were unable to meet their commitment due to loss of income throughout the pandemic.
- The launch had to be delayed due to the feedback in terms of potential sales, projections for financial ability to fund the process and increased demand on the service which had an impact on the team meant staff were unavailable to dedicate time to the project.

The plans are currently on hold and will be revisited during the year 2022/23 whereby we anticipate a more settled demand on the service and obtaining specific funding to enable recruitment of staff to oversee the project fully.

The Meanwhile 21/22:

We continued to receive grant funding from Manchester City Council to assist with operational costs associated with the main service, the evening drop-in. We also continued our commitment to increase our service during the winter months Nov 2021 to March 2022.

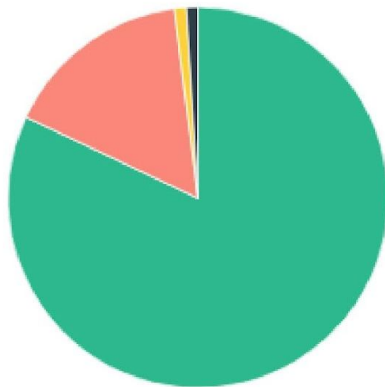
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OCTOBER 2021



GENDER SPLIT



- Men
- Women
- Non Binary/Gender Fluid
- Other/Prefer not to say



22%

Fewer overall guests compared to September



11%

However, there was an increase in the number of unique presentations compared to September



57

October saw 52 new guests to The Meanwhile. These are people who have never previously used our service

SERVICES USED BY GUESTS

THE AVERAGE GUEST AGE:



Sleeping Bag
Dental Items
Treated by NWFA
Underwear
gloves
Shaving Stuff
Coat
Sanitary Pads/Tampons
Blanket
Hair Cut
Trainers/Shoes
Deodorant
Food Parcel
Shower
T-Shirt/Top
shower items
Shampoo/Conditioner
kies/Jean

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Celebrations;

During September we celebrated 8 years of service and the first anniversary of having our own building 'The Meanwhile'. Sadly due to ongoing restrictions we were unable to celebrate fully but we made sure that during the winter months we were more accessible than ever before. We had a period of supporting the guests overnight to accommodate the below zero temperatures and were able to offer a warm space for respite from the cold and reduced the chances of hypothermia for some of the most vulnerable. Below is a snapshot of one month during the winter.

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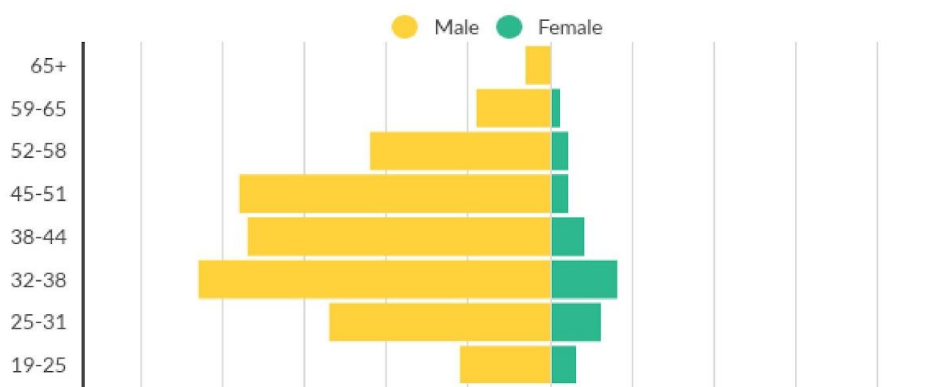
NOVEMBER 2021

As the weather gets increasingly more severe, November saw the start of The Meanwhile getting progressively busier for us.

This month we met 75 new guests who had not previously used our service before, as well as welcoming over 800 guests overall!



GUEST SPLIT BY AGE AND GENDER



BUSIEST NIGHT
TUESDAY THE 31ST
43 GUESTS

SERVICES USED BY GUESTS



Coffee4Craig
Trustees' annual report
for the year ended 31 March 2022

Partnerships

We have continued working alongside statutory services, Greater Manchester Combined Authority and other charities within the sector supporting the work of the Manchester City Council, The Manchester Homeless Partnership and The Mayor of Greater Manchester to enhance our work.

As part of our commitment to collaborative working with other charities we have exceeded our objective and opened the doors of The Meanwhile to;

- *Manchester Homelessness Partnership;*

We have continued our commitment to The Manchester Homelessness Partnership (MHP). The partnership meets regularly to enhance the support the third sector gives the local authority and offers peer mentorship for the charity sector, creates a standard approach to supporting the individuals we each work with and allows for accountability within the sector.

- *Baubels4Beds;*

As a charity we have continued working alongside the Baubels4Beds campaign, this is a fundraising campaign run by the local Manchester artist, Frank Dowd. We look forward to seeing this collaboration grow and develop over the coming months.

- *Greater Manchester Police;*

We have continued our partnership with both Greater Manchester Police and Manchester City Councils ASBAT department to carry out our collaboration with The Manchester Street Engagement Hub.

- *North West First Aid;*

We have continued working with our fantastic medical support team who have always provided the best support for our guests whenever there is a medical crisis or emergency. The figures speak for themselves over a typical month the medics will advise, treat and support over 40 individuals. It is not uncommon for them to administer life saving treatment on a weekly basis.

- *Delta Security Solutions;*

As part of our commitment to the safety and wellbeing of all our staff, guests, volunteers and visitors we have contracted a security company to assist the meet and greet process of the drop-in. Using Delta Security has been a huge success and the impact this has had to the overall service has been really positive. As a charity working with highly vulnerable individuals with a complex history of trauma we were concerned with having a front facing barrier to accessing the service. All our fears were eroded once we met the security, the guys working for Delta are friendly, professional, knowledgeable and have a greater understanding of the complexities of our guests than your typical 'nightclub door supervisor'. They are all a part of the team and we are proud to work with them.

Staff and Volunteer teams

We are truly blessed with the team we have working and volunteering at Coffee4Craig and as of financial year end 2021/22 we have four full time staff members, four part time and over 50 volunteers, all actively working to support our guests seven days a week.

We have continued as an accredited living wage employer, setting a standard within the sector to pay a set hourly rate to all staff, regardless of position or role. And from our research, we are the only charity in the UK to do this. The entire team is crucial, and each individual has skills, expertise and experience

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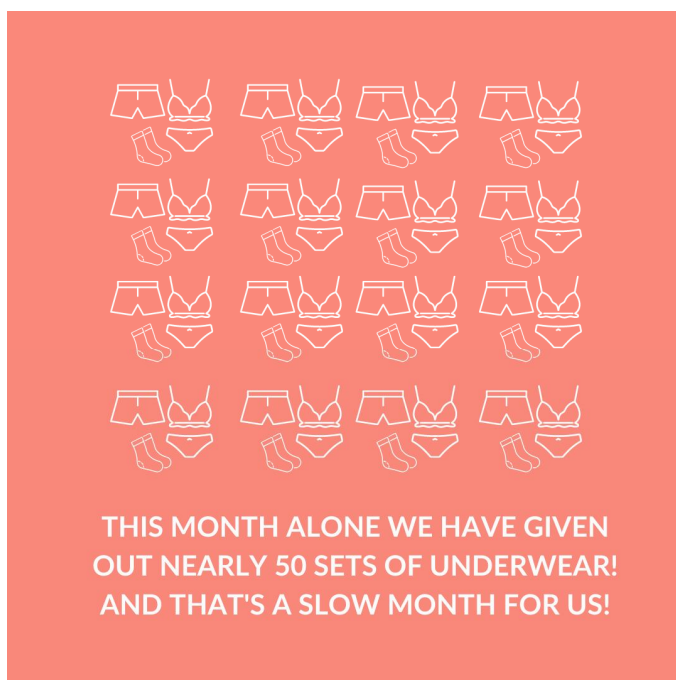
in different areas, nobody is paid less or more per hour than anyone else. So far this has resulted in high staff retention and a feeling of community within the team, everyone has a valued opinion and every decision is based on a discussion.

We have also continued to support our staff with first aid mental health training, so they can spot issues within their team, the volunteers and the individuals they work with. The latest addition to our offer to all staff is the 'wellbeing day'. Each member of staff is able to take one day off per calendar month to stay mentally well and healthy. This can be used at any time with no questions asked. This new policy has been a welcome addition to our staff support program.

In September 2020, volunteers made a vital contribution to the reopening of the drop-in on Great Ducie Street. Their commitment and efforts have been truly astonishing. Each and every able volunteer has assisted with this transitional period. Sadly a high percentage of volunteers fall into the high risk group, so due to Covid we have lots of volunteers isolating.

Our volunteers are the difference between Coffee4Craig delivering a service and not... They enable us to give clean underwear, such a vital item for health and wellbeing and we go through a lot of underwear!!!

Typically during the year, we will hand out 7,280 pairs of boxer shorts



Board of Trustees

We have recognised that a Trustee bid writing and fundraising experience within the sector, would be beneficial to the charity, and so will look to advertise to add to the Board of Trustees.

Part of the commitment we require from our Board is that they volunteer at our drop-in to see first-hand the service we provide, which is extremely beneficial for giving them a better understanding of what we are trying to achieve and helping to develop creative solutions.

Coffee4Craig
Trustees' annual report
for the year ended 31 March 2022

How our activities delivered public benefit

The Trustees confirm that they have referred to the charity Commission's guidance on public benefit when reviewing the charity's aims and objectives, in planning future activities, and setting the policies for the year. The charity furthers its charitable purposes for the public benefit through a holistic and caring approach to our guests, providing tailored support and referrals based on their individual needs. With having our own building we were able to respond to the global pandemic and go above and beyond the usual nature of the service we offer.

Financial review

Income for the charity rose by 34% to £378,031 during the year, primarily due to a 68% increase in income from donations & legacies; this itself was primarily due to the increase in funding due to Covid-19. Expenditure of the charity rose by £165,152 (74%) to £389,645 with the main increases being a £74,157 (56%) rise in employment costs and a £42,956 increase in spend on guest costs. There were also appreciable increases in medical and security costs.

As a consequence of the above, there was an excess of expenditure over income of £11,614 (2020-21 excess of income over expenditure of £57,448) carried to reserves, resulting in total funds in reserve at the end of the year reducing to £109,749 (£121,363 at 31st March 2021).

Investment powers and policy

The charity does not currently invest funds, as all funds are used to finance operations. The Trustees aim to ensure that the funds held at the bank cover a minimum of three months' salaries and at 31st March 2022 the coverage was approximately 4 months.

Reserves policy and going concern

The balance held in reserves at 31 March 2022 was £109,749 after debiting the year's deficit of income over expenditure (see above). £95,570 of the reserves are unrestricted, with £14,179 being restricted, the largest proportion of which again relates to Manchester City Council.

The Trustees aim to maintain free reserves in unrestricted funds at a level which equates to a minimum of approximately three months of unrestricted charitable expenditure. The Trustees consider that this level will provide sufficient funds to respond to applications for grants and ensure that support and governance costs are covered. At 31st March 2022 unrestricted reserves represented approximately 4 months of unrestricted charitable expenditure. This was due to the upcoming kitchen refurbishment and to ensure the continued employment of a chef.

The charity's main sources of income continue to be grants and donations.

The charity is still funded significantly from Manchester City Council directly, at a rate of £8,500 per month: this covers all the rent, utilities and upkeep obligations and makes a contribution to the payroll

Coffee4Craig
Trustees' annual report
for the year ended 31 March 2022

cost for the staff employed to operate the core service. Although funding levels have grown for the charity, expenditure levels have increased at a faster rate both during the year and into the 2022-23 year. This has led to further erosion of the reserves since the year-end. The charity has since taken difficult decisions to reduce staffing levels and to scale back on certain other expenditures, such as guest accommodation. There is an ongoing emphasis to increase funding via bids and to strictly manage the charity's expenditure. The Trustees are confident that Coffee4Craig can continue as a going concern but it is clear that the charity is operating in a difficult environment; management and trustees are focussed on ensuring the longer-term viability of the charity.

Structure, governance and management

The charity is a registered charity in England and Wales (1167146) and is constituted under a trust deed dated 16 May 2016.

The Board of Trustees administer the charity and meet monthly, as well as having ad hoc meetings where appropriate, such as to discuss the plans to move premises and the impact of Covid-19.

The day to day administration of the charity is delegated to the co-founders, Hendrix Lancaster and Risha Lancaster.

Coffee4Craig
Trustees' annual report
for the year ended 31 March 2022

Statement of responsibilities of the trustees

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the period and of its financial position at the end of the period. In preparing financial statements giving a true and fair view, the trustees should follow best practice and:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

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 Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The trustees' annual report has been approved by the trustees on 18/01/2023 and signed on their behalf by:

Mark Reid
Acting Chair

Independent examiner's report
to the trustees of
Coffee4Craig

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31st March 2022 which are set out on pages 14 to 34.

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 charity's accounts carried out under section 145 of the 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

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.

Christy Lau FCCA CTA DChA

Slade & Cooper Limited, Chartered Certified Accountants
Beehive Mill, Jersey Street, Ancoats Manchester, M4 6JG

Date 19/01/2023

Coffee4Craig
Statement of Financial Activities
(including Income and Expenditure account)
for the year ended 31 March 2022

	Note	Unrestricted funds £	Restricted funds £	Total funds 2022 £	Total funds 2021 £
Income from:					
Donations and legacies	3	214,361	-	214,361	127,883
Charitable activities:	4	29,222	134,448	163,670	154,058
Total income		243,583	134,448	378,031	281,941
Expenditure on:					
Charitable activities	5	244,274	145,371	389,645	224,493
Total expenditure		244,274	145,371	389,645	224,493
Net income / (expenditure) before net gains / (losses) on investments		(691)	(10,923)	(11,614)	57,448
Net income / (expenditure) for the year	7	(691)	(10,923)	(11,614)	57,448
Net movement in funds for the year		(691)	(10,923)	(11,614)	57,448
Reconciliation of funds					
Total funds brought forward		96,261	25,102	121,363	63,915
Total funds carried forward		95,570	14,179	109,749	121,363

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

A full comparative SOFA is available on the last page of the financial statements.

Coffee4Craig
Balance sheet as at 31 March 2022

	Note	2022	2021
		£	£
Fixed assets			
Tangible assets	12	13,673	21,154
Total fixed assets		13,673	21,154
Current assets			
Debtors	13	18,270	19,660
Cash at bank and in hand	14	97,802	91,823
Total current assets		116,072	111,483
Liabilities			
Creditors: amounts falling due in less than one year	15	(19,996)	(11,274)
Net current assets		96,076	100,209
Total assets less current liabilities		109,749	121,363
Net assets		109,749	121,363
The funds of the charity:			
Restricted income funds	16	14,179	25,102
Unrestricted income funds	17	95,570	96,261
Total charity funds		109,749	121,363

The notes on pages 17 to 34 form part of these accounts.

Approved by the trustees on 18/01/2023 and signed on their behalf by:

Mark Reid (Acting Chair)

Jonathan Miller (Treasurer)

Coffee4Craig
Statement of Cash Flows
for the year ending 31 March 2022

	Note	2022 £	2021 £
Cash provided by/ (used in) operating activities	20	5,979	73,388
<i>Cash flows from investing activities:</i>			
Purchase of tangible fixed assets		-	(27,408)
Cash provided by/ (used in) investing activities		-	(27,408)
Increase/(decrease) in cash and cash equivalents in the year		5,979	45,980
Cash and cash equivalents at the beginning of the year		91,823	45,843
Cash and cash equivalents at the end of the year		97,802	91,823

Notes to the accounts for the year ended 31 March 2022

1 Accounting policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a 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), second edition - October 2019 (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The accounts (financial statements) have been prepared to give a 'true and fair view' and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following 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), second edition - October 2019, rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Coffee4Craig meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b Preparation of the accounts on a going concern basis

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

The trustees have made no key judgments which have a significant effect on the accounts.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

Notes to the accounts for the year ended 31 March 2022 (continued)

c Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

d Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised; refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

e Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

Notes to the accounts for the year ended 31 March 2022 (continued)

f Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

g Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes the costs undertaken to further the purposes of the charity and their associated support costs.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

h Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's programmes and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 8.

i Tangible fixed assets

Individual fixed assets costing £500 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Computer equipment	33.33% on cost
Fixture & Fittings	25% on cost
Motor Vehicles	25% on cost

Notes to the accounts for the year ended 31 March 2022 (continued)

j 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.

k Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

l Creditors and provisions

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.

m Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Notes to the accounts for the year ended 31 March 2022 (continued)

n Pensions

Employees of the charity are entitled to join a defined contribution 'money purchase' scheme. The charity's contribution is restricted to the contributions disclosed in note 10. There were £8,240 outstanding contributions at the year end.

2 Legal status of the charity

The organisation is an charitable incorporated organisation, registered as a charity on 17 May 2016 in England and Wales.

3 Income from donations and legacies

Current reporting period	Unrestricted £	Restricted £	Total 2022 £
Donations	214,361	-	214,361
Total	214,361	-	214,361
Previous reporting period	Unrestricted £	Restricted £	Total 2021 £
Donations	127,883	-	127,883
Total	127,883	-	127,883

Notes to the accounts for the year ended 31 March 2022 (continued)

4 Income from charitable activities

Current reporting period	Unrestricted £	Restricted £	Total 2022 £
Manchester City Council			
MCC	-	105,000	105,000
Cold Weather	26,097	-	26,097
Our Mcr Vol Services	-	3,333	3,333
The Leslie Aldridge Trust	-	10,000	10,000
UKH Foundation	-	5,000	5,000
NHS Manchester CCG	-	5,000	5,000
MASH	3,125	-	3,125
Groundworks	-	2,875	2,875
High Lee House	-	2,000	2,000
Arnold Clark Automotives	-	1,000	1,000
LMK	-	240	240
Total	29,222	134,448	163,670
Previous reporting period	Unrestricted £	Restricted £	Total 2021 £
MCC	-	91,582	91,582
Staff Funding	-	23,200	23,200
Homeless Link	-	17,200	17,200
JRS	-	6,765	6,765
Covid Costs	-	5,400	5,400
Screwfix	-	5,000	5,000
Groundworks	-	2,000	2,000
Brown Jacobson	-	969	969
Brown Jacobson	-	215	215
Training Fund	-	790	790
Relocation	-	487	487
Fridge Freezer	-	230	230
Family Relief	-	220	220
Total	-	154,058	154,058

Notes to the accounts for the year ended 31 March 2022 (continued)

5 Analysis of expenditure on charitable activities

Current reporting period	Activities £	Total 2022 £
Administration	594	594
Bank Charges	5	5
Cleaning	1,495	1,495
Contractors	10,319	10,319
Depreciation	7,481	7,481
Donations Paid	2,468	2,468
Employment Costs	206,976	206,976
Food	9,625	9,625
Fund Raising	114	114
Guest Costs	49,213	49,213
Insurance	1,539	1,539
IT Costs	3,636	3,636
IT Maintenance	1,693	1,693
Kitchen Costs	2,014	2,014
Medical Costs	21,005	21,005
Merchandise	1,237	1,237
Paypal Fees	904	904
Pest Control	465	465
Post, Printing & Stationary	122	122
Professional Fees	3,380	3,380
Publicity	822	822
Rent and rates	18,776	18,776
Repairs and Maintenance	3,392	3,392
Security	19,474	19,474
Staff Wellbeing/Mental Health Support	1,640	1,640
Telephone & Internet	6,898	6,898
Training & Development	4,498	4,498
Travel Expenses	114	114
Utilities	6,507	6,507
Volunteer Costs	1,379	1,379
Governance costs (see note 6)	1,860	1,860
	389,645	389,645

Notes to the accounts for the year ended 31 March 2022 (continued)

5 Analysis of expenditure on charitable activities (continued)

Previous reporting period	Activities	Total 2021
	£	£
Administration	752	752
Bank Charges	13	13
Charity Governance	2,199	2,199
Cleaning	2,563	2,563
Covid Costs	3,991	3,991
CWP	210	210
DBS Costs	64	64
Depreciation	7,313	7,313
Employment Costs	132,819	132,819
Family Support	203	203
Food	1,587	1,587
Governance	900	900
Guest Costs	6,257	6,257
Health and Safety	743	743
Insurance	654	654
IT Costs	2,475	2,475
IT Maintenance	1,519	1,519
Kitchen Costs	1,474	1,474
Medical Costs	10,425	10,425
Merchandise	1,073	1,073
Miscellaneous Costs	538	538
Outreach Support	1,918	1,918
Paypal Fees	925	925
Post, Printing & Stationary	812	812
Professional Fees	1,808	1,808
Property Insurance	745	745
Publicity	720	720
Rent	20,967	20,967
Repairs and Maintenance	1,160	1,160
Security	8,505	8,505
Street Kitchen Costs	341	341
Subscriptions	254	254
Telephone & Internet	1,629	1,629
Training & Development	3,658	3,658
Travel Expenses	7	7
Utilities	2,637	2,637
Volunteer Costs	53	53
Waste	582	582
	224,493	224,493
	2022	2021
	£	£
Restricted expenditure	145,371	130,277
Unrestricted expenditure	244,274	94,216
	389,645	224,493

Notes to the accounts for the year ended 31 March 2022 (continued)

6 Analysis of governance and support costs

Current reporting period	Governance £	Total 2022 £
Accountancy Fees	1,860	1,860
	1,860	1,860
Previous reporting period	Governance £	Total 2021 £
Accountancy Fees	900	900
	900	900

7 Net income / (expenditure) for the year

This is stated after charging/(crediting):	2022 £	2021 £
Depreciation	7,481	7,313
Operating lease rentals:		
Property	18,000	18,000
Independent examination's remuneration		
Accountancy fees	1,250	900
Independent examination	300	-

Notes to the accounts for the year ended 31 March 2022 (continued)

8 Staff costs

Staff costs during the year were as follows:

	2022 £	2021 £
Wages and Salaries	192,754	120,247
Social Security Costs	11,142	6,461
Pension Costs	3,080	6,111
	206,976	132,819

No employee has employee benefits in excess of £60,000 in the year. (2021: Nil).

The average number of staff employed during the period was 14 (2021: 9).

The key management personnel of the charity comprise of the trustees the Co-founders and the project managers (2021: the trustees and the Co-founders).

The total employee benefits (includes employer pension contributions) of the key management personnel of the charity were £91,428 (2021: £40,326).

9 Trustee remuneration and expenses, and related party transactions

Neither the management committee nor any persons connected with them received any remuneration or reimbursed expenses during the year (2021: Nil).

No (2021: nil) members of the management committee received travel and subsistence expenses during the year totalling £nil (2021:nil).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2021: nil).

Notes to the accounts for the year ended 31 March 2022 (continued)

10 Government grants

The government grants recognised in the accounts were as follows:

	2022 £	2021 £
Manchester City Council	134,430	91,582
	<u>134,430</u>	<u>91,582</u>

£4,163 (all restricted funds carried forward) relate to the unspent grant at the year end (see note 16). Conditions attached are to complete the project, which we expect to do in the forthcoming financial years.

11 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

12 Fixed assets: tangible assets

	Motor Vehicle £	Fixtures & Fittings £	Computer Equipment	Total £
Cost				
At 1 April 2021	-	27,408	3,288	30,696
Additions	-	-	-	-
	<u>-</u>	<u>27,408</u>	<u>3,288</u>	<u>30,696</u>
At 31 March 2022	-	27,408	3,288	30,696
	<u>-</u>	<u>27,408</u>	<u>3,288</u>	<u>30,696</u>
Depreciation				
At 1 April 2021	-	7,313	2,229	9,542
Charge for the year	-	6,852	629	7,481
	<u>-</u>	<u>14,165</u>	<u>2,858</u>	<u>17,023</u>
At 31 March 2022	-	14,165	2,858	17,023
	<u>-</u>	<u>14,165</u>	<u>2,858</u>	<u>17,023</u>
Net book value				
At 31 March 2022	-	13,243	430	13,673
	<u>-</u>	<u>13,243</u>	<u>430</u>	<u>13,673</u>
At 31 March 2021	-	20,095	1,059	21,154
	<u>-</u>	<u>20,095</u>	<u>1,059</u>	<u>21,154</u>

Notes to the accounts for the year ended 31 March 2022 (continued)

13 Debtors

	2022 £	2021 £
Debtors	15,662	19,043
Prepayments	-	617
Staff loans	2,000	-
Other debtors	608	-
	18,270	19,660

14 Cash at bank and in hand

	2022 £	2021 £
Cash at bank and on hand	97,802	91,823
	97,802	91,823

15 Creditors: amounts falling due within one year

	2022 £	2021 £
Other creditors and accruals	10,609	900
Taxation and social security costs	9,387	10,374
	19,996	11,274

Notes to the accounts for the year ended 31 March 2022 (continued)

16 Analysis of movements in restricted funds

Current reporting period	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2022 £
Arnold Clark	-	1,000	(1,000)	-	-
Brown Jacobson	680	-	-	-	680
Family Relief	185	-	-	-	185
Groundworks	-	2,875	(2,875)	-	-
High Lee House	-	2,000	(2,000)	-	-
LMK	-	240	(240)	-	-
MCC	15,907	108,333	(120,077)	-	4,163
NHS Manchester CCG	-	5,000	(4,179)	-	821
Screwfix	2,051	-	-	-	2,051
Staff Funding	5,489	15,000	(15,000)	-	5,489
Training Fund	790	-	-	-	790
Total	25,102	134,448	(145,371)	-	14,179

Previous reporting period	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2021 £
Brown Jacobson	-	215	(215)	-	-
Brown Jacobson	-	969	(289)	-	680
Covid Costs	-	5,400	(6,767)	1,367	-
Family Relief	-	220	(35)	-	185
Fridge Freezer	-	230	(230)	-	-
Groundworks	-	2,000	(2,000)	-	-
Homeless Link	-	17,200	(17,200)	-	-
JRS	-	6,765	(6,719)	(46)	-
MCC	-	91,582	(75,675)	-	15,907
Relocation	-	487	(487)	-	-
Screwfix	-	5,000	(2,949)	-	2,051
Staff Funding	-	23,200	(17,711)	-	5,489
Training Fund	-	790	-	-	790
Total	-	154,058	(130,277)	1,321	25,102

Notes to the accounts for the year ended 31 March 2022 (continued)

16 Analysis of movements in restricted funds (continued)

Name of restricted fund	Description, nature and purposes of the fund
Arnold Clark	Charitable aims to be spent on guests, food, travel or accommodation
Brown Jacobson	Food costs for the drop-in
Family Relief	To enable C4C to offer direct support to rough sleepers
Fridge Freezer	Private donor to replace the freezer
Groundworks	Food costs for the drop-in
High Lee House	Drop-In costs travel for guests
Homeless Link	To enable C4C to offer direct support to rough sleepers
LMK	Restricted to charitable aims (not wages)
MCC	Evening provision grant - Rent/Utilities/Staffing etc
NHS Manchester CCG	For digital inclusion and access to GPs IT Equipment
Screwfix	To be used for the kitchen equipment
Staff Funding	Staff costs to run the drop in at their premises
Training Fund	Staff training and volunteer DBS checks

Notes to the accounts for the year ended 31 March 2022 (continued)

17 Analysis of movement in unrestricted funds

Current reporting period	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers £	As at 31 March 2022 £
General fund	96,261	243,583	(244,274)	-	95,570
	96,261	243,583	(244,274)	-	95,570
Previous reporting period	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers £	As at 31 March 2021 £
General fund	63,915	127,883	(94,216)	(1,321)	96,261
	63,915	127,883	(94,216)	(1,321)	96,261
Name of unrestricted fund	Description, nature and purposes of the fund				
General fund	The free reserves after allowing for all designated funds				

Notes to the accounts for the year ended 31 March 2022 (continued)

18 Analysis of net assets between funds

Current reporting period	General fund £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	13,673	-	-	13,673
Cash at bank and in hand	83,623	-	14,179	97,802
Other net current assets/(liabilities)	(1,726)	-	-	(1,726)
Total	95,570	-	14,179	109,749
Previous reporting period	General fund £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	21,154	-	-	21,154
Cash at bank and in hand	66,721	-	25,102	91,823
Other Net current assets/(liabilities)	8,386	-	-	8,386
Total	96,261	-	25,102	121,363

Notes to the accounts for the year ended 31 March 2022 (continued)

19 Operating lease and capital commitments

The charity's total future minimum lease payments under non-cancellable operating leases is as follows for each of the following periods:

	Property	
	2022	2021
	£	£
Less than one year	18,000	18,000
One to five years	36,000	54,000
	54,000	72,000

20 Reconciliation of net movement in funds to net cash flow from operating activities

	2022	2021
	£	£
Net income / (expenditure) for the year	(11,614)	57,448
Adjustments for:		
Add back depreciation	7,481	7,313
Decrease / (increase) in debtors	1,390	6,044
Increase / (decrease) in creditors	8,722	2,583
Net cash provided by / (used in) operating	5,979	73,388

Coffee4Craig
Statement of Financial Activities
(including Income and Expenditure account)
for the year ended 31 March 2021

	Unrestricted funds £	Restricted funds £	Total funds 2021 £	<i>Total funds 2020 £</i>
Income from:				
Donations and legacies	127,883	-	127,883	131,163
Charitable activities	-	154,058	154,058	101,842
Total income	127,883	154,058	281,941	233,005
Expenditure on:				
Charitable activities	94,216	130,277	224,493	190,632
Total expenditure	94,216	130,277	224,493	190,632
Net income / (expenditure) before net gains / (losses) on investments	33,667	23,781	57,448	42,373
Net income / (expenditure) for the year	33,667	23,781	57,448	42,373
Transfer between funds	(1,321)	1,321	-	-
Net movement in funds for the year	32,346	25,102	57,448	42,373
Reconciliation of funds				
Total funds brought forward	63,915	-	63,915	21,542
Total funds carried forward	96,261	25,102	121,363	63,915

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

COFFEE4CRAIG

England & Wales - Charity number 1167146

Accounts

COFFEE4CRAIG

FINANCIAL STATEMENTS FOR THE YEAR ENDED

31ST MARCH 2021

Registered Charity Number 1167146

COFFEE4CRAIG

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Report of the trustees for the year ended 31st March 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is a registered charity in England and Wales (1167146) and is constituted under a trust deed dated 16 May 2016.

The Board of Trustees administer the charity and meet monthly, as well as having ad hoc meetings where appropriate, such as to discuss the plans to move premises and the impact of Covid-19.

The day to day administration of the charity is delegated to the co-founders, Hendrix Lancaster and Risha Lancaster.

REFERENCE AND ADMINISTRATIVE INFORMATION

Charity Name: Coffee4Craig

Charity Number: 11671464

Trustees

Lindsay Taylor - Chair of Trustees

Sofia Micklewright - Board Member

James White - Board Member

Rachel Albinson - Board Member

Jonathan Miller – Treasurer

Michael Taylor - Resigned 24th July 2021

Key Management Personnel

Risha Lancaster - Co-founder & General Manager

Hendrix Lancaster - Co-founder & CEO

Hannah Alton - Project Manager (Maternity Leave)

Sam Harkness - Project Manager (covering)

Principal Office

53 King Street

Manchester

M2 4LQ

Independent Examiner

Accountex Pro

16 Cestrian Street

Bolton

BL3 2BD

Bankers

The Co-operative Bank plc

70-72 Cross Street

Manchester

M2 4JG

Report of the trustees for the year ended 31st March 2021

The Trustees present their report and financial statements for the year ended 31st March 2021. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS102.

The financial year ended, 12 months after a global pandemic began; one which has had a significant impact on our Team, as well as our guests and are certain will have a long lasting effect on our guests for many years to come. We are incredibly grateful to our Staff, Volunteers and Supporters for their ongoing hard work & commitment to the Charity. We are incredibly proud of our Team, our resilience as a charity and as individuals. Watching the Staff Team work together, tackle daily challenges and continue to work tirelessly through the Covid-19 pandemic and beyond, has been a proud moment and we thank each member of the team for their continued passion for the guests we work with.

The Coffee4Craig Board is pleased to present its Annual Report and Financial Statements for the year ended 31 March 2021, which demonstrate the organisation's excellent purposeful performance and effective use of resources. This has only been possible through the energy and enthusiasm of Coffee4Craig's talented staff and volunteers and again would like to thank them on behalf of the Board and most importantly our guests for what they do.

OBJECTIVES AND ACTIVITIES

The purpose of the charity is to provide sustenance and support to persons who are street homeless, experiencing homelessness, are in poverty and/or are vulnerable.

By utilising partnership working, the charity assists with referring guests to additional organisations, health agencies and other statutory services who can provide longer term care and accommodation, based on their individual needs.

Coffee4Craig currently runs an indoor, evening drop-in provision seven nights a week, now based at new premises (The Meanwhile) on Great Ducie Street, where guests can access a wide range of facilities and support as follows:

- *Bathroom facilities
- *Showers
- *Hot/cold meals and drinks
- *Medical support from North West First Aid
- *Respite and TV access
- *Support staff who offer one-to-one support, liaising with other services to ensure best practice and holistic support for the individuals who use the drop in service.
- *Emergency clothing/provisions (pending availability)
- *Emergency food parcels (by arrangement)
- *Referral into CWP support (Cold Weather Provision) when applicable and as triggered by the local authority (Manchester City Council)

Report of the trustees for the year ended 31st March 2021

Whilst the charity predominantly focuses on the over 25 age group as highlighted above it does not discriminate should younger guests present and require assistance and/or guidance, and in such cases the charity are able to make a referral into the appropriate support agencies for this age group.

As a charity, we expect the team and service we offer to go from strength to strength, and the individuals that we work with to feel a sense of community and to feel supported with their individual needs being met. We intend to offer more structured groups for our most complex guests to gain some dedicated support

ACHIEVEMENTS AND PERFORMANCE**New E-Commerce;**

We started our plan to become financially independent, this forms a part of our five year plan running from

1. 2020 Year 1 - Plan and complete market research

2nd half of year 1, to design merchandise

2. 2021 Year 2 - Complete design of merchandise and online shop options

2nd half of year 2, design the shop implementing the use of researched format.

3. 2022 Year 3 - Launch

2nd part of year 3, evaluate the current trends and income

4. 2023 Year 4 - Expand on the merchandise for sale

5. 2024 Year 5 - Fully evaluate the merchandise shop

We are currently ahead of plan and our shop is open, online and taking orders. This has proven to be really popular with staff, volunteers and now the general public. <https://coffee4craigmcr.myshopify.com/> The use of this format is up for review in August 2021.

New team members;

During the financial year ending 31st of March 2021 we have expanded our team to include a chef, executive assistant, buildings manager and part-time chef as cover.

Our chef has been instrumental in making sure our guests have access to nutrient dense hot food everyday.

Our executive assistant started out as a volunteer, then applied for one of the cleaning roles advertised and we quickly realised she was more suited to supporting the charity with social media, E-commerce and our administration of day to day operational elements of the charity. The position being filled has made such a difference to the way we work and allowed us to enhance the service our guests receive.

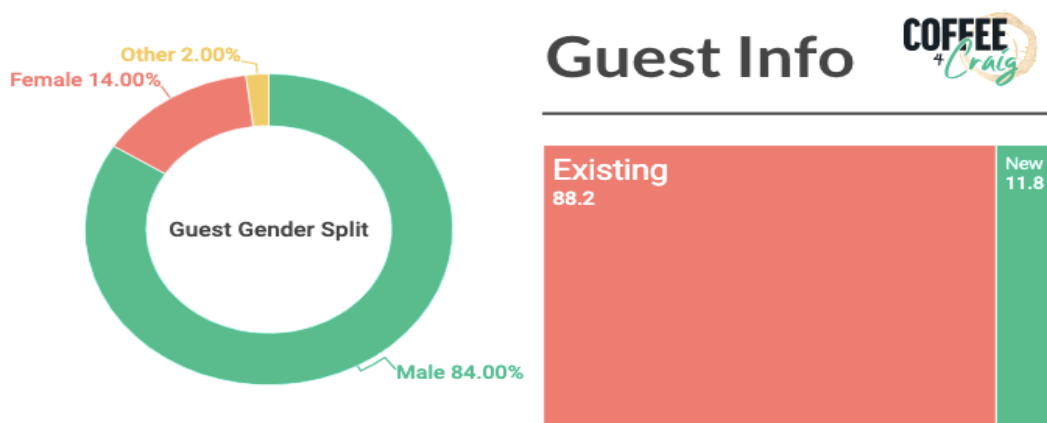
Our buildings manager was recruited through the service and has extensive personal expertise in this sector.

The Meanwhile 2020-2021:

We continued to support Manchester City Council with the cold weather services and successfully engaged with, supported and assisted over 80 unique individuals during the coldest months of the financial year 2020 - 2021. See below for a more detailed report on the cold weather service, the cost and true cost of this

Report of the trustees for the year ended 31st March 2021

2020/2021 Snapshot of Feb 2021 at The Meanwhile;



Where do our guests sleep?



33

Individual guests had access to a shower



55

Food parcels were given to people in food poverty



22

Guests were given fresh, and clean clothing



47

People needed essential medical services provided by NWFA

FEBRUARY 2021

This month was as busy as ever, with over 750 individual presentations to our evening provision!

We continued to provide essential PPE to our guests allowing them to stay safe both inside and outside the drop in.

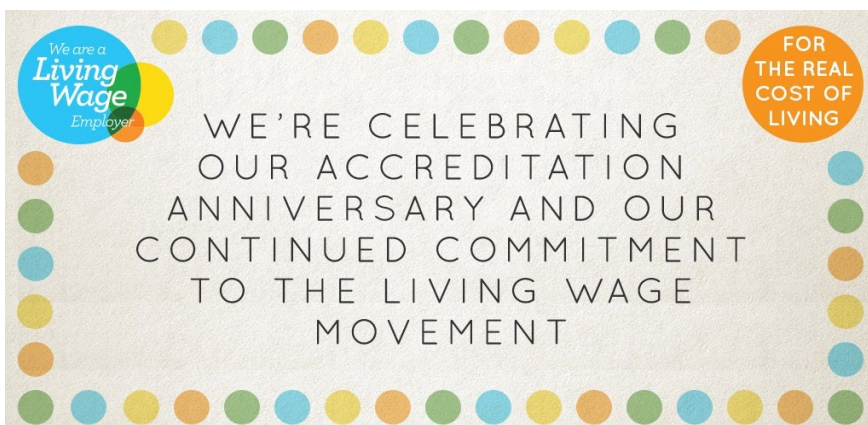
The continuation of Cold Weather Support also kept out Staff and Volunteers busy in February, issuing essential food parcels and basic provision to guests that were allocated an cold weather

Report of the trustees for the year ended 31st March 2021**Celebrations;**

During September 2020 we celebrated 7 years of service and to coincide we opened our new building 'The Meanwhile' on Great Ducie Street, Manchester. This was always the dream, to have our own space where we can provide a bespoke service to Manchester's street homeless.



We also celebrated our accreditation with The Living Wage. We have maintained our accreditation year on year and have continued to keep the same hourly rate for all staff from CEO to receptionist. This has allowed us to maintain a healthy low level of staff turnover, kept high morale within the team and are still offering a really high level of support to all staff.



Report of the trustees for the year ended 31st March 2021**Partnerships**

We have continued working alongside statutory services, Greater Manchester Combined Authority and other charities within the sector supporting the work of the Manchester City Council, The Manchester Homeless Partnership and The Mayor of Greater Manchester to enhance our work.

As part of our commitment to collaborative working with with other charities we have exceeded our objective and opened the doors of The Meanwhile to;

On The Out;

A charity that works with prison leavers and ex-offenders, run by ex-offenders. We now host their weekly drop-in, this has enabled the charity to have an opportunity to offer their clients a safe space to reintegrate after a spell in custody.

Manchester Homelessness Partnership;

We have continued our commitment to The Manchester Homelessness Partnership (MHP). The partnership meets regularly to enhance the support the third sector gives the local authority and offers peer mentorship for the charity sector, creates a standard approach to supporting the individuals we each work with and allows for accountability within the sector.

Baubels4Beds;

As a charity we have started working alongside the 4Beds campaign, this is a fundraising campaign run by the local Manchester artist, Frank Dowd. We look forward to seeing this collaboration grow and develop over the coming months.

Greater Manchester Police;

We have continued our partnership with both Greater Manchester Police and Manchester City Councils ASBAT department to carry out our collaboration with The Manchester Street Engagement Hub.

North West First Aid;

We have continued working with our fantastic medical support team who have always provided the best support for our guests whenever there is a medical crisis or emergency. The figures speak for themselves over a typical month the medics will advise, treat and support over 40 individuals. It is not uncommon for them to administer life saving treatment on a weekly basis.

Report of the trustees for the year ended 31st March 2021***Delta Security Solutions;***

As part of our commitment to the safety and wellbeing of all our staff, guests, volunteers and visitors we have contracted a security company to assist the meet and greet process of the drop-in. Using Delta Security has been a huge success and the impact this has had to the overall service has been really positive. As a charity working with highly vulnerable individuals with a complex history of trauma we were concerned with having a front facing barrier to accessing the service. All our fears were eroded once we met the security, the guys working for Delta are friendly, professional, knowledgeable and have a greater understanding of the complexities of our guests than your typical 'nightclub door supervisor'. They are all a part of the team and we are proud to work with them.

Cold Weather Support

The offer for our guests was very different for the period 2020/2021 due to the global pandemic. Covid-19 provided a unique, sector wide, opportunity to be able to offer individual accommodation and move away from shared spaces over a 3 night period to an extended offer due to the national lockdown that ran throughout the period. Through central government and local authority funding, we were able to support the local authority with the activation of each time the temperature dropped to below zero. This included the Christmas period when some of the team worked overnight to make sure that everyone who came to see us on Christmas Eve didn't wake up on the streets on Christmas morning. This is only possible through partnership working. We have included a demonstration of the true cost of providing this limited service,

Cost Analysis for Coffee4Craig's Cold Weather Provision

Period spanning the 24th of December 2020 // 9th of April 2021

Coffee4Craig are proud to be part of a collection of organisations that provide Cold Weather Uplift to support some of Manchester's most vulnerable people.

During the most recent period of Cold Weather, we have found a need for us to assess the financial impact that providing this service has on our charity's funds.

Here we have a detailed report into the full cost of being able to provide this service during extreme weather conditions.

Each Cold Weather Trigger recurring costs will be broken down into the following categories: Staffing, Travel Costs For Guests, Accommodation, Comfort Provisions, Utilities, Volunteer Costs, Staff Mileage Costs, all of these are additional to our evening provision costs.



Report of the trustees for the year ended 31st March 2021

Each Cold Weather Trigger recurring costs will be broken down into the following categories: Staffing, Travel Costs For Guests, Accommodation, Comfort Provisions, Utilities, Volunteer Costs, Staff Milage Costs.

TRIGGER ONE - DECEMBER 24th

Staffing	£1,317.36
Travel	£59.10
Food/drink provisions	£59.25
Utlities	£395.00
Volunteer Costs	£197.50
Milage	£266.40
Total	£2,294.61



● Total ● Involved cost ● Difference

TRIGGER TWO - JANUARY 6th

Staffing	£392.76
Travel	£97.99
Accomodation	£60.00
Food/drink provisions	£37.33
Utlities	£140.00
Volunteer Costs	£70.00
Milage	£56.83
Total	£854.91



● Total ● Involved cost ● Difference

TRIGGER THREE- JANUARY 22nd

Staffing	£519.32
Travel	£32.72
Food/drink provisions	£24.00
Utlities	£160.00
Volunteer Costs	£80.00
Milage	£35.86
Total	£851.90

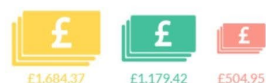


● Total ● Involved cost ● Difference

Each Cold Weather Trigger recurring costs will be broken down into the following categories: Staffing, Travel Costs For Guests, Accommodation, Comfort Provisions, Utilities, Volunteer Costs, Staff Milage Costs.

TRIGGER FOUR - FEBRUARY 7th

Staffing	£935.00
Travel	£69.42
Accomodation	£175.00
Food/drink provisions	£43.50
Utlities	£290.00
Volunteer Costs	£145.00
Milage	£26.45
Total	£1,684.37



● Total ● Involved cost ● Difference

TRIGGER FIVE - APRIL 6th

Staffing	£302.20
Travel	£44.64
Accomodation	£420.00
Food/drink provisions	£20.25
Utlities	£135.00
Volunteer Costs	£67.50
Milage	£33.15
Total	£1,022.74



● Total ● Involved cost ● Difference

TRIGGER SIX- APRIL 9th

Staffing	£196.38
Travel	£0.00
Accomodation	£1,330.00
Food/drink provisions	£4.50
Utlities	£30.00
Volunteer Costs	£15.00
Milage	£0.00
Total	£1,575.88



● Total ● Involved cost ● Difference

Report of the trustees for the year ended 31st March 2021

Costs Explained:



Staffing: This cost includes the wages for trained, specialist staff from Coffee4Craig, North West First Aid (who provide essential medical support for our guests in The Meanwhile), and Delta Security who ensure that The Meanwhile is a safe environment for all occupants during the activation of Cold Weather...



Travel Costs For Guests: This cost is the total of all taxi services needed to transport guests to their allocated accommodation.



Accommodation: On occasion, we need to provide guests with access to a hotel for some time, this is to ensure that some of our most vulnerable guests get the support that they require during the extreme weather.



Comfort Provisions: Sundries such as hot drinks, drinking water and snacks are available to all staff whilst they are working during Cold Weather provision, this cost also includes the supplies needed to run bathroom facilities such as toilet paper, blue roll and hand soap.



Utilities: This cost includes all gas, electric and water costs used while The Meanwhile is open during the Cold Weather Uplift.



Volunteer Costs: These costs cover all the same elements as the comfort provisions provided to staff as well as the cost of a small meal that we provide to some volunteers on request. A large number of our volunteers are parents, work full time and often come in to support the Cold Weather straight from a full day's work. We, therefore, provide them access to a meal should they wish, we would not allow our guests to go hungry and this extends to our volunteers too.



Mileage Costs: On occasion, members of the team will need to travel from The Meanwhile to ensure that as many people as possible are supported during the Cold Weather Uplift, this cost covers the cost of mileage incurred by them.

Further Unaccounted Costs

Volunteer Training

To run the most effective service we can we offer training to some of our long term volunteers, this extends their opportunity to volunteer during Cold Weather. This includes first aid, fire safety, mental health awareness and food hygiene. This costs us around £770 per volunteer. With an average of 5 different volunteers helping during the Cold Weather Uplift.

Total cost to C4C: £3850

Volunteer Transport

Due to the extended hours of the Cold Weather Uplift, occasionally this means that volunteers that rely on public transport are limited to the options available when they need to travel home after the session. To ensure their safety we offer them a taxi home.

Total cost to C4C: £292.50

Overnight Utilities Costs

On two occasions, we have had to keep The Meanwhile open overnight to run the Cold Weather Uplift. This in turn, this had an affect on the amount of energy we use.

Total cost to C4C: £120

Staff Overtime

With the above in mind, staff have also had to work overnight in order to run the Cold Weather Uplift. This has resulted in overtime wages that we have not invoiced.

Total cost to C4C: £379.68

Staff Recovery Time

As a result over working overnight, the affected members of the team have required additional time off the following working day.

Total cost to C4C: £253.12

SUMMARY:

Taking into account the total cost of running the Cold Weather Uplift during this period, against the cost invoiced to Manchester City Council, the total cost to Coffee4Craig to run this provision is:

£6,559.14



Report of the trustees for the year ended 31st March 2021***Education***

We have continued our education program and over the financial year 20-21 we have progressed this to include working with a local college for young adults with learning disabilities and specifically those on the autistic spectrum. We are planning to expand on this education program through a training offer for our guests in our kitchen. This will not be moving into full planning stage until early 2022.

Staff and Volunteer teams

We are truly blessed with the team we have working and volunteering at Coffee4Craig and as of financial year end 2020/21 we had three full time staff, four part time staff and over 60 volunteers, all actively working to support our guests seven days a week.

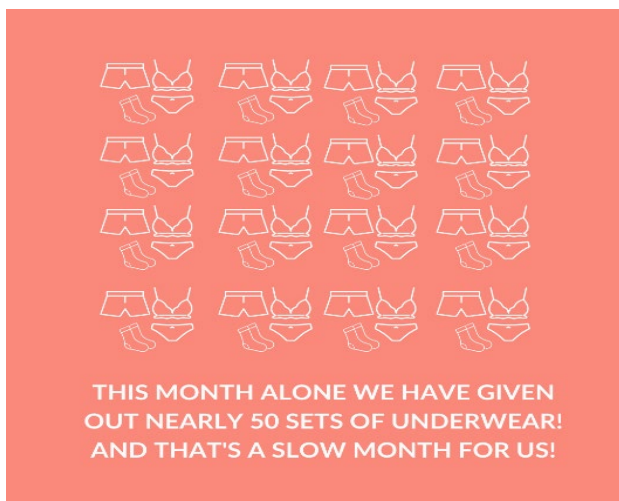
We have continued as an accredited living wage employer, setting a standard within the sector as the only charity to pay a set hourly rate to all staff, regardless of position or role. The entire team is crucial, and each individual has skills, expertise and experience in different areas, nobody is paid less or more per hour than anyone else. So far this has resulted in high staff retention and a feeling of community within the team, everyone has a valued opinion and every decision is based on a discussion.

We have also continued to support our staff with first aid mental health training, so they can spot issues within their team, the volunteers and the individuals they work with. The latest addition to our offer to all staff is the 'wellbeing day'. Each member of staff is able to take one day off per calendar month to stay mentally well and healthy. This can be used at any time with no questions asked. This new policy has been a welcome addition to our staff support program.

In September 2020, volunteers made a vital contribution to the reopening of the drop-in on Great Ducie Street. Their commitment and efforts have been truly astonishing. Each and every able volunteer has assisted with this transitional period. Sadly a high percentage of volunteers fall into the high risk group, so due to Covid we have lots of volunteers isolating.

Our volunteers are the difference between Coffee4Craig delivering a service and not... They enable us to give clean underwear, such a vital item for health and wellbeing and we go through a lot of underwear!!!

Typically during the year, we will hand out **7,280 pairs of boxer shorts**



Report of the trustees for the year ended 31st March 2021***Board of Trustees***

During the 2019/20 period the Board underwent significant change with the recruitment and induction of a number of new Trustees, and over the 20/21 period we can see how we work well and what areas may require improvement. We have recognised that a Trustee with lots of bid writing and fundraising experience within the sector, would be beneficial to the charity, and so will look to advertise to add to the Board of Trustees.

Part of the commitment we require from our Board is that they volunteer at our drop-in to see first-hand the service we provide, which is extremely beneficial for giving them a better understanding of what we are trying to achieve and helping to develop creative solutions. Due to Covid-19 restrictions, we have been unable to complete this task with our current Board of Trustees, but have scheduled dates for later on in the calendar year.

How our activities delivered public benefit

The Trustees confirm that they have referred to the charity Commission's guidance on public benefit when reviewing the charity's aims and objectives, in planning future activities, and setting the policies for the year. The charity furthers its charitable purposes for the public benefit through a holistic and caring approach to our guests, providing tailored support and referrals based on their individual needs. With having our own building we were able to respond to the global pandemic and go above and beyond the usual nature of the service we offer. We extended to offer support to families in need and also provided IT Equipment via our partnerships. The information above and graphics also tell the story of what we do well, respond to a crisis and offer an out of hours service that is not on offer elsewhere in the city.

FINANCIAL REVIEW**Financial planning and future proofing**

Income for the charity rose by 21% to £281,941 during the year, primarily due to a 51% increase in income from charitable activities; this itself was primarily due to further funding from Manchester City Council, but there were also significant receipts from various small funding pots for staff wages and a large (£18,200) from Homeless Link for kitchen staffing. Expenditure of the charity rose by 18% to £224,493 with the main increases being guest costing, hotels for guests, PPE, rent, utilities and wages.

As a consequence of the above, there was an excess of income over expenditure of £57,448 (2019-20 £42,373) carried to reserves, resulting in total funds in reserve at the end of the year rising to £121,363 (£63,915 at 31st March 2020).

Investment powers and policy

The charity does not currently invest funds, as all funds are used to finance operations. The Trustees aim to ensure that the funds held at the bank cover a minimum of three months' salaries and at 31st March 2021 the coverage was approximately 6 months..

Report of the trustees for the year ended 31st March 2021**Reserves policy and going concern**

The balance held in reserves at 31 March 2021 was £121,363 after crediting the year's excess of income over expenditure (see above). £96,261 of the reserves are unrestricted, with £25,102 being restricted, the largest proportion of which relates to Manchester City Council.

The Trustees aim to maintain free reserves in unrestricted funds at a level which equates to a minimum of approximately three months of unrestricted charitable expenditure. The Trustees consider that this level will provide sufficient funds to respond to applications for grants and ensure that support and governance costs are covered. On 31st March 2021 unrestricted reserves represented approximately 12 months of unrestricted charitable expenditure.

The charity's main sources of income continue to be grants and donations.

As noted in the previous annual report, the Covid-19 pandemic in the UK began after Coffee4Craig had vacated the Centrepont premises and signed the lease at new premises in Great Ducie Street. The charity was able to design the new premises with social distancing and Covid-19 safety considerations to the fore, so that when the new premises opened the service was fully geared to the new environment. The charity is now funded significantly from Manchester City Council directly, at a rate of £8,670 per month: this covers all the rent, utilities and upkeep obligations and makes a contribution to the payroll cost for the staff employed to operate the core service. The funding levels of the charity, as already noted, have grown significantly despite the pandemic and the Trustees have no reason to believe that Coffee4Craig cannot continue as a going concern for the foreseeable future.

Risk management

The Trustees have conducted a review of the major risks to which the charity is exposed, with particular reference to the new premises and the impact of Covid-19. Systems are in place to mitigate those risks and policies are in place to ensure compliance with current Health and Safety legislation in respect of staff, volunteers and guests. All policies are reviewed annually (or when necessary sooner) to ensure that the needs of the organisation are met.

Report of the trustees for the year ended 31st March 2021**Trustees responsibilities in relation to the financial statements**

The charity Trustees are responsible for preparing a Trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the charity Trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the Trustees are required to:

- ~ Select suitable accounting principles and then apply them consistently;
- ~ Observe the methods and principles in the applicable Charities SORP;
- ~ Make judgments and estimates that are reasonable and prudent;
- ~ State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- ~ Prepare the financial statements on a going concern basis unless it is appropriate to presume that the charity will not continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provision of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on 9th October 2021 and signed on their behalf by:

Mrs Lindsay Taylor
CHAIR OF TRUSTEES

COFFEE4CRAIG

REGISTERED CHARITY NO. 1167146

I report on the accounts of the charity, for the year ended 31st March 2021, which are set out on pages 15 to 25.

Respective Responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity is preparing accrued accounts and I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants.

It is my responsibility to:

- ~ Examine the accounts under section 145 of the 2011 Act;
- ~ follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- ~ To state whether particular matters have come to my attention.

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out below.

Independent Examiner's Statement

In connection with my examination, other than listed below, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- ~ to keep accounting records have in accordance with section 130 of the 2011 Act; and
- ~ to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act,

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:

Date:

Sugra Akbar FCCA
Accountex Pro
16 cestrian Street
Bolton
BL3 2BD

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED
31st MARCH 2021**

				Total funds	Total funds
	Notes	Unrestricted funds	Restricted funds	Year ended 31.03.2021	Year ended 31.03.2020
		£	£	£	£
Income from:					
Donations and legacies	3	127,883	-	127,883	131,163
Charitable activities	4	-	154,058	154,058	101,842
Total		127,883	154,058	281,941	233,005
Expenditure on:					
Charitable activities	5	94,216	130,277	224,493	190,632
Other					
Total		94,216	130,277	224,493	190,632
Net income/(expenditure)		33,667	23,781	57,448	42,373
Transfers between funds	14	(1,321)	1,321	-	-
Net movement in funds		32,346	25,102	57,448	42,373
Reconciliation of funds					
Total funds brought forward	14	63,915	-	63,915	21,542
Total funds carried forward	14	96,261	25,102	121,363	63,915

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

The notes on pages 18 to 25 form part of these accounts.

BALANCE SHEET
AS AT 31 MARCH 2021

	Notes	2021 £	2020 £
FIXED ASSETS			
Tangible assets	10	21,154	1,059
Total fixed assets		<u>21,154</u>	<u>1,059</u>
CURRENT ASSETS			
Debtors	11	19,660	25,704
Cash at in Bank & in Hand		91,823	45,843
Total current assets		<u>111,483</u>	<u>71,547</u>
Liabilities			
Creditors: Amounts falling due within one year	12	11,274	8,691
Net current assets or liabilities		<u>100,209</u>	<u>62,856</u>
Total assets less current liabilities		121,363	63,915
Creditors falling due more than one year		-	-
Total net assets or liabilities		<u>121,363</u>	<u>63,915</u>
The funds of the charity			
Restricted income funds	14	25,102	
Unrestricted income funds		96,261	63,915
Total charity funds		<u>121,363</u>	<u>63,915</u>

Approved on behalf of the Trustees on 09th October 2021 and signed on their behalf by:

Jonathan Miller
Trustee

Lindsay Taylor
Trustee



Date: 09th October 2021

Date: 09th October 2021

The notes on pages 18 to 25 form part of these accounts

Statement of Cash Flows for the year ended 31 March 2021

	Year Ended 31.03.2021 £	Year Ended 31.03.2020 £
Net cash used in operating activities	73,388	33,338
Cash flows from investment activities:		
Purchase of fixed assets	(27,408)	(689)
Net cash provided by investing activities	(27,408)	(689)
Increase/(decrease) in cash and cash equivalents during the year	45,980	32,649
Cash and cash equivalents brought forward	45,843	13,194
Cash and cash equivalents carried forward	91,823	45,843

NOTES TO THE ACCOUNTS**1.Accounting policies****(a) Basis of preparation and assessment of going concern**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance 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 1st January 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011. The charity constitutes a public benefit entity as defined by FRS 102. The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

(b) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or constitution. There are 13 restricted funds.

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds

Further details of each fund are disclosed in note 14.

(c) Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

(d) Expenditure Recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (f) below.

NOTES TO THE ACCOUNTS**(e) Irrecoverable VAT**

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

(f) Allocation of support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees together with an apportionment of overhead and support costs.

Governance costs and support costs relating to charitable activities have been apportioned based on type of expense. The allocation of support and governance costs is analysed in note 8.

(g) Costs of raising funds

The costs of raising funds consists of advertising and marketing.

(h) Charitable Activities

Costs of charitable activities include governance costs and an apportionment of support costs as shown in note 5.

(i) Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised and valued at historical cost. Depreciation is charged on the following basis:

Computers	33.33% on cost
Fixture & Fittings	25% on cost
Motror Vehicles	25% on cost

(j) Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their varying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

(k) Pensions

The charity currently administers contributions to a pension scheme on behalf of individuals. The charity has no liability beyond making its contributions and paying across the deductions for the employees' contributions.

2. Related party transactions and trustees' expenses and remuneration

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind. Expenses paid to the trustees in the period totalled £nil.

NOTES TO THE ACCOUNTS

3. Donations and Legacies

	Unrestricted funds	Restricted funds	Total funds	Total funds
	Year ended 31.03.2021	Year ended 31.03.2021	Year ended 31.03.2021	Year ended 31.03.2020
	£	£	£	£
Donations	127,883	-	127,883	131,163
	127,883	-	127,883	131,163

4. Income from charitable activities

	Unrestricted funds	Restricted funds	Total funds	Total funds
	Year ended 31.03.2021	Year ended 31.03.2021	Year ended 31.03.2021	Year ended 31.03.2020
	£	£	£	£
Restricted and unrestricted grants:				
Brown Jacobson	-	215	215	-
Brown Jacobson	-	969	969	-
Covid costs	-	5,400	5,400	-
Family Relief	-	220	220	-
Fridge freezer	-	230	230	-
Groundworks	-	2,000	2,000	-
Homeless Link	-	17,200	17,200	-
SSE	-	-	-	4,980
JRS	-	6,765	6,765	-
MCC	-	91,582	91,582	75,786
Enterprise	-	-	-	7,979
Riverside	-	-	-	4,383
relocation	-	487	487	-
Screwfix	-	5,000	5,000	-
Staff funding	-	23,200	23,200	-
Training fund	-	790	790	214
GMCA	-	-	-	6,500
Other	-	-	-	2,000
	-	154,058	154,058	101,842

NOTES TO THE ACCOUNTS

5. Expenditure on charitable activities

		Year ended	Year ended
	Activities	31.03.2021	31.03.2020
Expenditure on charitable activities:			
Employment Costs	132,819	132,819	121,728
Administration	752	752	-
DBS Costs	64	64	-
Cleaning	2,563	2,563	127
Training & Development	3,658	3,658	1,248
Telephone & Internet	1,629	1,629	997
Guest costs	6,257	6,257	23,689
Penalty/Interest	-	-	63
Security	8,505	8,505	114
Paypal fees	925	925	383
Health and Safety	743	743	-
Subscriptions	254	254	216
Bank Charges	13	13	-
Rent	20,967	20,967	3,600
Outreach support	1,918	1,918	1,200
Family support	203	203	435
CWP	210	210	-
Property insurances	745	745	-
Repairs and maintenance	1,160	1,160	-
Consultancy	-	-	525
Donations Paid	-	-	503
Professional fees	1,808	1,808	-
Travel Expenses	7	7	31
IT Costs	2,475	2,475	2,286
Kitchen costs	1,474	1,474	243
Volunteer Costs	53	53	429
Publicity	720	720	799
Food	1,587	1,587	-
Miscellaneous Costs	538	538	3,047
Medical Costs	10,425	10,425	26,116
IT Maintenance	1,519	1,519	-
Street Kitchen Costs	341	341	-
Utilities	2,637	2,637	-
Merchandise	1,073	1,073	-
Covid costs	3,991	3,991	-
Insurance	654	654	-
Waste	582	582	1,128
Charity governance	2,199	2,199	-
Governance	900	900	930
Post, Printing & Stationery	812	812	-
Depreciation	7,313	7,313	795
	224,493	224,493	190,632

NOTES TO THE ACCOUNTS

6. Analysis of expenditure on charitable activities

As per note 5.

7. Allocation of governance and support costs

The breakdown of support costs and how these were allocated between governance and other support costs is shown below:

	General Support	Governance	Total	Basis of apportionment
Accountancy fees	-	900		900 type of expense
	-	900	900	

8. Analysis of staff costs

	Year Ended 31.03.2021 £	Year Ended 31.03.2020 £
Wages and Salaries	120,247	113,779
Social security costs	6,461	3,684
Pensions costs	6,111	4,265
	132,819	121,728

The average number of employees during the period was 9 (2020:9).

The charity considers its key management personnel comprises the trustees and Co-founder. The total employment benefits, including employer pension contributions of the key management personnel were £40,326

No employee has benefits in excess of £60,000.

9. Independent examiner Fees

	Year Ended 31.03.2021 £	Year Ended 31.03.2020 £
	900	900
Independent examination fees	900	900

NOTES TO THE ACCOUNTS

10. Tangible Fixed Assets	Motor Vehicle	Fixtures & Fittings	Computer Equipment	Total
	£	£	£	£
Cost				
At 01 April 2020	1,052	-	3,288	4,340
Additions	-	27,408	-	27,408
Disposal	(1,052)	-	-	(1,052)
At 31 March 2021	-	27,408	3,288	30,696
Depreciation				
At 01 April 2020	1,052	-	2,229	3,281
Additions	-	7,313	-	7,313
Disposal	(1,052)	-	-	(1,052)
At 31 March 2021	-	7,313	2,229	9,542
NET BOOK VALUE				
As at 31 March 2020	-	-	1,059	1,059
As at 31 March 2021	-	20,095	1,059	21,154

11. Analysis of debtors	2021	2020
	£	£
Debtors	19,043	24,750
Prepayments	617	954
	<u>19,660</u>	<u>25,704</u>

Debtors and prepayments relate to unrestricted funds in 2020 and 2019

12. Creditors: amounts falling due within one year	2021	2020
	£	£
Short-term compensated absences (holiday pay)	-	-
Overspent Cash	-	-
Other creditors and accruals	900	900
Deferred income	-	-
Taxation and social security costs	10,374	7,791
	<u>11,274</u>	<u>8,691</u>

13. Deferred income

Deferred income comprises grants that cover a period beyond the year end.

Balance as at 1st April 2020	-
Amount released to income earned from charitable activities	-
Amount deferred in year	-
Balance at 31st March 2021	<u>-</u>

NOTES TO THE ACCOUNTS

14. Analysis of charitable activities

	Balance at 01 April 2020	Incoming resources	Resources Expended	Transfers	Balance at 31 March 2021
	£	£	£	£	£
General Fund	63,915	127,883	94,216	(1,321)	96,261
	63,915	127,883	94,216	(1,321)	96,261

Analysis of movements in restricted funds

	Balance at 01 April 2020	Incoming resources	Resources Expended	Transfers	Balance at 31 March 2021
	£	£	£	£	£
Brown Jacobson	-	215	215	-	-
Brown Jacobson	-	969	289	-	680
Covid costs	-	5,400	6,767	1367	-
Family Relief	-	220	35	-	185
Fridge freezer	-	230	230	-	-
Groundworks	-	2000	2000	-	-
Homeless Link	-	17200	17,200	-	-
JRS	-	6765	6,719	(46)	-
MCC	-	91582	75,675	-	15,907
Relocation	-	487	487	-	-
Screwfix	-	5000	2,949	-	2,051
Staff funding	-	23200	17,711	-	5,489
Training fund	-	790	-	-	790
	-	154,058	130,277	1321	25,102
	-	281,941	224,493	1,321	121,363

Name of restricted fund:

Purpose of fund

Brown Jacobson	To enable C4C to purchase PPE
Brown Jacobson	To enable C4C to purchase food support to rough sleepers
Covid costs	To enable C4C to offer direct support to rough sleepers
Family Relief	To enable C4C to offer direct support to rough sleepers
Fridge freezer	To enable C4C to purchase a fridge freezer to support to rough sleepers
Groundworks	To enable C4C to offer direct support to rough sleepers
Homeless Link	To enable C4C to offer direct support to rough sleepers
JRS	Furlough payments for staff due to Covid19
MCC	Staff costs to run the drop in at their premises
relocation	To enable C4C to offer direct support to rough sleepers
Screwfix	To enable C4C to offer direct support to rough sleepers
Staff funding	Staff costs to run the drop in at their premises
Training fund	To meet the costs of training for staff

NOTES TO THE ACCOUNTS

15. Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total
	£	£	£	£
Tangible fixed assets	21,154	-	-	21,154
Cash at bank and in hand	66,721	-	25,102	91,823
Other net current assets/(liabilities)	8,386	-	-	-
Creditors of more than one year	-	-	-	-
Total	96,261	-	-	96,261

16. Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised on a transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at an amortised cost using the effective interest method.

17. Reconciliation of net movements in funds to net cash flow from operative activities

	Year Ended 31.03.2021	Year Ended 31.03.2020
	£	£
Net movement in funds	57,448	42,373
Add back depreciation	7,313	795
Decrease/(increase) in stocks	-	-
Decrease/(increase) in debtors	6,044	(7,730)
Increase/(decrease) in creditors	2,583	(2,100)
Net cash used in operating activities	73,388	33,338