

CHARITY REGISTERED NUMBER:1195358

TWO BREWS

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2025

**DAVID NUGENT & CO LIMITED CHARTERED CERTIFIED
ACCOUNTANTS THE COUNTING HOUSE 4A MOSS LANE
SWINTON MANCHESTER M27 9SA LEGAL AND
ADMINISTRATIVE INFORMATION**

Registered Charity Number: 1195358

Chairman: Susannah Gill

Treasurer: Peter Lock

Trustees: Susannah Gill
Johanne Reah

Registered Office: Manchester Academy of Gymnastics
Astor Road
Salford
M50 1BB

TWO BREWS

Accountants:

David Nugent & Co Limited
Chartered Certified Accountants
The Counting House
4A Moss Lane
Swinton
Manchester
M27 9SA

Bankers:

HSBC
2-4 St Ann's Square
Manchester
M2 7HD

FOR THE YEAR ENDED 31ST MARCH 2025

CONTENTS

	Page
Trustees report	1
Independent Examiner's Report	3

TWO BREWS

Statement of financial activities	4
Detailed analysis of funds	5
Balance sheet	6
Notes	7

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31ST MARCH 2025

The Trustees present their report and the financial statements of the charity for the year ended 31st March 2025. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS102) in preparing the annual report and financial statements of the charity.

OBJECTIVES AND ACTIVITIES

The purposes of the charity are the prevention or relief of poverty and homelessness in Manchester and Salford by the provision of outreach and support services to individuals in need and/or other charities, or other organisations working to prevent or relieve poverty and homelessness.

Objectives and aims

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

Governing document

The charity is a registered charity (CIO Foundation) and is constituted under a trust deed dated 29th July 2021.

Recruitment and appointment of trustees

Recruitment and appointment of trustees the trustees were appointed following a meeting of the founding volunteers Two Brews where each volunteer was given the opportunity to nominate themselves to become a Trustee. Following this Susannah Gill, Johanne Reach and Gary Potts were formally appointed as Trustees in the roles of Chair, Secretary and Treasurer respectively.

Achievements and performance

We have been able to provide outreach services in Manchester City Centre 7 nights per week serving between 100 and 200 hot meals per night along with sandwiches hot and cold drinks as well as providing clothing and toiletries This has improved our impact from the previous year. We have also been able to place several of our service users into either temporary or permanent accommodation which has been a highlight for all involved with Two Brews.

Financial review

We continued to generate significant revenue to fund supporting homeless people in Manchester and Salford. We raised £27,948 from a variety of charitable fund raisers, donations and grants. Our expenditure during this same period was approximately £31,704, which was spent on essential items for our nightly outreach services such as cooking ingredients, toiletries, equipment, emergency accommodation and food parcels. Overall, this has left us with approximately £12,000 in the bank as at 31st March 2025 to enable the charity to continue to provide these services into 2025 and beyond.

Investment policy

Aside from retaining a prudent amount in reserves each year, most of the charity's funds are to be spent in the short term so there are few funds for any longer-term investment.

Reserves policy

TWO BREWS

It is the policy of the charity to maintain unrestricted funds, which are the free reserves of the charity, at a level which equates to approximately three months unrestricted expenditure. This provides sufficient funds to cover management and administration and support costs and to respond to applications for grants which arise from time to time. Unrestricted funds were maintained at this level throughout the year.

Accounting and reporting responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

TWO BREWS
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31ST MARCH 2025

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

trustees are required to:

- select suitable accounting policies and apply them *consistently*;
- *observe the methods and principles in the Charities SORP 2019 (FRS102)*;
- *make judgements and estimates that are reasonable and prudent*;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in

the financial statements.

- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provision of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees on 16 April 2026 signed on its behalf by:



.....
Susannah Gill
Trustee

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF TWO BREWS
FOR THE YEAR ENDED 31ST MARCH 2025

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31st March 2025 which are set out on pages 4 to 10

Responsibilities and basis of report

As the charity trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

In our opinion the financial statements give a true and fair view of the state of the charity's affairs as at 31st March 2025 and of its incoming resources and applications of resources in the year then ended and have been properly prepared in accordance with the Charities Act 1993.

TWO BREWS

.....
David Nugent & Co Limited
Chartered Certified Accountants
The Counting House
4A Moss Lane
Swinton
Manchester

Dated: 16th April 2026

M27 9SA

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31ST MARCH 2025

	Unrest'd Funds £	Total Funds 2025 £	Total Funds 2024 £
Income and endowments from:			
Donations and Legacies	24,436	24,436	37,586
Charitable activities	2,392	2,392	2,114
Total income and endowments	<u>26,828</u>	<u>26,828</u>	<u>39,700</u>
Expenditure on:			
Raising funds	28,816	28,816	30,990

Charitable activities	7,272	7,272	8,493
Other	(1)	(1)	0
Total resources expended	<u>36,087</u>	<u>36,087</u>	<u>39,483</u>
Net movement in funds	(9,259)	(9,259)	217
Total funds brought forward	<u>£21,557</u>	<u>£21,557</u>	<u>21,340</u>
Total funds carried forward	<u>£12,298</u>	<u>£12,298</u>	<u>£21,557</u>

All income and expenditure derive from continuing activities.

TWO BREWS

STATEMENT OF FINANCIAL ACTIVITIES

DETAILED ANALYSIS OF MOVEMENTS IN FUNDS

FOR THE YEAR ENDED 31ST MARCH 2025

	2025		2024	
	£	£	£	£
General Fund				
Balance B/fwd	21,557		21,340	
(Deficit)/Surplus for the period	(9,259)		217	
	_____		_____	
		12,298		21,557
		_____		_____
Total funds at 31st March 2025		£12,298		£21,557
		=====		=====

TWO BREWS

BALANCE SHEET

AT 31ST MARCH 2025

	Note	2025		2024	
		£	£	£	£
Tangible fixed assets					
Tangible assets	5		0		5,503
Current assets					
Debtors	6	927		927	
Bank Accounts		12,278		16,034	
		13,205		16,961	
Creditors					
Amounts falling due within one year	7	907		907	
Net current assets			12,298		16,054
Total assets less current liabilities			12,298		21,557
Net assets			£12,298		£21,557
Capital funds					
Unrestricted funds			12,298		21,557
Total funds			£12,298		£21,557

TWO BREWS

Approved by the trustees on 16 April 2026 and signed on its behalf.



.....
Susannah Gill

The annexed notes form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2025

1. Accounting policies

The charity constitutes a public benefit entity as defined by FRS 102. 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 (FRS102) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102), the charities Act 2011 and UK Generally Accepted Practice.

The financial statements are prepared on a going concern basis under the historical convention (modified to include certain items at fair value). The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest pound.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years unless otherwise stated.

Incoming resources

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Tangible fixed assets and depreciation

TWO BREWS

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:
Motor Vehicles 25% per annum on cost

TWO BREWS

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR

ENDED 31ST MARCH 2025

2. Income

Unrest'd	Total	Total	Funds	Funds	Funds	2025	2025	2024
	£	£	£	Donations and legacies				
Donations and legacies						24,436	24,436	37,586
						<u>24,436</u>	<u>24,436</u>	<u>37,586</u>
Charitable activities								
Trading operations						2,392	2,392	2,114
						<u>2,392</u>	<u>2,392</u>	<u>2,114</u>

3. Expenditure on raising funds

	2025	2025	2024
	£	£	£
Motor Expense	5,574		5,408
Minor Equipment	11,246		10,687
Clothing	185		936
Food	7,271		8,503
Waste	1,418		1,169
Rent	2,400		2,400
Bank Charges	62		55
Donations		660	1,832
		<u>28,816</u>	<u>30,990</u>

4. Expenditure on charitable activities

	2025	2025	2024
	£	£	£
Charitable activities	776		0
Travel	110		200
Accountancy	864		954
Office Expense	19		1,835
Depreciation	5,503		5,504
		<u>7,272</u>	<u>8,493</u>

ENDED 31ST MARCH 2025

TWO BREWS

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR

5. Tangible fixed assets

	Plant and Machinery £
Cost:	
At 1st April 2024	22,015
At 31st March 2025	22,015
Depreciation:	
At 1st April 2024	16,512
Charge for the period	5,503
At 31st March 2025	22,015
Net book value:	
At 31st March 2025	£ 0
At 31st March 2024	£ 5,503
ENDED 31ST MARCH 2025	

6. Debtors and prepayments

Amounts falling due within one year:

	2025	2024
	£	£
Prepayments and Accrued Income	927	927

7. Creditors

Amounts falling due within one year: -

	2025	2024
	£	£
Accrued Expenses	907	907
	£ 907	£ 907

TWO BREWS

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR