

**MANCHESTER CENTRAL FOODBANK**

**REPORT AND FINANCIAL STATEMENTS**  
**For the year ended 30 June 2025**

**Charity Number 1157605**

**MANCHESTER CENTRAL FOODBANK**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
For the year ended 30 June 2025

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## **Manchester Central Foodbank**

Trustee's Annual Report

For the year ended 30 June 2025

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The trustees are pleased to present their annual trustees' report together with the financial statements of the charity for the year ended 30 June 2025.

The financial statements comply with the Charities Act 2022, the Memorandum and Articles of Association, 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 October 2019)

### **Reference and administrative information**

Charity Name: Manchester Central Foodbank

Charity Number: 1157605

### **Structure, governance and management**

The Charity is a registered charity and is constituted under a trust deed dated 26<sup>th</sup> June 2014.

#### **Trustees (at the date the report is approved)**

Oonagh Collins	Co-Chair - Resigned as Co-Chair in November 2024
Charlotte Fenney	
Claire Harnett	
William Howe	Resigned from Board January 2026
Farhana Khan	
Ronan Machin	Co-Chair - Resigned from Board November 2024
Conor McGurran	Resigned from Board December 2025
Furqan Naeem	Chair - Appointed Chair November 2024, Resigned as Chair January 2026)
Shilpa Patel	Appointed Interim Treasurer March 2025
Muaaz Tahir	Treasurer - Resigned from Board March 2025
Rory Somerville	Resigned from Board December 2024
Matthew Stallard	Chair - Joined Board April 2025, Appointed Chair January 2026

#### **Principal Office**

(Until January 2025)

St Peters House  
Oxford Road  
Manchester  
M13 9GH

(January 2025 Onwards)

Trinity Methodist Church,  
Butler St,  
Ancoats,  
Manchester  
M4 7JE

**Independent Examiners**

Doug Maltman FMAAT  
Connected Voice Business Services  
One strawberry Lane  
Newcastle upon Tyne  
NE1 4BX

**Bankers**

Co-op Bank  
Balloon Street  
Manchester

**Objectives and activities**

The Charitable Objects of the charity are:

- 1 - The relief of poverty in Greater Manchester and surrounding areas by the provision of food parcels containing non-perishable, balanced and nutritious foodstuffs and other consumables to individuals in need.
- 2 - The relief of poverty in Greater Manchester by the provision of a signposting service, ensuring individuals in need have access to information about the services available to them.
- 3 – The relief of poverty in Greater Manchester by means of any items, materials, projects, advice, and support that the trustees deem appropriate.

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Charity's aims and objectives, in planning future activities, and setting the policies for the year.

**Trustee Review of the Year**

The financial year July 2024 - June 2025 saw a continuation of the unprecedented levels of need in our communities across North, East, and Central Manchester. Through our 3 weekly foodbank sessions in Harpurhey, Openshaw, and Ardwick we fulfilled 5,372 referrals, which supported a total of 15,541 people with food parcels, of which 8,857 were adults and 6,594 were children.

This represented a slight reduction (7%) in total parcels compared to the previous financial year (16,648). This did not result from a reduction in need or experience of crisis, deprivation, or poverty in the areas that we cover, but rather from a change in our referral procedures to manage the number of visits because of the unsustainable demand we were experiencing as a charity.

The cost of living crisis in Manchester shows no signs of abating – housing costs and a chronic shortage of social and affordable homes in the city continue to pose a deep systemic issue for residents and the public purse while relative energy and food costs have risen consistently in recent years and show no signs of reducing.

Despite much-vaunted economic growth and investment in some localities and industries, the updated Indices of Multiple Deprivation from December 2025 show Manchester as one of the most deprived local authorities in the country with 40.7% of LSOAs in the top 10% deprived in the country.

This period saw the end of a major 3 year project funded by the Trussell Trust which saw a change in staffing as 4 part time and 1 full time role left in March 2025 and two new part time roles were recruited.

We retained a headcount 20 regular volunteers on top of a much larger pool of one-off and irregular volunteers.

### **Plans for Future Periods**

The successful delivery of the outward-facing developmental, partnership, and campaigns work funded by the Trussell Trust has placed our foodbank in a strong position within our local anti-poverty and community ecosystem, building relationships with key partners and allies in the neighbourhoods in which we operate. Our successful local organising projects have led to the founding of the city-wide Building an Anti-Poverty Community collective, who work together to develop community-led convening and piloting spaces and have successfully lobbied statutory services and elected officials to change anti-poverty policy, strategy, and funding models.

We aim to work closely with our community partners, statutory bodies, and Manchester City Council to help collectively create a new Anti-Poverty Strategy for the city which can look to our long term aims of reducing and ending the need for foodbanks in Manchester, while still meeting the day-to-day need in our communities.

Having invested strategically to gather extensive evidence of the holistic impact of anti-poverty partnership working and built strong partnerships and relationships with our key anti-poverty and community partners, we will be looking to make strategic, development, and considered innovations and changes to our core delivery model to best ensure that we are able to support as many of our neighbours as we can, in the best way that we can, in the coming years.

### **Investment powers and policy**

The trustees, having regard to the liquidity requirements of operating the charity, have kept available funds in a current account.

### **Review of the year**

The results for the year and the charity's financial position at the end of the year are shown in the attached financial statements.

During the year the Charity had income of £505,842 (2024: £582,894) of which £396,467 was restricted (2024: £365,391) and expenditure of £425,251 (2024: £609,071), of which £361,406 was restricted (2024: £374,215). There was an operating surplus of £80,591 (2024: deficit of £26,177) of which a surplus of £35,061 was restricted (2024: deficit of £8,824).

As of 30 June 2025, the Charity had net assets of £631,382 (2024: £550,791) of which £276,424 was restricted (2024: £241,363).

### **Reserves policy and going concern**

The balance held in total unrestricted reserves on 30th June 2025 was £354,958. Contained within this are designated funds of £160,795. Non-designated unrestricted reserves are £194,163 of which £192,660 are free reserves, after allowing for funds tied up in tangible fixed assets.

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

The Charity's main source of income is grants and donations. The trustees consider that it is to prepare the accounts on a going concern basis and, consequently, the accounts do not include any adjustments that would be necessary if these sources of income should cease. There was a 26% decrease on donations compared to the previous year, due to a downwards donor trend in the charity sector due to cost-of-living issues. Also, if there were any significant one-off donations in the previous year we could reference these as they will have skewed the year-on-year figures.

It should be noted that the variance in cash and cash equivalents from 2024 to 2025 is driven largely by a £77k funding decrease (donations decrease of £137k and grant increase of £60k) and operational expenses decreasing (project cost decrease of £116k and food expenditure decrease of £91k).

### **Risk management**

The trustees have conducted a review of the major risks to which the charity is exposed, and systems have been established to mitigate those risks.

### **Appointment of trustees**

New trustees are appointed by existing trustees and serve for a minimum of 1 year and a maximum of 2 years after which they may put themselves forward for re-appointment. The Trust Deed provides for a minimum of 4 trustees, to a maximum of 14 trustees.

At the 6-weekly trustee meetings, the trustees agree on the broad strategy and areas of activity for the Charity, including investment, reserves and risk management policies and performance. The day-to-day administration of the Charity is delegated to the Project Manager.

### **Trustee induction and training**

Once appointed new trustees receive a one-to-one induction with the Chair of Trustees or another suitable trustee. They are also given various documents (outlined in our constitution) to ensure that they fully understand their responsibilities and the current status of the charity. The board of trustees conducts periodic skills reviews to identify training needs of current trustees. Within our budget money is set aside for the purpose of training.

### **Trustees' responsibilities in relation to the financial statements**

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

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

- Select suitable accounting principles and then apply them consistently.
- Observe the methods and principles in the applicable Charities SORP.
- Make judgments and estimates that are reasonable and prudent.
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements.
- Prepare the financial statements on a going concern basis unless it is appropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2022, the applicable Charities (Accounts and Reports) Regulations, and the provision of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees on 28<sup>th</sup> April 2026 and signed on their behalf by:

Matthew Stallard

*Matthew Stallard*  
Matthew Stallard (Apr 30, 2026 09:19:17 GMT+1)

Chair of Trustees

## **MANCHESTER CENTRAL FOODBANK**

### **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES**

For the year ended 30 June 2025

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I report on the financial statements of Manchester Central Foodbank for the year ended 30 June 2025, which are set out on pages 7 to 18.

#### **Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2022 ("the Charities Act") and that an independent examination is needed.

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a Fellow Member of the Association of Accounting Technicians.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

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

#### **Basis of independent examiner's statement**

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

#### **Independent examiner's statement**

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a "true and fair" view which is not a matter considered as part of an independent examination.

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

Doug Maltman FMAAT  
Fellow Member of the Association of Accountancy Technicians  
Connected Voice Business Services  
One Strawberry Lane  
Newcastle upon Tyne  
NE1 4BX  
Date: 28/04/2026

  
DG Maltman (Apr 30, 2026 09:43:55 GMT+1)



# MANCHESTER CENTRAL FOODBANK

## STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 30 June 2025

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
<b>Income from:</b>					
Donations and legacies	6	71,789	-	<b>71,789</b>	209,073
Charitable activities				-	
Grants and contracts	7	31,706	396,467	<b>428,173</b>	368,138
Other trading activities	8	5,880	-	<b>5,880</b>	5,683
<b>Total income</b>		<u>109,375</u>	<u>396,467</u>	<u><b>505,842</b></u>	<u>582,894</u>
<b>Expenditure on:</b>					
Charitable activities					
Operation of the charity	9	63,845	361,406	<b>425,251</b>	609,071
<b>Total expenditure</b>		<u>63,845</u>	<u>361,406</u>	<u><b>425,251</b></u>	<u>609,071</u>
<b>Net income/(expenditure) and net movement of funds</b>		45,530	35,061	<b>80,591</b>	( 26,177 )
<b>Reconciliation of funds</b>					
Total funds brought forward		309,428	241,363	<b>550,791</b>	576,968
<b>Total funds carried forward</b>		<u>354,958</u>	<u>276,424</u>	<u><b>631,382</b></u>	<u>550,791</u>

The Statement of Financial Activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities

The notes on pages 10 to 18 form an integral part of these accounts.

**BALANCE SHEET**

As at 30 June 2025

	Notes	£	Total 2025 £	£	Total 2024 £
<b><u>Fixed assets</u></b>					
Tangible assets	16		1,503		3,696
<b><i>Total fixed assets</i></b>			<b>1,503</b>		<b>3,696</b>
<b><u>Current assets</u></b>					
Stock	17	-	-	-	-
Debtors	17	-	-	8,155	-
Cash at bank and in hand	18	633,338	-	544,712	-
<b><i>Total current assets</i></b>		<b>633,338</b>		<b>552,867</b>	
<b>Creditors:</b> amounts falling due within one year	19	( 3,459 )		( 5,772 )	
<b><i>Total net assets or liabilities</i></b>			<b>629,879</b>		<b>547,095</b>
			<b>631,382</b>		<b>550,791</b>
<b><u>Funds of the charity</u></b>					
Unrestricted income funds			354,958		309,428
Restricted income funds			276,424		241,363
<b><i>Total funds</i></b>			<b>631,382</b>		<b>550,791</b>

The notes on pages 10 to 18 form an integral part of these accounts.

These financial statements were approved by the Board on: 28/04/26

and are signed on its behalf by:

M Stallard  
Chair

*Matthew Stallard*  
Matthew Stallard (Apr 30, 2026 09:19:17 GMT+1)

## STATEMENT OF CASH FLOWS

For the year ended 30 June 2025

	Notes	2024 £	2023 £
<b><u>Cash flows from operating activities</u></b>			
Profit before taxation		80,591	( 26,177 )
<b><u>Add back:</u></b>			
Depreciation		2,193	2,195
Decrease/increase in stock		-	744
Decrease/increase in debtors		8,155	( 8,155 )
Decrease/increase in creditors		( 2,313 )	( 3,001 )
<b><i>Cash generated from operations</i></b>		<b>88,626</b>	<b>( 34,394 )</b>
<b><u>Cash flow from investing activities</u></b>			
Purchase of property, plant and equipment		-	-
<b><i>Net cash used in investing activities</i></b>		<b>-</b>	<b>-</b>
 <b>Increase in cash and cash equivalents</b>		<b>88,626</b>	<b>( 34,394 )</b>
<b>Cash and cash equivalents at start of year</b>		<b>544,712</b>	<b>579,106</b>
<b>Cash and cash equivalents at end of year</b>		<b>633,338</b>	<b>544,712</b>

# **MANCHESTER CENTRAL FOODBANK**

## **NOTES TO THE FINANCIAL STATEMENTS**

For the year ended 30 June 2025

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### **1 Accounting Policies**

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

### **2 Basis of accounting**

#### **2.1 Basis of preparation**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts 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) (effective October 2019) – Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2022.

Manchester Central Foodbank meets the definition of a public benefit entity under FRS 102.

#### **2.2 Preparation of the accounts on a going concern basis**

The charity reported total unrestricted funds at the year end of £354,958 and has already secured a significant amount of funding for the current year. The trustees are of the view that the immediate future of the charity for the next 12 to 18 months is secure and that on this basis the charity is a going concern.

### **3 Income**

#### **3.1 Recognition of income**

Income is recognised when the charity has entitlement to the resources, any performance conditions attached to the item(s) of income have been met, it is more likely than not that the resources will be received and the monetary value can be measured with sufficient reliability

#### **3.2 Offsetting**

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by FRS102 SORP or FRS102.

#### **3.3 Grants and donations**

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 the provision of a specified service is deferred until the criteria of income recognition are met.

#### **3.4 Volunteer help**

The value of volunteer help received is not included in the accounts but is described in the trustees' annual report.

## **MANCHESTER CENTRAL FOODBANK**

### **NOTES TO THE FINANCIAL STATEMENTS**

For the year ended 30 June 2025

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#### **3.5 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.

#### **3.6 Fund accounting**

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

### **4 Expenditure and liabilities**

#### **4.1 Liability recognition**

Liabilities are recognised when it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

#### **4.2 Charitable activities**

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

#### **4.3 Governance and support costs**

Support costs have been allocated between governance cost and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

#### **4.4 Irrecoverable VAT**

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

#### **4.5 Creditors**

The charity has creditors which are measured at settlement amounts less any trade discounts.

#### **4.6 Provisions for liabilities**

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

**MANCHESTER CENTRAL FOODBANK**  
**NOTES TO THE FINANCIAL STATEMENTS**

For the year ended 30 June 2025

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**5 Assets**

**5.1 Tangible fixed assets for use by the charity**

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis, the charity does not currently have any tangible fixed assets:

Warehouse	10% on cost
Fixtures and Fittings	25% on cost

# MANCHESTER CENTRAL FOODBANK

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 June 2025

### Analysis of income

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
<b>6 Donations and legacies</b>				
Donations and gifts	69,349	-	<b>69,349</b>	123,286
Donations in kind	2,440	-	<b>2,440</b>	85,787
	<u>71,789</u>	<u>-</u>	<u><b>71,789</b></u>	<u>209,073</u>
<b>7 Charitable activities</b>				
<u>Income from grants</u>				
Trussell Trust - Pathfinder	-	39,837	<b>39,837</b>	105,803
Trussell Trust - Financial inclusion	-	196,858	<b>196,858</b>	189,466
The Hedley Trust	5,000	-	<b>5,000</b>	-
Innovate UK - UKRI	-	4,326	<b>4,326</b>	25,082
University of Manchester	7,000	-	<b>7,000</b>	500
Manchester City Council	3,890	-	<b>3,890</b>	-
Holiday help	-	-	-	10,040
Manchester SoM	-	-	-	1,000
Bridging The Gap	-	-	-	407
Lottery	-	-	-	35,000
Manchester Airport	-	-	-	840
Trussell Trust - Sustainability	-	90,811	<b>90,811</b>	-
	-	14,635	<b>14,635</b>	-
Manchester City Council - Volunteer programme	-	-	-	-
Watches of Switzerland Group	-	50,000	<b>50,000</b>	-
Mills and Reeves Charity	7,000	-	<b>7,000</b>	-
The Addleshaw Goddard Foundation	4,200	-	<b>4,200</b>	-
SFX Foundation	4,116	-	<b>4,116</b>	-
The T.U.T.U Charity	500	-	<b>500</b>	-
	<u>31,706</u>	<u>396,467</u>	<u><b>428,173</b></u>	<u>368,138</u>
<b>8 Other trading activities</b>				
Re-imbursements of travel	-	-	-	4,471
Investment income	2,090	-	<b>2,090</b>	-
Training income	341	-	<b>341</b>	-
Other	3,449	-	<b>3,449</b>	1,212
	<u>5,880</u>	<u>-</u>	<u><b>5,880</b></u>	<u>5,683</u>

Income was £505,842 (2024: £582,894) of which £109,375 was unrestricted or designated (2024: £217,503) and £396,467 was restricted (2024: £365,391)

# MANCHESTER CENTRAL FOODBANK

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 June 2025

### Analysis of expenditure on charitable activities

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
<b>9 Charitable activities</b>				
<u>Direct costs</u>				
Staff salaries	20,552	141,931	<b>162,483</b>	166,290
Social security costs	8,217	-	<b>8,217</b>	3,369
Pension Costs	7,642	-	<b>7,642</b>	7,625
Project costs	295	122,850	<b>123,145</b>	239,192
Food	-	72,882	<b>72,882</b>	164,458
<u>Support costs</u>				
Insurance	2,812	-	<b>2,812</b>	2,166
Travel	838	425	<b>1,263</b>	943
Repairs and maintenance	1,297	642	<b>1,939</b>	705
Training	1,209	772	<b>1,981</b>	1,499
Printing, postage and stationery	-	994	<b>994</b>	790
Venue hire	-	16,422	<b>16,422</b>	9,877
IT and Telephone	795	1,286	<b>2,081</b>	5,888
Van hire costs	-	-	<b>-</b>	471
Motor expenses	4,718	-	<b>4,718</b>	-
Profesional fees	3,376	-	<b>3,376</b>	1,194
Storage cost	-	3,202	<b>3,202</b>	1,336
Depreciation	2,193	-	<b>2,193</b>	2,195
Other expenses	9,217	-	<b>9,217</b>	449
<u>Governance costs</u>				
Independent examiner's fees for reporting on the accounts	684	-	<b>684</b>	624
	<u>63,845</u>	<u>361,406</u>	<u><b>425,251</b></u>	<u>609,071</u>

Expenditure on charitable activities was £425,251 (2024: £609,071) of which £63,845 was unrestricted or designated (2024: £234,856) and £361,406 was restricted (2024: £374,215)

### 10 Fees for examination of the accounts

	2025 £	2024 £
Independent examiner's fees for reporting on the accounts	<b>684</b>	624
	<u><b>684</b></u>	<u>624</u>



**MANCHESTER CENTRAL FOODBANK**  
**NOTES TO THE FINANCIAL STATEMENTS**  
For the year ended 30 June 2025

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**11 Analysis of staff costs and the cost of key management personnel**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Salaries and wages	<b>162,483</b>	166,290
Social security costs	<b>8,217</b>	3,369
Pension costs (defined contribution pension plan)	<b>7,642</b>	7,625
	<b>178,342</b>	177,284

No employee received remuneration above £60,000 (2024: nil)

The key management personnel of the charity, comprise the trustees. The total employee benefits of the key management personnel of the charity were £nil (2024: £nil).

**12 Staff numbers**

The average monthly head count was 9 staff (2025: 9 staff) and the average monthly number of full-time equivalent employees during the year were as follows:

**13 Transactions with trustees**

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity.

**Trustees' expenses**

No trustee expenses have been incurred in the year.

**Transaction(s) with related parties**

There have been no related party transactions in the reporting period.

**14 Defined contribution pension scheme**

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The employer's pension costs represent contributions payable by the charity to the fund and amount to £7,642 (2024: £7,625). There was £344 outstanding as at 30 June 2025 (2024: £0)

**15 Corporation Taxation**

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objectives.

# MANCHESTER CENTRAL FOODBANK

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 June 2025

	Warehouse £	Fixtures and fittings £	Total £
<b>16 Tangible fixed assets</b>			
<b>Cost</b>			
Balance brought forward	20,108	1,587	<b>21,695</b>
Additions	-	-	-
Disposals	-	-	-
<b>Balance carried forward</b>	<b>20,108</b>	<b>1,587</b>	<b>21,695</b>
<b>Depreciation</b>			
Basis	SL	SL	
Rate	10%	25%	
Balance brought forward	16,593	1,406	<b>17,999</b>
Depreciation charge for year	2,012	181	<b>2,193</b>
Disposals	-	-	-
<b>Balance carried forward</b>	<b>18,605</b>	<b>1,587</b>	<b>20,192</b>
<b>Net book value</b>			
<b>Brought forward</b>	<b>3,515</b>	<b>181</b>	<b>3,696</b>
<b>Carried forward</b>	<b>1,503</b>	<b>-</b>	<b>1,503</b>
<b>17 Debtors and prepayments (receivable within 1 year)</b>			
	<b>2025 £</b>	<b>2024 £</b>	
Debtors	-	8,155	
	<b>-</b>	<b>8,155</b>	
<b>18 Cash at bank and in hand</b>			
	<b>2025 £</b>	<b>2024 £</b>	
Cash at bank	<b>567,125</b>	480,563	
Savings account	<b>66,213</b>	64,123	
Cash in hand	-	26	
	<b>633,338</b>	<b>544,712</b>	
<b>19 Creditors and accruals (payable within 1 year)</b>			
	<b>2025 £</b>	<b>2024 £</b>	
Accruals			
Independent examination of accounts	<b>684</b>	1,224	
Other creditors	<b>2,775</b>	4,548	
	<b>3,459</b>	<b>5,772</b>	

# MANCHESTER CENTRAL FOODBANK

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 June 2025

### 20 Events after the end of the reporting period

No other significant events affecting the Company since the year end.

### 21 Analysis of charitable funds

#### Analysis of movements in unrestricted funds

As at 30 June 2025

	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Fund balances carried forward £
<b>Unrestricted funds</b>					
General unrestricted fund	148,633	109,375	( 63,845 )	-	<b>194,163</b>
Designated funds					
Contingency Fund	160,795	-	-	-	<b>160,795</b>
<b>Totals</b>	<b>309,428</b>	<b>109,375</b>	<b>( 63,845 )</b>	<b>-</b>	<b>354,958</b>

#### Purpose of unrestricted funds

General unrestricted fund	The 'free reserves' of the charity
Designated - contingency fund	Funds to cover the core running costs of the charity.

#### Analysis of movement in restricted funds

As at 30 June 2025

	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Fund balances carried forward £
<b>Restricted funds</b>					
Trussell Trust - Pathfinder	51,048	39,837	( 90,885 )	-	-
Trussell Trust - Financial Inclusion	188,315	196,858	( 119,944 )		<b>265,229</b>
Innovate UK - UKRI	-	4,326	( 4,326 )	-	-
Manchester Guardian Society	2,000	-	( 3,478 )	1,478	-
Trussell Trust - Sustainability	-	90,811	( 89,427 )	( 1,478 )	<b>( 94 )</b>
Manchester City Council - Volunteer Programme	-	14,635	( 9,256 )	-	<b>5,379</b>
Watches of Switzerland Group	-	50,000	( 44,090 )	-	<b>5,910</b>
<b>Totals</b>	<b>241,363</b>	<b>396,467</b>	<b>( 361,406 )</b>	<b>-</b>	<b>276,424</b>

#### Purpose of restricted funds

Restricted funds represent income

Trussell Trust - Pathfinder	Anti-Poverty partnership, participation, and development projects
Trussell Trust - Financial Inclusion	Funds for Financial Inclusion project.
Innovate UK - UKRI	Funds for Building an Anti-Poverty Community partnership
Manchester Guardian Society	Funds for Summer Holiday Help Project.
Trussell Trust - Sustainability	Support with food spend
Manchester City Council - Volunteer Programme	Support for volunteer development
Watches of Switzerland Group	Project-specific and core staffing capacity

**MANCHESTER CENTRAL FOODBANK**  
**NOTES TO THE FINANCIAL STATEMENTS**  
For the year ended 30 June 2025

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**22 Capital commitments**

As at 30 June 2025, the charity had no capital commitments (2024 -£nil)

**23 Analysis of net assets between funds**

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Tangible fixed assets	1,503	-	<b>1,503</b>	3,696
Cash at bank	356,914	276,424	<b>633,338</b>	544,712
Other net current assets/(liabilities)	( 3,459 )	-	<b>( 3,459 )</b>	2,383
	<u>354,958</u>	<u>276,424</u>	<u><b>631,382</b></u>	<u>550,791</u>

**24 Guarantee**

There have been no guarantees given by the charity at 30 June 2025.

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**Debt**

There is no debt outstanding which is owed by the charity and which is secured by an excess charge on any of the assets of the charity at 30 June 2024.

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**Governing document**

The organisation is a Charitable Incorporated Organisation - Foundation registered on 26 June 2014 & as a body corporate under part 11 of the Charities Act 2022.