

Charity Number: 1167146



# Coffee4Craig

Report and financial statements  
For the year ended 31 March 2023



Coffee4Craig - The Meanwhile, 153 Great Ducie Street, Manchester. M3 1FB  
Charity registration number - 1167146 - E - [office@coffee4craig.co.uk](mailto:office@coffee4craig.co.uk)  
W - [coffee4craig.org](http://coffee4craig.org)



## Coffee4Craig

### Reference and administrative information for the year ended 31 March 2023

**Charity number** 1167146

**Principal Office** The Meanwhile, Unit 5, 153 Great Ducie Street, Manchester, M3 1FB

**Trustees** Our trustees listed during the period April 1st 2022 up to March 31st 2023 are as follows;

Mr David Zucker - Interim chairperson - Resigned Aug 2022

Mr Mark Reid - Resigned July 2023

Mr Jon Miller - Treasurer - Appointed Jan 2020

Mrs Elle Cody - Appointed March 2023

Mr Liam Grady - Appointed April 2022

*At the time of writing the report we have four trustees in position;*

*Mrs Liz Norris - Chairperson - Appointed Oct 2023*

*Mrs Elle Cody*

*Mr Jon Miller*

*Mr Liam Grady*

The board is currently working with external agencies to recruit appropriate board members

<b>Key management personnel</b>	Risha Lancaster	Co-founder & Operational Manager
	Hendrix Lancaster	Co-founder & CEO
	Hannah Alton	Project Manager

**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

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Trustees' annual report  
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*For information;*

*During this report we use terminology and language that we feel is paramount to the values of our charity, we pride ourselves on putting the individual first and foremost.*

*The terms we use are;*

*Guest instead of service user or client*

*Person experiencing street homelessness instead of rough sleeper*

*Street Homeless instead of sleeping rough*

*Person with... instead of putting a diagnosis before the person*

We have prepared a statement of language that is attached separately. DocV1\_ 22/23 Person-Led Language Policy

## **Chair's Statement**

I am delighted to present the annual report for Coffee4Craig, covering the financial year ending on March 31, 2023. This year stands as a testament to our unwavering commitment to supporting individuals facing the harsh realities of homelessness and social exclusion. Despite the persistent challenges presented by the escalating cost of living, unprecedented spikes in energy and food costs, we have remained steadfast in delivering vital services to those who need them the most.

We must continue to fight for social justice, demonstrate tenacity and never ever forget why we are all here.

Throughout this difficult period the dedication of volunteers, the generosity of our donors, and the collaborative spirit of our partners have been the pillars that have sustained our operations and extended our impact. Our resolve remains firm as we continue to channel our energies towards making a positive and lasting impact in the lives of those we serve. In the subsequent sections of this report, you will discover a comprehensive overview of our financial activities, our governance structure, and our vision for the future.

On behalf of the entire Board of Trustees, I extend heartfelt gratitude to our dedicated staff, tireless volunteers, and our steadfast supporters. Our journey would be impossible without their commitment, dedication and time.

Coffee4Craig  
Trustees' annual report  
for the year ended 31 March 2023

The trustees present their report and the unaudited financial statements for the year ended 31st March 2023. 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.

*Coffee4Craig's Guiding Values*

Our set of core values that not only shape our actions but also inspire us to make a meaningful difference in the lives of those we work with. These values represent the heart and soul of our charity:

**Consistency:** We take pride in being a steadfast and welcoming presence. We create a nurturing environment where our service users can find solace, knowing they are in a safe and reliable place.

**Creating Partnerships:** We are committed to forming powerful alliances, such as our partnership with the NHS in psychologically informed environments. These collaborations are our way of ensuring the safety and well-being of our service users are always a top priority.

**Supporting Well-being:** Building meaningful and trusting connections with our service users is at the core of what we do. By forming these connections, we are better equipped to understand their unique needs and guide them towards the support and services that can lead them out of homelessness.

Our meaningful connections with guests pave the way for their journey to stability and a life beyond street homelessness. It's amazing to witness how a simple act, like offering a hot meal, opens the door to a world of support and opportunities for transitioning into stable accommodation.

*Our Impactful Activities*

At Coffee4Craig, our actions speak louder than words. We strive to create a vibrant, supportive, and inclusive environment for anyone over the age of 18 who is experiencing street homelessness or facing vulnerability due to their current circumstances, whether it's sofa surfing or living in a vehicle.

Within our out-of-hours drop-in service, here are some of the incredible provisions we offer every evening:

**Fresh, Hot Food and Drinks:** Our delicious and nutritious meals and beverages ensure that everyone's basic sustenance needs are not just met, but exceeded.

**Showers with Toiletries and Clothing:** Our guests have the opportunity to refresh with showers, toiletries, a change of clothing, and even haircuts when desired.

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**Medical Support:** Our team is dedicated to providing comprehensive medical support through our ongoing partnership with North West First Aid. We also carry out referrals to NHS services when required.

**Mental Health Crisis Intervention:** We respond with care and professionalism to support those facing mental health crises. This intervention offers everything from a listening ear to calling emergency services to assist when an individual's life is in danger.

Our team's compassionate interventions and the provisions we offer empower us to advocate for our guests, especially when navigating a complex support system. We understand that this process can be challenging for our clients, and we are here to make their transition away from street homelessness as smooth as possible.

The trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the trustees ensure the charity's aims, objectives and activities remained focused on its stated purposes.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

**Our Role in the Community:**

Our most important role is to be a consistent point of contact for our guests. This unwavering commitment allows us to create emotional connections with them, which are the foundation of trust. This trust, in turn, helps us identify the underlying causes of their current situation and design positive action plans for their recovery. With our doors open 365 days a year, we provide reassurance that The Meanwhile is a safe haven, regardless of the day.

Although we primarily focus on serving individuals over 25, we do not hesitate to provide assistance and guidance to younger guests when needed. In such cases, we ensure a smooth referral to the appropriate support agencies for this age group.

As a charity, we look forward to a future where our team and the services we offer continue to grow and thrive. Our goal is to create a sense of community, where every individual's unique needs are not only met but celebrated. We remain committed to making a positive impact and spreading hope in the lives of those we serve. Join us on this incredible journey towards a brighter tomorrow!

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Trustees' annual report  
for the year ended 31 March 2023

*Staff and Volunteer teams*

We are truly blessed with the team we have working and volunteering at Coffee4Craig and as of financial year end 2022/23 we have six (6) full time staff members, three (3) part time and over 50 volunteers, all actively working to support our guests seven days a week.

We have continued as an accredited living wage employer, setting a standard within the sector to pay a set hourly rate to all staff, regardless of position or role. The entire team is crucial, and each individual has skills, expertise and experience in different areas, nobody is paid less or more per hour than anyone else. So far this has resulted in high staff retention and a feeling of community within the team, everyone has a valued opinion and every decision is based on a discussion.

We have also continued to support our staff with first aid mental health training, so they can spot issues within their team, the volunteers and the individuals they work with. The most recent 'well-being' support whereby each member of staff is able to take one day off per calendar month to stay mentally well and healthy, has been in place for over 12 months and has been a remarkable success. Staff report feeling more able to speak about mental health and overall well-being with their colleagues and all staff feel more able to take time off when needed without fear of repercussion.

Our volunteers have been able to celebrate being 'award winning' Coffee4Craig were nominated and awarded The Queens Award for Volunteer Services. This is an incredible achievement and shows the reputation, dedication and commitment our volunteers have within the sector. We are immensely proud of the entire team and it was an honour for Risha and Hendrix to attend the event at Buckingham Palace on behalf of the entire team. This was truly a magical experience and the award sits very proudly on display at The Meanwhile.

*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:

- *The 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.

# Coffee4Craig

## Trustees' annual report

for the year ended 31 March 2023

- *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.

## **Our Vision for 2023/2024**

The long term vision at Coffee4Craig is for everyone who uses our service to have a safe place to call home. To support this long term aim we must set short term goals and pave the way for this vision to become reality. One of our main goals for 2023/24 is to enhance our current service and develop a new day time project to enable staff to offer a more bespoke service to our most vulnerable guests who need a more dedicated and bespoke service. We will be dedicating resources to developing this project and over the course of 2023/24 we aim to have secured the funding to enable the staff team to deliver the project (Relief & Recovery). Look out for more information on this exciting project via our social media and website during 2024.

## **Financial review**

Income for the charity reduced by 6% to £356,518 during the year, with a reduction in income from donations & legacies of 29% being partially offset by an increase in income from charitable activities of 26%. Expenditure of the charity was reduced by £37,769 (10%) to £351,876 with the largest single item, employment costs of £206,020, remaining at almost exactly the same level as last year.

As a consequence of the above, there was an excess of income over expenditure of £4,642 (2021-22 excess of expenditure over income of -£11,614) carried to reserves, resulting in total funds in reserve at the end of the year increasing to £114,391 (£109,749 at 31st March 2022).

Coffee4Craig  
Trustees' annual report  
for the year ended 31 March 2023

#### Investment 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 2023 the coverage was approximately 6 months.

#### Reserves policy

The balance held in reserves at 31 March 2023 was £114,391 after crediting the year's surplus of income over expenditure (as noted above). £102,595 of the reserves are unrestricted, with £11,796 being restricted, all of which relates to the Mayor's Charity.

The Trustees aim to maintain free reserves in unrestricted funds at a level which equates to a minimum of approximately 3 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. On 31st March 2023 unrestricted reserves represented approximately 6 months of unrestricted charitable expenditure.

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 £8,750 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.

Since last year, the charity has been successful in maintaining strict controls over staffing and other costs which has led to the charity achieving a small surplus of income over expenditure. This continued focus on managing costs, together with an ongoing emphasis on increasing funding via bids, should enable the charity to look forward to the future with renewed optimism.

## **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 legal requirements and governance for the charity. The board meets each quarter, as well as having ad hoc meetings where appropriate.

The day to day administration of the charity is delegated to the co-founders, Hendrix Lancaster (Chief Executive Officer) and Risha Lancaster (Operations Manager) The charity works with Coroner Group to support overseeing the legal responsibilities, liability and HR management.



Coffee4Craig  
Trustees' annual report  
for the year ended 31 March 2023

## Statement of responsibilities of the trustees

As trustees of Coffee4Craig, a registered charity in England and Wales, we acknowledge and accept the following responsibilities as outlined by the Charity Commission:

a. Compliance with Governing Document:

We commit to understanding and adhering to the governing document of Coffee4Craig, ensuring that all activities align with the stated charitable purposes and objectives.

a1. Acting in the Best Interests of the Charity:

We pledge to act in the best interests of the charity, exercising our duties with reasonable care and skill, and promoting its overall well-being and mission.

a2. Diligent and Prudent Management:

We will manage the charity's resources responsibly, diligently, and prudently, considering both current and future beneficiaries and ensuring financial stability.

b. Financial Management:

We will ensure that the charity's financial affairs are conducted transparently, accurately, and in compliance with relevant legislation. This includes maintaining proper accounting records and preparing annual financial statements.

c. Risk Management:

We will identify and manage risks that could impact the charity's ability to achieve its objectives. This includes establishing appropriate internal controls and regularly reviewing risk management policies, including internal procedures, processes and policies.

d. Legal Compliance:

We commit to complying with all applicable laws and regulations, including those set forth by the Charity Commission for England and Wales, and filing required reports and returns in a timely manner. The charity will maintain membership of relevant bodies inc; The Fundraising Regulator and Information Commissioner's Office.

e. Conflicts of Interest:

We will disclose any conflicts of interest and ensure that they are appropriately managed in the best interests of the charity, following the procedures outlined in the governing document.

f. Prudent Fundraising:

# Coffee4Craig

## Trustees' annual report

for the year ended 31 March 2023

We will ensure that any fundraising activities undertaken on behalf of Coffee4Craig are conducted ethically, transparently, and in compliance with relevant laws and regulations. We will maintain our membership with The Fundraising Regulator.

### g. Openness and Transparency:

We will be open and transparent in our activities, providing information to the Charity Commission and the public as required by law and in a manner that promotes public trust and confidence.

### h. Continuous Improvement:

We commit to regularly reviewing and improving our own performance and the overall governance of Coffee4Craig, seeking opportunities for learning and development.

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 \_\_\_/\_\_\_/2024 and signed on their behalf by:

Jon Miller  
Treasurer

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 31<sup>st</sup> March 2023 which are set out on pages 11 to 30.

**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 \_\_\_/\_\_\_/2024

Coffee4Craig  
Statement of Financial Activities  
(including Income and Expenditure account)  
for the year ended 31 March 2023

	Note	Unrestricted funds £	Restricted funds £	Total funds 2023 £	Total funds 2022 £
<b>Income from:</b>					
Donations and legacies	3	148,565	2,542	151,107	214,361
Charitable activities:	4	67,898	137,513	205,411	163,670
<b>Total income</b>		<b>216,463</b>	<b>140,055</b>	<b>356,518</b>	<b>378,031</b>
<b>Expenditure on:</b>					
Charitable activities	5	212,354	139,522	351,876	389,645
<b>Total expenditure</b>		<b>212,354</b>	<b>139,522</b>	<b>351,876</b>	<b>389,645</b>
<b>Net income/(expenditure) before net gains/(losses) on investments</b>		4,109	533	4,642	(11,614)
<b>Net income/(expenditure) for the year</b>	7	<b>4,109</b>	<b>533</b>	<b>4,642</b>	<b>(11,614)</b>
Transfer between funds		-	-	-	-
<b>Net movement in funds for the year</b>		<b>4,109</b>	<b>533</b>	<b>4,642</b>	<b>(11,614)</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		95,570	14,179	109,749	121,363
<b>Total funds carried forward</b>		<b>99,679</b>	<b>14,712</b>	<b>114,391</b>	<b>109,749</b>

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 2023

	Note	2023	2023	2022	2022
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	12		15,499		13,673
<b>Total fixed assets</b>			<b>15,499</b>		<b>13,673</b>
<b>Current assets</b>					
Debtors	13	41,913		18,270	
Cash at bank and in hand	14	72,294		97,802	
<b>Total current assets</b>		<b>114,207</b>		<b>116,072</b>	
<b>Liabilities</b>					
Creditors: amounts falling due in less than one year	15	(15,315)		(19,996)	
<b>Net current assets</b>			<b>98,892</b>		<b>96,076</b>
<b>Total assets less current liabilities</b>			<b>114,391</b>		<b>109,749</b>
<b>Net assets</b>			<b>114,391</b>		<b>109,749</b>
<b>The funds of the charity:</b>					
Restricted income funds	16		11,796		14,179
Unrestricted income funds	17		102,595		95,570
<b>Total charity funds</b>			<b>114,391</b>		<b>109,749</b>

The notes on pages 14 to 30 form part of these accounts.

Approved by the trustees on \_\_\_/\_\_\_/2024 and signed on their behalf by:

\_\_\_\_\_  
Jonathan Miller (Treasurer)

Coffee4Craig  
Statement of Cash Flows  
for the year ending 31 March 2023

	Note	2023 £	2022 £
<b>Cash provided by/(used in) operating activities</b>	20	<b>(13,404)</b>	<b>5,979</b>
<i>Cash flows from investing activities:</i>			
Purchase of tangible fixed assets		(12,104)	-
<b>Cash provided by/(used in) investing activities</b>		<b>(12,104)</b>	<b>-</b>
Increase/(decrease) in cash and cash equivalents in the year		(25,508)	5,979
Cash and cash equivalents at the beginning of the year		97,802	91,823
<b>Cash and cash equivalents at the end of the year</b>		<b>72,294</b>	<b>97,802</b>

Notes to the accounts for the year ended 31 March 2023

**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 2023 (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 2023 (continued)

**f Fund accounting**

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

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

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

**g Expenditure and irrecoverable VAT**

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

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

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

**h Tangible fixed assets**

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

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

**i Debtors**

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

## Notes to the accounts for the year ended 31 March 2023 (continued)

**j Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**k Creditors and provisions**

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

**l Financial instruments**

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

**m Pensions**

Employees of the charity are entitled to join a defined contribution 'money purchase' scheme. The charity's contribution is restricted to the contributions disclosed in note 10. There were £6,608 outstanding contributions at the year end (2022: £8,240).

**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**

<b>Current reporting period</b>	Unrestricted £	Restricted £	Total 2023 £
Donations	37,748	2,542	40,290
Fundraisers	18,214	-	18,214
Corporate Support and Partnerships	92,603	-	92,603
	<hr/>	<hr/>	<hr/>
<b>Total</b>	148,565	2,542	151,107
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<b>Previous reporting period</b>	Unrestricted £	Restricted £	Total 2022 £
Donations	214,361	-	214,361
	<hr/>	<hr/>	<hr/>
<b>Total</b>	214,361	-	214,361
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

## Notes to the accounts for the year ended 31 March 2023 (continued)

**4 Income from charitable activities**

<b>Current reporting period</b>	Unrestricted £	Restricted £	Total 2023 £
Arnold Clark Automotives	1,000	-	1,000
Duchy of Lancaster	5,000	-	5,000
Greater Manchester Mayor's Charity	-	14,250	14,250
LMK	-	240	240
Manchester City Council			
MCC	-	105,000	105,000
Cold Weather	48,113	-	48,113
Our Mcr Vol Services	-	3,333	3,333
Neighbourly Community Fund	1,500	-	1,500
NIF	-	9,440	9,440
Salford Community	-	5,250	5,250
Squire Patton Bogg	1,000	-	1,000
The Foyle Foundation	7,500	-	7,500
The Neighbourly FO	1,000	-	1,000
We Love MCR	1,000	-	1,000
Other small grants	1,785	-	1,785
	<hr/>	<hr/>	<hr/>
<b>Total</b>	67,898	137,513	205,411
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

## Notes to the accounts for the year ended 31 March 2023 (continued)

**4 Income from charitable activities (continued)**

<i>Previous reporting period</i>	<i>Unrestricted</i> £	<i>Restricted</i> £	<i>Total 2022</i> £
<i>Arnold Clark Automotives</i>	-	1,000	1,000
<i>Groundworks</i>	-	2,875	2,875
<i>High Lee House</i>	-	2,000	2,000
<i>LMK</i>	-	240	240
<i>Manchester City Council</i>			
<i>MCC</i>	-	105,000	105,000
<i>Cold Weather</i>	26,097	-	26,097
<i>Our Mcr Vol Services</i>	-	3,333	3,333
<i>MASH</i>	3,125	-	3,125
<i>NHS Manchester CCG</i>	-	5,000	5,000
<i>The Leslie Aldridge Trust</i>	-	10,000	10,000
<i>UKH Foundation</i>		5,000	5,000
	<hr/>	<hr/>	<hr/>
<b><i>Total</i></b>	<b>29,222</b>	<b>134,448</b>	<b>163,670</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

## Notes to the accounts for the year ended 31 March 2023 (continued)

**5 Analysis of expenditure on charitable activities**

<b>Current reporting period</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Administration	999	594
Bank Charges	213	5
Cleaning	2,166	1,495
Contractors	3,703	10,319
CWP	33,994	-
Depreciation	10,278	7,481
Donations Paid	-	2,468
Employment Costs	206,020	206,976
Food	-	9,625
Fundraising	995	114
Guest Costs	23,550	49,213
Insurance	2,567	1,539
IT Costs	2,639	3,636
IT Maintenance	-	1,693
Kitchen Costs	-	2,014
Medical Costs	18,658	21,005
Merchandise	-	1,237
Paypal Fees	-	904
Pest Control	-	465
Post, Printing & Stationary	-	122
Professional Fees	2,338	3,380
Publicity	-	822
Rent and rates	14,370	18,776
Repairs and Maintenance	225	3,392
Security	16,012	19,474
Staff Wellbeing/Mental Health Support	509	1,640
Telephone & Internet	1,945	6,898
Training & Development	892	4,498
Travel Expenses	-	114
Utilities	6,060	6,507
Volunteer Costs	1,251	1,379
Waste	542	-
Governance costs (see note 6)	1,950	1,860
	<hr/>	<hr/>
	351,876	389,645
	<hr/> <hr/>	<hr/> <hr/>
	2023	2022
	£	£
Restricted expenditure	139,522	145,371
Unrestricted expenditure	212,354	244,274
	<hr/>	<hr/>
	351,876	389,645
	<hr/> <hr/>	<hr/> <hr/>

## Notes to the accounts for the year ended 31 March 2023 (continued)

**6 Analysis of governance and support costs**

<b>Current reporting period</b>	<b>Governance £</b>	<b>Total 2023 £</b>
Accountancy Fees	1,950	1,950
	<hr/>	<hr/>
	1,950	1,950
	<hr/> <hr/>	<hr/> <hr/>
 <i>Previous reporting period</i>	 <i>Governance £</i>	 <i>Total 2022 £</i>
<i>Accountancy Fees</i>	<i>1,860</i>	<i>1,860</i>
	<hr/>	<hr/>
	<i>1,860</i>	<i>1,860</i>
	<hr/> <hr/>	<hr/> <hr/>

**7 Net income/(expenditure) for the year**

This is stated after charging/(crediting):	<b>2023 £</b>	<b>2022 £</b>
Depreciation	10,278	7,481
Operating lease rentals:		
Property	18,000	18,000
Independent examination's remuneration		
Accountancy fees	1,350	1,250
Independent examination	324	300
	<hr/> <hr/>	<hr/> <hr/>

## Notes to the accounts for the year ended 31 March 2023 (continued)

**8 Staff costs**

Staff costs during the year were as follows:

	2023	2022
	£	£
Wages and Salaries	193,222	192,754
Social Security Costs	8,127	11,142
Pension Costs	4,671	3,080
	<u>206,020</u>	<u>206,976</u>
	<u><u>206,020</u></u>	<u><u>206,976</u></u>

No employee has employee benefits in excess of £60,000 in the year. (2022: Nil).

The average number of staff employed during the period was 12 (2022: 14).

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

The total employee benefits (includes employer pension contributions) of the key management personnel of the charity were £84,041 (2022: £91,428).

**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 (2022: Nil).

No (2022: nil) members of the management committee received travel and subsistence expenses during the year totalling £nil (2022: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 (2022: nil).

## Notes to the accounts for the year ended 31 March 2023 (continued)

**10 Government grants**

The government grants recognised in the accounts were as follows:

	2023 £	2022 £
Manchester City Council	156,446	134,430
	<hr/>	<hr/>
	156,446	134,430
	<hr/> <hr/>	<hr/> <hr/>

£Nil (2022: £4,163) 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**

<b>Cost</b>	Fixtures & Fittings £	Computer Equipment	Total £
At 1 April 2022	27,408	3,288	30,696
Additions	12,104	-	12,104
	<hr/>	<hr/>	<hr/>
At 31 March 2023	39,512	3,288	42,800
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<b>Depreciation</b>			
At 1 April 2022	14,165	2,858	17,023
Charge for the year	9,878	400	10,278
	<hr/>	<hr/>	<hr/>
At 31 March 2023	24,043	3,258	27,301
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<b>Net book value</b>			
At 31 March 2023	15,469	30	15,499
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<i>At 31 March 2022</i>	<i>13,243</i>	<i>430</i>	<i>13,673</i>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>



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Notes to the accounts for the year ended 31 March 2023 (continued)

**13 Debtors**

	2023 £	2022 £
Debtors	35,000	15,662
Prepayments	5,803	-
Staff loans	1,076	2,000
Other debtors	34	608
	<hr/>	<hr/>
	41,913	18,270
	<hr/> <hr/>	<hr/> <hr/>

**14 Cash at bank and in hand**

	2023 £	2022 £
Cash at bank and on hand	72,294	97,802
	<hr/>	<hr/>
	72,294	97,802
	<hr/> <hr/>	<hr/> <hr/>

**15 Creditors: amounts falling due within one year**

	2023 £	2022 £
Other creditors and accruals	12,256	10,609
Taxation and social security costs	3,059	9,387
	<hr/>	<hr/>
	15,315	19,996
	<hr/> <hr/>	<hr/> <hr/>

## Notes to the accounts for the year ended 31 March 2023 (continued)

**16 Analysis of movements in restricted funds**

<b>Current reporting period</b>	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2023 £
Brown Jacobson	680	-	-	(680)	-
Family Relief	185	-	-	(185)	-
Greater Manchester Mayor's Charity	-	14,250	(2,454)	-	11,796
Hotel	-	1,550	(1,550)	-	-
LMK	-	240	(240)	-	-
MCC	4,163	105,000	(109,163)	-	-
Meanwhile Food Costs	-	3,333	(3,333)	-	-
NHS Manchester CCG	821	-	(821)	-	-
Salford Community - Kitchen	-	5,250	(5,250)	-	-
Screwfix	2,051	-	-	(2,051)	-
Staff Funding	5,489	992	(6,481)	-	-
Training Fund	790	9,440	(10,230)	-	-
<b>Total</b>	<b>14,179</b>	<b>140,055</b>	<b>(139,522)</b>	<b>(2,916)</b>	<b>11,796</b>
<b>Previous reporting period</b>	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
<b>Total</b>	<b>25,102</b>	<b>134,448</b>	<b>(145,371)</b>	<b>-</b>	<b>14,179</b>

## Notes to the accounts for the year ended 31 March 2023 (continued)

**16 Analysis of movements in restricted funds (continued)**

<b>Name of restricted fund</b>	<b>Description, nature and purposes of the fund</b>
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
Greater Manchester Mayor's Charity	To fund staff
Hotel	Fundraising for guest accommodation
Groundworks	Food costs for the drop-in
High Lee House	Drop-In costs travel for guests
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
Salford Community - Kitchen	To fund the kitchen
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 2023 (continued)

**17 Analysis of movement in unrestricted funds**

<b>Current reporting period</b>	Balance at 1	Income	Expenditure	Transfers	As at 31
	April 2022	£	£	£	March 2023
	£	£	£	£	£
General fund	95,570	216,463	(212,354)	2,916	102,595
	<u>95,570</u>	<u>216,463</u>	<u>(212,354)</u>	<u>2,916</u>	<u>102,595</u>
	<u><u>95,570</u></u>	<u><u>216,463</u></u>	<u><u>(212,354)</u></u>	<u><u>2,916</u></u>	<u><u>102,595</u></u>
<b>Previous reporting period</b>	Balance at 1	Income	Expenditure	Transfers	As at 31
	April 2021	£	£	£	March 2022
	£	£	£	£	£
General fund	96,261	243,583	(244,274)	-	95,570
	<u>96,261</u>	<u>243,583</u>	<u>(244,274)</u>	<u>-</u>	<u>95,570</u>
	<u><u>96,261</u></u>	<u><u>243,583</u></u>	<u><u>(244,274)</u></u>	<u><u>-</u></u>	<u><u>95,570</u></u>
<b>Name of unrestricted fund</b>	<b>Description, nature and purposes of the fund</b>				
General fund	The free reserves after allowing for all designated funds				

## Notes to the accounts for the year ended 31 March 2023 (continued)

**18 Analysis of net assets between funds**

<b>Current reporting period</b>	General fund £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	15,499	-	-	15,499
Cash at bank and in hand	60,498	-	11,796	72,294
Other net current assets/(liabilities)	26,598	-	-	26,598
	<hr/>	<hr/>	<hr/>	<hr/>
Total	102,595	-	11,796	114,391
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<b>Previous reporting period</b>	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/>

## Notes to the accounts for the year ended 31 March 2023 (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	
	2023	2022
	£	£
Less than one year	18,000	<i>18,000</i>
One to five years	18,000	<i>36,000</i>
	<hr/>	<hr/>
	36,000	<i>54,000</i>
	<hr/> <hr/>	<hr/> <hr/>

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

	2023	2022
	£	£
<b>Net income/(expenditure) for the year</b>	4,642	<i>(11,614)</i>
<b>Adjustments for:</b>		
Add back depreciation	10,278	<i>7,481</i>
Decrease/(increase) in debtors	(23,643)	<i>1,390</i>
Increase/(decrease) in creditors	(4,681)	<i>8,722</i>
	<hr/>	<hr/>
<b>Net cash provided by/(used in) operating</b>	(13,404)	<i>5,979</i>
	<hr/> <hr/>	<hr/> <hr/>

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Notes to the accounts for the year ended 31 March 2023 (continued)

**Prior year Statement of Financial Activities**

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

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