



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



Table of Contents

1. Reference and administrative information.....	1
2. Chair's statement	3
3. Trustee's report.....	4
<i>3a. Coffee4Craig's Guiding Values.....</i>	<i>4</i>
<i>3b. Our Impactful Activities.....</i>	<i>5</i>
<i>3c. Staff and Volunteer teams.....</i>	<i>6</i>
<i>3d. Partnerships</i>	<i>7</i>
4. Financial review	8
5. Investment policy.....	8
6. Reserves policy.....	8
7. Structure, governance and management.....	8
8. Statement of responsibilities of the trustees.....	9
<i>8a. Compliance with Governing Document.....</i>	<i>9</i>
<i>8a1. Acting in the Best Interests of the Charity.....</i>	<i>9</i>
<i>8a2. Diligent and Prudent Management.....</i>	<i>10</i>
<i>8b. Financial Management</i>	<i>10</i>
<i>8c. Risk Management.....</i>	<i>10</i>
<i>8d. Legal Compliance.....</i>	<i>10</i>
<i>8e. Conflicts of Interest.....</i>	<i>10</i>
<i>8f. Prudent Fundraising.....</i>	<i>10</i>
<i>8g. Openness and Transparency.....</i>	<i>10</i>
<i>8h. Continuous Improvement</i>	<i>11</i>
9. Independent examiner's report	12
10. Statement of financial activities.....	13
11. Balance sheet.....	14
12. Statement of cash flows.....	15
13. Notes to the financial statements.....	16

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
	<hr/>	<hr/>	<hr/>
Total	126,788	9,746	136,534
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
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>
	<hr/>	<hr/>	<hr/>
Total	148,565	2,542	151,107
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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 £
<i>Arnold Clark Automotives</i>	1,000	-	1,000
<i>Duchy of Lancaster</i>	5,000	-	5,000
<i>Greater Manchester Mayor's Charity</i>	-	14,250	14,250
<i>LMK</i>	-	240	240
<i>Manchester City Council</i>			
MCC	-	105,000	105,000
Cold Weather	48,113	-	48,113
Our Mcr Vol Services	-	3,333	3,333
<i>Neighbourly Community Fund</i>	1,500	-	1,500
<i>NIF</i>	-	9,440	9,440
<i>Salford Community</i>	-	5,250	5,250
<i>Squire Patton Bogg</i>	1,000	-	1,000
<i>The Foyle Foundation</i>	7,500	-	7,500
<i>The Neighbourly FO</i>	1,000	-	1,000
<i>We Love MCR</i>	1,000	-	1,000
<i>Other small grants</i>	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
	<hr/>	<hr/>
	298,472	351,876
	<hr/>	<hr/>
	2024	2023
	£	£
Restricted expenditure	158,713	139,522
Unrestricted expenditure	139,759	212,354
	<hr/>	<hr/>
	298,472	351,876
	<hr/>	<hr/>

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
	<hr/>	<hr/>
	2,168	2,168
	<hr/>	<hr/>
Previous reporting period	Governance £	Total 2023 £
Accountancy Fees	1,950	1,950
	<hr/>	<hr/>
	1,950	1,950
	<hr/>	<hr/>

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
	<hr/>	<hr/>

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
	<hr/>	<hr/>
	200,528	206,020
	<hr/>	<hr/>

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
	<hr/>	<hr/>
	114,260	156,446
	<hr/> <hr/>	<hr/> <hr/>

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	-	-	-
	<hr/>	<hr/>	<hr/>
At 31 March 2024	39,512	3,288	42,800
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Depreciation			
At 1 April 2023	24,043	3,258	27,301
Charge for the year	9,417	30	9,447
	<hr/>	<hr/>	<hr/>
At 31 March 2024	33,460	3,288	36,748
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Net book value			
At 31 March 2024	6,052	-	6,052
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 31 March 2023	15,469	30	15,499
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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
	<hr/>	<hr/>
	7,979	41,913
	<hr/> <hr/>	<hr/> <hr/>

14 Cash at bank and in hand

	2024 £	2023 £
Cash at bank and on hand	107,356	72,294
	<hr/>	<hr/>
	107,356	72,294
	<hr/> <hr/>	<hr/> <hr/>

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
	<hr/>	<hr/>
	16,059	15,315
	<hr/> <hr/>	<hr/> <hr/>

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
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	102,595	132,838	(139,759)	(13,007)	82,667
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
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
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	95,570	216,463	(212,354)	2,916	102,595
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
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)
	<hr/>	<hr/>	<hr/>	<hr/>
Total	82,667	-	22,661	105,328
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
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
	<hr/>	<hr/>	<hr/>	<hr/>
Total	102,595	-	11,796	114,391
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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
	<hr/>	<hr/>
	18,000	36,000
	<hr/> <hr/>	<hr/> <hr/>

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)
	<hr/>	<hr/>
Net cash provided by/(used in) operating	35,062	(13,404)
	<hr/> <hr/>	<hr/> <hr/>

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.