

Charity Number: 1167146

Coffee4Craig

Report and financial statements
For the year ended 31 March 2022

Coffee4Craig

Reference and administrative information

for the year ended 31 March 2022

Charity number 11671464

Registered office and operational address Unit 5, 153 Great Ducie Street, Manchester, M3 1FB

Trustees Trustees who served during the year and up to the date of this report were as follows:

Mark Reid	Acting Chair (appointed 13 December 2021)
Lindsay Taylor	Chair of Trustees (resigned 2 September 2022)
Jonathan Miller	Treasurer
David Zucker	(appointed 18 April 2022) (resigned 30 August 2022)
James White	
Liam Grady	(appointed 18 April 2022)
Rachel Albinson	(resigned 20 September 2021)
Sofia Micklewright	(resigned 20 September 2022)
Michael Taylor	(resigned 24 July 2021)

Key management personnel	Risha Lancaster	Co-founder & General Manager
	Hendrix Lancaster	Co-founder & CEO
	Hannah Alton	Project Manager
	Sam Harkness	Guest Services

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

Independent Christy Lau FCCA CTA DChA

Examiner Slade & Cooper Ltd
Beehive Mill, Jersey Street, Ancoats Manchester, M4 6JG

Coffee4Craig
Trustees' annual report
for the year ended 31 March 2022

The trustees present their report and the unaudited financial statements for the year ended 31st March 2022. Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the charity's trust deed and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

We are writing this report at a time when the world is regaining some form of normality after the effects of the Covid-19 pandemic and the increase in demand on our service due to the long term effects of the virus. The socioeconomic effects on individuals who were already vulnerable and in fragile accommodation are now starting to access our services for the first time and we feel these numbers will only increase as we move forwards.

We are incredibly grateful to our Staff, Volunteers and Supporters for their ongoing hard work & commitment to the Charity. We are incredibly proud of our Team, our resilience as a charity and as individuals. Watching the staff team work together, tackle daily challenges and continue to work tirelessly through the increases in demand, has been incredible and we thank each member of the team for their continued passion for the guests we work with.

The Coffee4Craig Board is pleased to present its Annual Report and Financial Statements for the year ended 31 March 2022.

Objectives and activities

Our Vision

At Coffee4Craig, we are building towards a future in which everyone has a place to call home and feel safe. At our drop-in (The Meanwhile) we provide a safe space every evening for people experiencing street homelessness in Manchester, ensuring that our service users' physical, emotional, psychological, social and economic well-being needs are met every time they access the service. This is in line with our aim to provide consistency in the chaotic lives of anyone sleeping on the streets of Manchester.

Our Values

Crucially, our main, interdependent values are as follows:

1. Consistency: We act as a consistent point of contact by creating a calm and welcoming environment where our service users can feel safe.
2. Creating partnerships: Training with the NHS in psychologically informed environments to ensure the safety and well-being of our service users are protected.
3. Supporting well-being: making meaningful, emotional connections with service users to build relationships based on mutual respect and trust.

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Through these meaningful connections, we are better equipped to direct our service users to other organisations and services that are available to help them progress their journey outside of their immediate physical and emotional needs. The simple offer of a hot meal opens the door to a plethora of support and opportunities to transition into accommodation.

Our Activities

Coffee4Craig is open to anyone over the age of 18 who is experiencing street homelessness or who may be in a vulnerable position due to their current situation (i.e. sofa surfing, living in a vehicle etc).

As part of our out-of-hours drop-in service, we have the following provisions in place every evening:

1. Fresh, hot food and drinks;
2. Showers with toiletries and a change of clothing as well as access to haircuts;
3. Food parcels for those struggling with provisions and those settling into accommodation for the first time;
4. Medical support and referrals to NHS services where appropriate;
5. Mental health crisis intervention.

All of the listed provisions, alongside our staff's careful interventions, ensure that we advocate with our clients during the process of navigating the system. Our clients can find this process challenging and having support is vital in their transition away from street homelessness.

Lastly, and most importantly, we act as a consistent point of contact for our service users'. This allows us to make emotional connections with service users', this builds trust that enables the team to uncover the cause of an individual's current situation and make positive action plans to recover. As we are the only provider to be open 365 days a year, this reassures service users' that The Meanwhile is always a safe space, no matter what day it is.

Whilst the charity predominantly focuses on the over 25 age group, it does not discriminate should younger guests present and require assistance and/or guidance, and in such cases the charity is 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.

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Trustees' annual report
for the year ended 31 March 2022

Achievements and performance

New E-Commerce; Update from report year ending 31st March 2021

'We started our plan to become financially independent, this forms a part of our five year plan running from 2020 to 2024.

1. 2020 Year 1 - Plan and complete market research
 - a. 2nd half of year 1, to design merchandise
2. 2021 Year 2 - Complete design of merchandise and online shop options
 - a. 2nd half of year 2, design the shop implementing the use of researched format.
3. 2022 Year 3 - Launch
 - a. 2nd part of year 3, evaluate the current trends and income
4. 2023 Year 4 - Expand on the merchandise for sale
5. 2024 Year 5 - Fully evaluate the merchandise shop

Some of these plans as detailed in our trustee report for financial year 20/21 had to take a seat in the background due to external issues outside our control;

- The majority of business supporters were unable to meet their commitment due to loss of income throughout the pandemic.
- The launch had to be delayed due to the feedback in terms of potential sales, projections for financial ability to fund the process and increased demand on the service which had an impact on the team meant staff were unavailable to dedicate time to the project.

The plans are currently on hold and will be revisited during the year 2022/23 whereby we anticipate a more settled demand on the service and obtaining specific funding to enable recruitment of staff to oversee the project fully.

The Meanwhile 21/22:

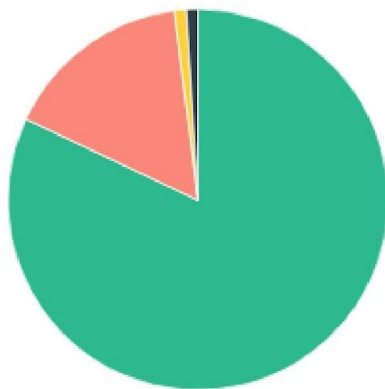
We continued to receive grant funding from Manchester City Council to assist with operational costs associated with the main service, the evening drop-in. We also continued our commitment to increase our service during the winter months Nov 2021 to March 2022.



OCTOBER 2021



GENDER SPLIT



- Men
- Women
- Non Binary/Gender Fluid
- Other/Prefer not to say



22%

Fewer overall guests compared to September



11%

However, there was an increase in the number of unique presentations compared to September



57

October saw 52 new guests to The Meanwhile. These are people who have never previously used our service

SERVICES USED BY GUESTS

THE AVERAGE GUEST AGE:



Coffee4Craig

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for the year ended 31 March 2022

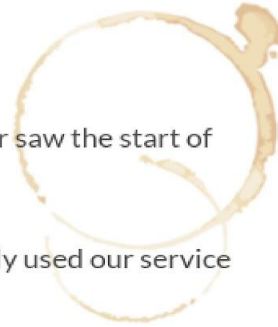
Celebrations;

During September we celebrated 8 years of service and the first anniversary of having our own building 'The Meanwhile'. Sadly due to ongoing restrictions we were unable to celebrate fully but we made sure that during the winter months we were more accessible than ever before. We had a period of supporting the guests overnight to accommodate the below zero temperatures and were able to offer a warm space for respite from the cold and reduced the chances of hypothermia for some of the most vulnerable. Below is a snapshot of one month during the winter.

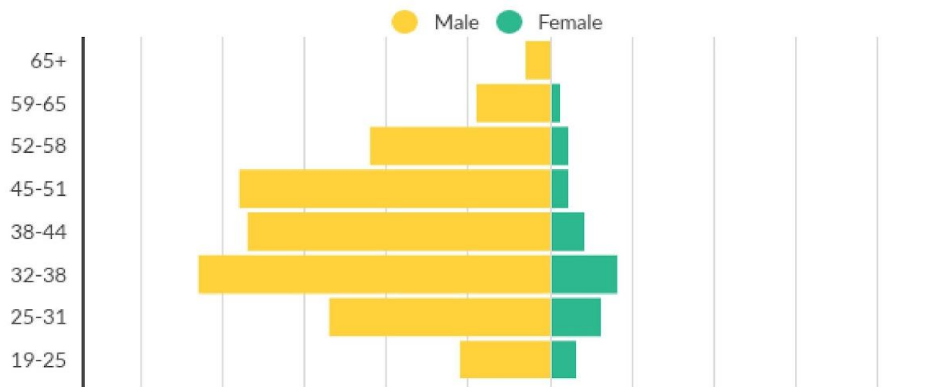
NOVEMBER 2021

As the weather gets increasingly more severe, November saw the start of The Meanwhile getting progressively busier for us.

This month we met 75 new guests who had not previously used our service before, as well as welcoming over 800 guests overall!



GUEST SPLIT BY AGE AND GENDER



BUSIEST NIGHT
TUESDAY THE 31ST
43 GUESTS

SERVICES USED BY GUESTS



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Trustees' annual report
for the year ended 31 March 2022

Partnerships

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

As part of our commitment to collaborative working with other charities we have exceeded our objective and opened the doors of The Meanwhile to;

- *Manchester Homelessness Partnership;*

We have continued our commitment to The Manchester Homelessness Partnership (MHP). The partnership meets regularly to enhance the support the third sector gives the local authority and offers peer mentorship for the charity sector, creates a standard approach to supporting the individuals we each work with and allows for accountability within the sector.

- *Baubels4Beds;*

As a charity we have continued working alongside the Baubels4Beds campaign, this is a fundraising campaign run by the local Manchester artist, Frank Dowd. We look forward to seeing this collaboration grow and develop over the coming months.

- *Greater Manchester Police;*

We have continued our partnership with both Greater Manchester Police and Manchester City Councils ASBAT department to carry out our collaboration with The Manchester Street Engagement Hub.

- *North West First Aid;*

We have continued working with our fantastic medical support team who have always provided the best support for our guests whenever there is a medical crisis or emergency. The figures speak for themselves over a typical month the medics will advise, treat and support over 40 individuals. It is not uncommon for them to administer life saving treatment on a weekly basis.

- *Delta Security Solutions;*

As part of our commitment to the safety and wellbeing of all our staff, guests, volunteers and visitors we have contracted a security company to assist the meet and greet process of the drop-in. Using Delta Security has been a huge success and the impact this has had to the overall service has been really positive. As a charity working with highly vulnerable individuals with a complex history of trauma we were concerned with having a front facing barrier to accessing the service. All our fears were eroded once we met the security, the guys working for Delta are friendly, professional, knowledgeable and have a greater understanding of the complexities of our guests than your typical 'nightclub door supervisor'. They are all a part of the team and we are proud to work with them.

Staff and Volunteer teams

We are truly blessed with the team we have working and volunteering at Coffee4Craig and as of financial year end 2021/22 we have four full time staff members, four part time and over 50 volunteers, all actively working to support our guests seven days a week.

We have continued as an accredited living wage employer, setting a standard within the sector to pay a set hourly rate to all staff, regardless of position or role. And from our research, we are the only charity in the UK to do this. The entire team is crucial, and each individual has skills, expertise and experience

Coffee4Craig

Trustees' annual report

for the year ended 31 March 2022

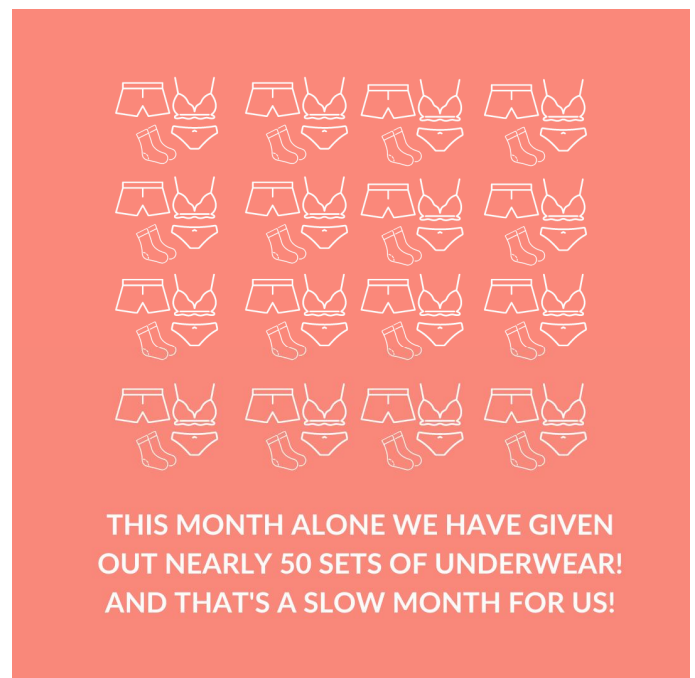
in different areas, nobody is paid less or more per hour than anyone else. So far this has resulted in high staff retention and a feeling of community within the team, everyone has a valued opinion and every decision is based on a discussion.

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

In September 2020, volunteers made a vital contribution to the reopening of the drop-in on Great Ducie Street. Their commitment and efforts have been truly astonishing. Each and every able volunteer has assisted with this transitional period. Sadly a high percentage of volunteers fall into the high risk group, so due to Covid we have lots of volunteers isolating.

Our volunteers are the difference between Coffee4Craig delivering a service and not... They enable us to give clean underwear, such a vital item for health and wellbeing and we go through a lot of underwear!!!

Typically during the year, we will hand out 7,280 pairs of boxer shorts



Board of Trustees

We have recognised that a Trustee bid writing and fundraising experience within the sector, would be beneficial to the charity, and so will look to advertise to add to the Board of Trustees.

Part of the commitment we require from our Board is that they volunteer at our drop-in to see first-hand the service we provide, which is extremely beneficial for giving them a better understanding of what we are trying to achieve and helping to develop creative solutions.

Coffee4Craig

Trustees' annual report

for the year ended 31 March 2022

How our activities delivered public benefit

The Trustees confirm that they have referred to the charity Commission's guidance on public benefit when reviewing the charity's aims and objectives, in planning future activities, and setting the policies for the year. The charity furthers its charitable purposes for the public benefit through a holistic and caring approach to our guests, providing tailored support and referrals based on their individual needs. With having our own building we were able to respond to the global pandemic and go above and beyond the usual nature of the service we offer.

Financial review

Income for the charity rose by 34% to £378,031 during the year, primarily due to a 68% increase in income from donations & legacies; this itself was primarily due to the increase in funding due to Covid-19. Expenditure of the charity rose by £165,152 (74%) to £389,645 with the main increases being a £74,157 (56%) rise in employment costs and a £42,956 increase in spend on guest costs. There were also appreciable increases in medical and security costs.

As a consequence of the above, there was an excess of expenditure over income of £11,614 (2020-21 excess of income over expenditure of £57,448) carried to reserves, resulting in total funds in reserve at the end of the year reducing to £109,749 (£121,363 at 31st March 2021).

Investment powers and policy

The charity does not currently invest funds, as all funds are used to finance operations. The Trustees aim to ensure that the funds held at the bank cover a minimum of three months' salaries and at 31st March 2022 the coverage was approximately 4 months.

Reserves policy and going concern

The balance held in reserves at 31 March 2022 was £109,749 after debiting the year's deficit of income over expenditure (see above). £95,570 of the reserves are unrestricted, with £14,179 being restricted, the largest proportion of which again relates to Manchester City Council.

The Trustees aim to maintain free reserves in unrestricted funds at a level which equates to a minimum of approximately three months of unrestricted charitable expenditure. The Trustees consider that this level will provide sufficient funds to respond to applications for grants and ensure that support and governance costs are covered. At 31st March 2022 unrestricted reserves represented approximately 4 months of unrestricted charitable expenditure. This was due to the upcoming kitchen refurbishment and to ensure the continued employment of a chef.

The charity's main sources of income continue to be grants and donations.

The charity is still 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

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Trustees' annual report

for the year ended 31 March 2022

cost for the staff employed to operate the core service. Although funding levels have grown for the charity, expenditure levels have increased at a faster rate both during the year and into the 2022-23 year. This has led to further erosion of the reserves since the year-end. The charity has since taken difficult decisions to reduce staffing levels and to scale back on certain other expenditures, such as guest accommodation. There is an ongoing emphasis to increase funding via bids and to strictly manage the charity's expenditure. The Trustees are confident that Coffee4Craig can continue as a going concern but it is clear that the charity is operating in a difficult environment; management and trustees are focussed on ensuring the longer-term viability of the charity.

Structure, governance and management

The charity is a registered charity in England and Wales (1167146) and is constituted under a trust deed dated 16 May 2016.

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

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

Coffee4Craig

Trustees' annual report

for the year ended 31 March 2022

Statement of responsibilities of the trustees

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the period and of its financial position at the end of the period. In preparing financial statements giving a true and fair view, the trustees should follow best practice and:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

The trustees' annual report has been approved by the trustees on 18/01/2023 and signed on their behalf by:

Mark Reid

Acting Chair

Independent examiner's report
to the trustees of
Coffee4Craig

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31st March 2022 which are set out on pages 14 to 34.

Responsibilities and basis of report

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

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

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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

Christy Lau FCCA CTA DChA

Slade & Cooper Limited, Chartered Certified Accountants
Beehive Mill, Jersey Street, Ancoats Manchester, M4 6JG

Date 19/01/2023

Coffee4Craig
Statement of Financial Activities
(including Income and Expenditure account)
for the year ended 31 March 2022

	Note	Unrestricted funds £	Restricted funds £	Total funds 2022 £	Total funds 2021 £
Income from:					
Donations and legacies	3	214,361	-	214,361	127,883
Charitable activities:	4	29,222	134,448	163,670	154,058
Total income		243,583	134,448	378,031	281,941
Expenditure on:					
Charitable activities	5	244,274	145,371	389,645	224,493
Total expenditure		244,274	145,371	389,645	224,493
Net income/(expenditure) before net gains/(losses) on investments		(691)	(10,923)	(11,614)	57,448
Net income/(expenditure) for the year	7	(691)	(10,923)	(11,614)	57,448
Net movement in funds for the year		(691)	(10,923)	(11,614)	57,448
Reconciliation of funds					
Total funds brought forward		96,261	25,102	121,363	63,915
Total funds carried forward		95,570	14,179	109,749	121,363

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

A full comparative SOFA is available on the last page of the financial statements.

Coffee4Craig
Balance sheet as at 31 March 2022

	Note	2022	2021
		£	£
Fixed assets			
Tangible assets	12	13,673	21,154
		13,673	21,154
Total fixed assets			
Current assets			
Debtors	13	18,270	19,660
Cash at bank and in hand	14	97,802	91,823
		116,072	111,483
Total current assets			
Liabilities			
Creditors: amounts falling due in less than one year	15	(19,996)	(11,274)
		96,076	100,209
Net current assets			
Total assets less current liabilities		109,749	121,363
Net assets		109,749	121,363
The funds of the charity:			
Restricted income funds	16	14,179	25,102
Unrestricted income funds	17	95,570	96,261
		109,749	121,363
Total charity funds		109,749	121,363

The notes on pages 17 to 34 form part of these accounts.

Approved by the trustees on 18/01/2023 and signed on their behalf by:

Mark Reid (Acting Chair)

Jonathan Miller (Treasurer)

Coffee4Craig
Statement of Cash Flows
for the year ending 31 March 2022

	Note	2022 £	2021 £
Cash provided by/(used in) operating activities	20	5,979	73,388
<i>Cash flows from investing activities:</i>			
Purchase of tangible fixed assets		-	(27,408)
Cash provided by/(used in) investing activities		-	(27,408)
Increase/(decrease) in cash and cash equivalents in the year		5,979	45,980
Cash and cash equivalents at the beginning of the year		91,823	45,843
Cash and cash equivalents at the end of the year		97,802	91,823

Notes to the accounts for the year ended 31 March 2022

1 Accounting policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), second edition - October 2019 (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The accounts (financial statements) have been prepared to give a 'true and fair view' and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), second edition - October 2019, rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Coffee4Craig meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b Preparation of the accounts on a going concern basis

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

The trustees have made no key judgments which have a significant effect on the accounts.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

Notes to the accounts for the year ended 31 March 2022 (continued)

c Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

d Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised; refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

e Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

Notes to the accounts for the year ended 31 March 2022 (continued)

f Fund accounting

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

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

g Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes the costs undertaken to further the purposes of the charity and their associated support costs.

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

h 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 charity's 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 8.

i Tangible fixed assets

Individual fixed assets costing £500 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Computer equipment	33.33% on cost
Fixture & Fittings	25% on cost
Motor Vehicles	25% on cost

Notes to the accounts for the year ended 31 March 2022 (continued)

j 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.

k 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.

l 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.

m Financial instruments

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

Notes to the accounts for the year ended 31 March 2022 (continued)

n Pensions

Employees of the charity are entitled to join a defined contribution 'money purchase' scheme. The charity's contribution is restricted to the contributions disclosed in note 10. There were £8,240 outstanding contributions at the year end.

2 Legal status of the charity

The organisation is an charitable incorporated organisation, registered as a charity on 17 May 2016 in England and Wales.

3 Income from donations and legacies

Current reporting period	Unrestricted £	Restricted £	Total 2022 £
Donations	214,361	-	214,361
Total	214,361	-	214,361
<i>Previous reporting period</i>	<i>Unrestricted £</i>	<i>Restricted £</i>	<i>Total 2021 £</i>
<i>Donations</i>	<i>127,883</i>	<i>-</i>	<i>127,883</i>
<i>Total</i>	<i>127,883</i>	<i>-</i>	<i>127,883</i>

Notes to the accounts for the year ended 31 March 2022 (continued)

4 Income from charitable activities

Current reporting period	Unrestricted £	Restricted £	Total 2022 £
Manchester City Council			
MCC	-	105,000	105,000
Cold Weather	26,097	-	26,097
Our Mcr Vol Services	-	3,333	3,333
The Leslie Aldridge Trust	-	10,000	10,000
UKH Foundation	-	5,000	5,000
NHS Manchester CCG	-	5,000	5,000
MASH	3,125	-	3,125
Groundworks	-	2,875	2,875
High Lee House	-	2,000	2,000
Arnold Clark Automotives	-	1,000	1,000
LMK	-	240	240
	<hr/>	<hr/>	<hr/>
Total	29,222	134,448	163,670
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Previous reporting period	Unrestricted £	Restricted £	Total 2021 £
MCC	-	91,582	91,582
Staff Funding	-	23,200	23,200
Homeless Link	-	17,200	17,200
JRS	-	6,765	6,765
Covid Costs	-	5,400	5,400
Screwfix	-	5,000	5,000
Groundworks	-	2,000	2,000
Brown Jacobson	-	969	969
Brown Jacobson	-	215	215
Training Fund	-	790	790
Relocation	-	487	487
Fridge Freezer	-	230	230
Family Relief	-	220	220
	<hr/>	<hr/>	<hr/>
Total	-	154,058	154,058
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Notes to the accounts for the year ended 31 March 2022 (continued)

5 Analysis of expenditure on charitable activities

Current reporting period	Activities £	Total 2022 £
Administration	594	594
Bank Charges	5	5
Cleaning	1,495	1,495
Contractors	10,319	10,319
Depreciation	7,481	7,481
Donations Paid	2,468	2,468
Employment Costs	206,976	206,976
Food	9,625	9,625
Fund Raising	114	114
Guest Costs	49,213	49,213
Insurance	1,539	1,539
IT Costs	3,636	3,636
IT Maintenance	1,693	1,693
Kitchen Costs	2,014	2,014
Medical Costs	21,005	21,005
Merchandise	1,237	1,237
Paypal Fees	904	904
Pest Control	465	465
Post, Printing & Stationary	122	122
Professional Fees	3,380	3,380
Publicity	822	822
Rent and rates	18,776	18,776
Repairs and Maintenance	3,392	3,392
Security	19,474	19,474
Staff Wellbeing/Mental Health Support	1,640	1,640
Telephone & Internet	6,898	6,898
Training & Development	4,498	4,498
Travel Expenses	114	114
Utilities	6,507	6,507
Volunteer Costs	1,379	1,379
Governance costs (see note 6)	1,860	1,860
	<hr/>	<hr/>
	389,645	389,645
	<hr/> <hr/>	<hr/> <hr/>

Notes to the accounts for the year ended 31 March 2022 (continued)

5 Analysis of expenditure on charitable activities (continued)

<i>Previous reporting period</i>	<i>Activities</i>	<i>Total 2021</i>
	£	£
<i>Administration</i>	752	752
<i>Bank Charges</i>	13	13
<i>Charity Governance</i>	2,199	2,199
<i>Cleaning</i>	2,563	2,563
<i>Covid Costs</i>	3,991	3,991
<i>CWP</i>	210	210
<i>DBS Costs</i>	64	64
<i>Depreciation</i>	7,313	7,313
<i>Employment Costs</i>	132,819	132,819
<i>Family Support</i>	203	203
<i>Food</i>	1,587	1,587
<i>Governance</i>	900	900
<i>Guest Costs</i>	6,257	6,257
<i>Health and Safety</i>	743	743
<i>Insurance</i>	654	654
<i>IT Costs</i>	2,475	2,475
<i>IT Maintenance</i>	1,519	1,519
<i>Kitchen Costs</i>	1,474	1,474
<i>Medical Costs</i>	10,425	10,425
<i>Merchandise</i>	1,073	1,073
<i>Miscellaneous Costs</i>	538	538
<i>Outreach Support</i>	1,918	1,918
<i>Paypal Fees</i>	925	925
<i>Post, Printing & Stationery</i>	812	812
<i>Professional Fees</i>	1,808	1,808
<i>Property Insurance</i>	745	745
<i>Publicity</i>	720	720
<i>Rent</i>	20,967	20,967
<i>Repairs and Maintenance</i>	1,160	1,160
<i>Security</i>	8,505	8,505
<i>Street Kitchen Costs</i>	341	341
<i>Subscriptions</i>	254	254
<i>Telephone & Internet</i>	1,629	1,629
<i>Training & Development</i>	3,658	3,658
<i>Travel Expenses</i>	7	7
<i>Utilities</i>	2,637	2,637
<i>Volunteer Costs</i>	53	53
<i>Waste</i>	582	582
	<hr/>	<hr/>
	224,493	224,493
	<hr/> <hr/>	<hr/> <hr/>
	2022	2021
	£	£
Restricted expenditure	145,371	130,277
Unrestricted expenditure	244,274	94,216
	<hr/>	<hr/>
	389,645	224,493
	<hr/> <hr/>	<hr/> <hr/>

Notes to the accounts for the year ended 31 March 2022 (continued)

6 Analysis of governance and support costs

Current reporting period	Governance £	Total 2022 £
Accountancy Fees	1,860	1,860
	<hr/>	<hr/>
	1,860	1,860
	<hr/> <hr/>	<hr/> <hr/>
 Previous reporting period	 Governance £	 Total 2021 £
Accountancy Fees	900	900
	<hr/>	<hr/>
	900	900
	<hr/> <hr/>	<hr/> <hr/>

7 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2022 £	2021 £
Depreciation	7,481	7,313
Operating lease rentals:		
Property	18,000	18,000
Independent examination's remuneration		
Accountancy fees	1,250	900
Independent examination	300	-
	<hr/> <hr/>	<hr/> <hr/>

Notes to the accounts for the year ended 31 March 2022 (continued)

8 Staff costs

Staff costs during the year were as follows:

	2022	2021
	£	£
Wages and Salaries	192,754	120,247
Social Security Costs	11,142	6,461
Pension Costs	3,080	6,111
	<hr/>	<hr/>
	206,976	132,819
	<hr/> <hr/>	<hr/> <hr/>

No employee has employee benefits in excess of £60,000 in the year. (2021: Nil).

The average number of staff employed during the period was 14 (2021: 9).

The key management personnel of the charity comprise of the trustees the Co-founders and the project managers (2021: the trustees and the Co-founders).

The total employee benefits (includes employer pension contributions) of the key management personnel of the charity were £91,428 (2021: £40,326).

9 Trustee remuneration and expenses, and related party transactions

Neither the management committee nor any persons connected with them received any remuneration or reimbursed expenses during the year (2021: Nil).

No (2021: nil) members of the management committee received travel and subsistence expenses during the year totalling £nil (2021:nil).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2021: nil).

Notes to the accounts for the year ended 31 March 2022 (continued)

10 Government grants

The government grants recognised in the accounts were as follows:

	2022 £	2021 £
Manchester City Council	134,430	91,582
	<u>134,430</u>	<u>91,582</u>
	<u><u>134,430</u></u>	<u><u>91,582</u></u>

£4,163 (all restricted funds carried forward) relate to the unspent grant at the year end (see note 16). Conditions attached are to complete the project, which we expect to do in the forthcoming financial years.

11 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

12 Fixed assets: tangible assets

	Motor Vehicle £	Fixtures & Fittings £	Computer Equipment	Total £
Cost				
At 1 April 2021	-	27,408	3,288	30,696
Additions	-	-	-	-
	<u>-</u>	<u>27,408</u>	<u>3,288</u>	<u>30,696</u>
At 31 March 2022	-	27,408	3,288	30,696
	<u><u>-</u></u>	<u><u>27,408</u></u>	<u><u>3,288</u></u>	<u><u>30,696</u></u>
Depreciation				
At 1 April 2021	-	7,313	2,229	9,542
Charge for the year	-	6,852	629	7,481
	<u>-</u>	<u>14,165</u>	<u>2,858</u>	<u>17,023</u>
At 31 March 2022	-	14,165	2,858	17,023
	<u><u>-</u></u>	<u><u>14,165</u></u>	<u><u>2,858</u></u>	<u><u>17,023</u></u>
Net book value				
At 31 March 2022	-	13,243	430	13,673
	<u><u>-</u></u>	<u><u>13,243</u></u>	<u><u>430</u></u>	<u><u>13,673</u></u>
<i>At 31 March 2021</i>	<i>-</i>	<i>20,095</i>	<i>1,059</i>	<i>21,154</i>
	<u><u>-</u></u>	<u><u>20,095</u></u>	<u><u>1,059</u></u>	<u><u>21,154</u></u>

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Notes to the accounts for the year ended 31 March 2022 (continued)

13 Debtors

	2022 £	2021 £
Debtors	15,662	19,043
Prepayments	-	617
Staff loans	2,000	-
Other debtors	608	-
	<hr/>	<hr/>
	18,270	19,660
	<hr/> <hr/>	<hr/> <hr/>

14 Cash at bank and in hand

	2022 £	2021 £
Cash at bank and on hand	97,802	91,823
	<hr/>	<hr/>
	97,802	91,823
	<hr/> <hr/>	<hr/> <hr/>

15 Creditors: amounts falling due within one year

	2022 £	2021 £
Other creditors and accruals	10,609	900
Taxation and social security costs	9,387	10,374
	<hr/>	<hr/>
	19,996	11,274
	<hr/> <hr/>	<hr/> <hr/>

Notes to the accounts for the year ended 31 March 2022 (continued)

16 Analysis of movements in restricted funds

Current reporting period	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2022 £
Arnold Clark	-	1,000	(1,000)	-	-
Brown Jacobson	680	-	-	-	680
Family Relief	185	-	-	-	185
Groundworks	-	2,875	(2,875)	-	-
High Lee House	-	2,000	(2,000)	-	-
LMK	-	240	(240)	-	-
MCC	15,907	108,333	(120,077)	-	4,163
NHS Manchester CCG	-	5,000	(4,179)	-	821
Screwfix	2,051	-	-	-	2,051
Staff Funding	5,489	15,000	(15,000)	-	5,489
Training Fund	790	-	-	-	790
Total	25,102	134,448	(145,371)	-	14,179

Previous reporting period	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2021 £
Brown Jacobson	-	215	(215)	-	-
Brown Jacobson	-	969	(289)	-	680
Covid Costs	-	5,400	(6,767)	1,367	-
Family Relief	-	220	(35)	-	185
Fridge Freezer	-	230	(230)	-	-
Groundworks	-	2,000	(2,000)	-	-
Homeless Link	-	17,200	(17,200)	-	-
JRS	-	6,765	(6,719)	(46)	-
MCC	-	91,582	(75,675)	-	15,907
Relocation	-	487	(487)	-	-
Screwfix	-	5,000	(2,949)	-	2,051
Staff Funding	-	23,200	(17,711)	-	5,489
Training Fund	-	790	-	-	790
Total	-	154,058	(130,277)	1,321	25,102

Notes to the accounts for the year ended 31 March 2022 (continued)

16 Analysis of movements in restricted funds (continued)

Name of restricted fund	Description, nature and purposes of the fund
Arnold Clark	Charitable aims to be spent on guests, food, travel or accommodation
Brown Jacobson	Food costs for the drop-in
Family Relief	To enable C4C to offer direct support to rough sleepers
Fridge Freezer	Private donor to replace the freezer
Groundworks	Food costs for the drop-in
High Lee House	Drop-In costs travel for guests
Homeless Link	To enable C4C to offer direct support to rough sleepers
LMK	Restricted to charitable aims (not wages)
MCC	Evening provision grant - Rent/Utilities/Staffing etc
NHS Manchester CCG	For digital inclusion and access to GPs IT Equipment
Screwfix	To be used for the kitchen equipment
Staff Funding	Staff costs to run the drop in at their premises
Training Fund	Staff training and volunteer DBS checks

Notes to the accounts for the year ended 31 March 2022 (continued)

17 Analysis of movement in unrestricted funds

Current reporting period	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers £	As at 31 March 2022 £
General fund	96,261	243,583	(244,274)	-	95,570
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	96,261	243,583	(244,274)	-	95,570
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Previous reporting period	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers £	As at 31 March 2021 £
General fund	63,915	127,883	(94,216)	(1,321)	96,261
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	63,915	127,883	(94,216)	(1,321)	96,261
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Name of unrestricted fund	Description, nature and purposes of the fund
General fund	The free reserves after allowing for all designated funds

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Notes to the accounts for the year ended 31 March 2022 (continued)

18 Analysis of net assets between funds

Current reporting period	General fund £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	13,673	-	-	13,673
Cash at bank and in hand	83,623	-	14,179	97,802
Other net current assets/(liabilities)	(1,726)	-	-	(1,726)
	<hr/>	<hr/>	<hr/>	<hr/>
Total	95,570	-	14,179	109,749
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Previous reporting period	<i>General fund</i> £	<i>Designated funds</i> £	<i>Restricted funds</i> £	<i>Total</i> £
<i>Tangible fixed assets</i>	<i>21,154</i>	<i>-</i>	<i>-</i>	<i>21,154</i>
<i>Cash at bank and in hand</i>	<i>66,721</i>	<i>-</i>	<i>25,102</i>	<i>91,823</i>
<i>Other Net current assets/(liabilities)</i>	<i>8,386</i>	<i>-</i>	<i>-</i>	<i>8,386</i>
	<hr/>	<hr/>	<hr/>	<hr/>
Total	96,261	-	25,102	121,363
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Notes to the accounts for the year ended 31 March 2022 (continued)

19 Operating lease and capital commitments

The charity's total future minimum lease payments under non-cancellable operating leases is as follows for each of the following periods:

	Property	
	2022 £	2021 £
Less than one year	18,000	18,000
One to five years	36,000	54,000
	54,000	72,000
	54,000	72,000

20 Reconciliation of net movement in funds to net cash flow from operating activities

	2022 £	2021 £
Net income/(expenditure) for the year	(11,614)	57,448
Adjustments for:		
Add back depreciation	7,481	7,313
Decrease/(increase) in debtors	1,390	6,044
Increase/(decrease) in creditors	8,722	2,583
	5,979	73,388
Net cash provided by/(used in) operating	5,979	73,388

Coffee4Craig
Statement of Financial Activities
(including Income and Expenditure account)
for the year ended 31 March 2021

	Unrestricted funds £	Restricted funds £	Total funds 2021 £	<i>Total funds</i> 2020 £
Income from:				
Donations and legacies	127,883	-	127,883	<i>131,163</i>
Charitable activities	-	154,058	154,058	<i>101,842</i>
Total income	127,883	154,058	281,941	<i>233,005</i>
Expenditure on:				
Charitable activities	94,216	130,277	224,493	<i>190,632</i>
Total expenditure	94,216	130,277	224,493	<i>190,632</i>
Net income/(expenditure) before net gains/(losses) on investments	33,667	23,781	57,448	<i>42,373</i>
Net income/(expenditure) for the year	33,667	23,781	57,448	<i>42,373</i>
Transfer between funds	(1,321)	1,321	-	-
Net movement in funds for the year	32,346	25,102	57,448	<i>42,373</i>
Reconciliation of funds				
Total funds brought forward	63,915	-	63,915	<i>21,542</i>
Total funds carried forward	96,261	25,102	121,363	<i>63,915</i>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.