

COFFEE4CRAIG

FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 March 2020

COFFEE4CRAIG

INDEX

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Report of the trustees for the year ended 31st March 2020

The Trustees present their report and financial statements for the year ended 31st March 2020. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charities constitution, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) 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).

As the financial year ended, a global pandemic began, one which we are sure will affect our guests for many years to come; however, the Coffee4Craig Board is pleased to present its Annual Report and Financial Statements for the year ended 31 March 2020, which demonstrate the organisation's excellent purposeful performance and effective use of resources.

This has only been possible through the energy and enthusiasm of Coffee4Craig's talented staff and volunteers and now is a good opportunity to thank them on behalf of the Board and most importantly our guests for what they do. We are incredibly proud of our team, our resilience as a charity and as individuals.

Watching the staff team work together, tackle challenges, take on the big relocation project and continue to work tirelessly as the Covid-19 pandemic hit, has been a proud moment and we thank each member of the team for their continued passion for the guests we work with.

Objectives and activities

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

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

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

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

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

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

ACHIEVEMENTS AND PERFORMANCE

The period 2019/20 brought about many changes in the way we work and the services we offer to our guests and also saw an end to our three-year partnership with Centrepoint as a result of their own building refurbishments/relocation.

Our most notable difference from this financial period came in July 2019 when the American band Metallica donated £40,000 to us through their Manchester leg of the tour, you can read more here, [We Love Mcr News](#) article we were also featured in global newspapers and our name went round the world helping to raise the profile of what we do.

This has had a profound effect on the support we get from the public. A special thanks goes to the band who invited our CEO Hendrix, Medic Mandi and one of our volunteers Conor who all attended the gig and met the band. It really was a night we'll never forget.

Drop-in Service

During 2019/20 we maintained our funding and partnership with Manchester City Council to offer our main service through the evening drop-in, which is open seven evenings a week, being the only evening provision in Greater Manchester. We saw numbers go from 80 individuals per evening at the drop-in based with CentrePoint to zero while we relocated.

We continued to support Manchester City Council with the cold weather services and successfully engaged with, supported and assisted between 70 and 100 unique individuals each week of the financial year 2019/20.

In 2019/20 we provided:

24,000 + hot meals per year

Over 4,000 showers

Over 8,000 pairs of underwear

Over 22,000 pairs of socks

Over 100 individuals supported into accommodation, referred into rehabilitation, detox or specialised support services. In receipt of emergency support, crisis intervention or reconnected to accommodation.

Over 300 weekly bus tickets

Had volunteering hours of an average of 126 hours per week

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New premises

In February 2020 we were required to find new premises at short notice due to Centrepont having to relocate to allow for building refurbishment. We identified new premises and we moved straight into fundraising for the new expected financial consequences of holding our own lease.

The relocation into our new premises took place later in February 2020 and we started the refurbishment to transform the premises from a retail outlet to a fully functional drop-in centre with the invaluable help and support of our volunteers, Corporate Social Responsibility partners and amazing businesses such as Flintshire Crane Hire, MSV Housing, Shelter, HMG Paints, Howdens, NWFA and Delta Security.

The ongoing financial planning, budgeting and forecasting for rent, utilities and other operational costs are continually assessed by the finance manager, treasurer and the board of trustees. We are confident that the financial year 2020/21 will bring a healthy report and allow us to continue with gusto for the benefit of our guests.

Partnerships

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

As part of our commitment to collaborative working with businesses in Manchester, the tech company Dept. have been supporting us with our online presence. Their offer has so far included a new website (www.coffee4craig.co.uk), a new logo, branding colour palette and IT training programme. Sadly due to the outbreak of Covid-19 we were unable to hold our online launch with Dept. but I've no doubt this will happen once things return to normal.

Education

We have worked with various education providers during the financial year to continue our education programme and commitment to support our younger generation to understand what it is to be homeless, but we'd like to formally thank Rumana and all the young people from Kingsway Community Trust who have raised over £4,000 for our service.

Staff and Volunteer teams

Our wonderful project manager left us on maternity and we look forward to welcoming them both back into the Coffee4Craig family with open arms. The rest of the team has stepped up admirably to fill the gap and continue her role.

We are truly blessed with the team we have working and volunteering at Coffee4Craig and as of financial year end 2019/20 we had three full time staff, four part time staff and over 60 volunteers, all actively working to support our guests seven days a week. We are continuing our commitment to be an accredited living wage employer, setting a standard within the sector as the only charity to pay a set hourly rate to all staff, regardless of position or role.

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

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

As a result of the continued growth in volunteer recruitment during 2019/20, in September 2019 we fulfilled one of our objectives from the 2018/19 financial year by creating a Volunteer Coordinator role. Our Volunteer Coordinator, Kerry, has become an essential part of our volunteer structure, providing vital support and training to new and existing volunteers alike to make sure everybody has the information they need to feel safe and happy while volunteering with Coffee4Craig.

From December 2019 we started to roll out a more robust and comprehensive training programme for all our volunteers and staff, including making safeguarding level 3 as standard to everyone, fire marshall training available to everyone, not just one person per shift and setting higher levels than the required for all training.

In February 2020, volunteers made a vital contribution to the move from Oldham Street to Great Ducie Street, from helping with packing and removals to some incredible individuals who fitted a new kitchen and showers from scratch! Their commitment and efforts have been truly astonishing. Each and every able volunteer has assisted with this transitional period. Sadly a high percentage of volunteers fall into the high risk group, so due to Covid we have lots of volunteers isolating.

Board of Trustees

During the 2019/20 period the Board underwent significant change with the recruitment and induction of a number of new Trustees, and we are happy to report we now have a full team in place. The Trustees have been appointed based on the diversity of their skills and experience in differing professional fields. It is a great position to be in with a Board that understands the guests and the work we are doing. Part of the commitment we require from our Board is they volunteer at our drop-in to see first-hand the service we provide, which is extremely beneficial for giving them a better understanding of what we are trying to achieve and helping to develop creative solutions.

How our activities delivered public benefit

The Trustees confirm that they have referred to the charity Commission's guidance on public benefit when reviewing the charity's aims and objectives, in planning future activities, and setting the policies for the year. The charity furthers its charitable purposes for the public benefit through a holistic and caring approach to our guests, providing tailored support and referrals based on their individual needs.

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FINANCIAL REVIEW

Income for the charity rose appreciably in the year to 31 March 2020, this was due to the huge donation by the band Metallica in July 2019, this donation has had a really positive effect on the financial stability of the charity. Expenditure rose by a lesser amount, that increase being a combination of salary costs and increased client expenditure. As a consequence of the above, there was an excess of income over expenditure of £42,373 (2018-19 £11,353) carried to reserves.

Investment powers and policy

The charity does not currently invest funds, as all funds are used to finance operations. The Trustees aim to ensure that the funds held at the bank cover a minimum of three months' salaries.

Reserves policy and going concern

The balance held in reserves at 31 March 2020 was £63,915 after crediting the year's excess of income over expenditure (see above). All the reserves held at year-end are unrestricted funds.

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

The charity's main source of income continues to be grants and donations, with regular funding now in place (post year-end) from Manchester City Council (see below).

The Covid-19 pandemic in the UK began after Coffee4Craig had vacated the Centrepoin premises and signed the lease at the new premises in Great Ducie Street. The new premises were not operational during the move, this change being covered earlier in the Trustees Report. At that time, the operations of the charity were limited to assisting Manchester City Council and other organisations in respect of the Manchester homeless, whilst not being able to provide its core food service. This transitional period allowed the charity to design the new premises with social distancing and Covid-19 safety considerations at the fore, so that when the new premises opened the service was fully geared to the new environment. The charity is now funded significantly from Manchester City Council directly, at a rate of £8,500 per month: this covers all the rent, utilities and upkeep obligations and makes a contribution to the payroll cost for the staff employed to operate the core service. In the nine months from April 2020 to December 2020 the total income of the charity has been at a level just 4% less than in the prior year (pro rata) but the excess of income over expenditure has been 18% higher equivalently due to lower expenditure. The Trustees have no reason to believe that Coffee4Craig cannot continue as a going concern for the foreseeable future.

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Risk management

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is a registered charity and is constituted under a trust deed dated 16 May 2016. New Trustees have been elected during the accounting review period and are in post for a period of three years, at which time they will retire and be eligible for re-election.

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

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

Coffee4Craig**REFERENCE AND ADMINISTRATIVE INFORMATION**

Charity Name: Coffee4Craig
Charity Number: 11671464

Trustees

Lindsay Taylor	Chair of Trustees
Sofia Micklewright	
James White	Appointed 03rd December 2019
Rachel Albinson	Appointed 05th December 2019
Jonathan Miller	Appointed 27th January 2020
Michael Taylor	Appointed 27th January 2020

Key Management Personnel

Risha Lancaster Co-founder & Joint CEO
Hendrix Lancaster Co-founder & joint CEO
Hannah Alton - Project Manager (Maternity Leave)
Sam Harkness - Project Manager (covering)

Principal Office

53 King Street
Manchester
M2 4LQ

Independent Examiners

Accountex Pro
16 Cestrian Street
Bolton
BL3 2BD

Bankers

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

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Trustees responsibilities in relation to the financial statements

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

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

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

The Trustees are responsible for keeping proper accounting records that disclose with reasonable

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

Approved by the Trustees on 30th January 2021 and signed on their behalf by:



Mrs Lindsay Taylor
CHAIR OF TRUSTEES

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF
COFFEE4CRAIG
REGISTERED CHARITY NO. 1167146**

I report on the accounts of the charity, for the year ended 31st March 2020, which are set out on pages 10 to 20.

Respective Responsibilities of Trustees and Examiner

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

It is my responsibility to:

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

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

Independent Examiner's Statement

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

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

- ~ to keep accounting records have in accordance with section 130 of the 2011 Act; and
- ~ to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act, have not been met; or

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

Signed:



Sugra Akbar FCCA

Date: 30th January 2021

Accountex Pro
16 cestrian Street
Bolton
BL3 2BD

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED
31st MARCH 2020**

				Total funds	Total funds
	Notes	Unrestricted Funds	Restricted Funds	Year Ended 31.03.2020	Year Ended 31.03.2019
		£	£	£	£
Income from:					
Donations and legacies	(3)	131,103	60	131,163	73,280
Charitable activities	(4)	32,240	69,602	101,842	89,568
Other Trading Income	(5)	-	-	-	600
Total		163,343	69,662	233,005	163,448
Expenditure on:					
Charitable activities	(6)	120,970	69,662	190,632	152,095
Other					
Total		120,970	69,662	190,632	152,095
Net income/(expenditure)		42,373	-	42,373	11,353
Transfers between funds		-	-	-	-
Net movement in funds		42,373	-	42,373	11,353
Reconciliation of funds					
Total funds brought forward	(15)	21,542	-	21,542	10,189
Total funds carried forward	(15)	63,915	-	63,915	21,542

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

The notes on pages 13 to 20 form part of these accounts.

BALANCE SHEET AS AT 31 MARCH 2020

	Notes	2020 £	2019 £
FIXED ASSETS			
Tangible assets	(11)	1,059	1,165
Total fixed assets		1,059	1,165
CURRENT ASSETS			
			-
Debtors	(13)	25,704	17,974
Cash at in Bank & in Hand		45,843	13,194
Total current assets		71,547	31,168
Liabilities			
Creditors: Amounts falling due within one year	(14)	8,691	10,791
Net current assets or liabilities		62,856	20,377
Total assets less current liabilities		63,915	21,542
Total net assets or liabilities		63,915	21,542
The funds of the charity			
Restricted income funds		-	-
Unrestricted income funds	(15)	63,915	21,542
Total charity funds		63,915	21,542

Approved on behalf of the Trustees Management Committee



Mrs Lindsay Taylor
CHAIR OF TRUSTEES

Date: 30th January 2021

The notes on pages 13 to 20 form part of these accounts

Statement of Cash Flows for the year ended 31 March 2020

	Note	Year Ended 31.03.2020 £	Year Ended 31.03.2019 £
Net cash used in operating activities	(18)	33,338	4,543
Cash flows from investment activities:			
Purchase of fixed assets		(689)	(1,199)
Loss on FA		-	943
Disposal of FA		-	500
Net cash provided by investing activities		<u>(689)</u>	<u>244</u>
Increase/(decrease) in cash and cash equivalents during the year		32,649	4,787
Cash and cash equivalents brought forward		13,194	8,407
Cash and cash equivalents carried forward		<u><u>45,843</u></u>	<u><u>13,194</u></u>

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

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 1st January 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

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

(b) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or constitution. There are 4 restricted funds.

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

Further details of each fund are disclosed in note 17.

(c) Income recognition

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

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

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

(d) Expenditure Recognition

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

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

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

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

(f) Allocation of support and governance costs

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

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

(g) Costs of raising funds

The costs of raising funds consists of advertising and marketing.

(h) Charitable Activities

Costs of charitable activities include governance costs and an apportionment of support costs as shown in note 6.

(i) Tangible fixed assets and depreciation

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

Computers	33.33% on cost
Fixture and Fittings	25% on cost
Motor Vehicles	25% on cost

(j) Realised gains and losses

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

(k) Pensions

The charity currently administers contributions to a pension scheme on behalf of individuals.

The charity has no liability beyond making its contributions and paying across the deductions for the employees' contributions.

2. Related party transactions and trustees' expenses and remuneration

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

Loans totalling £1,185 made to employees are due as at 31st March 2020.

NOTES TO THE ACCOUNTS

3. Donations and Legacies

	Unrestricted funds	Restricted funds	Total funds	Total funds
	Year ended 31.03.2020	Year ended 31.03.2020	Year ended 31.03.2020	Year ended 31.03.2019
	£	£	£	£
Donations	131,103	60	131,163	73,280
	<u>131,103</u>	<u>60</u>	<u>131,163</u>	<u>73,280</u>

4. Income from charitable activities

	Unrestricted funds	Restricted funds	Total funds	Total funds
	Year ended 31.03.2020	Year ended 31.03.2020	Year ended 31.03.2020	Year ended 31.03.2019
	£	£	£	£
Restricted and unrestricted grants:				
Centrepont	-	55,026	55,026	58,247
Riverside	-	4,383	4,383	-
Manchester City Council	10,518	-	10,518	24,914
SSE	4,980	-	4,980	222
MCC	10,242	-	10,242	-
Other	-	2,000	2,000	-
Enterprise	-	7,979	7,979	-
Training	-	214	214	-
GMCA	6,500	-	6,500	6,185
	<u>32,240</u>	<u>69,602</u>	<u>101,842</u>	<u>89,568</u>

5. Income from trading activities

	Unrestricted funds	Restricted funds	Total funds	Total funds
	Year ended 31.03.2020	Year ended 31.03.2020	Year ended 31.03.2020	Year ended 31.03.2019
	£	£	£	£
Merchandise	-	-	-	600
	<u>-</u>	<u>-</u>	<u>-</u>	<u>600</u>

NOTES TO THE ACCOUNTS

6. Expenditure

Activities	Year ended	
	31.03.2020	31.03.2019
	£	£
Expenditure on charitable activities:		
Employment Costs	121,728	102,815
Cleaning	127	-
Training & Development	1,248	1,626
Telephone	997	1,220
Guest costs	23,689	18,005
CWP	-	3,360
Penalty/Interest	63	111
Security	114	-
Paypal fees	383	-
Consultancy	525	66
Subscriptions	216	-
Travel Expenses	31	1,480
Outreach support	1,200	-
Sundry	3,047	1,092
Rent	3,600	-
Family Support	435	1,017
Storage	-	117
Volunteer Costs	429	21
Donations Paid	503	-
Loss on disposal of FA	-	943
Medical Costs	26,116	13,197
Motor Vehicle Costs	-	3,519
IT Costs	2,286	827
Street Kitchen Costs	243	-
Publicity	799	-
Insurance	-	482
Governance	930	900
Post, Printing & Stationery	-	103
Depreciation	795	1,194
Waste	1,128	-
	190,632	152,095
	190,632	190,632

NOTES TO THE ACCOUNTS

7. Analysis of expenditure on charitable activities

As per note 6

8. Allocation of governance and support costs

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

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

9. Analysis of staff costs

	Year Ended 31.03.2020 £	Year Ended 31.03.2019 £
Wages and Salaries	113,779	98,423
	-	-
Social security costs	3,684	2,458
Pensions costs	4,265	1,934
	121,728	102,815

The average number of employees during the period was 9 (2019:5).

The charity considers its key management personnel comprises the trustees and Co-founders. The total employment benefits, including employer pension contributions of the key management personnel were £45,294.

No employee has benefits in excess of E60,000.

10. Independent examiner Fees

	Year Ended 31.03.2020 £	Year Ended 31.03.2019 £
	900	930
Independent examination fees	900	930

NOTES TO THE ACCOUNTS

11. Tangible Fixed Assets	Motor Vehicles	Fixtures & Fittings	Computer Equipment	Total
	£	£	£	£
Cost				
At 01 April 2019	1,052	-	2,599	3,651
Additions	-	-	689	689
At 31 March 2020	<u>1,052</u>	<u>-</u>	<u>3,288</u>	<u>4,340</u>
Depreciation				
At 01 April 2019	1,052	-	1,434	2,486
Additions	-	-	795	795
At 31 March 2020	<u>1,052</u>	<u>-</u>	<u>2,229</u>	<u>3,281</u>
NET BOOK VALUE				
at 31 March 2019	-	-	1,165	1,165
At 31 March 2020	<u>-</u>	<u>-</u>	<u>1,059</u>	<u>1,059</u>

12. Stocks

The charity does not hold any stocks

13. Analysis of debtors

	2020	2019
	£	£
Debtors	24,750	16,841
Prepayments	954	1,133
	<u>25,704</u>	<u>17,974</u>

Debtors and prepayments relate to unrestricted funds in 2020 and 2019

14. Creditors: amounts falling due within one year

	2020	2019
	£	£
Short-term compensated absences (holiday pay)		-
Overspent Cash	-	-
Other creditors and accruals	900	1,830
Deferred income	-	-
Taxation and social security costs	7,791	8,961
	<u>8,691</u>	<u>10,791</u>

NOTES TO THE ACCOUNTS

15. Analysis of charitable activities

Analysis of movements in unrestricted funds

	Balance at 01/04/2019	Incoming resources	Resources Expended	Transfers	Balance at 31/03/2020
	£	£	£	£	£
General Fund	21,542	163,343	120,970	-	63,915
	21,542	163,343	120,970	-	63,915

Name of unrestricted fund:

General Fund

Description, nature and purpose of fund

The "free reserves" after allowing for all designated funds

Analysis of movements in restricted funds

	Balance at 01/04/2019	Incoming resources	Resources Expended	Transfers	Balance at 31/03/2020
	£	£	£	£	£
Riverside	-	4,383	(4,383)	-	-
Centrepoint	-	55,026	(55,026)	-	-
Enterprise	-	7,979	(7,979)	-	-
Services	-	214	(214)	-	-
Other	-	2,000	(2,000)	-	-
	-	69,602	(69,602)	-	-

Name of restricted fund:

Riverside

To enable C4C to offer direct support to rough sleepers

Centrepoint

Staff costs to run the drop in at their premises

Enterprise

To enable C4C to offer direct support to rough sleepers

Services

To enable C4C to offer direct support to rough sleepers

Other

To enable C4C to offer direct support to rough sleepers

NOTES TO THE ACCOUNTS

16. Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total
	£	£	£	£
Tangible fixed assets	1,059	-	-	1,059
Cash at bank and in hand	45,843	-	-	45,843
Other net current assets/(liabilities)	17,013	-	-	-
Creditors of more than one year	-	-	-	-
Total	63,915	-	-	63,915

17. Financial Instruments

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

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

	Year Ended 31.03.2020	Year Ended 31.03.2019
	£	£
Net movement in funds	42,373	11,353
Add back depreciation	795	1,195
Decrease/(increase) in stocks	0	0
Decrease/(increase) in debtors	(7,730)	(11,285)
Increase/(decrease) in creditors	(2,100)	3,280
Net cash used in operating activities	33,338	4,543