



emerge

EMERGE 3Rs

Annual Report and Financial Statements

For the year ended 31st March 2025

Company number: 3556346

Charity Number: 1132944

EMERGE 3Rs
Trustees' Report for the year ended 31 March 2025

Legal and reference information

Company number 3556346

Charity number 1132944

Registered office and operational address

Maynard House, New Smithfield Market, Manchester M11 2WJ

Trustees The Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Robin Barnett
Anthony Baldwinson
Erinma Bell
Michelle Duncalf - resigned November 2024
Aileen Edmunds
Brigit Egan
Fiona King
John Jones - co-opted October 2024
Bertrand Stern-Gillet - resigned September 2024
Jag Singh co-opted - October 2024

Company Secretary Lucy Danger

Key management Personnel	Lucy Danger	Chief Executive
	Jayrissa Thompson	Finance Controller
	Elizabeth Lauder	Head of Volunteer & Employability
	Ruth Downes	Head of Development FareShare GM
	Derek Shelton	Head of Operations FareShare GM
	Sandy Middleton	HR Manager & Office Coordinator

Bankers The Co-operative Bank plc
PO Box 101
Manchester M60 4ER

Auditors Third Sector Accountancy
Holyoake House
Manchester
M60 0AS

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Trustees' Report for the year ended 31 March 2025

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Trustees' Report for the year ended 31 March 2025

The Trustees present their report and the audited financial statements for the year ended 31st March 2025.

Reference and administrative information set out above on page 2 forms part of this report. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Objectives & Principal Activities

EMERGE 3Rs is an environmental charity whose primary activities include:

- ❖ Running FareShare for Greater Manchester (FSGM), East Cheshire and High Peak (FSGM) and acting as a leading partner with the UK's largest food charity, FareShare, in the North West region. FSGM strives to combat food waste and fight hunger and food poverty by redistributing surplus in-date food and other consumables generated mainly by the food industry to local charities, schools, community organisations and public agencies.
- ❖ Providing opportunities for work experience and skills' development through volunteering activities and our 'Give & Gain' Volunteering and Employability Programme, which supports local people to gain personal development, on-the-job experience and qualifications, through a variety of accredited courses and training opportunities. As well as in FSGM, volunteers have the opportunity to gain valuable experience in wood upcycling and reuse.

EMERGE 3Rs' purposes, as set out in its charity rules, are as follows:

1. To support the conservation, protection and improvement of the physical and natural environment, through waste reduction, reuse, recycling, use of recycled products and the sustainable management of resources.
2. To educate the public in the conservation, protection and improvement of the physical and natural environment, in all aspects of waste regeneration, resource management and waste reduction, re-use and recycling.
3. The relief of poverty.
4. The preservation and protection of good health, especially by promoting good nutrition.

We work closely with our 'sister' EMERGE Recycling, now a separate social enterprise company and a Community Benefit Society, which operates Touch Wood, rescuing unwanted timber from a wide variety of sources, including construction and demolition sites, for onward reuse, recycling and repurposing by the public. Touch Wood creates and sells wood for reuse and bespoke wooden products, whilst engaging and training volunteers in this work.

Our Joint Vision, last reviewed in March 2025, is to be a leading Greater Manchester Charitable Collective that is: **'Working hard to make our world a better place.'**

Our shared Mission is: **Together we make a real difference, inspiring change by**

- **rescuing valuable resources and**
- **improving lives**

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Our shared Values: We work with our staff team, volunteers and stakeholders to consistently embed these in our day-to-day operations and ways of working, are:

1. We have **integrity** – we are honest and act in a decent, fair and truthful way.
2. We value **difference and diversity** and treat everyone **respectfully** – we are polite, well mannered, considerate, obliging and attentive.
3. We **pioneer** innovative solutions: we are explorers, trailblazers and eager to try out new ways of working.
4. We are **accountable** to our wider community, our customers, our volunteers, staff our board and ourselves: As a social business, it's important to us to be answerable to the wider community.
5. We **influence** social and environmental change in Greater Manchester and beyond; we seek to guide and affect positive behaviours.



This Annual Report provides information on the activities of EMERGE 3Rs from 1st April 2023 to 31st March 2024 and has two parts:

- A review of our impact and activities, governance and management
- A detailed review of our finances for the year

Public Benefit

Our Trustees and Team regularly review the aims, objectives and activities of EMERGE 3Rs. In the last year, we last got together in March thanks to Jerry Scott, our facilitator, who has been guiding our strategic work over the course of our 3-year plan. This document summarises the charity's achievements and its outcomes in the reporting period. The review also helps our Trustees ensure that the charity's aims, objectives and activities remain focused on its stated purposes.

The Trustees confirm that they have referred to 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 continued focus on tackling food poverty and food waste, working in partnership with local charities and community-based organisations, has a direct and positive benefit for many of the most marginalised people in the region, particularly individuals who are homeless, unemployed, suffering food insecurity, poverty and who are isolated. The cost-of-living crisis means that our partner charities are also increasingly providing support to ordinary working families.

The charity engages volunteers in its work and is open to all members of the community. Our training and education work provides opportunities for volunteers and others to gain recognition, including accreditation, for the skills they have acquired while working with FareShare or in Touch Wood, to help them gain further employment.

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Reflections from Brigit Egan, Chair of Trustees

The cost-of-living crisis continues to cast a shadow over Greater Manchester. With higher food and energy prices now the norm, and ongoing economic uncertainty. Across our city-region, we continue to witness too many people relying on food support, not just those on the margins, but working families, pensioners, and young people too.

Against this backdrop, FareShare Greater Manchester has continued to be a vital lifeline. This year, with the collective power of our partners and communities, we redistributed 2,000 tonnes of surplus food, the equivalent of 4.72 million meals to nearly 300 frontline charities, schools, and community groups across the region. These meals do more than fill plates; they bring dignity, hope, and connection to thousands.

This impact would not be possible without our incredible network of support. To our dedicated team of staff and volunteers, your commitment and compassion are the beating heart of our mission. To the businesses and food producers who donate surplus stock, thank you for turning waste into nourishment. To our fundraisers, donors, and corporate partners your generosity drives our growth and sustains our momentum.

The Team was thrilled to gain renewed endorsement from Andy Burnham, Mayor of Greater Manchester at the Cracking Good Food Carnival Cook Up in May. In an interview for our new food podcast, Food Stories he said: "In a world where some people are struggling to have enough to eat on a given day, it's just heartbreaking to think food is going to waste, to landfill or wherever, it's just not right. I'm a big supporter of FareShare and I always have been. Just getting that circular economy going, where every little bit of food that is in Greater Manchester should be eaten by somebody in Greater Manchester – that's got to be win-win for everybody."

Our income continues to grow, and we are incredibly grateful to all our donors who support our work and partner with us. It is an honour to present this report and financial statements for the year ended 31 December 2024 on behalf of the Board of Trustees

And to every community group we serve thank you for the trust you place in us and the vital work you do every day. In a time of hardship, the FareShare Greater Manchester family has come together with strength, resilience, and solidarity. Together, we are not just fighting hunger, we are building a fairer, kinder, and more sustainable future for Greater Manchester.

Thank you for standing with us.



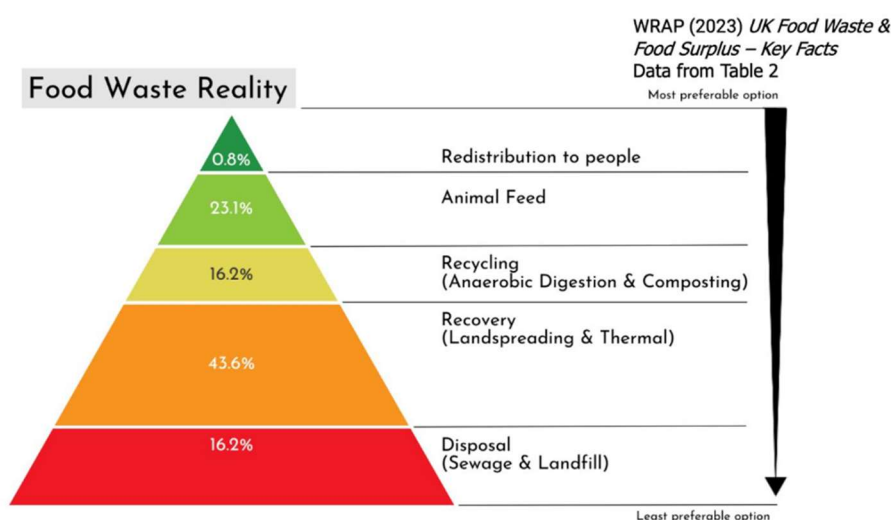
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Strategic Report: Why & How

Food Waste: It is estimated that 10.7 million tonnes of food were wasted in the UK in 2021, 40% originate from within the food industry supply chain. This makes no sense from a resource perspective and is a travesty for our planet - when food goes to landfill the potent greenhouses that are created fuel climate change. Food continues to be one of the biggest opportunities within our reach, to improve public and planetary health. An 'Agricultural Map' developed by consultants RA Capital Management and Nature Conservancy, helps us understand the enormous impact of our food system on the planet, which is more than that of the cement, steel, oil and gas industries combined. In spite of the food system using half of the Earth's habitable land and 70% of its freshwater resources, whilst generating more greenhouse gas (methane) than any other industry, its impact and scale often go unnoticed.

According to The Waste and Resources Action Programme (WRAP), the redistribution of food to people is one of the most preferable solutions in the prevention of food waste.



Food Insecurity: 2024 was another year of economic uncertainty, with the cost-of-living continuing to impact the communities we serve, compounded by food inflation which remains a concern. Research tells us that in June 2024, 24% of families with a child aged 0-4 experience food poverty in Greater Manchester. 620,000 (21%) of people were living in poverty, 180,000 of those being children. Households with children, single parent families, and those with a disabled family member are disproportionately affected by hunger and hardship.

In response, EMERGE 3Rs continued to run FareShare Greater Manchester, operating two warehouses and intercepting 2224 tonnes of fit for human consumption surplus from the food system, channelling this resource to our partner charities, schools and community groups who, in turn, support families and individuals struggling with food insecurity. EMERGE operates from New Smithfield Market, in the heart of East Manchester, an area with some of the highest rates of poverty in England. A higher than UK average of people experience out of work poverty and in-work poverty, due to the increasing costs of food and fuel, worklessness and lower educational attainment. Locally, the five wards around our base have some of the highest deprivation in the city region, illustrated by higher numbers of benefit claimants. There are six job clubs within a two-mile radius of our location, which signifies the level of need. Through our volunteering offer, our intention, as always, has been to inspire more people to gain work experience in both FareShare and Touch Wood, with the chance to increase their skills and employability in the process.

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Overview

We are excited to present to you our results from 2024/25, with an impressive 2,244 tonnes of 'food in' managed through FareShare Greater Manchester's main warehouse and FareShare Plus. 89% was redistributed to our 290 Community Food Member organisations (CFMs) in this period with an overall increase of 5% on the prior year. A massive thank you to FareShare UK for 80% of the food, also, to our food donors and everyone involved in moving more good food to good causes, we literally could not do it without you.

Here at EMERGE and FareShare Greater Manchester, by rescuing surplus food from being wasted and returning it to its rightful place in the resource's hierarchy, i.e. feeding people first, we contribute to reducing climate change. For every tonne of surplus food we redistribute, we prevent the waste of 2 tonnes of CO₂ and 2.66 million litres of water. In 2024/25, the amount of embedded greenhouse gases in the food we rescued was over 4,500 tonnes of CO₂e. This embedded impact equates to greenhouse gases created in growing the food that would needlessly be generated if we had not rescued the food. We strive to reduce the carbon footprint of our operations.

As a dual mission charity, we are focused on both our social and environmental impact. So, the effect of the rescued food as a solution to waste doesn't stop there because it goes on to feed people. Even if we were able to overcome the issue of poverty in our modern-day society, food surpluses would inevitably exist. By making positive changes, as we have done over the last year, working closely with our partners, CFMs, donors, sponsors, and our wider supporter network, we have been able to increase our impacts whilst continuously striving to be more financially sustainable. We commend the work of our brilliant teams to you and hope you enjoy our report.



It all starts with the food... Ruth Downes, Head of Development

It was an extremely busy year here at FareShare Greater Manchester. The staff and volunteers continue to do an excellent job managing the food in our warehouses, ensuring it is picked, packed and delivered to the hundreds of charities and community groups we support on a weekly basis.

It is never plain sailing, and we have our daily challenges to navigate which can range from lack of food supplies, vehicles breaking down, a shortage of volunteers, and the pressures of seeking financial support. We certainly could not do what we do without the support of our food partners, volunteers and corporate partnerships.

It was lovely to be able to thank our food suppliers with a Thank You event in October. We welcomed over 40 guests for afternoon tea. We also invited a couple of our Community Food Members (CFMs – organisational beneficiaries) to speak about their work, so that our food partners could better understand the incredible effect their food donations have on the community. It felt important to meet our partners in person and it's something we plan to repeat annually.



We are fortunate to work with some fantastic food partners who donate food to us whenever they have surplus stock

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and are as passionate about minimising food waste as we are. It is truly amazing to see the amount of food that is saved from going to waste and how it benefits our community in such a positive way.

Duncan, our Food collection driver, is out on the road Monday – Friday collecting surplus stock across the region in his 18-tonne lorry. We make donating stock as simple as possible for our partners, and take frozen, chilled and ambient stock along with fresh produce. We also take non-food items such as toiletries and pet food.

FareShare Greater Manchester is an operation that relies on so many different elements working together. If we didn't have our brilliant volunteers supporting our staff in the warehouse and with deliveries, we wouldn't be able to serve our CFMs. However, if we didn't have the food in our warehouse in the first place, for our staff and volunteers to redistribute, our operation would stop altogether. By working with our partners, the food producers and retailers who donate food to us, we can help solve their 'waste' problems, allowing them to hit their ESG targets by diverting food from disposal and making sure that good-to-eat, in-date surplus goes to where it's needed most.

Robert Henderson, Supply Chain Manager at Hollands Pies says working with us is a benefit to the company, "Invariably, the pies that we donate would normally just go in a skip and it would cost the business money. By working with FareShare, we mitigate that cost to an absolute minimum. It makes good business sense to let people take it off our hands and benefit the public... It is absolutely win-win for the business; I think it kind of gets lost because we are such a busy operation that we are doing something good for the people and it's an indirect benefit to the business – it's excellent."

Tesco is an important partner for us year-round, with their Community Champions doing a lot to support our work in their stores. Wendy Howarth is Community Champion at Tesco in Bury & Haslingden. She says, "I have worked for Tesco for 27 years, and have been a community champion for 12 years. Working with FareShare is a privilege – I get to help more people, as I tell local community food banks about how FareShare can help them, and therefore get more food to help feed families in my community.



I love to support FareShare, especially the winter food drives. I get loads of support from community groups and customers who come into store and help. My store does really well with FareShare food collections, as our customers are very generous.

It's really important to me and Tesco to support our communities, to know that children are able to have breakfast before they go to school and a warm meal when they get home from school. Tesco supports lots of food banks in our communities by inviting them into store to have an awareness day or food drives to encourage customers to donate a tin of food."

To hear more from our 'Super Suppliers' listen to the 'Super Suppliers' Episode of the Food Stories Podcast (available on all the main podcast apps and on our website).

A huge Thank You to all that have supported FareShare Greater Manchester in the last year. Whether volunteering, donating food, fundraising for us, joining us on a corporate team-building day, supporting our appeals or giving up time to assist us by producing promotional videos.

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A Huge Thank You to our local food donors in 2024-2025...

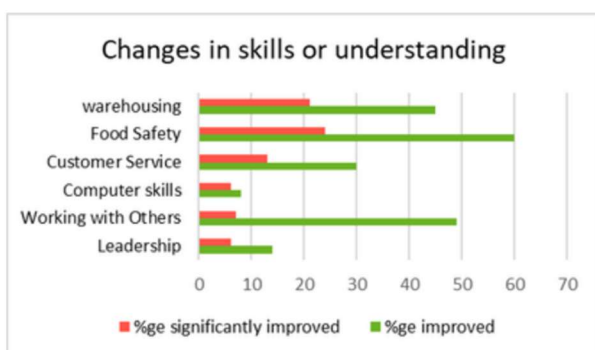
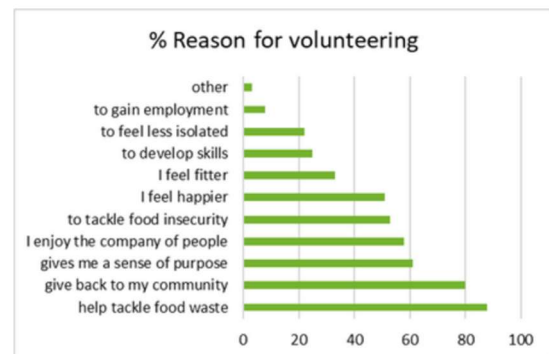
Albany Products, Best Logistics, Bidfood, the Buckingham Emergency Food Appeal at Christmas (BEFA), the Co-op, Caterforce, Cranswick, Costco, Coop Live, Destiny Foods, Dominoes Netball Team, Destiny Foods, Duerr's, Exton's Cheese, Fairway GB, Food Pro, Fruidel, General Mills, Gousto, Great Bear, Greencore, Greggs, GXO, Hartshead Meats, Hovis, Hollands Pies, Inspired Global Cuisine, Kellanova, Lineage Logistics, Martin Brower, Muller, Parfett's, Selfridges, Soreen, Tesco, The Bread Factory, The Green Group, Warburtons, What's Cooking and more! And also, to all the national food donors, courtesy of FareShare UK.

Volunteering & Employability, our lifeblood - Liz Lauder, Head of Volunteering

Volunteers are the heart of our work. They are involved in a wide range of roles throughout the charity's activities. For some, volunteering is a short-term activity, others commit to long term involvement. Many have volunteered with us for more than 4 years and we benefit greatly from their experience, however, recent volunteers bring new perspectives with them.

Our volunteers come from across Greater Manchester. They are diverse and come with a wide range of backgrounds, occupations, knowledge, skills and life experiences. We are grateful to every volunteer who gives their time to make a difference.

Between April 2024 - March 2025, FareShare Greater Manchester was supported by 220 volunteers in the core roles of warehouse assistant, customer service, allocations customer service, drivers, driver's assistants, yard facilities and volunteer administration. Collectively, they donated an amazing 23,687 hours of their time to keep our operations going. Additionally, 28 volunteers gave 1481 hours in Touch Wood's reuse and upcycling workshop and wood store across the year.



Volunteer involvement in food redistribution requires training in systems, customer service, health & safety and food safety. Following an induction, we offer ongoing 'on-the-job' training, e-learning, and one to one support. We encourage regular feedback from volunteers and notably the annual survey captures volunteers' experience. The survey helps us review how we can continuously make improvements.

People come to volunteer for FareShare Greater Manchester and Touch Wood for a wide range of different reasons, from looking for something worthwhile in their retirement, to gaining skills and enhancing their CV. Massive thanks to all our volunteers for their brilliant support and assistance.

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Volunteering Case Study – Perfect Pair, Ged & Julie

Our annual Volunteer Awards took place in October. One of them was to celebrate the FareShare UK network 'Perfect Pair'. This honour was awarded to husband-and-wife team Ged and Julie Donnelly who began volunteering at FareShare during the pandemic. They joined the Southampton team but relocated to the North West where they volunteered with FSGM. Ged serves as a volunteer delivery van Driver, while Julie assists him as Driver's assistant. Fellow volunteers in Manchester nominated the Donnelly's for the awards. They received a beautiful glass trophy. Additionally, they were invited to an incredibly special event, when, on Budget Day, a celebration took place at the Houses of Parliament, marking the 30th birthday of FareShare UK. Ged and Julie were among five volunteers chosen to represent the FareShare network nationally.

Ged and Julie commented, "It was really good to go and meet other FareShare volunteers and hear all the speeches." Furthermore, "Volunteering is good for us, it gives us structure to our week now we are retired and it's great to make a difference – we enjoy it."

In addition to the reception held to celebrate the 30th Anniversary of FareShare UK, an early day motion was tabled in Parliament:

"This House congratulates FareShare, the UK's leading food redistribution charity, on its 30th anniversary; applauds FareShare for redistributing the equivalent of 135 million meals last year, equating to four meals per second, to over 8,000 frontline charities and community groups in almost every constituency across the UK; recognises the charity's significant social return on investment, delivering £13 in savings for every £1 spent through benefits to individuals and the state; and urges the Government to work with the charitable food redistribution sector to implement effective measures that further reduce food waste, increase surplus food redistribution to those in need, and strengthen communities throughout the United Kingdom, as the need for such collaboration is more pressing than ever." – Early Day Motion 277.



This trip to the Houses of Parliament by our very own 'Perfect Pair' was a fitting tribute to all our volunteers. It just goes to show that you never know where volunteering might take you!

More Give & Gain

EMERGE's Give & Gain Employability Programme is open to jobseekers and long-term unemployed people who are looking to become 'job ready', or those moving closer to finding a new or different job. Learners may face barriers or experience inequalities. The Programme is based on the FSGM warehouse role or Touch Wood workshop with on-the-job training, e-learning for certificates in Health & safety and manual handling or role specific things like carpentry skills or food safety. Learners are also supported with employability skills, CV and job search support.



Over the reporting period, we engaged 88 Learners in the Give & Gain Programme, of which 50% achieved accredited training in one qualification or another. 64 of them were involved in FareShare GM, whilst the others gained work experience and training in Touch Wood. Nearly 20% of the 88 moved into employment after leaving us, 13% went on to

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further education or training and 33% continued with volunteering either at EMERGE or elsewhere.

We are particularly grateful to the Albert Gubay Foundation and CDL Software for being the major donors, supporting our Give & Gain Volunteering & Employability Programme

With a little help from our Corporate Friends...

Business Engagement Lead at FSGM, Kuda's role is focused on building meaningful partnerships with companies and local businesses who want to make a difference not just through financial support, but through their time, energy, and people. In this way we connect business employees with our mission to fight hunger and tackle food waste across the region, through Team-Building days at our site, introducing them to the scale of food insecurity in local communities and the environmental challenges posed by food waste. These volunteer days are not only about hands-on help, they are about education, motivation, teamwork and making a lasting impression. Kuda takes pride in guiding teams through the day, sharing the impact our work has, and inspiring conversations around sustainability and social responsibility and how they can play an important, ongoing role in this.

Many of the corporate teams who join us have never seen the realities of food poverty up close. Most often come in with some knowledge, stories they have read in the papers or headlines seen in the News but leave with a much deeper understanding. Hearing first-hand about the lives



impacted by our food redistribution network transforms abstract issues into human stories. You do not have to look far for this, it is right next to where we live, shop, walk or drive past on a day to day. The feedback we receive makes this clear: for many, it is an eye-opening and often humbling experience.

The contribution of corporate volunteers is invaluable. In 2024 alone, they donated over 3,000 hours of their time to help us sort, pack, and distribute food to those who need it most. That is

equivalent to 180,000 meals delivered to the community. Taking even one day away from their regular roles to support us speaks volumes about the power of businesses to drive Social Change.

Yet there is so much more to do. We rely on the support of businesses not just through volunteering, but through donations, fundraising initiatives and events, resources, skills and expertise and helping us spread awareness to keep our operations running. Their involvement helps us reach more people, redistribute more food, and grow our impact across Greater Manchester. Together, we are not only reducing waste – we really are changing lives for the better.

A Huge Thank You to all our Corporate Supporters & Volunteers in 2024-25: Acacium, AIG, AQA Education, Barclays Bank, BASF, BCLP Law, Bibbyline Group, Business Vol Ltd, Cargill, CDL Software, Chubb, CITSL, DAC Beachcroft, Dunster's Farm, Enterprise, HSBC, JD Williams & the N Brown Group, John Lewis, Manchester Grammar School, Marsh, Pinsent, Placemarque, Sage, San Carlo, Siemens Energy, Selfridges, THG PLC, The Trafford Centre.

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What happened Operationally? Derek Shelton, Head of FSGM Operations

Last year, between our regular weekly collections and deliveries as well as FareShare Plus members and one-off beneficiaries, we supported 290 organisational Community Food Members (CFMs). In doing so we saved 4488 tonnes of CO₂ and fed around 44,000 people each week, year-round, through CFMs who in turn support families and individuals in need across Greater Manchester, East Cheshire and High Peak.



During the year we saw some members leave due to their own funding constraints and changes in priority, but we continue to field enquiries every week with new prospective members approaching us for help too. It has been a busy year on-boarding new members and visiting our existing beneficiaries to make sure everyone is operating in line with the food safety regulations set by FareShare UK.

Our Ops staff team of 16 FTE and volunteers are all inspired by our mission to alleviate food poverty and minimise food waste in our region, hence working so hard to manage and move the food to where it is most needed. We have been reviewing Standard Operating Procedures and striving to raise the bar in terms of consistent quality service provision. Likewise, thanks to Assistant Manager, Andy Brown, we have improved across all areas of Health & Safety including near-miss reporting. We are now actively updating our fleet of vehicles to meet the new emission standards that come with Euro 6 diesel engines.

Donated food arrives in a “lumpy” fashion. It is over supply of some things and under supply of other things every day. We do our level best to turn the food around quickly and fairly, matching to need.

To serve our overall operating costs of nearly £1.3 million per year we strive to increase the contributions received from CFMs, relative to funds from grants and trusts, to ensure long-term sustainability. It is a tricky balance as we know the organisations and schools we serve are also under pressure financially. Nevertheless, there is honesty, humility and a sense of taking responsibility for the use of the foods, which are incredibly good value and very much appreciated by our members.

This has meant we have been reluctant to increase the modest charges we make to CFMs and kept costs as low as possible. This has also driven us to innovate.



In 2025 we have been rolling out the ‘Vegelicious’ Project, whereby CFMs can take a bulk load, 800kg of fruit and vegetables, such as a school, for less than a third of our regular charges. The children then all take a bag of healthy fruit and veg home. With help from FSUK we are expanding this project across all ten boroughs, using a large DEFRA grant awarded to the FS Network, to obtain more fresh produce direct from farmers in the UK. Keeping low charges to our CFMs and distributing more healthy food makes this project particularly rewarding.

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FareShare Plus continues from strength to strength

FareShare Plus (FS+) was born during the pandemic when we saw a huge increase in the amount of food we were receiving and needed to find an innovative way to get it out to people most in need of it. The model works uses a booking system allowing two CFMs to visit the warehouse every thirty minutes. When on site, CFMs browse the stock available and choose from the range of surplus food. Items are charged by weight, and we offer deals such as 'buy-1-get-1-free' to ensure waste is minimised.

The model has allowed us to build closer relationships with the CFMs that we work with, as they visit us face-to-face frequently (e.g. weekly or fortnightly). It has also helped us to further understand their needs, and how we can work together better to address these needs.



FS+ offered over 90 collection slots weekly, enabling FSGM to support a greater variety of organisations, bring in additional funds, reducing even more food waste. It has proved popular with smaller organisations that have less funds. It's also a great way to offer non-food products and things like office furniture collected by EMERGE Recycling, looking for a new home and aligning with the mission of Reduce, Reuse and Recycle. Given the visual aspect and being customer facing FS Plus compliments the main warehouse for distributing some of the weird and wonderful items donated. It has also proved a great way to build relationships between our CFMs, staff and volunteers.

Last year, the FS+ team redistributed 447 tonnes of food, the equivalent of 1.06 million meals, to 113 frontline charities and community groups, around 20% of total food and income generated through CFM contributions.

Where does it all go? Case Study of a Community Food Member – Gorton Community Grocer

In September, FareShare Greater Manchester was invited to the relaunch of Gorton Central, the home of the Gorton Community Grocer. The building on Highmead Street in Abbey Hey offers a wide range of services that support the local community. These services include Citizens Advice for help with finances and benefits, as well as health advice, courses, and support groups. Additionally, the site features a community garden where members can grow their own food and flowers. The garden also provides a peaceful haven for people to relax outdoors.

The Community Grocer, supported by food from FareShare Greater Manchester, provides discounted food to local resident members. When members sign up, they pay £3 per week for £15 worth of food. They also gain access to referrals, signposting, and personalised support. Over the course of a year, individual members at the Community Grocer collectively save £30,430 which in real terms is the equivalent to 16,080 meals. In the past two years, 182 members have accessed food in this way.

And the ultimate recipient...

One of the Community Grocer's members, John, joined after calling in to collect a 'food crisis bag'. He was at risk of homelessness and regularly went without food. With one-to-one support from the Community Grocer, John accessed energy advice and joined the 'Be Smoke Free' programme. As a

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result, he successfully quit smoking. He joined 'The River', a domestic abuse charity (another CFM) and attended an 'Understanding Your Trauma' mental health support course at Gorton Central.

John described his experience of becoming a Community Grocer member: "With the Grocers, I didn't realise how important it was and how much confidence it would give me. Now I have my benefits reinstated, I have paid off my rent arrears, I've got a phone sorted, got my gas and electricity sorted. After I got help, everything started falling into place. I reached out to the Grocers and stopped smoking through support. It has got me back on track... This is good for me as I can easily disenfranchise myself. All this has helped me stay connected with the real world and it has given me hope. Somewhere like here gives me faith in humanity".

Hear all about it...



Despite EMERGE having been around for nearly three decades and having run FSGM since 2008, it is difficult to get the impact of our work out into mainstream media. Thanks to our Comms Lead, Lindsay, in 2024 we found a new way of amplifying it and in December, the Food Stories Podcast found its way into people's ears for the first time.

Beginning with an introductory episode explaining exactly who we are and what we do, other episodes touched on corporate partnerships, food suppliers, FareShare Plus and our valuable volunteers. It also gave us the opportunity to shout about the brilliant work being done by our Community Food Members (CFMs). You can find the Food Stories podcast on Apple Podcasts, Spotify and other podcast platforms as well as on the FSGM website.

Lindsay also worked very hard with our design co, Think, to completely rebuild and refresh our FareShare Greater Manchester website, ace work!

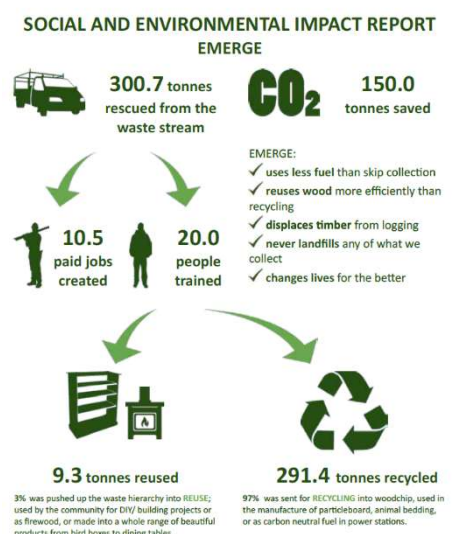
Touch Wood

EMERGE 3Rs recruited 17 new trainee volunteers to gain employability, training, and work experience through Touch Wood. The main outcomes for 2024-25 are in the infographic.

Touch Wood continued an incredibly positive growth trajectory in the year, with some major projects delivered successfully, Fairfield Hospital, the Message Centre and Manchester Town Hall



flooring to mention just a few. Wood collections more than doubled, thanks to NCWRP (National Community Wood) although most of this was recycled via our partners at Enva & Plevin's, due to low quality and non-reuseability. This is due to construction sites rationalising wood and optimising its value.



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Trustees' Report for the year ended 31 March 2025

Reuse figures were further enhanced thanks to over 20 tonnes of scaffolding boards donated by Brand, plus other local wood collections and donations, such as Manchester Town Hall.

Huge Thanks to the 28 volunteers who gave 1481 hours, providing a 0.8 FTE equivalent boost to our work and gaining a broad range of skills in the process. 11 staff were retained in this period.

We were also delighted that Jag Singh joined the Board of Trustees, offering his personal and professional experience.

Financial Review

Our focus regarding financial and business strategy, has been to build our financial resilience for the future in order to maintain our operations to supply food and volunteering opportunities within the community. We continued to move FSGM and our Volunteering & Employability activities towards full cost recovery. Earned income from the food services, increased by 10% compared to the prior year. This objective continued to be challenging due to peaks and troughs in the supply of food, changes to the composition of food as mentioned above, and the continued financial struggle for some of our Community Food Members and their ultimate beneficiaries.

Support from the Albert Gubay Foundations was generously matched by our corporate sponsor, CDL, towards our Give & Gain Programme, assisting our efforts to make each 'cost centre' stack up financially. Corporate income increased by 23% to £164k whilst donations and grant income trailed slightly however, overall, the total income was broadly the same as the prior year. There was a generous increase by our corporate supporter Cargill and also by the Zochonis Charitable Trust.

Expenditure, meanwhile, increased by 4% (below average inflation which ran at around 6% in the year) reflecting the increase in National Insurance Contributions and our ongoing commitment to the Real Living Wage. This shows that the team have managed costs very effectively, in the face of the overall increase in costs. The cost of raising funds was £4,855, representing 0.5% of expenditure.

Whilst the volume of food managed by FSGM was somewhat disappointingly similar - a small increase of around 100 tonnes in 2024-25 (an increase of 5%), the corresponding income generated increased by 9% showing that the team became more effective at securing a financial contribution from our CFM partners.

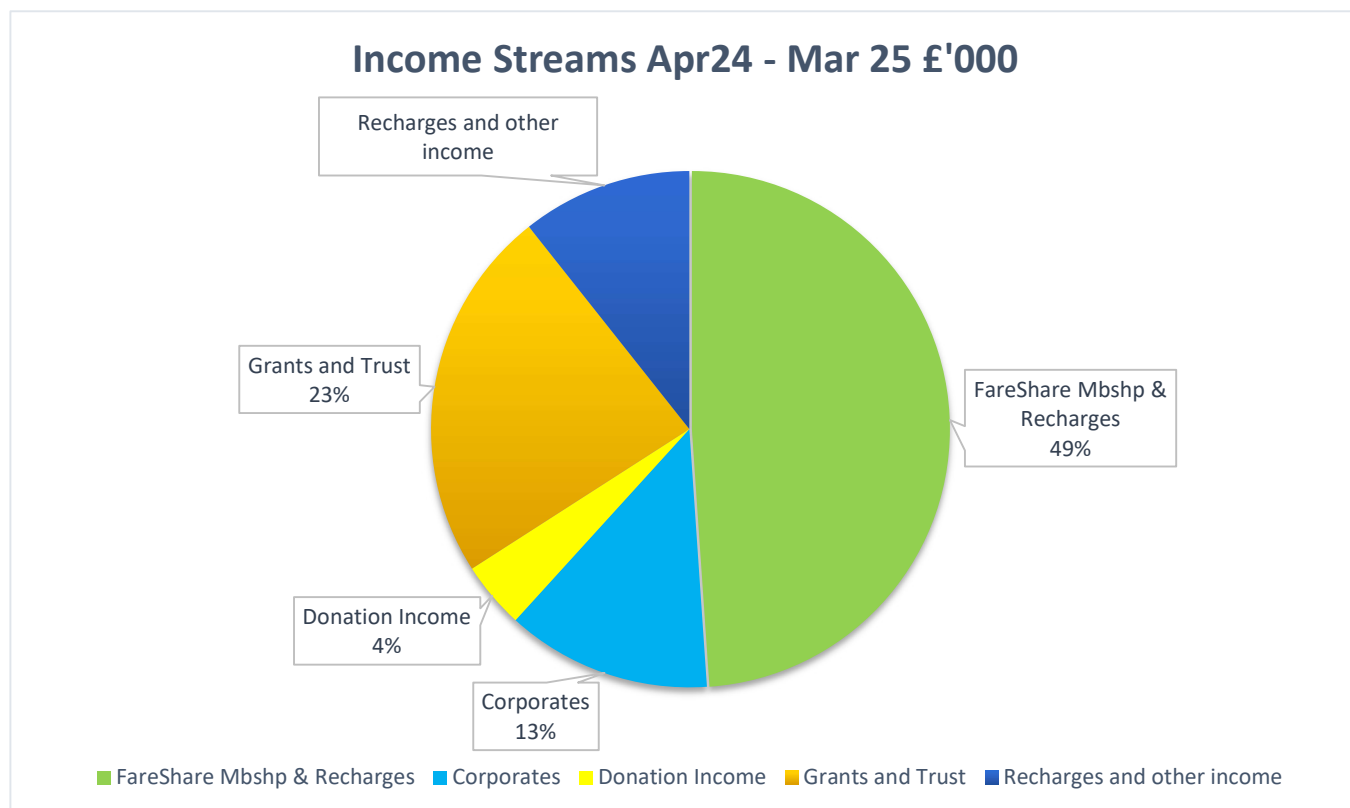
We continue to manage and closely monitor our cash position for day-to-day operations. We are planning to invest in vehicles for food delivery as the fleet ages and falls outside of current emission regulations is somewhat challenging.

Free reserves are calculated to be £217k (2024: £171k), showing a positive improvement by 27% compared to last year. This is in line with our reserves policy, and is in spite of a significant investment, thanks largely to FareShare UK, in our frozen food capacity, following completion of the 60 pallet freezer in F25.

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



Income in 2024/25 was £1.27m (2023/24 also £1.27m). Expenditure was £1.27m (2023/24: £1.21m), resulting in a surplus of £9k (2023/24: surplus £59k) and a net asset value of £1.48m (2023/24: £1.47m).

Key expenditure items in 2024/25 included an increase in average staff numbers from 28 (22 FTE) in 2023/24 to 34 (24 FTE) for 2024/25; staff increases plus our commitment to being a Real Living Wage employer accounted for a year-on-year uplift of £33k, representing an additional 5%). Other costs increased overall by 3.3%, reflecting our tight controls. We consistently strive to keep our costs low whilst delivering a high-quality service, maximising the funds donated and, where possible and appropriate, benefiting from volunteer and donated services.

The impact of food cost inflation remained high at 8% in December 2024, down from a peak of 19.2% in March 2023 according to official figures from the Office of National Statistics (ONS). This led to greater demand for our services as earnings have not risen to the same degree and therefore increased volumes and volume related costs.

A Big Thank You

Thank you so much to everyone who has contributed time, food and resources, including financial contributions and donations in kind, to FareShare Greater Manchester and EMERGE 3Rs. We are

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Trustees' Report for the year ended 31 March 2025

enormously proud of our major partnership with FareShare UK. Were it not for the incredible food generously donated to the FareShare Network by food companies, retailers and manufacturers, and the much-needed funds given to help us keep the lights on by individuals, families, companies and trusts, the operation would not exist. FSUK also kindly contributed to costs of fuel, food acquisition, and health & safety improvements for which we were incredibly grateful.

We were extremely appreciative of all our amazing volunteers, who diligently picked, packed, delivered, and helped organise the food and our warehouse, alongside our amazing, industrious staff team. Furthermore, it was fantastic to have our efforts boosted by corporate teams who made a significant contribution to our busy operations. Thanks also to our steadfast Board of Trustees.

We could not do any of this without our CFMs (Community Food Members), who patiently accept the ups and downs of the food supply and the operational challenges we face, and work with us in spite of it all, to help people in our wider communities, to address food insecurity and ultimately improve lives. We are also hugely grateful for the financial contribution they make to sustain the work we jointly do.

...to all of our Funders

We would like to thank all of our supporters, including:

The Albert Gubay Foundation, The Alliance Family Foundation, Bernard Negrosh, Better Giving, British Humane Society, CAFGYE, Cargill, CDL Software, Clothworkers Charitable Trust, FareShare UK, Gift Aid, GMCVO, Ludlow Trust, Manchester Grammar School, Manchester Guardian Society, One Manchester NCS Programme, Pilotlight & The Weston Foundation, R & D Hogben, The Alliance Family Foundation, The Charities Trust, The Chillag Family Trust, The Miss Edith Mary Sage Charitable Trust, The Grace Trust, The Hobson Charity, The Miss JK Stirrup Charitable Trust, The Schroder Charitable Trust, The Souter Charitable Trust, The Zochonis Charitable Trust, The TransPennine Route Improvement Fund, Young Marketeers; all the wonderful Gift Aid Donors.

Going Forward: Lucy Danger, Chief Executive

In early 2025 we extended our Strategic Plan until the end of March 2027, nevertheless, we will take stock of our progress, our aims and objectives, the barriers and opportunities, in early 2026. The process involves SLT, Board and consultation with our teams.

We shall continue to embed and progress our 'critical success' factors, including:

1. Sustainable operating model
2. Effective Teams feeling successful
3. Impact
4. Influence

In 2024, the incoming Labour Government announced that they would develop both a new Food Strategy and a Circular Economy Strategy providing great opportunities for us to influence policy and thereby boost our activities. We will continue to make strides to engage with the local authorities, public health, schools, the educational sector and key partners in the wider community across GM, High Peak and East Cheshire, so we can be confident we are a proactive, dynamic part of making a 'joined up' approach to combatting poverty and waste.

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With the advent of closer partnership working between FSUK and the Felix Project (London), we are thrilled to have been part of a successful major bid to DEFRA, and this looks likely to help the FS Network overcome fluctuating food supplies, supporting our key aim, which is to continue to increase throughput of surplus food for redistribution in our area, albeit, through a large increase in fresh produce. To this end, we will work more closely than ever with the FareShare UK Food Team and regional food donors. In addition to innovating to galvanise our communities and CFMs to take more fresh produce for healthier meals, our Team continues to explore ways to optimise food through our 60-pallet freezer, and we are seeking more investment in freezers to assist our CFMs to take more of this food. The other major opportunity arising for CFMs and the wider food aid sector, are large quantities of donated catering produce; we will continue to research options for utilising this as well as de-packing, with our CFMs and other partners.

We are also seeking investment to extend our outreach work and support more organisations and community leaders to 'eat well' and more healthily, encouraging the use of vegetables especially. As such, the team are developing some exciting projects and partnerships including Vegelicious, providing schools and CFMs with more fruit and vegetables and promoting healthy eating.

We continue to fundraise to develop the facilities at Maynard House to meet the needs of the community in which we work and to maintain this property as well as pursuing solar for F-Block to reduce the energy bills, as we have done in the main building. Our prep kitchen, together with our wonderful canteen area, will continue to provide for larger events including donor networking, supper clubs, corporate team days, parties and batch cooking. We will progress ongoing opportunities to rent out our 'Break-out Room' with its video conferencing, light, sunny aspect and access to our roof terrace. We plan to develop our voluntary Gardening Club and make more of our outdoor, potential food growing, biodiversity support and well-being areas.



Having joined Pro-Manchester and Stockport Marketing recently, we will further review the strength of our marketing and brands across various channels and endeavour to achieve more impact through a series of proactive campaigns.

EMERGE will continue to invest in our workforce (staff as well as volunteers) through training, coaching and personal development and support. Similarly, we will do more work with FSUK to review systems and processes to achieve greater levels of efficiency and optimise our capabilities. We aim to recruit additional fundraising capability and resource efforts to gain more financial assistance from a variety of means.

We are thrilled to embark upon an exciting 3-year partnership with Deloitte in Manchester, who have joined our mission to combat food insecurity and minimise food waste.

EMERGE has secured seed funding to develop and support Carbon Literacy training, initially with the GM Lieutenancy, with the aim of running 'real 3Rs' motivational sessions and empowering more people with greater knowledge about climate change and carbon reduction. We intend to support more people, volunteers, staff, customers and our wider stakeholder network, including corporates, to engage and feel confident about waste minimisation, reuse and recycling, not just in relation to

EMERGE 3Rs

Trustees' Report for the year ended 31 March 2025

material resources, but energy and water. We will strive to debunk myths, build hope and galvanise positive changes in behaviours.

As we look to 2025/26 and beyond, we remain hopeful that things will get easier for both the community organisations we support with food, as well as the communities they support, as the economy recovers, in the UK and globally.

We are committed to redoubling our efforts, working in partnership with FSUK, the FS Network together with the Felix Project, all the while striving to influence decision-makers with evidence from our area, achieve greater impact in reducing poverty and waste, aligned with the shared vision of a country where no one goes hungry and good food is never wasted.

Structure, Governance & Management

EMERGE 3Rs is a charitable company limited by guarantee, originally incorporated on 1st May 1998 under the name 'EMERGE Recycling'. We registered with the Charity Commission as a charity in England and Wales (no 1132944), on 24th November 2009 and changed the name and company rules. EMERGE 3Rs is governed under its charity rules (known as Memorandum and Articles of Association), last revised in 2021.

The Trustees are simultaneously company directors and members of the charity; this entitles them to voting rights but no beneficial interest in the charity. Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up.

All Trustees give their time voluntarily and receive no benefits from the charity, other than as disclosed in Note 11 to the accounts.

Trustees are recruited with a range of skills, experience and from diverse backgrounds in order to ensure the sound governance and decision making towards the mission and strategy of EMERGE. New Trustees receive an induction making them aware of their legal responsibilities, EMERGE's policies, decision-making and strategic plan. The Trustees constitute the charity's governing body. The Board of Trustees meet quarterly with various sub-committees, listed below, meeting in between Board meetings.

Brigit Egan was Chair of the Board of Trustees with Fiona King and Rob Barnett as Vice Chairs during this period. Fiona supported the Board in overseeing the Governance sub-committee (GSC), striving to ensure the Board is fulfilling its duties.

Established sub-committees continued to play a vital role:

- Finance Sub-Committee – overseen by John Jones, Treasurer
- Governance Sub-Committee – overseen by Fiona King, Vice Chair
- HR Sub-Committee – overseen by Fiona King, Vice Chair
- Health and Safety Sub-Committee – supported by Andy Chicken, run by Andy Brown (acting as H&S Officer).
- FareShare Sub-Committee – overseen by Rob Barnett, Vice Chair
- Volunteering & Safeguarding - supported by Tony Baldwinson and Erinma Bell.

Subcommittees worked closely with the charity's staff to identify and progress key issues. Where possible we also use Board member's expertise in areas such as fundraising.

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Trustees' Report for the year ended 31 March 2025

Recruitment continued to be challenging but we use all feasible recruitment methods, with some roles filled by volunteers, graduates or work placements as appropriate and with the ethos of growing our own talent, wherever possible.

Trustees work closely with the SLT to review, develop and approve the strategic plan and annual budgets as well as overseeing policy changes and regularly reviewing the financial position and the year-end accounts. The Senior Leadership Team (SLT), led by the Chief Executive, is responsible for implementing the organisation's strategy and for progressing agreed key aims and objectives. All key operational decisions are delegated by the Trustees to the Chief Executive and in turn, SLT. Cohesiveness and collaboration between the Board of Trustees and Senior Team was further developed throughout 2024/25 via strategy days, meetings and events.

We would like to thank Bertrand Stern-Gillet and Michelle Duncalf for their thoroughness and commitment of time to support EMERGE and we are sorry to see them go during this financial year. EMERGE extends enormous gratitude for his many years and contributions on the Board of Trustees, to Andy Chicken, and we are delighted that he remains as a Non-Executive Director for EMERGE Recycling & Touch Wood (sister Bencom) and also supporting the collective's H&S Subcommittee.

In terms of how we recruit and appoint new charity trustees, we endeavour to follow the good practice charity governance code. EMERGE has an open and inclusive recruitment ethos and actively seeks to represent our wider community in terms of race, ethnicity, gender, disability and sexuality. We have a formal application process which we use for both co-options (in between Annual General Meetings) and annually. We follow our constitutional provisions for appointment, with elections at our Annual General Meeting.

Structure

In November 2019 the charity's subsidiary, EMERGE Recycling, was divested and became a Community Benefit Society ('Ben Com'); it operates independently from the charitable company. There remain some shared costs, including core, staff costs and premises, which are invoiced by the charity to EMERGE Recycling on a full cost recovery basis with agreed terms. In April 2021, the Trustees supported the decision to move the Touch Wood workshop activities into EMERGE Recycling, effectively as a 'department' (or cost centre). EMERGE Recycling continues to work alongside EMERGE 3Rs and we have maintained a positive shared ethos and joint working, particularly in relation to engaging and training volunteers in Touch Wood as well as in the charity, in FSGM. We describe ourselves as the EMERGE Collective for external purposes, to demonstrate the shared vision, mission and values and the mutuality between the two entities.

Brigit Egan is a Trustee of EMERGE 3Rs and also Non-Executive Directors of EMERGE Recycling. Lucy Danger is an Executive Directors of EMERGE Recycling whilst being an employee of EMERGE 3Rs. Jayrissa Thompson is Finance Controller for EMERGE 3Rs. She resigned from being an Executive Director of EMERGE Recycling in 2024.

Staff Pay Policy

Our approach to staff pay seeks to ensure we can attract and retain the right people who have the experience, values and skills we need to achieve our mission and deliver our strategic goals. It is applied consistently across the whole organisation including the SLT.

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Trustees' Report for the year ended 31 March 2025

We aim to pay competitively whilst affordably using external salary surveys and marketplace benchmarking (largely within the VCSE) to help us set our annual salary scale. During the year, the Board supported the principle of the Real Living Wage for all employees with increases kept in line with inflation as far as possible. We are an accredited member of the Living Wage Foundation.

Annual increases are discussed whilst setting the budget considering inflation and the current economic conditions faced by our staff. These are approved by the Board and applied to all employees.

Related parties and relationships with other organisations

EMERGE 3Rs working in the name of FareShare Greater Manchester is part of the FareShare UK food redistribution network of independent charities and organisations wherein we formally collaborate with FareShare UK (the national charity) to run the FareShare operation in a geographical region. In our case, the region is Greater Manchester, High Peak and East Cheshire, at this time. Accordingly, all partner organisations, including EMERGE 3Rs, runs its FareShare operation in line with the food safety policies and procedures set out by FareShare UK, in its Operational Guidelines.

EMERGE Recycling, our 'sister' social enterprise provides services such as waste recycling and disposal to our FSGM operation. Volunteers and trainees are recruited to gain work experience in Touch Wood, and we see this as mutually beneficial, giving us wider scope to engage more people in 3Rs activities. Touch Wood (run by EMERGE Recycling), provides supervision, training and support to these individuals. We have raised funds jointly with Touch Wood, to support this work based on apportioning costs (and funds) accordingly, in line with the formal agreements we have in place with the specific funders.

Risks & Uncertainties

Reserves

EMERGE 3Rs Reserves Policy is to strive to hold a minimum of two months running costs in unrestricted reserves to provide a cash flow buffer, to cover day to day expenditure for example if there are any delays in grant payments. During 2024/25 the reserves policy was not consistently achieved at all times due to vagaries in receipt of grant income. We continue to be mindful of costs to maintain the financial position but also remain extremely vigilant with cash flow to ensure we have the funds to pay expenses when they arise.

Managing Risk

EMERGE 3Rs manages the uncertainty as we respond to changes within the food industry and the wider political-economic environment to ensure that should any risks develop, we are in a strong position to mitigate any potential impacts. The Board monitors risks that could materially impact on our ability to achieve our objectives. The Board is very aware that effective management of risks is essential to the achievement of our long-term goals.

EMERGE 3Rs manages risk in accordance with the Risk Appetite Framework set by the Board. Each risk is detailed in the Risk Register with the inherent and residual impact ratings and mitigating controls in place. A consistent approach is used in the identification, evaluation, mitigation and monitoring of our principal and emerging risks listed below.

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Trustees' Report for the year ended 31 March 2025

In the course of our work, the Trustees have assessed the major risks to which EMERGE is exposed, in particular those relating to the finances and operation of the charity and are satisfied that the correct systems are in place to mitigate our exposure to these major risks.

Principal Risk	Impact	Mitigation	Update
Health and Safety in workplace	Moderate	Health and Safety sub-committee is now well established, meets regularly and is progressing a collective-wide improvement plan. A qualified and experienced Health and Safety Officer oversees and resolves issues; support available via FSUK. Clear Health and Safety policy with employee training and awareness programme.	The health and safety of our employees continues to be a priority, and we continue to monitor and manage incidents robustly to affect future mitigation and prevention. Staff training and safety sessions continue with the continued development of Maynard house and F21-30.
Food Safety	Moderate	The team is consistently supervised, and key staff and volunteers are formally trained in order to achieve a highly robust Food Safety regime. FareShare National Annual Audit	Staff training and safety sessions continue with the continued development of Maynard house and F21-30.
Safeguarding for Staff, Volunteers, Beneficiaries and Customers	Moderate	External professional support and advice available via Work Nest HR contract. Clear Safeguarding policy with employee training and awareness programme. Knowledge and experience of supervisors to ensure compliance, ongoing training.	Policies around safeguarding staff and volunteers continue to develop to help build suitable mitigating actions against the risk assessments. Continued development and updates to the Employee handbook for key safeguarding policies. Subcommittee support for SLT.
People – Attraction, Succession and Retention	Moderate	Dashboard overview of current staff supervision; Regular team meetings, 1-1's; annual appraisal system. Staff training and induction programme. Board support an HR committee. HR support contract in place via Work Nest. Also a Employee Assistance Programme for wellbeing issues.	The HR committee continues to develop and review policies during the year alongside the revised staff handbook. There has been increased training to embed staff policies. Recruitment has been at times difficult during the year, but we continue to attract employees that follow our ethos.
Funding and Grant maintenance	Major	Clear funding plans and application process. Sustainable business plans and budgets to identify funding requirements.	Funding applications have been ongoing and are under regular review, monitoring outcomes against the business plans and

EMERGE 3Rs
Trustees' Report for the year ended 31 March 2025

		External professional advice. Maintain and continually build good relationships with funding partners and comply with requirements, responsibility shared across various staff. Strong Board support and experience with applications.	budget to ensure they remain on track.
Income Generation	Major	Monthly review of Financial Position; Oversight of Finance sub-committee Budget ownership and control with the management team. Ensuring there are mixed income streams; Development of reserves to cover a period of costs ongoing.	Regular Board meetings with discussions around the financial position. Finance sub-committee scrutiny of the management accounts. Embedding of information and key performance indicators supplied to the Board.
Business Resilience to ensure continued operations	Moderate	Regular reviews of internal systems to ensure they are robust in emergency situations. Clear policies and procedures in place to ensure employees are safe and know how to deal with major incidents, staff training and awareness ongoing. Risk Register reviewed in 2025 and updated, with SLT and Board	Business Resilience continues to develop within operations at Maynard House, yard and F21-30 (our HQ and main places of work), also in terms of fleet maintenance and replacements. Health and Safety committee is well established and continues to support the Charity with clear and supportive guidance.

Emerging Risks

Cost of living crisis – As we are part of the solution for many families struggling with the cost-of-living crisis we continue to monitor GMCA and national Government policy in this area and the potential wider world economic position. We also engage regularly with our partners, FareShare UK and the wider FareShare network; FSUK are doing concerted work and lobbying on this, on behalf of the FareShare UK Network, together with the Felix Project (London).

Food supply interruption due to the continued Ukraine/Russia conflict - EMERGE has been a cornerstone supplying food to families who have been struggling during the pandemic and now during the economic crisis. We continue to monitor food supplies and have a dedicated team within the Charity to source food and to maintain supplies to the CFMs reliant on us.

EMERGE 3Rs
Trustees' Report for the year ended 31 March 2025

Trustees Responsibilities Statement

The Trustees (who are also directors of EMERGE 3Rs for the purposes of company law) are responsible for preparing the Trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- 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 charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

As far as the Trustees are aware:

- There is no relevant audit information of which the charitable company's auditors are unaware.
- The Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

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

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Trustees' Report for the year ended 31 March 2025

Auditors

Third Sector Accountancy were appointed as the charitable company's auditors at the last AGM in November 2024 and expressed their willingness to continue in that capacity.

This report has been prepared in accordance with the provisions applicable to companies, subject to the small companies' regime of the Companies Act 2006.

The Trustees' Annual Report has been approved by the Trustees on 4th December 2025 and signed on their behalf by

Name: Brigit Egan

Signature: 

Title: Chair of EMERGE 3Rs

Independent auditor's report to the members of EMERGE 3Rs

Opinion

We have audited the financial statements of EMERGE 3Rs (the 'charitable company') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the trustees report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Independent auditor's report to the members of EMERGE 3Rs

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the [regulations](#) require us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Independent auditor's report to the members of EMERGE 3Rs

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

Based on our understanding of the charity and environment in which it operates, we identified the principal risks of non-compliance with laws and regulations related to pension legislation, tax legislation, employment legislation, health and safety legislation, and other legislation specific to the industry in which the charity operates, and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006, the reporting requirements under the Charities SORP and FRS102, and the Charities Act 2011.

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principle risks were related to the pressure on management to achieve particular results. Audit procedures performed by the engagement team included:

- Discussions with management including consideration of known or suspected instances of non-compliance;
- Evaluating management's controls designed to prevent and detect irregularities;
- Identifying and testing journal entries; and
- Challenging assumptions and judgments made by management.

There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Independent auditor's report to the members of EMERGE 3Rs

Use of the audit report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and, the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

P Morrello

Patrick Morrello (Senior Statutory Auditor)

For and on behalf of Third Sector Accountancy Limited, Statutory Auditor

Holyoake House

Hanover Street

Manchester

M60 0AS

Date

24 / 12 / 2025

EMERGE 3Rs
Statement of Financial Activities
(including Income and Expenditure account)
for the year ended 31 March 2025

	Note	Unrestricted funds £	Restricted funds £	Total funds 2025 £	Unrestricted funds £	Restricted funds £	Total funds 2024 £
Income from:							
Donations and legacies	3	332,299	141,852	474,151	347,787	124,752	472,539
Charitable activities	4	624,121	44,076	668,197	572,723	104,935	677,658
Other trading activities	6	137,249	-	137,249	120,944	-	120,944
Investments	3	3	-	3	-	-	-
Total income		1,093,672	185,928	1,279,600	1,041,454	229,687	1,271,141
Expenditure on:							
Raising funds	7	4,855	-	4,855	3,945	-	3,945
Charitable activities	8	1,101,991	163,721	1,265,712	1,096,065	111,654	1,207,719
Total expenditure		1,106,846	163,721	1,270,567	1,100,010	111,654	1,211,664
Net income/(expenditure) for the year	10	(13,174)	22,207	9,033	(58,556)	118,033	59,477
Transfer between funds		15,000	(15,000)	-	84,829	(84,829)	-
Net movement in funds for the year		1,826	7,207	9,033	26,273	33,204	59,477
Reconciliation of funds							
Total funds brought forward		1,433,190	35,407	1,468,597	1,406,917	2,203	1,409,120
Total funds carried forward		1,435,016	42,614	1,477,630	1,433,190	35,407	1,468,597

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

EMERGE 3Rs
Company number 03556346

Balance sheet as at 31 March 2025

	Note	2025	2024
		£	£
Fixed assets			
Tangible assets	15	1,258,503	1,313,191
Total fixed assets		1,258,503	1,313,191
Current assets			
Debtors	16	204,064	188,070
Cash at bank and in hand		181,409	169,480
Total current assets		385,473	357,550
Liabilities			
Creditors: amounts falling due in less than one year	17	(159,709)	(191,717)
Net current assets		225,764	165,833
Total assets less current liabilities		1,484,267	1,479,024
Creditors: amounts falling due after more than one year	19	(6,637)	(10,427)
Net assets		1,477,630	1,468,597
The funds of the charity:			
Unrestricted income funds	21	1,435,016	1,433,190
Restricted funds	20	42,614	35,407
Total charity funds		1,477,630	1,468,597

These accounts are prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The notes on pages 33 to 49 form part of these accounts.

Approved by the trustees on 22 / 12 / 2025 and signed on their behalf by:

Brigit Egan
.....
(Brigit Egan, Trustee)

EMERGE 3Rs

Statement of Cash Flows
for the year ending 31 March 2025

	Note	2025 £	2024 £
Cash provided by/(used in) operating activities	24	27,068	115,268
<i>Cash flows from investing activities:</i>			
Dividends, interest, and rents from investments	3	-	-
Purchase of tangible fixed assets		(11,352)	(83,642)
Cash provided by/(used in) investing activities		(11,349)	(83,642)
<i>Cash flows from financing activities:</i>			
Repayment of borrowing		(3,790)	(3,792)
Cash provided by/(used in) financing activities		(3,790)	(3,792)
Increase/(decrease) in cash and cash equivalents in the year		11,929	27,834
Cash and cash equivalents at the beginning of the year		169,480	141,646
Cash and cash equivalents at the end of the year		181,409	169,480

Notes to the accounts for the year ended 31 March 2025

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) issued in October 2019 - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

EMERGE 3Rs 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.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £ sterling.

b Judgments and estimates

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.

c 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.

d 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.

Notes to the accounts for the year ended 31 March 2025 (continued)

e 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.

f 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.

g 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.

h 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:

- Costs of raising funds comprise the costs of commercial trading including salaries and their associated support costs.
- Expenditure on charitable activities includes the costs of food distribution, salaries and on costs, undertaken to further the purposes of the charity and their associated support
- Other expenditure represents those items not falling into any other heading.

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

Notes to the accounts for the year ended 31 March 2025 (continued)

i 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.

j Tangible fixed assets

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives as follows:

Building	3.33%	reducing balance
Vehicles	25%	reducing balance
Office Equipment	33%	reducing balance
Other equipment	33%	straight line/reducing balance

k 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.

l 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.

m 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.

n 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 2025 (continued)

o Pensions

Employees of the charity are entitled to join a defined contribution scheme. The charity's contribution is restricted to the contributions disclosed in note 10. Outstanding contributions at the year end were £863 for March 2024. The costs of the defined contribution scheme are included within support and governance costs and allocated to the funds of the charity using the methodology set out in note 10.

2 Legal status of the charity

The charity is a company limited by guarantee registered in England and Wales and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The registered office address is disclosed on page 1.

EMERGE 3Rs

Notes to the accounts for the year ended 31 March 2025 (continued)

3 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2025 £	<i>Unrestricted</i> £	<i>Restricted</i> £	<i>Total 2024</i> £
FareShare Greater Manchester	267,299	59,742	327,041	277,787	33,653	311,440
Give and Gain						
CDL	65,000	-	65,000	55,000	-	55,000
Forrester Family Trust	-	-	-	15,000	-	15,000
Albert Gubay Charitable Trust	-	64,438	64,438	-	54,873	54,873
The Miss JK Stirrup Charity Trust	-	2,672	2,672	-	25,869	25,869
Give and Gain	65,000	67,110	132,110	70,000	80,742	150,742
Building	-	15,000	15,000	-	10,357	10,357
Total						

4 Income from charitable activities

	Unrestricted £	Restricted £	Total 2025 £	<i>Unrestricted</i> £	<i>Restricted</i> £	<i>Total 2024</i> £
FareShare Greater Manchester						
Grants	-	44,076	44,076	-	30,463	30,463
Community food members' contribution	624,121	-	624,121	572,723	-	572,723
Subtotal for Fareshare GM	624,121	44,076	668,197	572,723	30,463	603,186
Building	-	-	-	-	74,472	74,472
Total						

EMERGE 3Rs

Notes to the accounts for the year ended 31 March 2025 (continued)

5 Summary of income by activity

	Unrestricted £	Restricted £	Total 2025 £	<i>Unrestricted £</i>	<i>Restricted £</i>	<i>Total 2024 £</i>
Fareshare Greater Manchester	891,420	103,818	995,238	<i>850,510</i>	<i>64,116</i>	<i>914,626</i>
Give and Gain	65,000	67,110	132,110	<i>70,000</i>	<i>80,742</i>	<i>150,742</i>
Building	-	15,000	15,000	<i>-</i>	<i>84,829</i>	<i>84,829</i>
	<u>956,420</u>	<u>185,928</u>	<u>1,142,348</u>	<u><i>920,510</i></u>	<u><i>229,687</i></u>	<u><i>1,150,197</i></u>

6 Income from other trading activities

	Unrestricted £	Restricted £	Total 2025 £	<i>Unrestricted £</i>	<i>Restricted £</i>	<i>Total 2024 £</i>
Recharges to EMERGE Recycling Ltd	104,116	-	104,116	<i>85,367</i>	<i>-</i>	<i>85,367</i>
Rental income	24,756	-	24,756	<i>20,664</i>	<i>-</i>	<i>20,664</i>
Other	8,377	-	8,377	<i>14,913</i>	<i>-</i>	<i>14,913</i>
	<u>137,249</u>	<u>-</u>	<u>137,249</u>	<u><i>120,944</i></u>	<u><i>-</i></u>	<u><i>120,944</i></u>

7 Cost of raising funds

	Unrestricted £	Restricted £	2025 £	<i>Unrestricted £</i>	<i>Restricted £</i>	<i>2024 £</i>
Staff costs	<u>4,855</u>	<u>-</u>	<u>4,855</u>	<u><i>3,945</i></u>	<u><i>-</i></u>	<u><i>3,945</i></u>

EMERGE 3Rs

Notes to the accounts for the year ended 31 March 2025 (continued)

8 Analysis of expenditure on charitable activities

	FareShare £	Give and gain £	Other £	Total 2025 £	<i>FareShare</i> £	<i>Give and gain</i> £	<i>Other</i> £	<i>Total 2024</i> £
Salary costs	611,825	11,640	29,937	653,402	576,401	60,949	-	637,350
Other staff and volunteer costs	35,349	3,688	561	39,598	27,648	2,572	-	30,220
Direct costs	225,143	28,376	88,819	342,338	196,019	38,506	-	234,525
Recycling recharged	-	-	-	-	-	-	90,602	90,602
Premises costs	16,480	26,028	701	43,209	27,903	2,596	-	30,499
Office and admin costs	10,960	14,078	5,815	30,853	24,015	2,234	-	26,249
Loss on sale of asset	(142)	-	-	(142)	6,175	-	-	6,175
Depreciation	65,363	-	-	65,363	78,750	-	-	78,750
Bad debt written off	3,815	-	-	3,815	177	-	-	177
Governance costs (see note 9)	4,260	7,973	1,369	13,602	14,886	1,574	-	16,460
Support costs (see note 9)	66,908	5,687	1,079	73,674	51,289	5,423	-	56,712
	<u>1,039,961</u>	<u>97,470</u>	<u>128,281</u>	<u>1,265,712</u>	<u>1,003,263</u>	<u>113,854</u>	<u>90,602</u>	<u>1,207,719</u>
Restricted expenditure	106,176	57,545	-	163,721	60,785	50,869	-	111,654
Unrestricted expenditure	933,785	39,925	128,281	1,101,991	942,478	62,985	90,602	1,096,065
	<u>1,039,961</u>	<u>97,470</u>	<u>128,281</u>	<u>1,265,712</u>	<u>1,003,263</u>	<u>113,854</u>	<u>90,602</u>	<u>1,207,719</u>

EMERGE 3Rs

Notes to the accounts for the year ended 31 March 2025 (continued)

9 Analysis of governance and support costs

	Basis of apportionment	Support £	Governance £	Total 2025 £	Support £	Governance £	Total 2024 £
Salary costs	Staff time	51,166	2,427	53,593	35,616	1,972	37,588
Marketing costs	Staff time	14,274	-	14,274	13,346	-	13,346
Memberships, Conferences & Publications	Staff time	1,333	-	1,333	1,307	-	1,307
Finance charges	Staff time	6,901	-	6,901	6,443	-	6,443
Legal and professional	Staff time	-	11,175	11,175	-	14,488	14,488
		73,674	13,602	87,276	56,712	16,460	73,172
Allocated to:							
	FareShare	66,908	4,260	71,168			
	Give and Gain	5,687	7,973	13,660			
	Other	1,079	1,369	2,448			
		73,674	13,602	87,276			

Notes to the accounts for the year ended 31 March 2025 (continued)

10 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2025 £	2024 £
Depreciation	66,040	78,749
Interest payable	493	493
Auditor's remuneration - audit fees	3,500	3,500
Auditor's remuneration - accountancy fees	1,800	1,800

11 Staff costs

Staff costs during the year were as follows:

	2025 £	2024 £
Wages and salaries	648,426	616,027
Social security costs	49,707	48,799
Pension costs	13,717	14,057
	711,850	678,883

Allocated as follows:

Cost of raising funds	4,855	3,945
Charitable activities	653,402	637,350
Support costs	51,166	35,616
Governance costs	2,427	1,972
	711,850	678,883

No employee has employee benefits in excess of £60,000 (2024: Nil).

The average number of staff employed during the period was 34 (2024: 28).

The average full time equivalent number of staff employed during the period was 24 (2024: 22).

The key management personnel of the charity comprise the trustees and senior staff (as set out on page 1). The total employee benefits of the key management personnel of the charity were £207,302 (2024: £212,083).

Notes to the accounts for the year ended 31 March 2025 (continued)

12 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 (2024: Nil).

No member of the management committee received travel and subsistence expenses during the year (2024: £Nil).

Aggregate donations from related parties were £Nil (2024: £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 (2024: nil).

13 Government grants

The government grants recognised in the accounts were as follows:

	2025 £	2024 £
The National Lottery Community Fund	-	74,999
	-	74,999

There were no unfulfilled conditions and contingencies attaching to the grants.

14 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.

Notes to the accounts for the year ended 31 March 2025 (continued)

15 Fixed assets: tangible assets

Cost	Buildings £	Vehicles £	Other equipment and fixtures £	Total £
At 1 April 2024	1,060,423	196,694	356,042	1,613,159
Additions	7,963	-	3,389	11,352
Disposals	-	(13,243)	(12,109)	(25,352)
At 31 March 2025	1,068,386	183,451	347,322	1,599,159
Depreciation				
At 1 April 2024	75,568	151,773	72,627	299,968
Charge for the year	34,612	11,272	20,156	66,040
Disposals	-	(13,243)	(12,109)	(25,352)
At 31 March 2025	110,180	149,802	80,674	340,656
Net book value				
At 31 March 2025	958,206	33,649	266,648	1,258,503
At 31 March 2024	984,855	44,921	283,415	1,313,191

16 Debtors

	2025 £	2024 £
Trade debtors	91,684	77,012
Amounts due from related parties	69,273	-
Accrued income	-	73,006
Prepayments	27,598	18,390
VAT	15,509	19,662
	204,064	188,070

Notes to the accounts for the year ended 31 March 2025 (continued)

17 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	115,687	101,284
Other creditors and accruals	28,066	25,640
Deferred income	-	36,143
Taxation and social security costs	15,956	23,377
Amount owed to related party	-	5,273
	159,709	191,717

18 Deferred income

	2025 £	2024 £
Deferred grant brought forward	36,143	20,000
Grant received	-	36,143
Released to income from charitable activities	(36,143)	(20,000)
Deferred grant carried forward	-	36,143

19 Creditors: amounts falling after more than one year

	2025 £	2024 £
Hire purchase agreement	6,637	10,427
	6,637	10,427
Repayable after more than 5 years by instalments	-	-

Notes to the accounts for the year ended 31 March 2025 (continued)

20 Analysis of movements in restricted funds

	Balance at 1 £	Income £	Expenditure £	Transfers £	Balance at 31 £
FareShare GM					
Zochonis Charitable Trust	-	24,000	(24,000)	-	-
FSUK Fuel contribution	-	14,864	(14,864)	-	-
FSUK food role	-	15,000	(15,000)	-	-
FSUK H&S Fund	-	13,830	(13,830)	-	-
FSUK - other	-	382	(382)	-	-
Garfield Weston	-	5,000	(5,000)	-	-
One Mcr NCS	-	1,813	(1,813)	-	-
Duchy of Lancaster	2,534	-	(408)	-	2,126
Hedley Foundation	3,000	-	(1,950)	-	1,050
Chillag Family Trust	-	5,000	(5,000)	-	-
Zochonis (Marketing)	-	16,800	(16,800)	-	-
The Hobson Charity	-	7,129	(7,129)	-	-
Clothworker Trust	-	15,000	-	(15,000)	-
	<u>5,534</u>	<u>118,818</u>	<u>(106,176)</u>	<u>(15,000)</u>	<u>3,176</u>
Give and Gain					
Miss JK Stirrup Charity Trust	-	2,672	(2,672)	-	-
Albert Gubay Charitable Trust	29,873	64,438	(54,873)	-	39,438
	<u>29,873</u>	<u>67,110</u>	<u>(57,545)</u>	<u>-</u>	<u>39,438</u>
Total	<u><u>35,407</u></u>	<u><u>185,928</u></u>	<u><u>(163,721)</u></u>	<u><u>(15,000)</u></u>	<u><u>42,614</u></u>

Notes to the accounts for the year ended 31 March 2025 (continued)

Note 20 continued**Comparative period**

	<i>Balance at 1 April 2024 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers £</i>	<i>Balance at 31 March 2025 £</i>
FareShare GM					
Duchy of Lancaster	-	2,692	(158)	-	2,534
FareShare UK	-	30,463	(30,463)	-	-
Hedley Foundation	-	3,000	-	-	3,000
Salford Community CCF23	-	7,961	(7,961)	-	-
Skelton Charitable Trust	2,203	-	(2,203)	-	-
The Hobson Charity	-	2,857	-	(2,857)	-
Zochonis Charitable Trust	-	20,000	(20,000)	-	-
	<u>2,203</u>	<u>66,973</u>	<u>(60,785)</u>	<u>(2,857)</u>	<u>5,534</u>
Give and Gain					
Albert Gubay Charitable Trust	-	54,873	(25,000)	-	29,873
The Miss JK Stirrup Charity Trust	-	25,869	(25,869)	-	-
	<u>-</u>	<u>80,742</u>	<u>(50,869)</u>	<u>-</u>	<u>29,873</u>
Building					
FareShare UK - freezer	-	74,472	-	(74,472)	-
The Beatrice Laing Trust	-	7,500	-	(7,500)	-
	<u>-</u>	<u>81,972</u>	<u>-</u>	<u>(81,972)</u>	<u>-</u>
Total	<u>2,203</u>	<u>229,687</u>	<u>(111,654)</u>	<u>(84,829)</u>	<u>35,407</u>

Note re transfers of restricted funds

Those funds were used for capital expenditure on fixed assets as per funder agreement. Those restricted funds were spent on a large industrial freezer and a fork lift truck.

Notes to the accounts for the year ended 31 March 2025 (continued)

Note 20 continued

Name of restricted fund	Description, nature and purposes of the fund
FareShare GM	
Duchy of Lancaster	contribution to increase in cost of living
FSUK Fuel contribution	fuel contribution towards CFM deliveries
FSUK food role	contribution to costs of Head of Development role
FSUK H&S Fund	
FSUK - other	
Garfield Weston	The Weston Charity Awards (Pilotlight) - undertake work of strategic significance to the charity
Hedley Foundation	towards purchase of fork lift truck for training volunteers
One Mcr NCS	
Salford Community CCF23	part of the funding was for slow cooker
Skelton Charitable Trust	project Feeding Families who cannot cope with the cost of living crisis
The Hobson Charity	towards purchase of Doosan fork lift truck, to settle part of the finance lease cost commencing July 2023
Zochonis Charitable Trust	contribution towards salary and on cost for new Corporate Volunteer Engagement position
Zochonis (Marketing)	
Chillag Family Trust	
Clothworker Trust	For the commercial freezer installation and concrete floor, electrics and CCTV, installed in the previous financial year, and so transferred to general funds this year as already spent
Give and Gain	
Albert Gubay Charitable Trust	towards salary costs of Give and Gain operation
The Miss JK Stirrup Charity Trust	towards costs of Give and Gain operation
Building	
FareShare UK - freezer	towards installation of industrial freezer
The Beatrice Laing Trust	towards installation of industrial freezer

Notes to the accounts for the year ended 31 March 2025 (continued)

21 Analysis of movement in unrestricted funds

	Balance at 1 £	Income £	Expenditure £	Transfers £	As at 31 £
General fund	171,523	1,093,672	(1,106,846)	58,472	216,821
Designated property assets fund	1,261,667	-	-	(43,472)	1,218,195
	<u>1,433,190</u>	<u>1,093,672</u>	<u>(1,106,846)</u>	<u>15,000</u>	<u>1,435,016</u>

Comparative period

	Balance at £	Income £	Expenditure £	Transfers £	As at 31 £
General fund	295,648	1,041,454	(1,100,010)	(65,569)	171,523
Designated property assets fund	1,111,269	-	-	150,398	1,261,667
	<u>1,406,917</u>	<u>1,041,454</u>	<u>(1,100,010)</u>	<u>84,829</u>	<u>1,433,190</u>

Name of**unrestricted fund****Description, nature and purposes of the fund**

General fund	The free reserves after allowing for all designated funds
Designated property assets fund	The imovable fixed assets are essential for the future operation of the charity and so are excluded from free reserves.

22 Analysis of net assets between funds

	General fund £	Designated funds £	Restricted funds £	Total 2025 £
Tangible fixed assets	40,308	1,218,195	-	1,258,503
Net current assets/(liabilities)	183,150	-	42,614	225,764
Creditors of more than one year	(6,637)	-	-	(6,637)
Total	<u>216,821</u>	<u>1,218,195</u>	<u>42,614</u>	<u>1,477,630</u>

Notes to the accounts for the year ended 31 March 2025 (continued)

Note 22 continued**Comparative period**

	<i>General fund £</i>	<i>Designated funds £</i>	<i>Restricted funds £</i>	<i>Total 2024 £</i>
<i>Tangible fixed assets</i>	51,524	1,261,667	-	1,313,191
<i>Net current assets/(liabilities)</i>	130,426	-	35,407	165,833
<i>Creditors of more than one year</i>	(10,427)	-	-	(10,427)
Total	171,523	1,261,667	35,407	1,468,597

23 Operating lease commitments

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

	<i>Property</i>		<i>Equipment</i>	
	<i>2025 £</i>	<i>2024 £</i>	<i>2025 £</i>	<i>2024 £</i>
Less than one year	27,100	27,100	4,318	-
One to five years	108,400	108,400	19,033	-
Over five years	162,600	189,700	-	-
	298,100	325,200	23,351	-

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

	<i>2025 £</i>	<i>2024 £</i>
Net income/(expenditure) for the year	9,033	59,477
Adjustments for:		
Depreciation charge	66,040	78,749
Loss on sale of fixed assets	-	14,190
Decrease/(increase) in debtors	(15,994)	(77,158)
Increase/(decrease) in creditors	(32,008)	40,010
Net cash provided by/(used in) operating activities	27,071	115,268

25 Net debt statement

	<i>At 1 April 2024 £</i>	<i>Cash flows £</i>	<i>Other non- cash changes £</i>	<i>At 31 March 2025 £</i>
Cash at bank and in hand	169,480	11,929	-	181,409
Loan falling due in less than 5 years	(10,427)	3,790	-	(6,637)
	159,053	15,719	-	174,772

Patrick Morrello
Third Sector Accountancy Limited
Holyoake House
Hanover Street
Manchester
M60 0AS

Dear Patrick

This representation letter is provided in connection with your audit of the financial statements of EMERGE 3Rs for the year ending 31 March 2025.

Financial statements

1. We have fulfilled our responsibilities as board, as set out in the terms of your engagement dated 21 April 2024 for preparing financial statements in accordance with the Charities Act 2011 and the Companies Act 2006 and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). You have drafted these financial statements on our behalf. The financial statements give a true and fair view of the financial position of EMERGE 3Rs as of 31 March 2025 and of the results of its operations and its cash flows for the year then ended. We have fulfilled our responsibilities for making accurate representations to you.
2. Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
3. We have no plans or intentions that may materially alter the carrying value and where relevant the fair value measurements or classification of assets and liabilities reflected in the financial statements.
4. We have disclosed all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements and these have been disclosed in accordance with the requirements of accounting standards.
5. Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of accounting standards.
6. All events since the balance sheet date which require disclosure or which would materially affect the amounts in the financial statements have been adjusted or disclosed in the financial statements.
7. We confirm our agreement to the adjustments made to our records in preparing the draft accounts, and to the audit adjustments, as set out in the appendix.
8. We confirm the financial statements are free of material misstatements, including omissions. We believe that those uncorrected misstatements identified during the audit of the financial statements are immaterial both individually and in aggregate to the financial statements as a whole. A list of these items is set out in the appendix to this letter of representation.
9. We confirm that, having considered our expectations and intentions for the next twelve months, and the availability of working capital, the charity is a going concern. We confirm

that the disclosures in the accounting policies are an accurate reflection of the reasons for our consideration that the financial statements should be drawn up on a going concern basis.

Information provided

1. All accounting records and relevant information have been made available to you for the purpose of your audit of the financial statements. We have provided to you all other information requested and given unrestricted access to persons within the charity from whom you have deemed it necessary to request information. All other records and related information including minutes of all management and shareholders meetings have been made available to you.
2. We confirm that we have disclosed all bank accounts and cash holdings in our control to you, and that all transactions through those accounts and balances on them at the balance sheet date are adequately reflected in the accounting records and the financial statements. We have no loan or overdraft facilities with any bank.
3. All transactions undertaken by the charity have been properly reflected in the accounting records and are reflected in the financial statements.
4. We acknowledge our responsibility for the design, implementation and maintenance of controls to prevent and detect fraud. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
5. We have disclosed to you all information in relation to allegations of fraud, or suspected fraud affecting the charity's financial statements communicated by employees, former employees, analysts, regulators or others.
6. We confirm that we are not aware of any possible or actual instance of non-compliance with those laws and regulations which provide a legal framework within which the charity conducts its business and which could affect the financial statements. The charity has complied with all aspects of contractual agreements that could have a material effect on the financial statements in the event of non-compliance.
7. We confirm that we have disclosed to you the identity of the charity's related parties and all related party relationships and transactions relevant to the charity that we are aware of.
8. The charity has satisfactory title to all assets, and there are no liens or encumbrances on the assets except for those disclosed in the financial statements.
9. There are no liabilities, contingent liabilities or guarantees to third parties other than those disclosed in the financial statements.
10. The company has at no time during the year entered into any arrangement, transaction or agreement to provide credit facilities (including loans, quasi loans or credit transactions) for directors, nor to guarantee or provide security for such matters, except as disclosed in the financial statements.

Charity specific representations

1. All income to which the charity is entitled has been recorded in the accounting records and is reflected in the accounts, including donations collected by supporters and other third parties.
2. Restricted funds have been applied to the purpose for which they were intended by the funder or donor.
3. Where an intended recipient of a grant has been made aware that a grant will be paid to them, any resulting constructive obligation has been recognised in the accounts.
4. All correspondence with the regulators has been made available to you including any serious incident reports.
5. Appropriate controls are in place to ensure overseas payments are applied for charitable purposes.

We confirm to the best of our knowledge and belief that the above representations are made on the basis of enquiries of management and staff with relevant knowledge and experience and, where appropriate, of inspection of supporting documentation sufficient to satisfy ourselves that we can properly make each of the above representations to you.

We acknowledge our legal responsibilities regarding disclosure of information to you as auditors and confirm that so far as we are aware, there is no relevant audit information needed by you in connection with preparing your audit report of which you are unaware. Each director/trustee has taken all the steps that they ought to have taken as a director in order to make themselves aware of any relevant audit information and to establish that you are aware of that information.

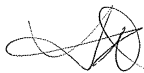
We confirm that the unadjusted errors listed in the appendix to this letter are not material to the accounts. For administrative convenience we do not wish the accounts to be adjusted for these items.

Yours sincerely

Signed on behalf of the board of directors by:



.....
(Brigit Egan , Trustee, EMERGE 3Rs)



.....
(Lucy Danger, CEO, EMERGE 3Rs)

23 / 12 / 2025
Date.....

EMERGE 3RS								
ADJUSTMENTS TO ACCOUNTS - YEAR ENDED 31 MARCH 2025								
	Unrestricted funds	Restricted funds	Total	Fixed assets	Debtors	Cash	Creditors	Net assets
Result per accounting records								
B/f reserves	1,410,983	57,614	1,468,597					
Surplus/deficit for the year	13,112		13,112					
Result per accounting records - surplus/(deficit)	1,424,095	57,614	1,481,709	1,262,546	212,072	181,409	(174,318)	1,481,709
Draft accounts adjustments								
Move VAT accounts			-		15,502		(15,502)	-
Adjust depreciation	(865)		(865)	(865)				(865)
Rounding	(2)		(2)	(1)	1		(2)	(2)
Result per draft accounts - surplus/(deficit)	1,423,228	57,614	1,480,842	1,261,680	227,575	181,409	(189,822)	1,480,842
Audit adjustments								
Client change	(37)		(37)		8		(45)	(37)
Depreciation adjustment	(3,177)		(3,177)	(3,177)				(3,177)
Consolidate EMERGE Recycling balances			-		(23,519)		23,519	-
Transfer between funds	15,000	(15,000)	-					-
Rounding	2		2				2	2
Result per final accounts - surplus/(deficit)	1,435,016	42,614	1,477,630	1,258,503	204,064	181,409	(166,346)	1,477,630
Unadjusted items								
JK Stirrup treated as restricted should be unrestricted	2,672	(2,672)	-					-
JK Stirrup treated as restricted should be unrestricted - spent	(2,672)	2,672	-					-
Difference on recognition of Hobson Charity grant for FLT lease payments		(2,844)	(2,844)				(2,844)	(2,844)
PAYE liability - possibly incorrect	4,454		4,454				4,454	4,454
Surplus/(deficit) - if above adjustment had been made	1,439,470	39,770	1,479,240	1,258,503	204,064	181,409	(164,736)	1,479,240

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