

KINDFULNESS COFFEE CLUB

England & Wales · Charity number 1186907

Details

Status	Registered
Legal form	Charitable company
Company number	10248619
Registered	2019-12-12
Register	View on the Charity Commission register

Contact

Address	160-164 Knowsley Road Bootle L20 4NR
Phone	01512872704
Email	mandy@kindfulnesscoffeclub.onmicrosoft.com
Website	Kindfulnesscoffeclub.org.uk

Activities

Objects: 1) TO PROMOTE SOCIAL INCLUSION FOR THE PUBLIC BENEFIT BY PREVENTING PEOPLE FROM BECOMING SOCIALLY EXCLUDED, RELIEVING THE NEEDS OF THOSE PEOPLE WHO ARE SOCIALLY EXCLUDED AND ASSISTING THEM TO INTEGRATE INTO SOCIETY. FOR THE PURPOSE OF THIS CLAUSE 'SOCIALLY EXCLUDED' MEANS BEING EXCLUDED FROM SOCIETY, OR PARTS OF SOCIETY, AS A RESULT OF ONE OR MORE OF THE FOLLOWING FACTORS UNEMPLOYMENT, FINANCIAL HARDSHIP, YOUTH OR OLD AGE, ILL HEALTH (PHYSICAL OR MENTAL), SUBSTANCE ABUSE OR DEPENDENCY INCLUDING ALCOHOL AND DRUGS, DISCRIMINATION ON THE GROUNDS OF SEX, RACE, DISABILITY, ETHNIC ORIGIN, RELIGION, BELIEF, CREED, SEXUAL ORIENTATION OR GENDER REASSIGNMENT, POOR EDUCATIONAL OR SKILLS ATTAINMENT, RELATIONSHIP AND FAMILY BREAKDOWN, POOR HOUSING (THAT IS HOUSING THAT DOES NOT MEET BASIC HABITABLE STANDARDS, CRIME (EITHER AS A VICTIM OF CRIME OR AS AN OFFENDER REHABILITATING INTO SOCIETY), OR BEING A REFUGEE OR ONE SEEKING ASYLUM 2) THE PREVENTION OR RELIEF OF POVERTY BY PROVIDING: GRANTS, ITEMS AND SERVICES TO INDIVIDUALS IN NEED.

Activities: Kindfulness Coffee Club seeks to promote social inclusion by preventing people from becoming socially excluded, relieving the needs of those who are socially excluded and assisting them to integrate into society. We are based in Bootle, Merseyside.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Sefton

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£318,290	£322,518	-	-
2024-06-30	£221,612	£175,427	-	-
2023-06-30	£169,016	£166,442	-	-
2022-06-30	£121,156	£133,006	-	-
2021-06-30	£123,473	£100,612	-	-

Trustees

Name	Role	Appointed
Deborah Alma Harper		2026-01-19
Derek Kelly		2017-05-15
Jacob Charles Lewtas		2021-07-08
John Bernard Williams		2023-01-26
Jonathan Davidson		2023-01-26
Julie Louise Herbert		2023-08-31
Linda McMahon		2026-01-19
Michael Vaughan Thomas		2020-07-09
Philip James Shackell		2020-07-09
Rev David Michael Morris		2017-05-15

KINDFULNESS COFFEE CLUB

England & Wales - Charity number 1186907

Accounts

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 30 June 2025
for
Kindfulness Coffee Club**

SB&P
Chartered Accountants
Oriel House
2-8 Oriel Road
Bootle
Liverpool
Merseyside
L20 7EP

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**Report of the Trustees
for the Year Ended 30 June 2025**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 June 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

To promote social inclusion for the public benefit by preventing people from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society.

For the purpose of this clause "socially excluded" means being excluded from society, or parts of society, as a result of one or more of the following factors: unemployment, financial hardship, youth or old age, ill health (physical or mental), substance abuse or dependency including alcohol or drugs, discrimination on the grounds of sex, race, disability, ethnic origin, religion, belief, creed, sexual orientation or gender reassignment, poor educational or skills attainment, relationship and family breakdown, poor housing (that is housing that does not meet basic habitable standards), crime (either as a victim of or as an offender rehabilitating into society).

The prevention or relief of poverty by providing: grants, items and services to individuals in need.

**Report of the Trustees
for the Year Ended 30 June 2025**

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

Executive Summary

This report covers the period July 2024 to June 2025 and reflects a year of significant growth, achievement and increasing demand across all areas of Kindfulness Coffee Club. The organisation has successfully expanded its services, secured substantial long-term funding, opened a second charity shop, strengthened Babykind and Wellbeing programmes, and deepened partnership work across Sefton. Despite this progress, pressures around space, capacity, complex community needs and financial volatility remain key challenges. Priorities for the coming year include securing new premises, strengthening staff capacity, enhancing multicultural support, and progressing sustainable funding models.

Overview of the Year

This period has seen continued increases in demand for our Wellbeing services, Babykind, community support, and our charitable trading activities. We have welcomed new staff, secured major funding, and strengthened our community impact. Despite pressures around space, capacity and workload, the team has shown remarkable adaptability in supporting an ever-growing community.

Key Achievements

Expansion of Services & Facilities

- Second charity shop opened in May 2025 following significant preparation and delays.
- Larger Babykind storage/operational space secured, improving safety and workflow.
- New combined lease at 160-164 Knowsley Road to support long-term accommodation needs.

Major Funding Successes

The organisation secured extensive funding including:

- Reaching Communities continuity funding (Stage 1 success; Stage 2 submitted)
- Awards for All: £19,776 for Babykind
- UKSP Digital and Veolia grants for IT upgrades
- Henry Smith Foundation multi-year CEO salary funding
- Multiple grants supporting Babykind, Mental Health First Aid, older adults, multicultural support, and wellbeing activities

Strengthening of Babykind

- Appointment of Babykind Manager, Justina Hodge, from February 2025
- Improved donation management, volunteer coordination, and family engagement
- Growing demand and expanded partnerships

Development of Wellbeing Services

- Strong programme including Shared Reading, Walk & Talk, ESOL Conversation, Baby Hub, Knit & Natter, Card School, peer groups, and chair yoga
- Deepened partnerships with South Sefton PCN, Households Into Work, Riverside, Rotunda, Sefton Libraries, Cancer Alliance and others
- Around 15-20 people attending drop-in daily, with significant additional 1:1 support needs

Volunteer Growth & Student Engagement

- Over 35 active volunteers supporting drop-in, groups, and Babykind
- Continued involvement from law students, Interchange placements and college volunteers

Key Challenges

Capacity & Space Shortage

Space constraints have become a major operational barrier, including lack of confidential rooms, crowded group areas, and insufficient donation sorting areas.

Increasing Demand

Growing numbers of families, sanctuary seekers, and individuals with complex needs are accessing our services, creating pressure on staff and volunteers.

Financial Pressures

Retail income fluctuated throughout the year. Short-term grant reliance continues to create challenges despite strong application success rates.

**Report of the Trustees
for the Year Ended 30 June 2025**

ACHIEVEMENTS AND PERFORMANCE

Fundraising activities

Funding and Grants

Grant income has been essential in maintaining operations, salaries and programme delivery. Administration costs rose in several periods due to the level of service activity. The organisation remains financially controlled and has diversified income sources. A more realist on-cost percentage is being discussed.

Securing funding has been a priority, and I'm pleased to report several successful grant applications, including:

Reaching Communities	41,176	To fund a Mental Health First Aider who will be available during our daily drop-in sessions to provide support and guidance. The role will also include delivering group sessions designed to build emotional resilience, reduce social isolation and loneliness, and help strengthen our community by fostering connections and peer support.
Postcode Lottery	25,000	Unrestricted funding to support our charity's operations. The fund was ring-fenced to help establish our second charity shop, strengthening our shift toward a more self-funded model and reducing reliance on grant funding in the future, thereby supporting our long-term sustainability.
The Henry Smith Charity	21,500	This is part of 3 years funding £135,551. Start date July 2024To enable our organisational restructuring and the completion of a salary review. To help secure stability and long term sustainability
Awards For All	19,775	Two-year funding for our Babykind project. This support has allowed us to relocate to a larger storage unit and provide essential baby supplies to vulnerable families within our community.
UK SPF Vola Consortium	11,962	This was covered by two grants: the first funded training to enhance staff and volunteer digital skills, improving productivity and enabling us to share this knowledge with the local community where possible. The second supported improvements to KCC's connectivity, including replacing outdated equipment and establishing completely new digital drop-in facilities.
Steve Morgan Foundation	10,291	To fund the salary of a new Manager for Babykind on a fixed term 12 month contract.
John Moores Foundation	10,000	This fund contributed to the onboarding of a part time Wellbeing Assistant. The fund was for £20,000 over 3 years.

We have also submitted further funding applications:

In September 2025, we secured £237,500 in continuity funding to advance the New Beginnings project under its next phase, Moving Forward. This funding covers the salaries of the Wellbeing Manager and Wellbeing Assistant for the next 3 years.

We are in conversations with the Masons around additional long-term funding. We continually apply for smaller grants to support our Wellbeing programme and Babykind project

We remain optimistic about the outcomes of these applications, particularly in relation to extending and improving services for women in our community.

Conclusion

This has been a year of exceptional progress, strengthened partnerships and strong delivery during a period of rapidly rising demand. I offer my sincere thanks to our staff, volunteers, trustees, partners and funders for their continued dedication.

Phil Shackell

Chair, Kindfulness Coffee Club

**Report of the Trustees
for the Year Ended 30 June 2025**

FINANCIAL REVIEW

Financial position

The operational deficit for the year was £4,228 (2024: surplus £54,365)

As at 30th June 2025 total funds held were £86,142.

Of the £86,142 funds held, £30,764 was unrestricted, £4,876 is held in a designated fixed asset fund. The remaining £50,502 is held in a number of restricted funds reported in note 11.

The charity has 2 main sources of funds.

Income from the NU2U charity shop

Grants from various bodies, usually tied to specific purposes in line with the charity's objectives

Occasional donations are received from private individuals. These are always acknowledged and accounted for separately, not least in order to reclaim tax via Gift Aid.

FUTURE PLANS

Priorities for the year ahead include:

- Securing more space
- Strengthening the Wellbeing Team depending on funding outcomes
- Expanding multicultural and migrant support
- Continuing development of sustainable funding streams and charity shop growth

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Kindfulness Coffee Club is a company limited by guarantee governed by its Memorandum and Articles of Association dated 11th May 2016. It is registered with the Charity Commission. Anyone over the age of 18 can become a member of the Company and there are currently 9 members (9 in 2024), each of whom agrees to contribute £10 in the event of the charity winding up.

Governance, Compliance & Training

- Safeguarding Lead training completed
- DBS processes improved
- New Environmental Sustainability and Social Media policies adopted
- Data Protection, Equality & Diversity and Health & Safety policies reviewed
- IT training delivered for staff and volunteers

Recruitment and appointment of new trustees

As set out in the Articles of Association, the trustees are elected by members of the charitable company attending the Annual General Meeting. The longest-service one third of trustees retires each year and is able to offer themselves for re-election.

Induction and training of new trustees

New trustees undergo an orientation day to brief them on: their legal obligations under charity and company law, the Charity Commission guidance on public benefit, and the content of the Memorandum and Articles of Association; the committee and decision-making processes; the business plan; and recent financial performance of the charity. During the induction process they meet key employees and other trustees. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

10248619 (England and Wales)

**Report of the Trustees
for the Year Ended 30 June 2025**

Registered Charity number

1186907

Registered office

160-164 Knowsley Road
Bootle
L20 4NR

Trustees

J Davidson
M V Thomas
Revd D M Morris
Miss J L Herbert
D Kelly
P J Shackell
J Lewtas
J Williams
Ms E Withe (resigned 10.9.25)

Independent Examiner

Suzanne Draper FCCA ACA
SB&P
Chartered Accountants
Oriel House
2-8 Oriel Road
Bootle
Liverpool
Merseyside
L20 7EP

19/03/2026

Approved by order of the board of trustees on and signed on its behalf by:

Phil Shackell

.....
P J Shackell - Trustee

Independent examiner's report to the trustees of Kindfulness Coffee Club ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 June 2025.

Responsibilities and basis of report

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

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

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, 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:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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

Suzanne Draper

Suzanne Draper FCCA ACA
The Institute of Chartered Accountants in England and Wales

SB&P
Chartered Accountants
Oriel House
2-8 Oriel Road
Bootle
Liverpool
Merseyside
L20 7EP
19/03/2026

Date:

Kindfulness Coffee Club

Statement of Financial Activities (Incorporating an Income and Expenditure Account) for the Year Ended 30 June 2025

		Unrestricted funds	Restricted funds	30.6.25 Total funds	30.6.24 Total funds as restated
	Notes	£	£	£	£
INCOME AND ENDOWMENTS FROM					
Donations and legacies		88,110	3,999	92,109	97,512
Charitable activities					
General fund		-	-	-	2,310
Wellbeing department		25,101	106,941	132,042	132,051
KCC department		500	25,217	25,717	18,489
NU2U department		68,398	-	68,398	45,180
Investment income	2	24	-	24	49
Total		182,133	136,157	318,290	295,591
EXPENDITURE ON					
Charitable activities					
General fund		25,124	-	25,124	13,107
Wellbeing department		15,011	24,824	39,835	12,599
KCC department		39,730	108,230	147,960	139,845
NU2U department		101,544	48	101,592	73,167
Cafe department		1,441	6,566	8,007	2,508
Total		182,850	139,668	322,518	241,226
NET INCOME/(EXPENDITURE)					
Transfers between funds	11	(717)	(3,511)	(4,228)	54,365
		(7,927)	7,927	-	-
Net movement in funds		(8,644)	4,416	(4,228)	54,365
RECONCILIATION OF FUNDS					
Total funds brought forward		44,283	46,087	90,370	36,005
TOTAL FUNDS CARRIED FORWARD		35,639	50,503	86,142	90,370

The notes form part of these financial statements

Balance Sheet
30 June 2025

		Unrestricted funds	Restricted funds	30.6.25 Total funds	30.6.24 Total funds as restated
	Notes	£	£	£	£
FIXED ASSETS					
Tangible assets	8	5,768	8,488	14,256	6,371
CURRENT ASSETS					
Stocks	9	8,000	-	8,000	8,000
Cash at bank		28,078	65,142	93,220	76,777
		36,078	65,142	101,220	84,777
CREDITORS					
Amounts falling due within one year	10	(6,206)	(23,128)	(29,334)	(778)
NET CURRENT ASSETS		29,872	42,014	71,886	83,999
TOTAL ASSETS LESS CURRENT LIABILITIES		35,640	50,502	86,142	90,370
NET ASSETS		35,640	50,502	86,142	90,370
FUNDS	11				
Unrestricted funds				35,640	44,283
Restricted funds				50,502	46,087
TOTAL FUNDS				86,142	90,370

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

19/03/2026

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:

D. M. Morris

.....
D M Morris - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

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

Fixtures and fittings	- 25% on reducing balance
Computer equipment	- 25% on reducing balance

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

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

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Donated goods

Donated goods are recognised as income when the charity obtains control of the goods, it is probable that future economic benefits will flow to the charity, and the fair value of the goods can be reliably measured.

Donated goods are initially recognised at their fair value at the date of receipt. Where donated goods are held for distribution or resale, they are included within stock and measured at the lower of cost (being fair value at receipt) and net realisable value. Donated goods sold or distributed during the year are recognised as an expense within cost of sales or charitable expenditure, as appropriate.

Notes to the Financial Statements - continued
for the Year Ended 30 June 2025

1. ACCOUNTING POLICIES - continued

Donated goods

No income is recognised in respect of donated goods where the fair value cannot be reliably measured.

2. INVESTMENT INCOME

	30.6.25	30.6.24 as restated
	£	£
Deposit account interest	<u>24</u>	<u>49</u>

3. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	30.6.25	30.6.24 as restated
	£	£
Depreciation - owned assets	2,198	1,960
Other operating leases	<u>25,248</u>	<u>16,520</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 June 2025 nor for the year ended 30 June 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 June 2025 nor for the year ended 30 June 2024.

5. STAFF COSTS

	30.6.25	30.6.24 as restated
	£	£
Wages and salaries	148,075	88,480
Social security costs	5,804	261
Other pension costs	<u>4,241</u>	<u>1,975</u>
	<u>158,120</u>	<u>90,716</u>

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

	30.6.25	30.6.24 as restated
Management	1	1
Support	<u>6</u>	<u>5</u>
	<u>7</u>	<u>6</u>

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

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds as restated £
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	97,512	-	97,512
Charitable activities			
General fund	2,310	-	2,310
Wellbeing department	15,000	117,051	132,051
KCC department	18,489	-	18,489
NU2U department	45,180	-	45,180
Investment income	49	-	49
Total	178,540	117,051	295,591
EXPENDITURE ON			
Charitable activities			
General fund	(79,268)	92,375	13,107
Wellbeing department	12,599	-	12,599
KCC department	139,845	-	139,845
NU2U department	73,167	-	73,167
Cafe department	2,508	-	2,508
Total	148,851	92,375	241,226
NET INCOME	29,689	24,676	54,365
RECONCILIATION OF FUNDS			
Total funds brought forward	14,594	21,411	36,005
TOTAL FUNDS CARRIED FORWARD	44,283	46,087	90,370

7. PRIOR YEAR ADJUSTMENT

Recognition of Donated Goods

During the year, it was identified that donated goods with a fair value of £73,979 relating to the prior financial year had not been recognised in the financial statements. In accordance with the Charities SORP (FRS 102), donated goods should be recognised as income when the charity obtains control of the goods and their fair value can be reliably measured.

The prior year comparative figures have therefore been restated. As a result of this adjustment:

- Net income for the year increased by £8,000
- Total net assets / funds on the balance sheet increased by £8,000

The increase arises from the recognition of closing stock of donated goods at the year end. There is no impact on the charity's cash position.

Notes to the Financial Statements - continued
for the Year Ended 30 June 2025

8. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 July 2024	13,950	5,304	19,254
Additions	-	10,083	10,083
At 30 June 2025	13,950	15,387	29,337
DEPRECIATION			
At 1 July 2024	9,536	3,347	12,883
Charge for year	1,103	1,095	2,198
At 30 June 2025	10,639	4,442	15,081
NET BOOK VALUE			
At 30 June 2025	3,311	10,945	14,256
At 30 June 2024	4,414	1,957	6,371

9. STOCKS

	30.6.25	30.6.24 as restated
	£	£
Stocks	8,000	8,000

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.6.25	30.6.24 as restated
	£	£
Other creditors	3,206	590
Accruals and deferred income	26,128	188
	29,334	778

Notes to the Financial Statements - continued
for the Year Ended 30 June 2025

11. MOVEMENT IN FUNDS

	At 1.7.24 £	Net movement in funds £	Transfers between funds £	At 30.6.25 £
Unrestricted funds				
General fund	37,912	(3,725)	(7,927)	26,260
Fixed asset funds	6,371	(1,495)	-	4,876
Postcode Lottery	-	4,504	-	4,504
	<u>44,283</u>	<u>(716)</u>	<u>(7,927)</u>	<u>35,640</u>
Restricted funds				
Elizabeth Rathbone	610	2,491	-	3,101
L23 Community Foundation	16	(372)	356	-
Reaching Communities	22,201	(2,425)	-	19,776
UK SPF Vola Consortium Laptop Grant	-	8,494	-	8,494
Awards For All	-	146	-	146
Morrisons Foundation	706	(3,764)	3,058	-
Peel Ports	938	(4,554)	3,616	-
P H Holt Foundation	2,888	(2,209)	-	679
Sefton CVS Winter Support	-	4,100	-	4,100
FEED	117	(98)	-	19
The Henry Smith Chairty	18,506	(18,094)	-	412
Other restricted funds	105	-	-	105
Arnold Clark Grant	-	86	-	86
John Moores Foundation	-	3	-	3
Trous Foundation	-	1,270	-	1,270
Tillotson Bradvery Chairtable Trust	-	1,825	-	1,825
The Skelton Trust	-	(38)	38	-
The Hope Foundation	-	(650)	650	-
The Dutchy of Lancaster	-	2,066	-	2,066
Senior Residents Wellbeing Support Grant	-	3,446	-	3,446
Save the Children	-	48	-	48
Right to succeed	-	2,000	-	2,000
One Vision	-	(209)	209	-
LWS	-	580	-	580
Skipton Building Society	-	2,346	-	2,346
	<u>46,087</u>	<u>(3,512)</u>	<u>7,927</u>	<u>50,502</u>
TOTAL FUNDS	<u>90,370</u>	<u>(4,228)</u>	<u>-</u>	<u>86,142</u>

Notes to the Financial Statements - continued
for the Year Ended 30 June 2025

11. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	157,133	(160,858)	(3,725)
Fixed asset funds	(1)	(1,494)	(1,495)
Postcode Lottery	25,000	(20,496)	4,504
	<u>182,132</u>	<u>(182,848)</u>	<u>(716)</u>
Restricted funds			
Elizabeth Rathbone	3,500	(1,009)	2,491
L23 Community Foundation	2,395	(2,767)	(372)
Reaching Communities	41,176	(43,601)	(2,425)
UK SPF Vola Consortium Laptop Grant	11,962	(3,468)	8,494
Sefton CVS Welcome Spaces	1,600	(1,600)	-
Awards For All	1,647	(1,501)	146
Morrisons Foundation	-	(3,764)	(3,764)
Peel Ports	-	(4,554)	(4,554)
P H Holt Foundation	1	(2,210)	(2,209)
Sefton CVS Winter Support	8,000	(3,900)	4,100
FEED	-	(98)	(98)
The Henry Smith Chairty	21,500	(39,594)	(18,094)
Arnold Clark Grant	1,000	(914)	86
John Moores Foundation	10,000	(9,997)	3
Heritage Lottery	1,500	(1,500)	-
VE Day	150	(150)	-
Trous Foundation	1,270	-	1,270
Tillotson Bradvery Chairtable Trust	1,825	-	1,825
The Skelton Trust	2,500	(2,538)	(38)
The Hope Foundation	-	(650)	(650)
The Dutchy of Lancaster	2,426	(360)	2,066
Steve Morgan Foundation	10,291	(10,291)	-
Senior Residents Wellbeing Support Grant	4,109	(663)	3,446
Save the Children	1,200	(1,152)	48
Right to succeed	2,000	-	2,000
One Vision	1,000	(1,209)	(209)
LWS	1,427	(847)	580
Skipton Building Society	3,679	(1,333)	2,346
	<u>136,158</u>	<u>(139,670)</u>	<u>(3,512)</u>
TOTAL FUNDS	<u>318,290</u>	<u>(322,518)</u>	<u>(4,228)</u>

Notes to the Financial Statements - continued
for the Year Ended 30 June 2025

11. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.7.23 £	Net movement in funds £	At 30.6.24 £
Unrestricted funds			
General fund	6,263	31,649	37,912
Fixed asset funds	8,331	(1,960)	6,371
	<u>14,594</u>	<u>29,689</u>	<u>44,283</u>
Restricted funds			
Radio City Cash for Kids	358	(358)	-
Elizabeth Rathbone	-	610	610
L23 Community Foundation	341	(325)	16
Reaching Communities	6,390	15,811	22,201
UK SPF Vola Consortium Laptop Grant	1,239	(1,239)	-
Sefton CVS Welcome Spaces	1,272	(1,272)	-
MRWA St Helens MBC	1,962	(1,962)	-
Awards For All	8,460	(8,460)	-
Morrisons Foundation	-	706	706
Peel Ports	-	938	938
P H Holt Foundation	-	2,888	2,888
FEED	-	117	117
The Henry Smith Chairty	-	18,506	18,506
Other restricted funds	1,389	(1,284)	105
	<u>21,411</u>	<u>24,676</u>	<u>46,087</u>
TOTAL FUNDS	<u>36,005</u>	<u>54,365</u>	<u>90,370</u>

Notes to the Financial Statements - continued
for the Year Ended 30 June 2025

11. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	178,540	(146,891)	31,649
Fixed asset funds	-	(1,960)	(1,960)
	<u>178,540</u>	<u>(148,851)</u>	<u>29,689</u>
Restricted funds			
Radio City Cash for Kids	4,500	(4,858)	(358)
Elizabeth Rathbone	3,500	(2,890)	610
L23 Community Foundation	2,500	(2,825)	(325)
Reaching Communities	51,574	(35,763)	15,811
UK SPF Vola Consortium Laptop Grant	-	(1,239)	(1,239)
Sefton CVS Welcome Spaces	-	(1,272)	(1,272)
MRWA St Helens MBC	5,232	(7,194)	(1,962)
Awards For All	-	(8,460)	(8,460)
Sefton CVS Warm Spaces	2,000	(2,000)	-
Sefton CVS Clothing Support	3,000	(3,000)	-
Sefton CVS Resilience	1,330	(1,330)	-
Screwfix Foundation	4,000	(4,000)	-
Morrisons Foundation	6,500	(5,794)	706
Peel Ports	2,997	(2,059)	938
P H Holt Foundation	5,688	(2,800)	2,888
Sefton CVS Winter Support	1,480	(1,480)	-
FEED	350	(233)	117
Hill Dickinson	900	(900)	-
The Henry Smith Chairty	21,500	(2,994)	18,506
Other restricted funds	-	(1,284)	(1,284)
	<u>117,051</u>	<u>(92,375)</u>	<u>24,676</u>
TOTAL FUNDS	<u>295,591</u>	<u>(241,226)</u>	<u>54,365</u>

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 June 2025.

13. TRANSFERS

During the financial period, two transfers were made from the General (Unrestricted) Fund to the Restricted Funds detailed in Note 11.

A transfer of £7,277 from General Fund was made to cover expenditure properly attributable to a restricted project where the restricted income received was insufficient to meet the full cost.

A further transfer of £650 was made to reallocate income that had been incorrectly recorded in the General Fund when received in 2024, but which was, in substance, subject to donor-imposed restrictions.

Upon review, it was confirmed that this income related specifically to a restricted activity, and it was therefore necessary to move the corresponding amount from the General Fund into the appropriate Restricted Fund.

Together, these transfers ensure that:

- all expenditure relating to restricted activities is fully funded from the appropriate restricted resources;
- the restricted funds do not show a deficit;

13. TRANSFERS - continued

income is correctly presented according to its donor-imposed conditions;
- and the charity continues to comply with its obligation to apply restricted funds solely for their intended purposes.

These adjustments represent internal reclassifications of existing resources and do not change the total funds of the charity. No external donor conditions were breached, and the corrections ensure accurate and transparent fund accounting.

14. DESIGNATED FIXED ASSET FUND

The trustees have designated a Fixed Asset Fund representing the net book value of the charity's tangible fixed assets. This designation reflects that these funds are tied up in long-term assets and are therefore not available for general spending. The fund will be adjusted annually for additions, disposals and depreciation.

UNRESTRICTED FUNDS

General

The General Fund comprises income that is not subject to any donor-imposed restrictions and is available for the trustees to use for the general purposes of the charity in furtherance of its objectives.

Postcode Lottery

Unrestricted funding received to support the charity's running costs, wellbeing activities, and essential supplies.

15. RESTRICTED FUNDS

Elizabeth Rathbone

A Grant awarded to support the Babykind project. The grant is used to purchase essential baby supplies, Mums hygiene packages, Primark vouchers for warm clothing and a contribution to running costs.

L23 Community foundation

Grant awarded to contribute to summer activities and food parcels for children over the summer holidays

Reaching communities

Grant awarded to contribute to the 'New Beginnings' project. It funds the Wellbeing Manager and mental health first Aiders as well as some group activities. The grant also contributes to running costs.

UK SPF Vola Consortium Laptop Grant

Grant awarded to enable the charity to establish a safe, designated space within KCC where the local community can access IT resources.

Sefton CVS Welcome Spaces

Grant awarded to support the running of the charities Daily Hub which is part of the Sefton wide Welcome Spaces project. The grant contributes to overheads, supplies and volunteer subsistence.

Awards for all

Grant awarded to provide 2 year funding to support the Babykind project. The grant funds emergency baby supplies, contribution to running costs, off site storage and volunteer expenses.

Morrison's Foundation

Grant awarded to support the Babykind project. £3500 to supply new baby equipment, clothes, buggies, cots etc. £3000 contribution to running costs and sessional expenditure.

Peel Ports

Grant awarded to fund Ladies Coffee Morning sessions. The grant funded facilitation, operational costs, refreshments, outings and supplies for activity sessions

P H Holt Foundation

15. RESTRICTED FUNDS - continued

Grant awarded to fund 'Path through the Jungle' course. It funded facilitation, course materials, contribution to overheads and material to support the course.

Sefton CVS Winter Support

Grant awarded to enable the charity to offer primark vouchers to purchase essential warm clothing in the winter months to vulnerable Adults and children.

FEED

Grant awarded to contribute towards Baby formula milk which is distributed through our Babykind project.

The Henry Smith Charity

Grant awarded to contribute towards Salary costs to June 2027, to support support long term sustainability.

Arnold Clark

Grant awarded to contribute towards essential baby items to support Babykind

Cash for Kids

A grant awarded to support children over the summer holidays with activities and packed lunches

John Moores Foundation

A grant awarded towards the contribution to Staff salaries

Heritage Lottery

A grant awarded to contribute towards the Celebration of 50 years of Sefton celebration.

VE Day

A grant awarded to contribute towards the costs of Celebrations to mark VE Day

Trous Foundation

Grant awarded to cover costs of delivering wellbeing activities.

Tillotson Bradvery Charitable Trust

Grant awarded to contribute towards essential baby items to support Babykind

The Skelton Trust

Grant awarded to contribute towards essential baby items to support Babykind

The Hope Foundation

Grant awarded to contribute towards the purchase of a one off essential household items for refugees, asylum seekers and people on visas with no right to public recourse.

The Dutchy of Lancaster

Grant awarded to cover costs of delivering wellbeing activities including music therapy sessions, the Thinker and Tai Chi.

Steve Morgan Foundation

A grant awarded towards the contribution of Babykind Manager Salary

Senior Residents Wellbeing Support

Grant awarded to cover costs of delivering wellbeing activities including chair yoga, Tai chi, walk and talk.

Save the Children

Grant awarded to contribute towards essential baby items to support Babykind

Right to succeed

A grant awarded to cover the costs of delivering community projects.

15. RESTRICTED FUNDS - continued

One Vision

A grant awarded to cover the costs of delivering wellbeing sessions.

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LWS

Grants awarded to contribute towards staff salaries and provide chair yoga sessions to community.

Skipton Building Society

Grant awarded to contribute towards essential baby items to support Babykind.

KINDFULNESS COFFEE CLUB

England & Wales - Charity number 1186907

Accounts

Kindfulness Coffee Club

Charity No. 1186907

Company No. 10248619

Trustees' Report and Unaudited Accounts

30 June 2024

Kindfulness Coffee Club
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Kindfulness Coffee Club
Trustees Annual Report

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, herein present their report with the unaudited financial statements of the charity for the year ended 30 June 2024.

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 governing document, the Charities Act 2011, the Companies Act 2006 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard 102 applicable in the UK and Republic of Ireland.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 10248619

Charity No. 1186907

Registered Office

160-164 Knowsley Road
Bootle
L20 4NR

Directors and Trustees

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

J. Davidson
J. Herbert
D. Kelly
J.C. Lewtas
D.M. Morris
P.J. Shackell
M.V. Thomas
J.B. Williams
E. Withe

Accountants

Sefton Council for Voluntary Service
Burlington House
Crosby Road North
Waterloo
Liverpool
L22 0LG

OBJECTIVES AND ACTIVITIES

The Charity's objectives are specifically related to the following.

Kindfulness Coffee Club

Trustees Annual Report

1. To promote social inclusion for the public benefit by preventing people from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society. For the purpose of this clause "socially excluded" means being excluded from society, or parts of society, as a result of one or more of the following factors unemployment, financial hardship, youth or old age, ill health (physical or mental), substance abuse or dependency including alcohol or drugs, discrimination on the grounds of sex, race, disability, ethnic origin, religion, belief, creed, sexual orientation or gender reassignment, poor educational or skills attainment, relationship and family breakdown, poor housing (that is housing that does not meet basic habitable standards, crime (either as a victim of or as an offender rehabilitating into society).
2. The prevention or relief of poverty by providing: grants, items and services to individuals in need.

ACHIEVEMENTS AND PERFORMANCE

It has been a busy and productive year for our organisation, with significant developments across various activities our organisation provides. I am pleased to set out an overview of our activities, achievements, and challenges over the past year.

Group Activities

KCC's principal activities, as noted in our Memorandum and Articles of Association, are to promote social inclusion for the public benefit by preventing people from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society.

This year's Annual Report has been prepared by the Company Chair.

Our group activities have continued to thrive. Although most groups took a summer break, several key services such as 1:1 mental health support, the mental health peer support group, and our popular Fun Friday sessions continued uninterrupted. We also launched our summer programme on 24th July, extending our drop-in service to cover 10.00 am to 3.00 pm with a variety of activities.

Funding and Grants

Securing funding has been a priority, and I'm pleased to report several successful grant applications, including:

- Screw Fix Grant (£4,000) for flooring for Nu2u and the Café.
- Awards for All (A4A) (£10,000) to extend the drop-in service by one hour daily for 12 months.
- Peel Ports (£3,000) for the Women's Group.
- OneVision (£1,000) for the Women's Group.
- Reaching Communities (£13,608) for a 12-month uplift.
- Elizabeth Rathbone (£4000) for Babykind.
- Morrisons Foundation (£6500) for Babykind.
- Welcome Places (£5080) to support Drop in Service.
- Henry Smith (135,551) over 3 years to support CEO Salary
- John Moores Foundation (£25,000) over 3 years to support a Wellbeing Assistant salary

We have also submitted further funding applications:

- Persimmon (£5,000) for the Women's Group.
- Steve Morgan Foundation (£25,000) to support a new Babykind Manager post.

Kindfulness Coffee Club

Trustees Annual Report

We remain optimistic about the outcomes of these applications, particularly in relation to extending and improving services for women in our community.

Staff and Volunteer Contributions

A key highlight this year, has been the continued dedication of our staff and volunteers, who have been working tirelessly. We welcomed back Jayne following a bereavement and the team has provided exceptional support during this time. Special thanks go to Zoe and Mike for their outstanding work in overhauling our website after a hacking incident. Their efforts have resulted in a much-improved online presence.

On the volunteering front, our partnership with Hugh Baird College experienced some challenges. The placement of a student did not meet our expectations, and we will be reviewing this relationship in the coming term.

Zoe also left the organisation this year and I would like to thank her for her many years of hard and dedicated work, work which has helped us to get to where we are today.

Partnerships and Collaborations

We have strengthened our partnerships this year, notably:

- Fair Employment Charter: We have advanced to Level 2 in the application process and hope to receive positive news by the end of August.
- Creative Encounters: Abbie has provided invaluable support through team-building and creative evaluation sessions, raising key questions about our vision and mission. We plan to convene a meeting to update these critical elements, ensuring our messaging resonates more powerfully with potential funders.
- Liverpool University Law Centre: James Organ has reconnected with us, offering final-year students to support PIP forms and benefits advice—a service much needed in our community.
- Right to Succeed: We are in the process of setting up a new partnership to explore the barriers of why children in our local community do not meet their potential.

NU2U Shop

The NU2U shop has had a busy year, with May, June, and July seeing a surge in donations and successful sales. Special thanks go to Sarah, Chris, and all staff for their efforts in managing the shop and eBay sales, which have generated over £3,500 across three months. The Halloween and Christmas displays were particularly popular, attracting customers from across the region.

We have maintained our stock levels despite the quieter high street due to local business closures. The team continues to innovate, with new displays for seasonal items and a focus on keeping the shop fresh and appealing.

Challenges and Future Plans

One ongoing challenge has been the increase in asylum seekers and refugees requiring support. Many of these individuals face severe hardship, such as lack of heating or washing facilities. This has put additional strain on our resources, but we are committed to providing the necessary support wherever possible.

Looking ahead, we are developing long-term plans for Babykind, which has grown significantly. We are considering the appointment of a designated manager to ensure this service continues to meet the needs of our community without becoming over-relied upon as a regular support mechanism.

We will also address internal administrative improvements, with ongoing reorganisation and new funding applications to support additional posts. There is a strong focus on securing financial stability and enhancing service delivery through partnerships, including efforts to network with health professionals for Babykind.

Kindfulness Coffee Club
Trustees Annual Report

Conclusion

This year has been marked by significant progress, community support, and dedication from staff and volunteers. We have navigated challenges with resilience and remain committed to adapting to the evolving needs of our community. As we move forward, our focus will be on strengthening our infrastructure, improving services, and securing the funding necessary to sustain our growth and impact.

Thank you to all who have contributed to this year's successes. I look forward to another productive year ahead.

Signed



Phil Shackell
Chair

FINANCIAL REVIEW

The operational surplus in the year was £46,365 (2023: surplus £2,574)

As at 30th June 2024 total funds held were £82,370

Of the £82,370 funds held, £46,087 was unrestricted, £6,371 is held in a designated fixed asset fund. The remaining £29,912 is held in a number of restricted funds reported in note 12.

The charity has 2 main sources of funds.

1. Income from the NU2U charity shop
 2. Grants from various bodies, usually tied to specific purposes in line with the charity's objectives
- Occasional donations are received from private individuals. These are always acknowledged and accounted for separately, not least in order to reclaim tax via Gift Aid

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Kindfulness Coffee Club is a company limited by guarantee governed by its Memorandum and Articles of Association dated 11th May 2016. It is registered with the Charity Commission. Anyone over the age of 18 can become a member of the Company and there are currently 9 members (10 in 2023), each of whom agrees to contribute £10 in the event of the charity winding up.

Appointment of trustees

As set out in the Articles of Association the trustees are elected by members of the charitable company attending the Annual General Meeting. The longest service one third of trustees retires each year and is able to offer themselves for re-election.

Trustee induction and training

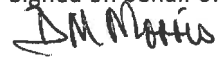
New trustees undergo an orientation day to brief them on: their legal obligations under charity and company law, the Charity commission guidance on public benefit, and inform them of the content of the Memorandum and Articles of Association, the committee and decision-making processes, the business plan and recent financial performance of the charity. During the induction process they meet key employees and other trustees. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

Kindfulness Coffee Club
Trustees Annual Report

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

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

Signed on behalf of the board



D.M. Morris

Trustee

10 January 2025

Kindfulness Coffee Club
Independent Examiners Report

Independent Examiner's Report to the trustees of Kindfulness Coffee Club

I report to the charity trustees on my examination of the financial statements of Kindfulness Coffee Club for the year ended 30 June 2024 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the Charities SORP (FRS 102).

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



Ian Wright
Chartered Accountant
Sefton Council for Voluntary Service
Burlington House
Crosby Road North
Waterloo
Liverpool
L22 0LG
10 January 2025

Kindfulness Coffee Club
Statement of Financial Activities
for the year ended 30 June 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
	Notes				
Income and endowments					
from:					
Donations and legacies	4	23,533	-	23,533	23,528
Charitable activities	5	15,000	117,051	132,051	78,213
Other trading activities	6	65,979	-	65,979	67,257
Investments	7	49	-	49	18
Total		104,561	117,051	221,612	169,016
Expenditure on:					
Charitable activities	8	82,872	92,375	175,247	166,442
Total		82,872	92,375	175,247	166,442
Net gains on investments		-	-	-	-
Net income	9	21,689	24,676	46,365	2,574
Transfers between funds		-	-	-	-
Net income before other gains/(losses)		21,689	24,676	46,365	2,574
Other gains and losses					
Net movement in funds		21,689	24,676	46,365	2,574
Reconciliation of funds:					
Total funds brought forward		14,594	21,411	36,005	33,431
Total funds carried forward		36,283	46,087	82,370	36,005

Kindfulness Coffee Club**Balance Sheet****at 30 June 2024**

Company No.	10248619	Notes	2024	2023
			£	£
Fixed assets				
Tangible assets		11	6,371	8,331
			<u>6,371</u>	<u>8,331</u>
Current assets				
Cash at bank and in hand			76,777	28,484
			<u>76,777</u>	<u>28,484</u>
Creditors: Amount falling due within one year		12	(778)	(810)
Net current assets			75,999	27,674
Total assets less current liabilities			<u>82,370</u>	<u>36,005</u>
Net assets excluding pension asset or liability			<u>82,370</u>	<u>36,005</u>
Total net assets			<u>82,370</u>	<u>36,005</u>
The funds of the charity				
Restricted funds		13		
Restricted income funds			46,087	21,411
			<u>46,087</u>	<u>21,411</u>
Unrestricted funds		13		
General funds			29,912	6,263
Designated funds			6,371	8,331
			<u>36,283</u>	<u>14,594</u>
Reserves		13		
Total funds			<u>82,370</u>	<u>36,005</u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 30 June 2024 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

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

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

Approved by the board on 10 January 2025

And signed on its behalf by:



D.M. Morris

Trustee

10 January 2025

Kindfulness Coffee Club

Notes to the Accounts

for the year ended 30 June 2024

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note. The functional currency used is the £ Sterling.

Assets and liabilities are initially recognized at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The functional currency used is the £ Sterling.

Preparation of the accounts on a going concern basis

At the time of approving the accounts, the trustees' have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. As such these accounts have been prepared under the going concern basis.

Change in basis of accounting or to previous accounts

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

Fund accounting

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

Kindfulness Coffee Club

Notes to the Accounts

Income

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

Income with related expenditure Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help The value of any volunteer help received is not included in the accounts.

Investment income This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Expenditure on raising funds These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.

Expenditure on charitable activities These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.

Grants payable All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.

Governance costs These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.

Other expenditure These are support costs not allocated to a particular activity.

Taxation

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

Kindfulness Coffee Club

Notes to the Accounts

Tangible fixed assets and depreciation

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

Equipment	20% Reducing
Fixtures and fittings	25% Reducing

Stocks

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

Trade and other debtors

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

Cash and cash equivalents

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

Trade and other creditors

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

Pension costs

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

2 Company status

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

Kindfulness Coffee Club
Notes to the Accounts

3 Statement of Financial Activities - prior year

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Income and endowments from:			
Donations and legacies	23,528	-	23,528
Charitable activities	-	78,213	78,213
Other trading activities	67,257	-	67,257
Investments	18	-	18
Total	90,803	78,213	169,016
Expenditure on:			
Charitable activities	94,338	72,104	166,442
Total	94,338	72,104	166,442
Net income	(3,535)	6,109	2,574
Net income before other gains/(losses)	(3,535)	6,109	2,574
Other gains and losses:			
Net movement in funds	(3,535)	6,109	2,574
Reconciliation of funds:			
Total funds brought forward	18,129	15,302	33,431
Total funds carried forward	14,594	21,411	36,005

4 Income from donations and legacies

	Unrestricted £	Total 2024 £	Total 2023 £
Grants and Donations	23,533	23,533	23,528
	23,533	23,533	23,528

Kindfulness Coffee Club
Notes to the Accounts

5 Income from charitable activities

	Unrestricted	Restricted	Total 2024	Total 2023
	£	£	£	£
Postcode Lottery Fund	15,000	-	15,000	-
Radio City Cash For Kids	-	4,500	4,500	6,700
The Elizabeth L Rathbone Charitable Trust	-	3,500	3,500	-
L 23 Community Foundation	-	2,500	2,500	2,500
Reaching Communities	-	51,574	51,574	36,432
MRWA St Helens MBC	-	5,232	5,232	2,616
Awards For All	-	-	-	9,400
Sefton CVS Warm Spaces	-	2,000	2,000	1,000
Sefton CVS Clothing Support	-	3,000	3,000	2,000
Sefton CVS Resilience	-	1,330	1,330	-
Screwfix Foundation	-	4,000	4,000	-
Morrisons Foundation	-	6,500	6,500	-
Peel Ports	-	2,997	2,997	-
P H Holt Foundation	-	5,688	5,688	-
Sefton CVS Winter Support	-	1,480	1,480	-
FEED	-	350	350	-
Hill Dickinson	-	900	900	-
Henry Smith Charity	-	21,500	21,500	-
Other grants	-	-	-	17,565
	<u>15,000</u>	<u>117,051</u>	<u>132,051</u>	<u>78,213</u>

6 Income from other trading activities

	Unrestricted	Total 2024	Total 2023
	£	£	£
Charity shop	65,979	65,979	67,137
Room hire	-	-	120
	<u>65,979</u>	<u>65,979</u>	<u>67,257</u>

7 Income from investments

	Unrestricted	Total 2024	Total 2023
	£	£	£
Interest received	49	49	18
	<u>49</u>	<u>49</u>	<u>18</u>

Kindfulness Coffee Club
Notes to the Accounts

8 Expenditure on charitable activities

	Unrestricted	Restricted	Total 2024	Total 2023
	£	£	£	£
<i>Expenditure on charitable activities</i>				
Promote social inclusion	79,595	92,375	171,970	161,990
<i>Support costs</i>				
Administration	3,277	-	3,277	4,452
	<u>82,872</u>	<u>92,375</u>	<u>175,247</u>	<u>166,442</u>

9 Net income before transfers

	2024	2023
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	1,960	2,573

10 Staff costs

	2024	2023
Salaries and wages	88,480	82,207
Social security costs	261	-
Pension costs	1,975	1,676
	<u>90,716</u>	<u>83,883</u>

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

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

	2024	2023
	Number	Number
Management	1	1
Support	5	5
	<u>6</u>	<u>6</u>

Kindfulness Coffee Club
Notes to the Accounts

11 Tangible fixed assets

	Equipment	Fixtures and fittings	Total
	£	£	£
Cost or revaluation			
At 1 July 2023	5,304	13,950	19,254
At 30 June 2024	<u>5,304</u>	<u>13,950</u>	<u>19,254</u>
Depreciation and impairment			
At 1 July 2023	2,858	8,065	10,923
Depreciation charge for the year	1,471	489	1,960
At 30 June 2024	<u>4,329</u>	<u>8,554</u>	<u>12,883</u>
Net book values			
At 30 June 2024	<u>975</u>	<u>5,396</u>	<u>6,371</u>
At 30 June 2023	<u>2,446</u>	<u>5,885</u>	<u>8,331</u>

12 Creditors:

amounts falling due within one year

	2024	2023
	£	£
Other creditors	590	472
Accruals	<u>188</u>	<u>338</u>
	<u>778</u>	<u>810</u>

Kindfulness Coffee Club
Notes to the Accounts

13 Movement in funds

	At 1 July 2023	Incoming resources (including other gains/losses) £	Resources expended £	Gross transfers £	At 30 June 2024 £
Restricted funds:					
Restricted income funds:					
Radio City Cash For Kids	358	4,500	(4,858)	-	-
Elizabeth Rathbone	-	3,500	(2,890)	-	610
L23 Community Foundation	341	2,500	(2,825)	-	16
Reaching Communities	6,390	51,574	(35,763)	-	22,201
UK SPF Vola Consortium					
Laptop Grant	1,239	-	(1,239)	-	-
Sefton CVS Welcome Spaces	1,272	-	(1,272)	-	-
MRWA St Helens MBC	1,962	5,232	(7,194)	-	-
Awards For All	8,460	-	(8,460)	-	-
Sefton CVS Warm Spaces	-	2,000	(2,000)	-	-
Sefton CVS Clothing Support	-	3,000	(3,000)	-	-
Sefton CVS Resilience	-	1,330	(1,330)	-	-
Screwfix Foundation	-	4,000	(4,000)	-	-
Morrisons Foundation	-	6,500	(5,794)	-	706
Peel Ports	-	2,997	(2,059)	-	938
P H Holt Foundation	-	5,688	(2,800)	-	2,888
Sefton CVS Winter Support	-	1,480	(1,480)	-	-
FEED	-	350	(233)	-	117
Hill Dickinson	-	900	(900)	-	-
The Henry Smith Charity	-	21,500	(2,994)	-	18,506
Other restricted funds brought forward	1,389	-	(1,284)	-	105
Total	21,411	117,051	(92,375)	-	46,087
Unrestricted funds:					
General funds	6,263	104,561	(82,872)	1,960	29,912
Designated funds:					
Fixed Asset Fund	8,331	-	-	(1,960)	6,371
Total	8,331	-	-	(1,960)	6,371
Total funds	36,005	221,612	(175,247)	-	82,370

Purposes and restrictions in relation to the funds:

Restricted funds:

Radio City Cash For Kids	Cost of Living
Elizabeth Rathbone	Babykind

Kindfulness Coffee Club
Notes to the Accounts

16 Commitments

	2024	2023
	£	£
The pension cost charge to the company amounted to:	<u>1,975</u>	<u>1,676</u>

17 Related party disclosures

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

KINDFULNESS COFFEE CLUB

England & Wales - Charity number 1186907

Accounts

Kindfulness Coffee Club

Charity No. 1186907

Company No. 10248619

Trustees' Report and Unaudited Accounts

30 June 2023

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Trustees' Annual Report	2 to 7
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Statement of Financial Activities	9
Balance Sheet	10
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The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, herein present their report with the unaudited financial statements of the charity for the year ended 30 June 2023.

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 governing document, the Charities Act 2011, the Companies Act 2006 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard 102 applicable in the UK and Republic of Ireland.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 10248619

Charity No. 1186907

Registered Office

160-164 Knowsley Road
Bootle
L20 4NR

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.

The following Directors and Trustees served during the year:

J. Davidson

G.D. Fryer

D. Kelly

J.C. Lewtas

D.M. Morris

P.J. Shackell

M.V. Thomas

J.B. Williams

Accountants

Sefton Council for Voluntary Service
Burlington House
Crosby Road North
Waterloo
Liverpool
L22 0LG

OBJECTIVES AND ACTIVITIES

The Charity's objectives are specifically related to the following.

1. To promote social inclusion for the public benefit by preventing people from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society. For the purpose of this clause "socially excluded" means being excluded from society, or parts of society, as a result of one or more of the following factors unemployment, financial hardship, youth or old age, ill health (physical or mental), substance abuse or dependency including alcohol or drugs, discrimination on the grounds of sex, race, disability, ethnic origin, religion, belief, creed, sexual orientation or gender reassignment, poor educational or skills attainment, relationship and family breakdown, poor housing (that is housing that does not meet basic habitable standards, crime (either as a victim of or as an offender rehabilitating into society).
2. The prevention or relief of poverty by providing: grants, items and services to individuals in need..

ACHIEVEMENTS AND PERFORMANCE

The search for more volunteers continued during the year so that the number and diversity of the Board can be expanded. We are pleased to have welcomed Jonathan Davidson and Elaine Withe who joined the Board in this year to take up their position as Trustees; Germaine Fryer resigned and we thank her for her work with us.

Principal Activities

KCC's principal activities, as noted in our Memorandum and Articles of Association, are to promote social inclusion for the public benefit by preventing people from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society.

This year's Annual Report has been prepared by the Company Chair.

We reported last year that the number of people using our services is increasing, many with complex mental health problems exacerbated by covid, the increased cost of living and debt issues just to highlight a few of the common issues that are negatively impacting on people's health and wellbeing in our area of Bootle. Sadly, the demand for our services continued to increase and it is testament to the staff and volunteers of how well they have coped with such high and complex demands. About 12% of our local population were born outside the UK and this is reflected in those who access our service. Staff and volunteers work hard to respond to the needs of this group, effectively taking time to understand background and history in order to serve them better.

We have been successful in obtaining a large grant this year, following a very long application process. The grant is helping to fund staff to recognise and support people with mental health issues more effectively. The grant will help us to develop a business case to attempt to obtain core statutory funding. We believe our services meet the criteria for the mental health community transformation fund which is part of the NHS's Long Term Plan

Staffing:

Mandy Lewtas and Maureen Kelly remain in post as Wellbeing and New to You (NU2U) Shop managers respectively. Zoe Wilton continues to support them with administration and well-being activities. Neil Callan and Sarah Davidson have provided much needed support to our well-being activities and Chris Medlicott continues to work part-time in the NU2U shop. Directors wish to place on record their thanks to all the staff and the many volunteers who all continue to go the extra mile and give freely of their time, talents and energy over and above what might reasonably be expected.

Volunteering continues to offer a stepping stone for many to maintain their well-being, re-build their confidence and in some cases to return to paid employment. We uphold the same professional standards for volunteers as we do for staff. This helps prepare them for a number of work environments, expanding options for them if they wish to go back into, or seek, paid employment. Both new staff and volunteers undergo a rigorous application process that includes an aspirational interview to identify relevant skills and areas for development for that individual. We take references and have an induction programme to help equip them to deal effectively in a complex work environment. We also ensure we support staff and volunteers if they are exposed to issues they find difficult to cope with.

Equal Opportunities Statement:

In line with our Equal Opportunities Policy, we welcome and respect all staff, volunteers and customers. We know that equal opportunities is not about treating everyone the same; it is about responding to the individual needs of a person regardless of age, disability, gender reassignment, marriage and civil partnership, pregnancy and maternity, race, religion or belief, gender or sexual orientation.

Demand:

We continue to see an increase in demand for the support services we offer as outlined above. The complexity of those we support has increased. We receive many of our referrals from health and social care professionals as we are able to provide the support a person needs, support which is not available in the statutory sector. We have seen an increase in demand for our well-being services as mental health issues in our local population have increased as a result of covid and other factors such as debt issues. Covid has caused isolation, greater poverty in the area and across this vulnerable group, poorer physical and mental health. We help take some of the strain from the local authority and the local NHS. Without some of the fantastic support our staff and volunteers have provided, we would see more people entering hospital and taking significantly more time up in primary care and across the health and social care system as a whole.

The use of the NU2U shop continues to thrive. The shop however, is primarily there not to make a profit, but to provide clothes and some other essentials to the local community at prices they can afford; without the shop many people would struggle even more with the cost of living crisis. Those who lost their jobs during covid have continued to use the shop; the use of food banks is still up on previous years. The shop helps support financially the well-being function of our service and Babykind. We continue to respond to the increased requests for our Babykind service helping new mums and dads who don't have the resources to supply some of the basics a baby needs on being discharged from the maternity hospital. Again, our work reduced in-patient stays and reduced the strain on midwives and health visitors.

Our heightened response to the demands of the community which we serve has not gone unnoticed by the health and social care professionals we help to support. Many now recognise that without additional funding we will not be able to increase the number of people we currently support. Statutory services funded to provide support make referrals yet we still struggle to attract statutory funding.

Funding:

Although funding has not been as big an issue as in previous years, we continue to pay staff barely above the minimum wage, and the Board has put into place a mechanism to provide some additional one-off payments to staff as finances allow.

Kindfulness Coffee Club Trustees Annual Report

The additional funding we have secured this year has helped to provide some stability to the organisation. We have begun the process of changing the staffing structure and we have reprofiled job descriptions accordingly. Our staff work hard and we want to be able to pay them a wage which reflects their commitment and expertise.

Persimmon £1000 contribution to walk & talk
PH Holt £8900-Surviving and Thriving Project
Burbobank £11,524- Babykind Project
Elizabeth Rathbone £3000 -Ladies Coffee Morning group
Sefton CVS £1684.00- Babykind Cafe
Sefton Jubilee £500- Jubilee Street Party
LCR Carers £4889.00- Seven Habits Project
Arnold Clark £1000- contribution to walk & talk
Merseyside Police cashback fund £4990.00 Babykind Cafe

Conclusion

We are committed to provide as much support to our local community as we possibly can; improving the lives of those who live locally is a major objective. We not only help people cope with life's daily challenges but our well-being service also helps people to consider more healthy live styles as well as enabling them to move-on from KCC and become more independent, always knowing we are there in the background should they need us. Maggie Aslet our link worker at Sefton CVS, has proven herself to be an active supporter and we thank both her and Tony Deegan at Sefton CVS for their willingness to help in so many ways. We are also proud to have been supported by Venus, Tesco, Asda, Big Lottery, Sefton Council, and many others including Trustees, who requested their donations be recorded anonymously. Many more partnerships were formed during the year, and next year we hope to report further on their effectiveness in relieving the needs of those who are socially excluded. As last year, a key priority for next year will be to secure substantial funding so we can further extend our offer to the community.

FINANCIAL REVIEW

The operational surplus in the year was £2,574 (2022: deficit:£11,850)

As at 30th June 2023 total funds held were £36,005

Of the £36,005 funds held, £6,263 was unrestricted, £8,331 is held in a designated fixed asset fund. The remaining £21,411 is held in a number of restricted funds reported in note 12.

The charity has 2 main sources of funds.

1. Income from the NU2U charity shop
2. Grants from various bodies, usually tied to specific purposes in line with the charity's objectives

Occasional donations are received from private individuals. These are always acknowledged and accounted for separately, not least in order to reclaim tax via Gift Aid

PLANS FOR FUTURE PERIODS

A large charity must provide a summary of the charity's plans for the future including its aims and objectives and details of any plans to achieve them ...

A large charity's report should explain the trustees perspective of the future direction of the charity...

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Kindfulness Coffee Club is a company limited by guarantee governed by its Memorandum and Articles of Association dated 11th May 2016. It is registered with the Charity Commission. Anyone over the age of 18 can become a member of the Company and there are currently 10 members (7 in 2022), each of whom agrees to contribute £10 in the event of the charity winding up.

Appointment of trustees

As set out in the Articles of Association the trustees are elected by members of the charitable company attending the Annual General Meeting. The longest service one third of trustees retires each year and is able to offer themselves for re-election.

Trustee induction and training

New trustees undergo an orientation day to brief them on: their legal obligations under charity and company law, the Charity commission guidance on public benefit, and inform them of the content of the Memorandum and Articles of Association, the committee and decision-making processes, the business plan and recent financial performance of the charity. During the induction process they meet key employees and other trustees. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

Organisation

The Board of Trustees, which has no maximum number of members, administers the charity.

Related parties and co-operation with other organisations

None of our trustees receives remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager of the charity and any client or supplier is disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. In the current year no such party transactions were reported.

Risk Management

The trustees have a risk management strategy which comprises:

- * an annual review of the principal risks and uncertainties that the charity faces;
- * the establishment of policies, systems and procedures to mitigate those risks identified in the annual review; and
- * the implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise

This work has identified that financial sustainability continues to be the major financial risk for both the charity and its subsidiary. A key element in the management of financial risk is a regular review of available liquid funds to settle debts as they fall due, regular liaison with the bank and active management of trade debtors and creditors balances to ensure sufficient working capital by the charity.

Attention has also been focused on non-financial risks arising from fire, health and safety of clients, food hygiene. These risks are managed by ensuring accreditation is up to date, having robust policies and procedures in place, and regular awareness training for staff working in these operational areas.

The trustees, who are also the directors of Kindfulness Coffee Club for the purpose of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application or resources, including the income and expenditure, of the charitable company for that year. In preparing the financial statements, the trustees are required to:

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

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

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

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

Signed on behalf of the board

D.M. Morris
Company Secretary
07 December 2023

Independent Examiner's Report to the trustees of Kindfulness Coffee Club

I report to the charity trustees on my examination of the financial statements of Kindfulness Coffee Club for the year ended 30 June 2023 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the Charities SORP (FRS 102).

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

Anthony Deegan
MAAT MICB Pm.Dip
Sefton Council for Voluntary Service
Burlington House
Crosby Road North
Waterloo
Liverpool
L22 0LG
07 December 2023

Kindfulness Coffee Club
Statement of Financial Activities
for the year ended 30 June 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
	Notes				
Income and endowments from:					
Donations and legacies	3	23,528	-	23,528	14,062
Charitable activities	4	-	78,213	78,213	38,876
Other trading activities	5	67,257	-	67,257	68,218
Investments	6	18	-	18	-
Total		90,803	78,213	169,016	121,156
Expenditure on:					
Charitable activities	7	94,338	72,104	166,442	133,006
Total		94,338	72,104	166,442	133,006
Net gains on investments		-	-	-	-
Net income/(expenditure)	8	(3,535)	6,109	2,574	(11,850)
Transfers between funds		-	-	-	-
Net income/(expenditure) before other gains/(losses)		(3,535)	6,109	2,574	(11,850)
Other gains and losses					
Net movement in funds		(3,535)	6,109	2,574	(11,850)
Reconciliation of funds:					
Total funds brought forward		18,129	15,302	33,431	45,281
Total funds carried forward		14,594	21,411	36,005	33,431

Kindfulness Coffee Club

Balance Sheet

at 30 June 2023

Company No. 10248619	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	10	8,331	10,904
		<u>8,331</u>	<u>10,904</u>
Current assets			
Cash at bank and in hand		28,484	22,955
		<u>28,484</u>	<u>22,955</u>
Creditors: Amount falling due within one year	11	(810)	(428)
Net current assets		<u>27,674</u>	<u>22,527</u>
Total assets less current liabilities		<u>36,005</u>	<u>33,431</u>
Net assets excluding pension asset or liability		<u>36,005</u>	<u>33,431</u>
Total net assets		<u><u>36,005</u></u>	<u><u>33,431</u></u>
The funds of the charity			
Restricted funds	12		
Restricted income funds		21,411	15,302
		<u>21,411</u>	<u>15,302</u>
Unrestricted funds	12		
General funds		6,263	7,225
Designated funds		8,331	10,904
		<u>14,594</u>	<u>18,129</u>
Reserves	12		
Total funds		<u><u>36,005</u></u>	<u><u>33,431</u></u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 30 June 2023 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

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

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

Approved by the board on 07 December 2023

And signed on its behalf by:

D.M. Morris

Trustee & Company Secretary

07 December 2023

for the year ended 30 June 2023

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note. The functional currency used is the £ Sterling.

Assets and liabilities are initially recognized at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The functional currency used is the £ Sterling.

Preparation of the accounts on a going concern basis

At the time of approving the accounts, the trustees' have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. As such these accounts have been prepared under the going concern basis.

Change in basis of accounting or to previous accounts

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

Fund accounting

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

Income

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

Income with related expenditure Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help The value of any volunteer help received is not included in the accounts.

Investment income This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Expenditure on raising funds These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.

Expenditure on charitable activities These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.

Grants payable All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.

Governance costs These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.

Other expenditure These are support costs not allocated to a particular activity.

Taxation

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

Freehold investment property

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

Stocks

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

Trade and other debtors

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

Cash and cash equivalents

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

Trade and other creditors

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

Research and development

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

Foreign currencies

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

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

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

Leased assets

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

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

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

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

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

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

Pension costs

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

Receipt of donated goods, facilities and services

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

2 Company status

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

3 Income from donations and legacies

	Unrestricted	Total 2023	Total 2022
	£	£	£
Grants and Donations	23,528	23,528	13,468
Gift Aid	-	-	594
	<u>23,528</u>	<u>23,528</u>	<u>14,062</u>

4 Income from charitable activities

	Restricted	Total 2023	Total 2022
	£	£	£
Merseyside Police	-	-	4,990
Radio City Cash for Kids	6,700	6,700	-
Living Well Sefton Obesity Grant	2,000	2,000	-
L23 Community Foundation	2,500	2,500	4,889
Reaching Communities	36,432	36,432	-
UKSPF Vola Consortium Laptop Grant	1,239	1,239	-
Sefton CVS Welcome Spaces	2,000	2,000	-
MRWA St Helens MBC	2,616	2,616	-
Awards For All	9,400	9,400	-
Sefton CVS Warm Spaces	1,000	1,000	-
Sefton CVS Coronation Grant	400	400	-
Sefton CVS Clothing Support Grant	2,000	2,000	-
ACC Community Foundation Grant	2,000	2,000	-
Living Well Sefton Walk & Talk Grant	1,175	1,175	-
Living Well Sefton Zen Tangles Grant	824	824	-
Grantscape Burbobank	7,927	7,927	11,524
Other grants			17,473
	<u>78,213</u>	<u>78,213</u>	<u>38,876</u>

5 Income from other trading activities

	Unrestricted	Total 2023	Total 2022
	£	£	£
Charity shop	67,137	67,137	67,618
Room hire	120	120	600
	<u>67,257</u>	<u>67,257</u>	<u>68,218</u>

6 Income from investments

	Unrestricted	Total 2023	Total 2022
	£	£	£
Interest received	18	18	-
	<u>18</u>	<u>18</u>	<u>-</u>

7 Expenditure on charitable activities

	Unrestricted	Restricted	Total 2023	Total 2022
	£	£	£	£
<i>Expenditure on charitable activities</i>				
Promote social inclusion	89,886	72,104	161,990	128,324
<i>Support costs</i>				
Administration	4,452	-	4,452	4,682
	<u>94,338</u>	<u>72,104</u>	<u>166,442</u>	<u>133,006</u>

8 Net income/(expenditure) before transfers

	2023	2022
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	2,573	3,379

9 Staff costs

	2023	2022
Salaries and wages	82,207	65,239
Pension costs	1,676	1,484
	<u>83,883</u>	<u>66,723</u>

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

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

	2023 Number	2022 Number
Management	1	1
Support	5	4
	<u>6</u>	<u>5</u>

10 Tangible fixed assets

	£	£	£
Cost or revaluation			
At 1 July 2022	5,304	13,950	19,254
At 30 June 2023	<u>5,304</u>	<u>13,950</u>	<u>19,254</u>
Depreciation and impairment			
At 1 July 2022	2,247	6,103	8,350
Depreciation charge for the year	611	1,962	2,573
At 30 June 2023	<u>2,858</u>	<u>8,065</u>	<u>10,923</u>
Net book values			
At 30 June 2023	<u>2,446</u>	<u>5,885</u>	<u>8,331</u>
At 30 June 2022	<u>3,057</u>	<u>7,847</u>	<u>10,904</u>

11 Creditors:
amounts falling due within one year

	2023	2022
	£	£
Other creditors	472	128
Accruals	338	300
	<u>810</u>	<u>428</u>

12 Movement in funds

	At 1 July 2022	Incoming resources (including other gains/losses) £	Resources expended £	Gross transfers £	At 30 June 2023 £
Restricted funds:					
Restricted income funds:					
Merseyside Police	4,990	-	(4,990)	-	-
Liverpool City Region Carers	4,117	-	(4,117)	-	-
Radio City Cash for Kids	-	6,700	(6,342)	-	358
Elizabeth Rathbone	1,595	-	(1,595)	-	-
Living Well Sefton Obesity Grant	-	2,000	(2,000)	-	-
L23 Community Foundation	-	2,500	(2,159)	-	341
Reaching Communities	-	36,432	(30,042)	-	6,390
UKSPF Vola Consortium					
Laptop Grant	-	1,239	-	-	1,239
Sefton CVS Welcome Spaces	-	2,000	(728)	-	1,272
MRWA St Helens MBC	-	2,616	(654)	-	1,962
Awards For All	-	9,400	(940)	-	8,460
Arnold Clark	1,000	-	(114)	-	886
Wendy Black Memorial	3,600	-	(3,368)	-	232
Sefton CVS Warm Spaces	-	1,000	(1,000)	-	-
Sefton CVS Coronation Grant	-	400	(400)	-	-
Sefton CVS Clothing Support Grant	-	2,000	(2,000)	-	-
ACC Community Foundation Grant	-	2,000	(2,000)	-	-
Living Well Sefton Walk & Talk Grant	-	1,175	(1,175)	-	-
Living Well Sefton Zen Tangles Grant	-	824	(553)	-	271
Grantscape Burbobank	-	7,927	(7,927)	-	-
<i>Total</i>	<u>15,302</u>	<u>78,213</u>	<u>(72,104)</u>	<u>-</u>	<u>21,411</u>
Unrestricted funds:					
General funds	7,225	90,803	(94,338)	2,573	6,263
Designated funds:					
Fixed Asset Fund	10,904	-	-	(2,573)	8,331
<i>Total</i>	<u>10,904</u>	<u>-</u>	<u>-</u>	<u>(2,573)</u>	<u>8,331</u>
 Total funds	 <u>33,431</u>	 <u>169,016</u>	 <u>(166,442)</u>	 <u>-</u>	 <u>36,005</u>

Purposes and restrictions in relation to the funds:

Restricted funds:

Merseyside Police	Babykind Cafe
Liverpool City Region Carers	Seven Habits Project
Radio City Cash for Kids	Cost of living
Elizabeth Rathbone	Ladies Coffee Morning Group
Living Well Sefton Obesity Grant	Community Resilience
L23 Community Foundation	Walk and Talk for Mental and Physical Wellbeing
Reaching Communities	Employment of staff
UKSPF Vola Consortium	Laptop
Laptop Grant	
Sefton CVS Welcome Spaces	Welcome Spaces
MRWA St Helens MBC	Staff salaries, rent, electricity
Awards For All	Running costs
Arnold Clark	Walk and Talk
Wendy Black Memorial	Running costs
Sefton CVS Warm Spaces	Warm Spaces
Sefton CVS Coronation Grant	Coronation Celebration
Sefton CVS Clothing Support Grant	Clothing Support
ACC Community Foundation Grant	Running costs
Living Well Sefton Walk & Talk Grant	Walk and Talk
Living Well Sefton Zen Tangles Grant	Zen Tangles project
Grantscape Burbobank	Manager's salary
Designated funds:	
Fixed Asset Fund	Net book value of fixed assets

13 Analysis of net assets between funds

	Unrestricted funds	Total
	£	£
Fixed assets	8,331	8,331
Net current assets	27,674	27,674
	<u>36,005</u>	<u>36,005</u>

14 Reconciliation of cash/(net debt)

	At 1 July 2022	Cash flows	At 30 June 2023
	£	£	£
Cash and cash equivalents	22,955	5,529	28,484
	<u>22,955</u>	<u>5,529</u>	<u>28,484</u>
Cash/(Net debt)	<u>22,955</u>	<u>5,529</u>	<u>28,484</u>

15 Commitments

Pension commitments

	2023	2022
	£	£
The pension cost charge to the company amounted to:	<u>1,676</u>	<u>1,484</u>

16 Related party disclosures

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

KINDFULNESS COFFEE CLUB

England & Wales - Charity number 1186907

Accounts

Company Number: 10248619
Charity Number: 1186907

Kindfulness Coffee Club
(A Company Limited by Guarantee)
Annual Report
&
Financial Statements
For the year ended
30 June 2022

Greater Merseyside Community Accountancy Service
Sefton Council for Voluntary Service
3rd Floor, Suite 3b
Burlington House
Crosby Road North
Waterloo
Liverpool
L22 0LG

Kindfulness Coffee Club

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Kindfulness Coffee Club Trustee's Annual Report For the year ended 30 June 2022

The trustees, who are also Director's for the purposes of the Companies Act, present their annual report and financial statements of the charity for the year ended 30 June 2022. 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 governing document, the Charities Act 2011, the Companies Act 2006 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard 102 applicable in the UK and Republic of Ireland.

The Charity

Kindfulness Coffee Club is constituted as a company limited by guarantee and not having a share capital. The company is registered in England and Wales No. 10248619. The charity is registered with the Charity Commission No. 1186907. The principal governing document is the Company Memorandum and Articles of Association dated 11th May 2016

Objectives and Activities

The Charity's objectives are specifically related to the following.

1.To promote social inclusion for the public benefit by preventing people from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society. For the purpose of this clause "socially excluded" means being excluded from society, or parts of society, as a result of one or more of the following factors unemployment, financial hardship, youth or old age, ill health (physical or mental), substance abuse or dependency including alcohol or drugs, discrimination on the grounds of sex, race, disability, ethnic origin, religion, belief, creed, sexual orientation or gender reassignment, poor educational or skills attainment, relationship and family breakdown, poor housing (that is housing that does not meet basic habitable standards, crime (either as a victim of or as an offender rehabilitating into society).

2.The prevention or relief of poverty by providing: grants, items and services to individuals in need.

Achievements and Performance

The search for more volunteers continued during the year so that the number and diversity of the Board can be expanded. We are pleased to have welcomed Jacob Lewtas who joined the Board in July 2021, to take up the position of Company Treasurer; no Board members have resigned.

Principal Activities

KCC's principal activities, as noted in our Memorandum and Articles of Association, are to promote social inclusion for the public benefit by preventing people from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society.

This year's Annual Report has been prepared by the Company Chair.

Kindfulness Coffee Club

Trustee's Annual Report

For the year ended 30 June 2022

The number of people using our services is increasing, many with complex mental health problems exacerbated by covid, the increased cost of living and debt issues, these are just some of the factors having a negative impact on people's mental health and wellbeing.

We are hoping to be successful in obtaining a large grant next year, follow a very long application process. The grant would help fund staff to both recognise and support people with mental health issues more effectively. The grant would, in addition to improving our service delivery, help us to develop a business case to attempt to obtain core statutory funding. We believe our services meet the criteria for the mental health community transformation fund which is part of the NHS's Long Term Plan.

Staffing:

Mandy Lewtas and Maureen Kelly remain in post as Wellbeing and New to You (NU2U) Shop managers respectively. Zoe Wilton continues to support them with administration and well-being activities. Neil Callan has provided much needed support to our well-being activities and Chris Medicott continues to work part-time in the NU2U shop. Directors wish to place on record their thanks to all the staff and the many volunteers who all continue to go the extra mile and give freely of their time, talents and energy over and above what might reasonably be expected.

Volunteering continues to offer a stepping stone for many to maintain their well-being, re-build their confidence and in some cases to return to paid employment. We uphold the same professional standards for volunteers as we do for staff. This helps prepare them for a number of work environments, expanding options for them if they wish to go back into, or seek, paid employment. Both new staff and volunteers undergo a rigorous application process that includes an aspirational interview to identify relevant skills and areas for development for that individual. We take references and have an induction programme to help equip them to deal effectively in a complex work environment. We also ensure we support staff and volunteers if they are exposed to issues they find difficult to cope with.

Equal Opportunities Statement:

In line with our Equal Opportunities Policy, we welcome and respect all staff, volunteers and customers regardless of age, disability, gender reassignment, marriage and civil partnership, pregnancy and maternity, race, religion or belief, gender and sexual orientation.

Demand:

We continue to see an increase in demand for the support services we offer as outlined above. The complexity of those we support has increased. We receive many of our referrals from health and social care professionals as we are able to provide the support a person needs, support which is not available in the statutory sector. We have seen an increase in demand for our well-being services as mental health issues in our local population have increased as a result of covid and other factors such as debt issues. Covid has caused isolation, greater poverty in the area and across this vulnerable group, poorer physical and mental health. We help take some of the strain from the local authority and the local NHS. Without some of the fantastic support our staff and volunteers have provided, we would see more people entering hospital and taking significantly more time up in primary care and across the health and social care system as a whole.

Kindfulness Coffee Club

Trustee's Annual Report

For the year ended 30 June 2022

The use of the NU2U shop is up and our on-line sales continue to increase. The shop however, is there primarily there not to make a profit, but to provide clothes and some other essentials to the local community at prices they can afford; without the shop many people would struggle even more with the cost of living crisis. Some of our new customers have come to us as a result of them becoming unemployed as a result of covid; some have never had to use food banks and second-hand clothes shops in their lives before. The shop helps support financially the well-being function of our service and Babykind. We also have responded to the increased requests for our Babykind service helping new mums and dads who don't have the resources to supply some of the basics a baby needs on being discharged from the maternity hospital. Again, our work reduced in-patient stays and reduced the strain on midwives and health visitors.

Our heightened response to the demands of the community which we serve has not gone unnoticed by the health and social care professionals we help to support. Many now recognise that without additional funding we will not be able to increase the number of people we currently support.

Funding:

Although funding has not been as big an issue as in previous years, we continue to pay staff barely above the minimum wage, and the Board has put into place a mechanism to provide some additional one-off payments to staff as finances allow.

The charity continues to live week by week, with most grants providing an income only for a short period and often for a specific purpose. The lack of secure long-term funding remains a constant cause for concern and the rich variety of our provision would not be possible without the generous support of directors, staff and volunteers. Here is a full list of grants received:

Persimmon £1000 contribution to walk & talk
PH Holt £8900-Surviving and Thriving Project
Burbobank £11,524- Babykind Project
Elizabeth Rathbone £3000 -Ladies Coffee Morning group
Sefton CVS £1684.00- Babykind Café
Sefton Jubilee £500- Jubilee Street Party
LCR Carers £4889.00- Seven Habits Project
Arnold Clark £1000- contribution to walk & talk
Merseyside Police cashback fund £4990.00 Babykind Cafe

Conclusion We are committed in providing as much support to our local community as we possibly can. We not only help people get through their daily life but our well-being services also helps people to move-on from KCC and become independent from it, but always knowing we are there in the background should they need us Maggie Aslet our link worker at Sefton CVS has proven herself to be an active supporter and we thank both her and Tony Deegan at Sefton CVS for their willingness to help in so many ways. We are also proud to have been supported by Venus, Tesco, Asda, Big Lottery, Sefton Council, and many others including Directors who requested their donations be recorded anonymously. Many more partnerships were formed during the year, and next year we hope to report further on their effectiveness in relieving the needs of those who are socially excluded. As last year, a key priority for next year will be to secure substantial funding so we can further extend our offer to the community.

Kindfulness Coffee Club Trustee's Annual Report For the year ended 30 June 2022

Financial Review

The operational deficit in the year was £(11,850) (2021 £45,281)

As at 30th June 2022 total funds held were £33,431 (2020 £45,281).

Of the £33,431 funds held, £7,225 was unrestricted, £10,904 is held in a designated fixed asset fund. The remaining £15,302 is held in a number of restricted funds reported in note 15.

2021 accounts have been restated reclassifying £18,375 originally reported as deferred income to Restricted Funds as shown in note 15.

The charity has 2 main sources of funds.

1. Income from the NU2U charity shop
2. Grants from various bodies, usually tied to specific purposes in line with the charity's objectives.

Occasional donations are received from private individuals. These are always acknowledged and accounted for separately, not least in order to reclaim tax via Gift Aid.

Kindfulness Coffee Club Trustee's Annual Report For the year ended 30 June 2022

Reference and administrative details

Charity number:	1186907
Company number:	10248619
Registered Office:	160-164, Knowsley Road, Bootle, Merseyside. L20 4NR.

Our advisors

Independent Examiner:	Anthony Deegan MAAT MICB Pm.Dip
Bankers:	The Co-operative Bank PLC, P.O.Box 101, 1 Ballon Street, Manchester. M6
Solicitors:	

Directors and trustees

The directors of the charitable company (the charity) are its trustees for the purposes of charity law. The trustees and officers serving during the year and since the year-end were as follows:

Trustees

Rev. D M Morris	Chair of Trustees
G D Fryer	
S Hines	
D Kelly	
J Lewtas	
P Shackell	
M Thomas	

Structure, Governance and Management

Governing Document

Kindfulness Coffee Club is a company limited by guarantee governed by its Memorandum and Articles of Association dated 11th May 2016. It is registered with the Charity Commission. Anyone over the age of 18 can become a member of the Company and there are currently 7 members (7 in 2021), each of whom agrees to contribute £10 in the event of the charity winding up.

Kindfulness Coffee Club

Trustee's Annual Report

For the year ended 30 June 2022

Appointment of trustees

As set out in the Articles of Association the trustees are elected by members of the charitable company attending the Annual General Meeting. The longest service one third of trustees retires each year and is able to offer themselves for re-election.

Trustee induction and training

New trustees undergo an orientation day to brief them on: their legal obligations under charity and company law, the Charity commission guidance on public benefit, and inform them of the content of the Memorandum and Articles of Association, the committee and decision-making processes, the business plan and recent financial performance of the charity. During the induction process they meet key employees and other trustees. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

Organisation

The board of trustees, which has no maximum number of members, administers the charity.

Related parties and co-operation with other organisations

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager of the charity and any client or supplier is disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. In the current year no such related party transactions were reported.

Risk Management

The trustees have a risk management strategy which comprises:

- * an annual review of the principal risks and uncertainties that the charity faces;
- * the establishment of policies, systems and procedures to mitigate those risks identified in the annual review; and
- * the implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

This work has identified that financial sustainability is the major financial risk for both the charity and its subsidiary. A key element in the management of financial risk is a regular review of available liquid funds to settle debts as they fall due, regular liaison with the bank and active management of trade debtors and creditors balances to ensure sufficient working capital by the charity.

Attention has also been focused on non-financial risks arising from fire, health and safety of clients, food hygiene. These risks are managed by ensuring accreditation is up to date, having robust policies and procedures in place, and regular awareness training for staff working in these operational areas.

Kindfulness Coffee Club

Trustee's Annual Report

For the year ended 30 June 2022

Trustees' Responsibilities

The trustees, who are also the directors of Kindfulness Coffee Club for the purpose of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year. In preparing the financial statements, the trustees are required to:

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

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

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

This report was approved by the board of trustees on 18th November 2022 and signed on their behalf.



Rev. D M Morris
Chair of Trustees

Independent Examiner's Report To the trustees of Kindfulness Coffee Club For the year ended 30 June 2022

I report to the trustees on my examination of the accounts of the Kindfulness Coffee Club for the year ended 30 June 2022.

Responsibilities and basis of report

As the charity trustees of Kindfulness Coffee Club 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 Kindfulness Coffee Club accounts carried out under section 145 of the 2011 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

I have completed my examination. I confirm that no material 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 Kindfulness Coffee Club 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.

Anthony Deegan MAAT MICB Pm.Dip
Community Accountant
Sefton Council for Voluntary Service
Burlington House, Crosby Road North, Waterloo. L22 0LG

18th November 2022

Kindfulness Coffee Club

Statement of Financial Activities

(Incorporating Income & Expenditure Account)

For the year ended 30 June 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Income and endowments from:					
Donations and legacies	2	10,064	3,998	14,062	7,663
Charitable activities	3	24,997	13,879	38,876	109,050
Other trading activities	4	68,218	-	68,218	25,134
Total income		103,279	17,877	121,156	141,847
Expenditure on:					
Charitable activities	6	112,056	20,950	133,006	96,566
Total expenditure		112,056	20,950	133,006	96,566
Net (expenditure)/income		(8,777)	(3,073)	(11,850)	45,281
Other recognised gains:					
Net movement in funds		(8,777)	(3,073)	(11,850)	45,281
Reconciliation of funds:					
Funds b/fwd		26,906	18,375	45,281	-
Funds c/fwd		18,129	15,302	33,431	45,281

The Statement of Financial Activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

All income and expenditure derive from continuing activities.

The notes on pages 14 to 29 form part of these financial statements

Kindfulness Coffee Club

Balance Sheet

As at 30 June 2022

Company Number: 10248619

	Note	2022 £	2021 £
Fixed Assets			
Tangible assets	11	10,904	12,684
Current Assets			
Cash at bank and in hand	12	22,955	33,162
		22,955	33,162
Creditors: Amounts falling due within one year	13	428	565
Net Current Assets		22,527	32,597
Total Net Assets		33,431	45,281
Funds of the charity			
Designated Funds		10,904	12,684
General Fund		7,225	14,222
Total Unrestricted Funds	14	18,129	26,906
Restricted Funds	15	15,302	18,375
Total Funds		33,431	45,281

The notes on pages 14 to 29 form part of these financial statements

Kindfulness Coffee Club

Balance Sheet

As at 30 June 2022

(cont.)

Company Number: 10248619

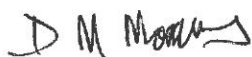
In approving these financial statements as directors of the company we hereby confirm the following:
For the year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- 1) The members have not required the company to obtain an audit for its accounts for the year in question in accordance with section 476.
- 2) The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime.

The accounts were approved by the board of directors on 18th November 2022.



Rev. D M Morris, Chair of Trustees

The notes on pages 14 to 29 form part of these financial statements

Kindfulness Coffee Club

Notes to the Accounts

For the year ended 30 June 2022

1 Accounting Policies

1a Basis of preparation

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

Kindfulness Coffee Club meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The accounts 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 the Statement of Recommended Practice for Charities applying FRS102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The functional currency used by Kindfulness Coffee Club is the £ Sterling.

1b. Preparation of the accounts on a going concern basis

Kindfulness Coffee Club

Notes to the Accounts (cont.)

For the year ended 30 June 2022

1 Accounting Policies (cont.)

1c. 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 item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to Kindfulness Coffee Club, or Kindfulness Coffee Club is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed, if material, (see note XX).

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.

Dividend income is recognised when the right to receive payment is established, usually when the investment is declared ex-dividend.

Kindfulness Coffee Club

Notes to the Accounts (cont.)

For the year ended 30 June 2022

1 Accounting Policies (cont.)

1d. Expenditure

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:

Promote social inclusion

a) Costs of raising funds comprise the costs of commercial trading including the bar and coffee lounge and their associated support costs.

b) Expenditure on charitable activities includes the costs of performances, exhibitions and other educational activities undertaken to further the purposes of the charity and their associated support costs.

c) Other expenditure represents those items not falling into any other heading.

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

1e. Allocation of support costs

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

Kindfulness Coffee Club

Notes to the Accounts (cont.)

For the year ended 30 June 2022

1 Accounting Policies (cont.)

1f. Fund Accounting

All income and expenditure together with gains and losses are allocated to a specific charitable fund.

Unrestricted funds are available to spend on activities that further any of the purposes of the 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. Further details of designated funds together with their purpose are set out in note 14.

Restricted funds are donations which the donor has specified are to be used solely for particular areas of the charity's work or for specific projects being undertaken by the charity. Further details of restricted funds together with their purposes are set out in note 15.

Endowment funds are resources received by the charity which represent capital, which can be held as either a permanent or expendable endowment. Permanent endowments are where the trustees have no power to convert it into income and apply it to the charitable objectives. Expendable endowment is distinguishable from income funds in that there is no requirement to spend or apply the capital unless, or until the trustees decide to do so. Further details of endowment funds together with their purposes are set out in note .

Kindfulness Coffee Club

Notes to the Accounts (cont.)

For the year ended 30 June 2022

1 Accounting Policies (cont.)

1g. Tangible fixed assets and depreciation

Tangible assets are stated at cost (or deemed cost) less accumulated depreciation and accumulated impairment losses. cost includes the original purchase price, costs directly attributable to bringing the asset into its working condition for its intended use, dismantling and restoration costs and borrowing costs capitalised.

Land and buildings include freehold offices and community centres. Land and buildings are stated at cost (or deemed cost for land and buildings held at valuation at the date of transition to FRS 102) less accumulated depreciation and accumulated impairment losses.

The charitable company previously adopted a policy of revaluing freehold land and buildings and they were stated at their revalued amount less any subsequent depreciation and accumulated impairment losses. The charitable company has adopted the transition exemption under FRS 102 paragraph 35.10(d) and has elected to use the latest revaluation as deemed cost.

The difference between depreciation based on the deemed cost charged in the Statement of Financial Activities and the assets original cost is transferred from revaluation reserve to the fixed asset fund.

plant and machinery and fixtures, fitting, tools, and equipment are stated at cost less accumulated depreciation and accumulated impairment losses.

Depreciation is provided at the following annual rates in order to write each asset off over its anticipated useful economic life. A full year's depreciation charge is charged in the year of acquisition and no depreciation is charged in the year of disposal.

Fixtures and fittings	25% pa on a reducing balance basis
Equipment	20% pa on a reducing balance basis

Subsequent costs are included in the assets carrying amount or recognised as a separate asset, as appropriate, only when it is probable that economic benefits associated with the item will flow to the charitable company and the cost can be measured reliably.

Repairs, maintenance and minor inspection costs are expensed as incurred.

Tangible assets are derecognised on disposal or when no future economic benefits are expected. On disposal, the difference between the net disposal proceeds and the carrying amount is recognised in the Statement of Financial Activities.

Kindfulness Coffee Club

Notes to the Accounts (cont.)

For the year ended 30 June 2022

1 Accounting Policies (cont.)

1h. 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.

1i. 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.

1j. 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.

1k. Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

1l. Pension costs

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

Kindfulness Coffee Club

Notes to the Accounts (cont.)

For the year ended 30 June 2022

2. Donations and Legacies

	2022 £	2021 £
Grants and Donations	13,468	6,024
Gift Aid	594	1,639
	<u>14,062</u>	<u>7,663</u>

Kindfulness Coffee Club

Notes to the Accounts (cont.)

For the year ended 30 June 2022

3. Charitable Activity Income

	2022 £	2021 £
Merseyside Police Grant	4,990	100
JRS Grant	989	9,494
Steve Morgan Foundation - Covid Emergenc	-	5,000
Reaching Community	-	16,134
Persimmon	1,000	1,000
ESF	-	15,707
Groundwork	400	3,600
Sefton CVS - LWS	-	1,800
Sefton CVS - Sefton In Mind	-	3,000
Woodward Trust	-	750
Liverpool CVS	-	1,000
National Lottery Reaching Communities	-	1,600
Radio City - Cash 4 Kids	-	2,210
PH Holt Foundation	8,900	9,256
Workers Education Grant	-	12,209
John Moores Foundation	-	6,000
Community Fund - Covid Emergency	-	6,081
Community Foundaton Grant	4,889	1,450
Comic Relief	-	3,600
Grantscap Burbo Bank	11,524	-
Arnold Clark	1,000	-
Elizabeth Rathbone	3,000	-
Other Grants	2,184	9,059
	<u>38,876</u>	<u>109,050</u>

Income from charitable activities has been applied to the following activities:

	2022 £	2021 £
Promote social inclusion	38,876	109,051
	<u>38,876</u>	<u>109,051</u>

Kindfulness Coffee Club

Notes to the Accounts (cont.)

For the year ended 30 June 2022

4. Other trading activity income

	2022 £	2021 £
Income from Charity Shop	67,618	24,844
Room Hire	600	290
	<u>68,218</u>	<u>25,134</u>

5. Income Activity Analysis

	2022 £	2021 £
Income has been applied to the following activities:		
Promote social inclusion	38,876	109,051
	<u>38,876</u>	<u>109,051</u>

6. Charitable Activities Expenditure

	Activities Undertaken Directly £	Support Costs £	Total 2022 £	Total 2021 £
Promote social inclusion	4,682	128,324	133,006	96,567
	<u>4,682</u>	<u>128,324</u>	<u>133,006</u>	<u>96,567</u>

Kindfulness Coffee Club

Notes to the Accounts (cont.)

For the year ended 30 June 2022

7. Staff Costs

	2022 £	2021 £
Wages and Salaries	65,239	55,829
Social Security costs	-	(501)
Pension costs	1,484	1,221
	<u>66,723</u>	<u>56,549</u>

The average number of employees during the 2022 was:

	2022 Number	2021 Number
Management	1	1
Support	4	4
	<u>5</u>	<u>5</u>

The trustees received no remuneration during the year (2021: £nil).
The trustees did not receive any expenses during the year (2021: £nil).

8. Key Management Personnel

The trustees consider that the key management personnel comprise the trustees and the Senior Management Team as follows:-

Trustees

Rev. D M Morris
G D Fryer
S Hines
D Kelly
J Lewtas
P Shackell
M Thomas

Kindfulness Coffee Club

Notes to the Accounts (cont.)

For the year ended 30 June 2022

9. Net Income for the year

Net income is stated after charging:

	2022 £	2021 £
Depreciation	<u>3,379</u>	<u>4,044</u>

10. Transfers Between Funds

During the financial year there was a transfer from the General Fund to the Fixed Asset Fund so the latter equalled the net book value of fixed assets held.

Kindfulness Coffee Club

Notes to the Accounts (cont.)

For the year ended 30 June 2022

11. Tangible Fixed Assets

	Fixtures & Fittings £	Equipment £	£
Cost / Valuation			
At 1 July 2021	13,950	3,705	17,655
Additions	-	1,599	1,599
At 30 June 2022	13,950	5,304	19,254
Depreciation			
At 1 July 2021	3,488	1,483	4,971
For the year	2,615	764	3,379
At 30 June 2022	6,103	2,247	8,350
Net Book Amounts			
At 30 June 2022	7,847	3,057	10,904
At 30 June 2021	10,462	2,222	12,684

12. Cash at bank and in hand

	2022 £	2021 £
Cash at bank	22,955	33,162
	22,955	33,162

13. Creditors: Amounts falling due within one year

	2022 £	2021 £
Trade creditors	-	416
Accruals and deferred income	300	150
	300	566

Kindfulness Coffee Club

Notes to the Accounts (cont.)

For the year ended 30 June 2022

14. Unrestricted Funds

	Balance brought forward 2020 £	Income £	Expenditure £	Transfers between funds £	Balance carried forward 2021 £
<i>General Fund</i>	-	114,581	(87,675)	(12,684)	14,222
Designated Funds					
<i>Fixed Asset Fund</i>	-	-	-	12,684	12,684
<i>Total Funds (previous year)</i>	-	114,581	(87,675)	-	26,906

	Balance brought forward 2021 £	Income £	Expenditure £	Transfers between funds £	Balance carried forward 2022 £
General Fund	14,222	103,279	(112,056)	1,780	7,225
Designated Funds					
Fixed Asset Fund	12,684	-	-	(1,780)	10,904
Total Funds (current year)	26,906	103,279	(112,056)	-	18,129

Kindfulness Coffee Club

Notes to the Accounts (cont.)

For the year ended 30 June 2022

15. Restricted Funds

	Balance brought forward 2020 £	Income £	Expenditure £	Balance carried forward 2021 £
<i>Groundwork</i>	-	3,600	(1,200)	2,400
<i>Sefton CVS - Sefton In Mind</i>	-	3,000	(100)	2,900
<i>Woodward Charitable Trust</i>	-	750	(455)	295
<i>Liverpool CVS</i>	-	1,000	(800)	200
<i>John Moores Foundation</i>	-	6,000	(1,000)	5,000
<i>Radio City Cash For Kids</i>	-	2,210	(370)	1,840
<i>PH Holt Foundation</i>	-	9,256	(4,628)	4,628
<i>Community Foundation</i>	-	1,450	(338)	1,112
Total Funds (previous year)	-	27,266	(8,891)	18,375

	Balance brought forward 2021 £	Income £	Expenditure £	Balance carried forward 2022 £
Groundwork	2,400	-	(2,400)	-
Sefton CVS - Sefton In Mind	2,900	-	(2,900)	-
Woodward Charitable Trust	295	-	(295)	-
Liverpool CVS	200	-	(200)	-
John Moores Foundation	5,000	-	(5,000)	-
Radio City Cash For Kids	1,840	-	(1,840)	-
PH Holt Foundation	4,628	-	(4,628)	-
Community Foundation	1,112	4,889	(1,884)	4,117
Elizabeth Rathbone	-	3,000	(1,405)	1,595
Arnold Clark	-	1,000	-	1,000
Restricted Funds - Other	-	8,988	(398)	8,590
Total Funds (current year)	18,375	17,877	(20,950)	15,302

Other Funds				
Wendy Black Memorial Fund	-	3,998	(398)	3,600
Merseyside Police Fund	-	4,990	-	4,990
Total other funds (current year)	-	8,988	(398)	8,590

Kindfulness Coffee Club

Notes to the Accounts (cont.)

For the year ended 30 June 2022

16. Analysis of Net Assets

Previous year ended 30 June 2021

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds £
Fixed Assets	-	12,684	-	12,684
Current Assets	14,787	-	18,375	33,162
Current Liabilities	(565)	-	-	(565)
	<u>14,222</u>	<u>12,684</u>	<u>18,375</u>	<u>45,281</u>

Current year ended 30 June 2022

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Totals Funds £
Fixed Assets	-	10,904	-	10,904
Current Assets	7,653	-	15,302	22,955
Current Liabilities	(428)	-	-	(428)
	<u>7,225</u>	<u>10,904</u>	<u>15,302</u>	<u>33,431</u>

Kindfulness Coffee Club

Notes to the Accounts (cont.)

For the year ended 30 June 2022

17. Comparative Statement of Financial Activities Information

In order to comply with Financial Reporting Standard 102 which requires comparative information to be provided for all amounts, this note provides the necessary disclosure for comparative purposes of the Statement of Financial Activities for the year ended 30 June 2021.

	Unrestricted Fund £	Restricted Fund £	Total Funds £
Income			
Donations and legacies	7,663	-	7,663
Comparative activities	81,784	27,266	109,050
Other Trading Activities	25,134	-	25,134
Total income	114,581	27,266	141,847
Expenditure on Charitable activities	87,675	8,891	96,566
	87,675	8,891	96,566
Net income	26,906	18,375	45,281
Other Recognised gains:			
Net movement in funds	26,906	18,375	45,281

KINDFULNESS COFFEE CLUB

England & Wales - Charity number 1186907

Accounts

KINDFULNESS COFFEE CLUB

(A Company Limited by Guarantee)

Annual Report & Financial Statements

For the year Ended

30 June 2021

Kindfulness Coffee Club

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Kindfulness Coffee Club

Contents

Kindfulness Coffee Club Trustees' Annual Report For the year ended 30 June 2021

The trustees, who are also Directors for the purposes of the Companies Act, present their annual report and financial statements of the charity for the year ended 30 June 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 governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard 102 applicable in the UK and Republic of Ireland.

The Charity

Kindfulness Coffee Club is constituted as a company limited by guarantee and not having a share capital. The company is registered in England and Wales No. 10248619. The charity is registered with the Charity Commission No. 1186907. The principal governing document is the Company Memorandum and Articles of Association dated 11 May 2016.

Objectives and Activities

The Charity's objectives are specifically related to the following

1. To promote social inclusion for the public benefit by preventing people from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society. For the purpose of this clause "socially excluded" means being excluded from society, or parts of society, as a result of one or more of the following factors unemployment, financial hardship, youth or old age, ill health (physical or mental), substance abuse or dependency including alcohol or drugs, discrimination on the grounds of sex, race, disability, ethnic origin, religion, belief, creed, sexual orientation or gender reassignment, poor educational or skills attainment, relationship and family breakdown, poor housing (that is housing that does not meet basic habitable standards, crime (either as a victim of or as an offender rehabilitating into society).
2. The prevention or relief of poverty by providing: grants, items and services to individuals in need.

Achievements and Performance

In deciding the activities (listed below) undertaken during this and every other year, trustees have had regard to the guidance issued by the Charity Commission on public benefit.

1. Offering one to one support to individuals suffering from social exclusion
2. Running a variety of support groups e.g. photography, knit and natter, supper club, daily drop in, mindfulness and meditation, shared reading, ladies coffee mornings for social interaction and support, Menkind where men can share their issues in a safe environment.

Kindfulness Coffee Club Trustees' Annual Report For the year ended 30 June 2021

3. Providing items to new mothers in need through our 'babykind' project
4. Providing items at subsidised rates to individuals through our 'NU2U' (new to you) community charity shop

This is the fourth annual report for Kindfulness Coffee Club Limited (KCC) for the period ending 30 June 2020

The company was incorporated on the 23rd June, 2016, and Directors have continued to meet approximately monthly since then at our premises in Knowsley Rd L20 4NR. Vincent Gary Steele was appointed chair at last year's AGM, and he continued in post until he resigned as a Director in April 2020. Thereafter, it was agreed that Neville Black would chair meetings, and Michael Morris as Company Secretary would take on operational responsibilities with authority to make executive decisions to avoid possible conflict of interests. Neville Black resigned as a Director in November 2020 and was replaced as Chairman by Phil Shackell. The search for more volunteers continued during the year so that the number and diversity of the Board could expand, but new board members were not appointed until July 2020. This year's Annual Report has been prepared by the Company Secretary in the absence of a Chair.

KCC's principal activities, as noted in our Memorandum and Articles of Association remain:

to promote social inclusion for the public benefit by preventing people from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society.

Staffing

Mandy Lewtas and Maureen Kelly remain in post as Wellbeing and NU2U Shop managers respectively. Zoe Wilton continues to support them with administration and well-being activities, and Chris Medicott continues to work part-time in the NU2U shop. Directors wish to place on record their thanks to all the staff and the many volunteers who all continue to go the extra mile and give freely of their time, talents and energy over and above what might reasonably be expected.

Volunteering continues to offer a stepping stone for many to maintain their well-being, re-build their confidence and in some cases to return to paid employment. We continue to uphold the same professional standards for volunteers and staff in order to prepare them for all work environments. Both groups undergo a rigorous application process that includes a written application, an aspirational interview to identify relevant skills and areas for development, and the uptake of references.

Equal Opportunities Statement

In line with our Equal Opportunities Policy, we welcome and respect all staff, volunteers and customers regardless of age, disability, gender reassignment, marriage and civil partnership, pregnancy and maternity, race, religion or belief, gender and sexual orientation.

Demand

We continue to see increase demand for the services we offer. The use of the shop is up which is there primarily not to make a profit but to provide clothes and some other essential to the local community at prices they can afford. Some of our new customers have come to us as a result of them becoming unemployed as a result of covid; some have never had to use foodbanks and second hand clothes shop in their lives before.

Kindfulness Coffee Club

Trustees' Annual Report

For the year ended 30 June 2021

The shop does make a profit which helps to support the well-being function and Babykind. Our increased sales activities have been helped by us now having a greater on-line presence.

We have seen an increase in demand for our wellbeing service as mental health issues in our local population have increase as a result of covid. Covid has caused isolation, greater poverty in the area and across the vulnerable group, poorer physical and mental health.

We help take a little of the strain from the local authority and the local NHS. Without some of the fantastic support our staff and volunteers have provided we would see more people entering hospital and taking significantly more time up in GP's surgeries and across the health system as a whole.

We have responded to the increased requests for our Babykind service helping new mums and dads who don't have the resources to supply some of the basics a baby needs on being discharged from the maternity hospital. Again our work reduced in patient stay and reduced the strain on midwives and health visitors.

Our heightened response to the demands of the community of which we serve has not gone unnoticed by the health and social care professionals we help to support. Many now recognise that without additional funding we will not be able to increase the number of people we currently support.

Funding

Although funding has not been as big an issue as in previous years, we continue to pay staff barely above the minimum wage, and the Board would like to address this next year. The charity continues to live week by week, with most grants providing an income only for a short period and often for a specific purpose. The lack of secure long-term funding remains a constant cause for concern and the rich variety of our provision would not be possible without the generous support of directors, staff and volunteers. Here is a full list of grants received:

Kindfulness Coffee Club Trustees' Annual Report For the year ended 30 June 2021

The follow are the grants we have received:

John Moores £6000 contribution to Wellbeing Manager Salary
Steve Morgan Covid emergency Fund-£5000.00
Reaching Communities Covid emergency Fund-£17,734.00
Persimmon -Walk and Talk £1000
European Social Fund New Beginnings Course -£15707.48
Community Fund Covid emergency Fund -£6081.00
Comic Relief Kindfulness Sanctuary project-£3600
Living Well Sefton-Extended Drop in hours £1800.00
Woodward Trust Babykind-£750.00
LCVS Laughter project-£1000.00
L23 Babykind-£1450.00
Cash for Kids Babykind-£2210.00
PH Holt 1/1 support and no health without Mental health course-£9256.00
Sefton in Mind Art therapy 1/1 sessions-£3000

Conclusion

We are committed in providing as much support to our local community as we possibly can. We not only help people get through their daily life but our well-being services also help people to move-on from KCC and become independent from it, but always knowing we are there in thee background should they need us

Maggie Aslet our link worker at Sefton CVS has proven herself to be an active supporter and we thank both her and Tony Deegan at Sefton CVS for their willingness to help in so many ways. We are also proud to have been supported by Venus, Tesco, Asda, Big Lottery, Sefton Council, and many others including Directors who requested their donations be recorded anonymously. Many more partnerships were formed during the year, and next year we hope to report further on their effectiveness in relieving the needs of those who are socially excluded. As last year, a key priority for next year will be to secure substantial funding so we can further extend our offer to the community.

Financial Review

The operational surplus in the year was £26,906 (2020 £0).

As at 30th June 2020 total funds held were £26,906 (2020 £0).

Of the £26,906 Funds held, £12,684 was unrestricted and £14,222 held in a Designated Fixed Asset Fund

The charity has 2 main sources of funds

1. Income from the NU2U charity shop
2. Grants from various bodies, usually tied to specific purposes in line with the charity's objectives.

Occasionally donations are received from private individuals. These are always acknowledged, and accounted for separately, not least in order to reclaim tax via Gift Aid.

Kindfulness Coffee Club Trustees' Annual Report For the year ended 30 June 2021

Reference and administrative details

Charity number:	1186907
The company was registered as a charity on 12th December 2019	
Company number:	10248619
Registered Office:	160 -164 Knowsley Road, Bootle, L20 4NR

Our advisors

Independent Examiner:	Sefton Council for Voluntary Service
Bankers:	The Co-Operative Bank

Directors and trustees

The directors of the charitable company (the charity) are its trustees for the purposes of charity law. The trustees and officers serving during the year and since the year-end were as follows:

Trustees

N Black Resigned 26th November 2020	
G D Fryer Appointed 26th November 2020	
S L Hines Appointed 9th July 2020	
D Kelly	
J C Lewtas Appointed 8th July 2021	
Rev D M Morris	
P J Shackell Appointed 9th July 2020	Chair of Trustees
M V Thomas Appointed 09 July 2020	
V G Steele Resigned 21 April 2020	

Structure, Governance and Management

Governing Document

Kindfulness Coffee Club is a company limited by guarantee governed by its Memorandum and Articles of Association dated 11th May 2016. It is registered with the Charity Commission. Anyone over the age of 18 can become a member of the Company and there are currently - members (6 in 2020), each of whom agrees to contribute £10 in the event of the charity winding up.

Kindfulness Coffee Club Trustees' Annual Report For the year ended 30 June 2021

Appointment of trustees

As set out in the Articles of Association the trustees are elected by members of the charitable company attending the Annual General Meeting.

Trustee induction and training

New trustees undergo an orientation day to brief them on: their legal obligations under charity and company law, the Charity commission guidance on public benefit, and inform them of the content of the Memorandum and Articles of Association, the committee and decision-making processes, the business plan and recent financial performance of the charity. During the induction process they meet key employees and other trustees. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

Organisation

The board of trustees, which has no maximum number of members, administers the charity.

Related parties and co-operation with other organisations

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager of the charity and any client or supplier is disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. In the current year no such related party transactions were reported.

Risk Management

The trustees have a risk management strategy which comprises:

- * an annual review of the principal risks and uncertainties that the charity faces;
- * the establishment of policies, systems and procedures to mitigate those risks identified in the annual review; and
- * the implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

This work has identified that financial sustainability is the major financial risk for both the charity and its subsidiary. A key element in the management of financial risk is a regular review of available liquid funds to settle debts as they fall due, regular liaison with the bank and active management of trade debtors and creditors balances to ensure sufficient working capital by the charity.

Attention has also been focused on non-financial risks arising from fire, health and safety of clients, food hygiene. These risks are managed by ensuring accreditation is up to date, having robust policies and procedures in place, and regular awareness training for staff working in these operational areas.

Kindfulness Coffee Club Trustees' Annual Report For the year ended 30 June 2021

Trustees' Responsibilities

The trustees, who are also the directors of Kindfulness Coffee Club for the purpose of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year. In preparing the financial statements, the trustees are required to:

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

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

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

This report was approved by the board of trustees on 20th January 2022 and signed on their behalf.



DM Morris
Director

Independent Examiner's Report To the trustees of Kindfulness Coffee Club For the year ended 30 June 2021

I report to the trustees on my examination of the accounts of Kindfulness Coffee Club for the year ended 30 June 2021.

Responsibilities and basis of report

As the charity trustees of Kindfulness Coffee Club 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 Kindfulness Coffee Club accounts carried out under section 145 of the 2011 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

I have completed my examination. I confirm that no material 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 Kindfulness Coffee Club 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.

Anthony Deegan
Community Accountant
Sefton Council for Voluntary Service
3rd Floor, North Wing, Burlington House, Crosby Road North, Liverpool, L22 0LG
30th January 2022

Kindfulness Coffee Club

Statement of Financial Activities

(Incorporating Income & Expenditure Account)

For the year ended 30 June 2021

	Note	Unrestricted Funds £	Total 2021 £	Total 2020 £
Income and endowments from:				
Donations and legacies	2	6,024	6,024	5,343
Charitable activities	3	117,449	117,449	59,799
Investments	4	-	-	26
Total income		123,473	123,473	65,168
Expenditure on:				
Charitable activities	5	100,612	96,567	65,168
Total expenditure		100,612	96,567	65,168
Net income		26,906	26,906	-
Other recognised gains:				
Net movement in funds		26,906	26,906	-
Reconciliation of funds:				
998 Roundings code BS		26,906	26,906	-

The Statement of Financial Activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

All income and expenditure derive from continuing activities.

The notes on pages 15 to 27 form part of these financial statements

Kindfulness Coffee Club

Balance Sheet

As at 30 June 2021

Company Number: 10248619

	Note	2021 £	2020 £
Fixed Assets			
Tangible assets	10	12,684	1,500
Current Assets			
Cash at bank and in hand		33,162	22,390
		33,162	22,390
Creditors: Amounts falling due within one year	11	(18,940)	(23,890)
Net Current Assets/(Liabilities)		14,222	(1,500)
Total Net Assets		26,906	-
Funds of the charity			
Designated Funds		12,684	-
General Fund		14,222	-
Total Unrestricted Funds	12	26,906	-
Total Funds		26,906	-

The notes on pages 15 to 27 form part of these financial statements

Kindfulness Coffee Club

Balance Sheet

As at 30 June 2021

(cont.)

Company Number: 10248619

In approving these financial statements as directors of the company we hereby confirm the following:
For the year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- 1) The members have not required the company to obtain an audit for its accounts for the year in question in accordance with section 476.
- 2) The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime.

The accounts were approved by the board of directors on 20th January 2022.



DM Morris, Director

The notes on pages 15 to 27 form part of these financial statements

Kindfulness Coffee Club

Notes to the Accounts

For the year ended 30 June 2021

1 Accounting Policies

1a Basis of preparation

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

Kindfulness Coffee Club meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The accounts 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 the Statement of Recommended Practice for Charities applying FRS102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The functional currency used by Kindfulness Coffee Club is the £ Sterling.

1b. Preparation of the accounts on a going concern basis

The trustees consider that the charity will be able to meet its liabilities as they fall due for at least 12 months from the date of signing the accounts. The accounts have therefore been prepared on the going concern basis.

The notes on pages 15 to 27 form part of these financial statements

Kindfulness Coffee Club

Notes to the Accounts (cont.)

For the year ended 30 June 2021

1 Accounting Policies (cont.)

1c. 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 item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to Kindfulness Coffee Club, or Kindfulness Coffee Club is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed, if material.

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.

1d. Deferred income

Income from donations and grants, including capital grants are deferred when the following conditions are met:

a) when donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until those periods

b) when donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the preconditions for use have been met.

The notes on pages 15 to 27 form part of these financial statements

Kindfulness Coffee Club

Notes to the Accounts (cont.)

For the year ended 30 June 2021

1 Accounting Policies (cont.)

1e. Expenditure

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:

Promote social inclusion

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

1f. Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charities programmes and activities. these costs have been allocated between cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 6.

1g. Funds Accounting

All income and expenditure together with gains and losses are allocated to a specific charitable fund.

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

The notes on pages 15 to 27 form part of these financial statements

Kindfulness Coffee Club

Notes to the Accounts (cont.)

For the year ended 30 June 2021

1 Accounting Policies (cont.)

1h. Tangible fixed assets and depreciation

Tangible assets are stated at cost (or deemed cost) less accumulated depreciation and accumulated impairment losses. cost includes the original purchase price, costs directly attributable to bringing the asset into its working condition for its intended use, dismantling and restoration costs and borrowing costs capitalised.

Plant and machinery and fixtures, fitting, tools, and equipment are stated at cost less accumulated depreciation and accumulated impairment losses.

Depreciation is provided at the following annual rates in order to write each asset off over its anticipated useful economic life. A full year's depreciation charge is charged in the year of acquisition and no depreciation is charged in the year of disposal.

Equipment	20% pa on a reducing balance basis
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Subsequent costs are included in the assets carrying amount or recognised as a separate asset, as appropriate, only when it is probable that economic benefits associated with the item will flow to the charitable company and the cost can be measured reliably.

Repairs, maintenance and minor inspection costs are expensed as incurred.

Tangible assets are derecognised on disposal or when no future economic benefits are expected. On disposal, the difference between the net disposal proceeds and the carrying amount is recognised in the Statement of Financial Activities.

1i. 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.

The notes on pages 15 to 27 form part of these financial statements

Kindfulness Coffee Club

Notes to the Accounts (cont.)

For the year ended 30 June 2021

1 Accounting Policies (cont.)

1j. 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.

1k. Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

1l. Pension costs

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

The notes on pages 15 to 27 form part of these financial statements

Kindfulness Coffee Club

Notes to the Accounts (cont.)

For the year ended 30 June 2021

2. Donations and Legacies

	2021 £	2020 £
Gifts & Donations	6,024	5,343
	<u>6,024</u>	<u>5,343</u>

The notes on pages 15 to 27 form part of these financial statements

Kindfulness Coffee Club

Notes to the Accounts (cont.)

For the year ended 30 June 2021

3. Charitable Activity Income

	2021 £	2020 £
Sales	22,957	39,101
Facilitation	-	50
Rags	1,858	3,758
Music Magpie	29	-
Rent receivable	290	510
Grants receivable	5,010	16,380
Christmas Fair	100	-
Gift Aid	1,639	-
JRS Grant HMRC	9,494	-
Steve Morgan Foundation	5,000	-
National Lottery Community Foundation	16,134	-
Persimmon Grant	1,000	-
ESF Grant	4,982	-
Community Foundation Grant	7,531	-
GroundWork	3,600	-
Sefton CVS - Living Well Sefton	1,800	-
Sefton CVS - Sefton In Mind	3,000	-
Woodward Trust	750	-
LCVS	1,000	-
Reaching Communities	7,600	-
Radio City - Cash 4 Kids	2,210	-
PH Holt Foundation	9,256	-
Workers Education Grant	12,209	-
	<u>117,449</u>	<u>59,799</u>

Income from charitable activities has been applied to the following activities:

	2021 £	2020 £
Promote social inclusion	117,944	59,799
	<u>117,944</u>	<u>59,799</u>

The notes on pages 15 to 27 form part of these financial statements

Kindfulness Coffee Club

Notes to the Accounts (cont.)

For the year ended 30 June 2021

4. Investment Income

	2021 £	2020 £
Bank interest received	-	26
	<u>-</u>	<u>26</u>

5. Charitable Activities Expenditure

	Activities Undertaken Directly £	Support Costs £	Total 2021 £	Total 2020 £
Promote social inclusion	89,440	3,656	93,096	65,168
	<u>89,440</u>	<u>3,656</u>	<u>93,096</u>	<u>65,168</u>

6. Support Costs

	Human Resources & Administration £	Total 2021 £	Total 2020 £
Promote social inclusion	3,656	3,656	7,312
	<u>3,656</u>	<u>3,656</u>	<u>7,312</u>

The notes on pages 15 to 27 form part of these financial statements

Kindfulness Coffee Club

Notes to the Accounts (cont.)

For the year ended 30 June 2021

7. Staff Costs

	2021 £	2020 £
Wages and Salaries	55,829	39,036
Social Security costs	(501)	501
Pension costs	1,221	871
	<u>56,549</u>	<u>40,408</u>

The average number of employees during the year was:

	2021 Number	2020 Number
Staff No-Man & Admin	1	1
Staff No-Prod & Sales	4	3
	<u>5</u>	<u>4</u>

There were no employees who had total remuneration benefits in excess of £60,000 per annum (2020: none).

The trustees received no remuneration during the year (2020: £nil).

The trustees did not receive any expenses during the year (2020: £nil).

The notes on pages 15 to 27 form part of these financial statements

Kindfulness Coffee Club

Notes to the Accounts (cont.)

For the year ended 30 June 2021

8. Key Management Personnel

The trustees consider that the key management personnel comprise the trustees

Trustees

N Black Resigned 26th November 2020
G D Fryer Appointed 26th November 2020
S L Hines Appointed 9th July 2020
D Kelly
J C Lewtas Appointed 8th July 2021
Rev D M Morris
P J Shackell Appointed 9th July 2020
M V Thomas Appointed 09 July 2020
V G Steele Resigned 21 April 2020

9. Transfers Between Funds

The notes on pages 15 to 27 form part of these financial statements

Kindfulness Coffee Club

Notes to the Accounts (cont.)

For the year ended 30 June 2021

10. Tangible Fixed Assets

	Fixtures & Fittings £	Equipment £	Total £
Cost / Valuation			
At 1 July 2020	-	2,427	2,427
Additions	13,950	1,278	15,228
At 30 June 2021	<u>13,950</u>	<u>3,705</u>	<u>17,655</u>
Depreciation			
At 1 July 2020	-	927	927
For the year	3,488	556	4,044
At 30 June 2021	<u>3,488</u>	<u>1,483</u>	<u>4,971</u>
Net Book Amounts			
At 30 June 2021	<u>10,462</u>	<u>2,222</u>	<u>12,684</u>
At 30 June 2020	<u>-</u>	<u>1,500</u>	<u>1,500</u>

11. Creditors: Amounts falling due within one year

	2021 £	2020 £
Trade creditors	416	205
Accruals and deferred income	18,524	23,685
	<u>18,940</u>	<u>23,890</u>

The notes on pages 15 to 27 form part of these financial statements

Kindfulness Coffee Club

Notes to the Accounts (cont.)

For the year ended 30 June 2021

12. Unrestricted Funds

	Balance brought forward 2019 £	Income £	Expenditure £	Transfers between funds £	Balance carried forward 2020 £
<i>General Fund</i>	-	65,168	(65,168)	-	-
<i>Total Funds (previous year)</i>	-	65,168	(65,168)	-	-

	Balance brought forward 2020 £	Income £	Expenditure £	Transfers between funds £	Balance carried forward 2021 £
General Fund	-	123,473	(96,567)	(12,684)	14,222
Designated Funds					
Fixed Asset Fund	-	-	-	12,684	12,684
<i>Total Funds (current year)</i>	-	123,473	(96,567)	-	26,906

The notes on pages 15 to 27 form part of these financial statements

Kindfulness Coffee Club

Notes to the Accounts (cont.)

For the year ended 30 June 2021

13. Comparative Statement of Financial Activities Information

In order to comply with Financial Reporting Standard 102 which requires comparative information to be provided for all amounts, this note provides the necessary disclosure for comparative purposes of the Statement of Financial Activities for the year ended 30 June 2020.

	Unrestricted Fund £	Total Funds £
Income		
Donations and legacies	5,343	5,343
Comparative activities	59,799	59,799
Investments	26	26
Total income	65,168	65,168
Expenditure on Charitable activities	65,168	65,168
	65,168	65,168
Other Recognised gains:		
Net movement in funds	-	-

The notes on pages 15 to 27 form part of these financial statements