

# **COFFEE4CRAIG**

**FINANCIAL STATEMENTS FOR THE YEAR ENDED**

**31ST MARCH 2021**

Registered Charity Number 1167146

# COFFEE4CRAIG

## INDEX

PAGE NUMBER	CONTENTS
1-13	TRUSTEES ANNUAL REPORT
14	INDEPENDENT EXAMINERS REPORT
15	STATEMENT OF FINANCIAL ACTIVITIES
16	BALANCE SHEET
17	STATEMENT OF CASH FLOWS
18 - 25	NOTES TO THE ACCOUNTS

**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.

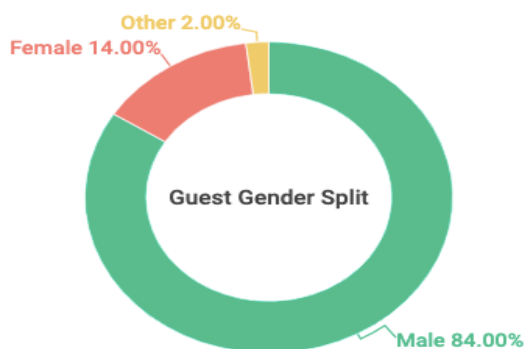
Our buildings manager was recruited through the service and has extensive personal expertise in this sector.

**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;



## Guest Info



Existing  
88.2

New  
11.8

## 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

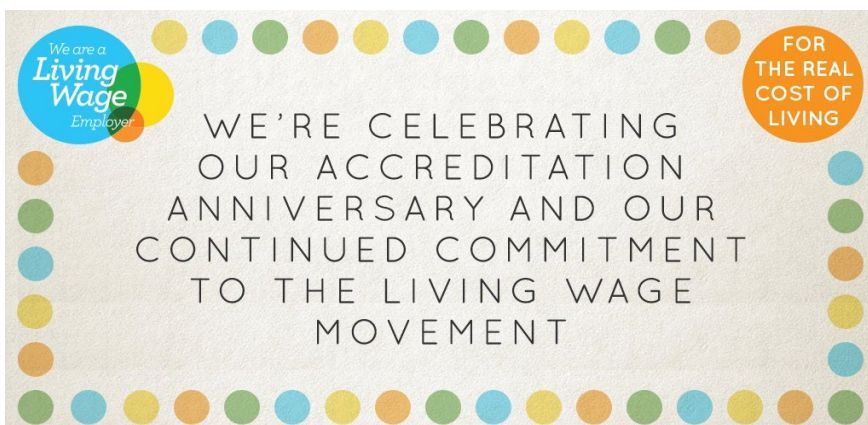


**Report of the trustees for the year ended 31st March 2021****Celebrations;**

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 24<sup>th</sup>

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 6<sup>th</sup>

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 22<sup>nd</sup>

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 7<sup>th</sup>

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 6<sup>th</sup>

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 9<sup>th</sup>

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.

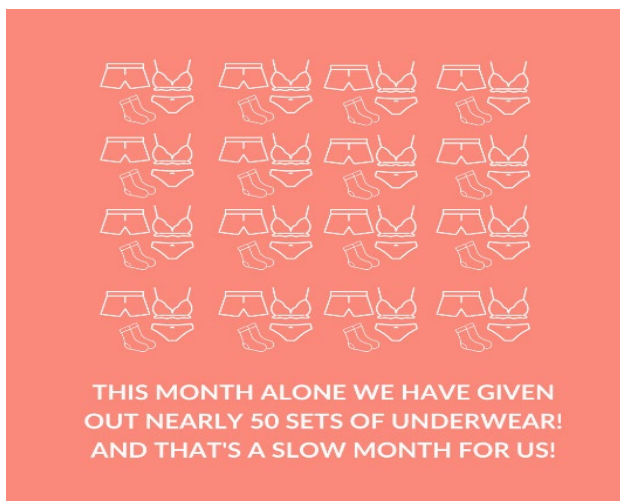
We have continued as an accredited living wage employer, setting a standard within the sector as the only charity to pay a set hourly rate to all staff, regardless of position or role. The entire team is crucial, and each individual has skills, expertise and experience in different areas, nobody is paid 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 £
<b>Income from:</b>					
Donations and legacies	3	127,883	-	127,883	131,163
Charitable activities	4	-	154,058	154,058	101,842
<b>Total</b>		<b>127,883</b>	<b>154,058</b>	<b>281,941</b>	<b>233,005</b>
<b>Expenditure on:</b>					
Charitable activities	5	94,216	130,277	224,493	190,632
Other					
<b>Total</b>		<b>94,216</b>	<b>130,277</b>	<b>224,493</b>	<b>190,632</b>
<b>Net income/(expenditure)</b>		<b>33,667</b>	<b>23,781</b>	<b>57,448</b>	<b>42,373</b>
Transfers between funds	14	(1,321)	1,321	-	-
<b>Net movement in funds</b>		<b>32,346</b>	<b>25,102</b>	<b>57,448</b>	<b>42,373</b>
<b>Reconciliation of funds</b>					
Total funds brought forward	14	63,915	-	63,915	21,542
<b>Total funds carried forward</b>	14	<b>96,261</b>	<b>25,102</b>	<b>121,363</b>	<b>63,915</b>

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 £
<b>FIXED ASSETS</b>			
Tangible assets	10	21,154	1,059
Total fixed assets		<u>21,154</u>	<u>1,059</u>
<b>CURRENT ASSETS</b>			
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>
<b>Liabilities</b>			
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		-	-
<b>Total net assets or liabilities</b>		<u>121,363</u>	<u>63,915</u>
<b>The funds of the charity</b>			
Restricted income funds	14	25,102	
Unrestricted income funds		96,261	63,915
<b>Total charity funds</b>		<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
<b>Cash flows from investment activities:</b>		
Purchase of fixed assets	(27,408)	(689)
<b>Net cash provided by investing activities</b>	<b>(27,408)</b>	<b>(689)</b>
Increase/(decrease) in cash and cash equivalents during the year	45,980	32,649
Cash and cash equivalents brought forward	45,843	13,194
<b>Cash and cash equivalents carried forward</b>	<b>91,823</b>	<b>45,843</b>

**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
<b>Expenditure on charitable activities:</b>			
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
	<b>224,493</b>	<b>224,493</b>	<b>190,632</b>

## 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:

	<b>General Support</b>	<b>Governance</b>	<b>Total</b>	<b>Basis of apportionment</b>
Accountancy fees	-	900		900 type of expense
	<b>-</b>	<b>900</b>	<b>900</b>	

**8. Analysis of staff costs**

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

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**

	<b>Year Ended 31.03.2021 £</b>	<b>Year Ended 31.03.2020 £</b>
	900	900
Independent examination fees	<b>900</b>	<b>900</b>



## NOTES TO THE ACCOUNTS

10. Tangible Fixed Assets	Motor Vehicle	Fixtures & Fittings	Computer Equipment	Total
	£	£	£	£
<b>Cost</b>				
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
<b>Depreciation</b>				
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
<b>NET BOOK VALUE</b>				
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
	<b>63,915</b>	<b>127,883</b>	<b>94,216</b>	<b>(1,321)</b>	<b>96,261</b>

## 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
	-	<b>281,941</b>	<b>224,493</b>	<b>1,321</b>	<b>121,363</b>

## 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	-	-	-	-
<b>Total</b>	<b>96,261</b>	<b>-</b>	<b>-</b>	<b>96,261</b>

## 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)
<b>Net cash used in operating activities</b>	<b>73,388</b>	<b>33,338</b>