

# EMMELINE'S PANTRY

England & Wales · Charity number 1169796

## Details

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**Status** Registered

**Legal form** CIO

**Registered** 2016-10-20

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Emmelines Pantry  
30a Nell Lane  
Manchester  
M21 7SJ

**Phone** 07786487925

**Email** [emmelinespantryparlour@gmail.com](mailto:emmelinespantryparlour@gmail.com)

**Website** [www.emmelinespantry.com](http://www.emmelinespantry.com)

## Activities

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**Objects:** THE RELIEF OF POVERTY IN MANCHESTER BY PROVIDING ITEMS AND SERVICES TO INDIVIDUALS IN NEED AND OTHER ORGANISATION WORKING TO RELIEVE POVERTY.

**Activities:** A food bank and food pantry supporting vulnerable women and their families in Manchester.

## Classification

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- **How:** Provides Services, Other Charitable Activities
- **What:** The Prevention Or Relief Of Poverty
- **Who:** The General Public/mankind

## Geography

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- Manchester City

## Finances

| Period end | Income   | Expenditure | Assets | Employees |
|------------|----------|-------------|--------|-----------|
| 2024-12-31 | £149,934 | £179,907    | -      | -         |
| 2023-12-31 | £171,418 | £154,189    | -      | -         |
| 2022-12-31 | £143,089 | £138,528    | -      | -         |
| 2021-12-31 | £98,778  | £118,412    | -      | -         |
| 2020-12-31 | £168,234 | £67,503     | -      | -         |

## Trustees

| Name                | Role  | Appointed  |
|---------------------|-------|------------|
| Aneesha Trivedi     | Chair | 2018-02-01 |
| Constance Gallagher |       | 2018-02-01 |
| Georgie Shears      |       | 2024-01-23 |
| Laura Howes         |       | 2022-04-04 |

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# Accounts

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# **EMMELINE'S PANTRY**

## **FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024**

Registered Charity No. 1169796

# EMMELINE'S PANTRY

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## **Report of the trustees for the year ended 31<sup>st</sup> December 2024**

The trustees present their annual report and financial statements of the charity for the year ended 31<sup>st</sup> December 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 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 published (FRS 102) (effective 1 January 2019).

### **Introduction and overview**

Emmeline's Pantry exists to support vulnerable women and their families, ensuring they have access to food, toiletries, clothing, and other essential items in a safe, welcoming environment. This year we have experienced a significant rise in demand for our services, reflecting the continuing cost-of-living pressures and the increasing number of people in crisis in our community.

### **Objectives and activities**

#### **Aims**

The strategic aims of Emmeline's Pantry are:

- To relieve poverty and hardship among women and their families in need.
- To advance health and wellbeing by providing nutritious food, toiletries, and other essentials.
- To offer emotional and practical support in a safe, dignified, and respectful environment.

#### **We do this by:**

1. Providing a comprehensive service including food bank and food pantry.
2. Fundraising and donation collecting.
3. Developing links in the community and online.
4. Hosting a women's only service and encouraging a women centred approach.
5. Providing a men's service at set times that don't impact our women only service.
6. Commissioning the Conker Crew to provide our forest toddler groups.
7. Running a toy library for service users and the local community.
8. Utilising the varied skills of our fabulous volunteers.

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.



### What makes us different:

1. **We are a women's only food bank.** We are one of the only women's only food banks in the UK. Women who have been impacted by gender-based violence and abuse need a space they can call their own. The impact of PTSD and other psychological distresses can push women into isolation and further damage their well-being. By creating a service by women for women, we give women in need a space to come and access basic human needs without feeling uncomfortable or discriminated against. We are protected under the Equality Act 2010. We do have services for men who're primary carers as we found a gap in provision, this is offered at a separate time.
2. **Choice**, what also makes Emmeline's Pantry different to other food banks and food pantries, is our mission to support women and their families through choice. When a woman comes to use our service she is not given a bag of pre-selected items to take home. Instead, she is encouraged to choose what *she wants* from our fridge, freezer shelves and cupboards. We always ensure we have a range of healthy foods available, to encourage healthy eating. This is one way we can help women who have previously had little agency because of gender-based abuse.

### Services Provided

In responding to the needs of our service users, Emmeline's Pantry supports women and their families in need. Using the food, clothes, toiletries, and funds generously donated by individuals, local groups, schools, businesses and other organisations, our volunteers sort and check all items before putting them on the shelves ready for our Tuesday and Wednesday services. We also purchase food from FareShare each week, an organisation who collect excess food from supermarkets and distribute them to organisations in need, like ours. With the food and donations that we are lucky to receive we provide a foodbank and food pantry.

### Foodbank

The food bank is available to women who have no recourse to public funds or are classed as "destitute" also women who have no money for food because of current circumstances. This service runs on a Tuesday from 1pm to 3pm and Wednesday morning from 10.30-12pm. Women are referred from one of our thirty-two linked-up services. How do the service users find us? Everyone that uses the food bank has been referred to us by one of these organisations that are registered with us. Our referrers come from a wide range of services such as refuges, children's centres, GP practices, health visitors, mental health services, victim support and lots more

### Food Pantry

The food pantry opened in May 2018 and exists for women who do have access to money but struggle to get by week to week. We offer the same produce as the food bank however women are asked to give a donation for their items. The food pantry is a self-referral drop-in service open from 1pm - 3pm every Wednesday.



## **Pop up shop**

We have developed a popup shop outside our building every Thursday using our weekly surplus.

This service offers food to local people who may not fit our referral criteria but are in need.

## **A review of our achievements and performance: How our activities delivered public benefit**

Emmeline's Pantry More Than a Food Bank

Who are we?

Emmeline's Pantry began nearly 14 years ago in a cupboard in a hallway at the Pankhurst Centre, formerly Emmeline's Pantry Parlour, an independent service originally under the umbrella of Manchester Women's Aid. Volunteers came together to provide appropriate clothes for women going to court. Occasionally, food was also shared among the women who used the service.

### **More than a foodbank**

The volunteers soon realised there was a growing need for food, clothes and toiletries for women in need in the local community and the service was developed. We strongly believe in the right to access fresh and healthy food, essential toiletries, baby items and clean clothes that fit and are seasonally appropriate. The service we provide, however, is so much more than that of a typical food bank as we provide access to everything a vulnerable woman and her family might need in order to regain self-worth and independence to live and flourish in life. We provide for the whole family, now running sessions for vulnerable fathers.

Sadly, there are so many women in Manchester struggling to survive and provide fresh and healthy meals for themselves and/or their families. These circumstances can come about for numerous reasons including changes to the universal benefit system, sudden job loss, sudden carer duties and illness. Further to this, changes in circumstances such as divorce, escaping domestic violence, fleeing trafficking or escaping from modern day slavery can be attributed to the struggle of accessing basic necessities not only for the individual, but for their family as well.

Having to choose between heat or eating (or indeed buying children's nappies) is a choice no woman should ever have to make.

Emmeline's Pantry believes in choice – it is a fundamental human right to have choice. A high volume of our service users are referred from circumstances where choice has been taken away from them. In order for our women to begin to regain self-worth, it is imperative they are able to make choices for themselves. For this reason, we never pre-bag items; instead, our service is laid out like a shop, where women come and choose what they want from the shelves.

**Our Mission Statement:** Emmeline's Pantry is a food and clothes bank providing pathways out of poverty to vulnerable women and their families. We support women from all walks of life by offering a women's centred, choice led service.



*More than a foodbank*

The need for our service has increase rapidly recently with the cost of living crisis and the demography of our service users has changed so much.

### **Our volunteers**

Emmeline's Pantry would not be able to run the service without the hard work and dedication of its volunteers. This year we continued with reduced numbers of volunteer inside the building but continue to recruit outside volunteers.

Not all of our volunteers will be seen in the food bank as some work externally or behind the scenes. They are the ones who keep on top of the finances, are actively fundraising or submitting grant applications and making sure we have an active social media presence.

This year with a 325% increase in service users it's been a busy one.

### **Our building**

As one of our USPs is that we never prepack anything and encourage choice this was both important and challenging. We have recently moved our building around to be able to have a larger shop as numbers rise. All our toddler activities are now outside in the woodland area.

### **Activities & Achievements in 2024**

- **Foodbank and pantry services** – Provided support for 1330 women, distributing over £50,000 worth of food. We have distributed over 11,000 items of clothes, furniture, baby items, pet items, kitchen equipment etc.
- **Community Partnerships** – Strengthened relationships with local food suppliers, supermarkets, and community organisations.
- **Volunteer Engagement** – Trained and supported 10 volunteers, some of whom are former service users.
- **Woodland Crew** – In partnership with *The Conker Crew*, they delivered regular outdoor play sessions for children of local families. These commissioned sessions have become a valued and integral part of our services, offering children a safe, nurturing environment to learn, explore, and develop through play. The sessions provided structured, child-led activities that encouraged creativity, problem-solving, and social interaction, while supporting mothers and carers by giving them time to connect with peers and access additional support. Open to both our service users and the wider community, they have strengthened community bonds and received excellent feedback from participating families.
- **Pop-Up Shop – Reducing Food Waste & Supporting the Community** – In 2024, we launched a weekly *Pop-Up Shop* as part of our commitment to reducing food waste and supporting local residents facing financial hardship. The shop operates



*More than a foodbank*

every Thursday from 10:00 a.m. to 12:00 noon and is open to both Emmeline's Pantry service users and the wider community.

- On average, around **30 people** attend each week, accessing affordable, good-quality surplus food that would otherwise go to waste. Over the year, this equated to approximately **1,560 individual visits**. The initiative not only helps families stretch their budgets but also promotes environmental responsibility by diverting significant amounts of food from landfill.
- The Pop-Up Shop has quickly become a trusted and valued community resource, strengthening our relationship with local residents and creating an informal, welcoming space where people can also learn about other support services we provide.

### **Impact & Outcomes**

- Reached over 4288 people and 1500 children this year — the highest numbers in our history.
- 85% of service users reported improved access to essential items and reduced financial stress.
- Increased awareness in the community about women's needs through outreach talks and local media features.

### **Challenges & Lessons Learned**

- Rising demand has stretched storage space, and volunteer capacity
- Secured short-term solutions by expanding volunteer shifts and optimising donations management, but a long-term storage review is planned.

### **Financial review**

Over the year of 2024 donations and grants to the charity decreased by £21,484. Expenditure increased by £25,718.

### **Investment powers and policy**

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



## **Reserves policy and going concern**

The balance held in unrestricted reserves at 31st December 2024 was £19,705 of which £17,654 are free reserves after allowing for funds tied up in fixed assets.

The Charity's main source of income is donations and grants. The Trustees consider that it is appropriate 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. The trustees aim to establish and maintain free reserves in unrestricted funds at a level which equates to approximately 3 months of unrestricted charitable expenditure.

The trustees consider that this level will provide sufficient funds to respond to applications for grants and ensure that support and governance costs are covered. The trustees consider that the charity is a going concern. Any reliance on grant funding is managed through a flexible approach to activities and project delivery.

## **Risk management**

As the charity continues to establish itself the trustees will conduct a review of the major risks to which the charity may be exposed, and systems will be established to mitigate those risks.

## **Plans for 2025**

- Increase food bank delivery by 30%
- Develop a service users forum.
- Pursue additional grant funding to ensure sustainability amid increasing demand.

## **Structure, governance and management**

Emmeline's Pantry is a Charitable Incorporated Organisation governed by its constitution dated 20<sup>th</sup> October 2016 and registration as a Charitable Incorporated Organisation (Foundation) number 1169796 with the Charity Commission on 20<sup>th</sup> October 2016.

## **Appointment of trustees**

As set out in the constitution trustees are elected annually by the members of the charitable organisation attending the Annual General meeting. Each year trustees shall retire from office by rotation based on their length of service and may offer themselves for re-election. The trustees administer the charity and meet every three months. A service co-ordinator has been appointed by the trustees to manage the day-to-day operations of the charity. The trustee chair holds monthly supervisions with the Service Co-ordinator.



### **Trustee induction and training**

Trustees are given information about their role and responsibilities on first being appointed. They are also given a copy of the constitution, information about staffing and the charity management, and are shown copies of policy documents.

### **Reference and administrative information**

Charitable Incorporated Organisation Name: Emmeline's  
Pantry Charitable Incorporated Organisation Number:  
1169796. Date Registered: 20<sup>th</sup> October 2016

### **Trustees**

Aneesha Trivedi Chair  
Jennifer Simpson Secretary (resigned  
January 2024)  
Constance Gallagher Treasurer  
Laura Howes  
Georgie Shears (appointed January 2024)

### **Charity manager**

Karen Wilson

### **Principal Office**

30a Nell Lane  
Chorlton  
Manchester  
M21 7SJ

### **Independent Examiners**

Community Accountancy Service  
Limited  
The Grange  
Pilgrim Drive  
Beswick  
Manchester  
M11 3TQ



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## **Bankers**

CAF Bank Ltd  
25 Kings Hill Avenue  
Kings Hill  
West Malling  
Kent  
ME19 4JQ



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

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

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

- Select suitable accounting principles and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is appropriate to presume that the charity will 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 2011, the applicable Charities (Accounts and Reports) Regulations, and the provision of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees on 17<sup>th</sup> September 2025 and signed on their behalf by:

*Aneesha Trivedi*

Aneesha Trivedi  
Chair

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF  
EMMELINE'S PANTRY  
REGISTERED CHARITY NO. 1169796**

I report on the accounts of the charity, for the period ended 31<sup>st</sup> December 2024 which are set out on pages 11 to 21.

**Respective Responsibilities of Trustees and Examiner**

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

It is my responsibility to:

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

**Basis of Independent Examiners Report**

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

**Independent Examiner's Statement**

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep accounting records have in accordance with section 130 of the 2011 Act; and
  - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act, have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed: ..... *A.M. King* .....

AM King FCCA  
Date: 17<sup>th</sup> September 2025

Community Accountancy Service Ltd  
The Grange, Pilgrim Drive, Beswick,  
Manchester, M11 3TQ

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2024**  
**(INCLUDING INCOME AND EXPENDITURE ACCOUNT)**

|                                    |                 |                    |                  | Total Funds                 | Total Funds                 |
|------------------------------------|-----------------|--------------------|------------------|-----------------------------|-----------------------------|
|                                    |                 | Unrestricted Funds | Restricted Funds | Year Ended 31 December 2024 | Year Ended 31 December 2023 |
|                                    | Further Details | £                  | £                | £                           | £                           |
| <b>Income from:</b>                |                 |                    |                  |                             |                             |
| Donations and legacies             | (3)             | 93,893             | -                | 93,893                      | 79,127                      |
| Charitable Activities              | (4)             | 500                | 55,285           | 55,785                      | 91,850                      |
| Other Trading Activities           | (5)             | -                  | -                | -                           | 193                         |
| Bank Interest                      |                 | 256                | -                | 256                         | 248                         |
| <b>Total</b>                       |                 | <b>94,649</b>      | <b>55,285</b>    | <b>149,934</b>              | <b>171,418</b>              |
| <b>Expenditure on:</b>             |                 |                    |                  |                             |                             |
| Raising Funds                      | (6)             | 22,024             |                  | 22,024                      | 15,800                      |
| Charitable Activities              | (6)             | 74,117             | 83,766           | 157,883                     | 138,389                     |
| Other                              | (6)             | -                  | -                | -                           | -                           |
| <b>Total</b>                       |                 | <b>96,141</b>      | <b>83,766</b>    | <b>179,907</b>              | <b>154,189</b>              |
| <b>Net income/(expenditure)</b>    |                 | <b>(1,492)</b>     | <b>(28,481)</b>  | <b>(29,973)</b>             | <b>17,229</b>               |
| Transfers between funds            | (17)            | (10,000)           | 10,000           | -                           | 10,000                      |
| <b>Net movement in funds</b>       |                 | <b>(11,492)</b>    | <b>(18,481)</b>  | <b>(29,973)</b>             | <b>27,229</b>               |
| <b>Reconciliation of funds</b>     |                 |                    |                  |                             |                             |
| Total funds brought forward        | (17)            | 122,116            | 27,998           | 150,114                     | 122,885                     |
| <b>Total funds carried forward</b> | <b>(17)</b>     | <b>110,624</b>     | <b>9,517</b>     | <b>120,141</b>              | <b>150,114</b>              |

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

The notes on pages 14 to 21 form part of these accounts.

**BALANCE SHEET AS AT 31 DECEMBER 2024**

|                                                         | Notes | 2024<br>£             | 2023<br>£             |
|---------------------------------------------------------|-------|-----------------------|-----------------------|
| <b>Fixed assets:</b>                                    |       |                       |                       |
| Tangible assets                                         | (11)  | 3,772                 | 4,019                 |
| Total fixed assets                                      |       | <u>3,772</u>          | <u>4,019</u>          |
| <b>Current assets:</b>                                  |       |                       |                       |
| Stocks                                                  | (12)  | -                     | -                     |
| Debtors                                                 | (13)  | 10,495                | 9,322                 |
| Cash at Bank & in Hand                                  |       | 108,331               | 141,006               |
| Total current assets                                    |       | <u>118,826</u>        | <u>150,328</u>        |
| <b>Liabilities:</b>                                     |       |                       |                       |
| Creditors: Amounts falling due within one year          | (14)  | 2,457                 | 4,233                 |
| Net current assets or liabilities                       |       | <u>116,369</u>        | <u>146,095</u>        |
| Total assets less current liabilities                   |       | 120,141               | 150,114               |
| Creditors: Amounts falling due after more than one year | (16)  | -                     | -                     |
| Provisions for liabilities                              |       | -                     | -                     |
| <b>Total net assets or liabilities</b>                  |       | <u><u>120,141</u></u> | <u><u>150,114</u></u> |
| <b>The funds of the charity:</b>                        |       |                       |                       |
| Restricted income funds                                 | (17)  | 9,517                 | 27,998                |
| Unrestricted income funds                               | (17)  | 110,624               | 122,116               |
| <b>Total charity funds</b>                              |       | <u><u>120,141</u></u> | <u><u>150,114</u></u> |

Approved on behalf of the Trustees Management Committee

*Aneesha Trivedi*

Aneesha Trivedi

Date: 17th September 2025

The notes on pages 14 to 21 form part of these accounts.

## Statement of Cash Flows for the year ended 31 December 2024

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

|                                                                  | Year Ended 31<br>December 2024 | Year Ended<br>31 December<br>2023 |
|------------------------------------------------------------------|--------------------------------|-----------------------------------|
|                                                                  | £                              | £                                 |
| Net movement in funds                                            | (29,973)                       | 27,229                            |
| Add back depreciation                                            | 3,323                          | 2,298                             |
| Deduct investment income                                         | (256)                          | (248)                             |
| Decrease/(increase) in stocks                                    | -                              | -                                 |
| Decrease/(increase) in debtors                                   | (1,173)                        | (469)                             |
| Increase/(decrease) in creditors                                 | (1,776)                        | 2,052                             |
| <b>Net cash used in operating activities</b>                     | <b>(29,855)</b>                | <b>30,862</b>                     |
| <b>Cash flows from investment activities:</b>                    |                                |                                   |
| Interest                                                         | 256                            | 248                               |
| Purchase of fixed assets                                         | (3,076)                        | (5,162)                           |
| <b>Net cash provided by investing activities</b>                 | <b>(2,820)</b>                 | <b>(4,914)</b>                    |
| Increase/(decrease) in cash and cash equivalents during the year | (32,675)                       | 25,948                            |
| Cash and cash equivalents brought forward                        | 141,006                        | 125,058                           |
| <b>Cash and cash equivalents carried forward</b>                 | <b>108,331</b>                 | <b>141,006</b>                    |

**Notes to the accounts for the year ended 31st December 2023****1. Accounting policies****(a) Basis of preparation and assessment of going concern**

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

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

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

**(b) Funds structure**

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There are 3 restricted funds.

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Further details of each fund are disclosed in note 17.

**(c) Income recognition**

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

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

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

**(d) Expenditure Recognition**

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

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

**(e) Irrecoverable VAT**

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

**(f) Allocation of support and governance costs**

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

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

**(g) Costs of raising funds**

The costs of raising funds consists of activities and advertising.

**(h) Charitable Activities**

Costs of charitable activities include governance costs and an apportionment of support costs as shown in note 7.

## Notes to the accounts for the year ended 31st December 2023

**(i) Tangible fixed assets and depreciation**

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

|           |                |
|-----------|----------------|
| Equipment | 33.33% on cost |
|-----------|----------------|

**(j) Realised gains and losses**

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

**(k) Pensions**

The charity currently administers contributions to an auto-enrolment pension scheme on behalf of individuals. The charity has no liability beyond administering deductions.

**(l) 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.

**(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.

**2. Related party transactions and trustees' expenses and remuneration**

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind. Expenses paid to the trustees in the year totalled £nil (2023: £nil).

**3. Donations and Legacies**

|           | Unrestricted                   | Restricted                        | Total Funds                    | Total Funds                       |
|-----------|--------------------------------|-----------------------------------|--------------------------------|-----------------------------------|
|           | Year Ended 31<br>December 2024 | Year Ended<br>31 December<br>2024 | Year Ended 31<br>December 2024 | Year Ended<br>31 December<br>2023 |
|           | £                              | £                                 | £                              | £                                 |
| Donations | 93,893                         | -                                 | 93,893                         | 79,127                            |
|           | 93,893                         | -                                 | 93,893                         | 79,127                            |

Previous reporting period

|           | Unrestricted                   | Restricted                        | Total Funds                    |
|-----------|--------------------------------|-----------------------------------|--------------------------------|
|           | Year Ended 31<br>December 2023 | Year Ended<br>31 December<br>2023 | Year Ended 31<br>December 2023 |
|           | £                              | £                                 | £                              |
| Donations | 79,127                         | -                                 | 79,127                         |
|           | 79,127                         | -                                 | 79,127                         |

## Notes to the accounts for the year ended 31st December 2023

## 4. Income from charitable activities

|                         | Unrestricted                   | Restricted                        | Total Funds                    | Total Funds                       |
|-------------------------|--------------------------------|-----------------------------------|--------------------------------|-----------------------------------|
|                         | Year Ended 31<br>December 2024 | Year Ended<br>31 December<br>2024 | Year Ended 31<br>December 2024 | Year Ended<br>31 December<br>2023 |
|                         | £                              | £                                 | £                              | £                                 |
| Unrestricted grants:    |                                |                                   |                                |                                   |
| Groundwork              | -                              | -                                 | -                              | 350                               |
| Manchester City Council | 500                            | -                                 | 500                            | -                                 |
| Postcode Lottery        | -                              | -                                 | -                              | 25,000                            |
| Zurich Community Trust  | -                              | -                                 | -                              | 11,500                            |
| Restricted grants:      |                                |                                   |                                |                                   |
| Bauer Radio             | -                              | 785                               | 785                            | -                                 |
| Manchester City Council | -                              | 40,000                            | 40,000                         | 40,000                            |
| Zurich Community Trust  | -                              | 14,500                            | 14,500                         | 15,000                            |
|                         | <u>500</u>                     | <u>55,285</u>                     | <u>55,785</u>                  | <u>91,850</u>                     |

## Previous reporting period

|                         | Unrestricted                   | Restricted                        | Total Funds                    |
|-------------------------|--------------------------------|-----------------------------------|--------------------------------|
|                         | Year Ended 31<br>December 2023 | Year Ended<br>31 December<br>2023 | Year Ended 31<br>December 2023 |
|                         | £                              | £                                 | £                              |
| Unrestricted grants:    |                                |                                   |                                |
| Groundwork              | 350                            | -                                 | 350                            |
| Postcode Lottery        | 25,000                         | -                                 | 25,000                         |
| Zurich Community Trust  | 11,500                         | -                                 | 11,500                         |
| Restricted grants:      |                                |                                   |                                |
| Manchester City Council | -                              | 40,000                            | 40,000                         |
| Zurich Community Trust  | -                              | 15,000                            | 15,000                         |
|                         | <u>36,850</u>                  | <u>55,000</u>                     | <u>91,850</u>                  |

## Notes to the accounts for the year ended 31st December 2023

## 5. Income from other trading activities

|                    | Unrestricted                   | Restricted                        | Total Funds                    | Total Funds                       |
|--------------------|--------------------------------|-----------------------------------|--------------------------------|-----------------------------------|
|                    | Year Ended 31<br>December 2024 | Year Ended<br>31 December<br>2024 | Year Ended 31<br>December 2024 | Year Ended<br>31 December<br>2023 |
|                    | £                              | £                                 | £                              | £                                 |
| Fundraising Events | -                              | -                                 | -                              | 193                               |
|                    | -                              | -                                 | -                              | 193                               |

## Previous reporting period

|                    | Unrestricted                   | Restricted                        | Total Funds                    |
|--------------------|--------------------------------|-----------------------------------|--------------------------------|
|                    | Year Ended 31<br>December 2023 | Year Ended<br>31 December<br>2023 | Year Ended 31<br>December 2023 |
|                    | £                              | £                                 | £                              |
| Fundraising Events | 193                            | -                                 | 193                            |
|                    | 193                            | -                                 | 193                            |

## 6. Expenditure

|                                      | Food Pantry<br>Costs | Year Ended 31<br>December 2024 | Year Ended<br>31 December<br>2023 |
|--------------------------------------|----------------------|--------------------------------|-----------------------------------|
|                                      | £                    | £                              | £                                 |
| <b>Expenditure on raising funds:</b> |                      |                                |                                   |
| Advertising                          |                      | -                              | -                                 |
| Activity Costs                       | 22,024               | 22,024                         | 15,800                            |
|                                      | 22,024               | 22,024                         | 15,800                            |

## Expenditure on charitable activities:

|                              |         |         |         |
|------------------------------|---------|---------|---------|
| Employment Costs             | 51,908  | 51,908  | 52,521  |
| Telephone                    | 2,280   | 2,280   | 2,282   |
| Travel Costs                 | 11      | 11      | 179     |
| Training                     | 734     | 734     | 1,678   |
| Volunteer Expenses           | 6,336   | 6,336   | 4,384   |
| Food Delivery                | 11,200  | 11,200  | -       |
| Clothing & Toys              | 10,267  | 10,267  | 2,313   |
| Food Costs                   | 21,319  | 21,319  | 21,598  |
| Sessional Workers            | 600     | 600     | -       |
| Subscriptions and Membership | 108     | 108     | 196     |
| Minor Equipment              | 2,209   | 2,209   | 2,257   |
| Project Expenses             | 6,587   | 6,587   | 17,040  |
| Repairs and Maintenance      | 19,553  | 19,553  | 12,134  |
| Cleaning and Housekeeping    | 6,792   | 6,792   | 5,919   |
| Bank & Card Machine Charges  | 60      | 60      | 156     |
| Gardening                    | 1,099   | 1,099   | 620     |
| Heat & Light                 | 4,704   | 4,704   | 4,404   |
| Rates & Water                | 1,339   | 1,339   | 1,103   |
| Waste Disposal               | 2,766   | 2,766   | 2,087   |
| Internet                     | 142     | 142     | -       |
| Insurance                    | 2,138   | 2,138   | 1,837   |
| Governance                   | 2,337   | 2,337   | 3,076   |
| Post, Printing & Stationery  | 71      | 71      | 307     |
| Depreciation                 | 3,323   | 3,323   | 2,298   |
|                              | 157,883 | 157,883 | 138,389 |

## Other expenditure:

|        |         |         |         |
|--------|---------|---------|---------|
| Sundry | -       | -       | -       |
|        | -       | -       | -       |
|        | 179,907 | 179,907 | 154,189 |

## Notes to the accounts for the year ended 31st December 2023

## 6. Expenditure

|                          | Year Ended 31<br>December 2024 | Year Ended<br>31 December<br>2023 |
|--------------------------|--------------------------------|-----------------------------------|
|                          | £                              | £                                 |
| Restricted expenditure   | 83,766                         | 50,540                            |
| Unrestricted expenditure | 96,141                         | 103,649                           |
|                          | <u>179,907</u>                 | <u>154,189</u>                    |

## 7. Analysis of expenditure on charitable activities

As per note 6.

## 8. Allocation of governance and support costs

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

|                     | General Support | Governance | Total 2024   | Basis of apportionment |
|---------------------|-----------------|------------|--------------|------------------------|
| Payroll Bureau Fees | 392             | -          | 392          | type of expense        |
| Book-keeping        | 1,164           | -          | 1,164        | type of expense        |
| Accountancy Fees    | -               | 781        | 781          | type of expense        |
|                     | <u>1,556</u>    | <u>781</u> | <u>2,337</u> |                        |

Previous reporting period

|                     | General Support | Governance | Total 2023   | Basis of apportionment |
|---------------------|-----------------|------------|--------------|------------------------|
| Payroll Bureau Fees | 391             | -          | 391          | type of expense        |
| Book-keeping        | 2,010           | -          | 2,010        | type of expense        |
| Accountancy Fees    | -               | 675        | 675          | type of expense        |
|                     | <u>2,401</u>    | <u>675</u> | <u>3,076</u> |                        |

## 9. Analysis of staff costs

|                       | Year Ended 31<br>December 2024 | Year Ended<br>31 December<br>2023 |
|-----------------------|--------------------------------|-----------------------------------|
|                       | £                              | £                                 |
| Wages and Salaries    | 50,044                         | 51,207                            |
| Redundancy            | -                              | -                                 |
| Holiday Pay Accrual   | -                              | -                                 |
| Social Security Costs | 551                            | 81                                |
| Pension Costs         | 1,313                          | 1,233                             |
|                       | <u>51,908</u>                  | <u>52,521</u>                     |
| Charitable Activities | 51,908                         | 52,521                            |
| Support Costs         | -                              | -                                 |
|                       | <u>51,908</u>                  | <u>52,521</u>                     |

The average number of employees during the year was 1 (2023: 2).

The charity considers its key management personnel comprises the trustees and the service co-ordinator. The total employment benefits, including employer NI and pension contributions of the key management personnel were £56,958 (2023: £51,693) (including employer pension contributions). No employee has benefits in excess of £60,000.

## 10. Independent Examiner Fees

|                              | Year Ended 31<br>December 2024 | Year Ended<br>31 December<br>2023 |
|------------------------------|--------------------------------|-----------------------------------|
|                              | £                              | £                                 |
| Independent examination fees | 781                            | 675                               |
|                              | <u>781</u>                     | <u>675</u>                        |

## Notes to the accounts for the year ended 31st December 2023

**11. Tangible Fixed Assets**

|                       | <b>Equipment</b> | <b>Total</b> |
|-----------------------|------------------|--------------|
| <b>Cost</b>           | <b>£</b>         | <b>£</b>     |
| At 1 January 2024     | 10,240           | 10,240       |
| Additions             | 3,076            | 3,076        |
| At 31 December 2024   | 13,316           | 13,316       |
| <b>Depreciation</b>   |                  |              |
| At 1 January 2024     | 6,221            | 6,221        |
| Charge for Year       | 3,323            | 3,323        |
| At 31 December 2024   | 9,544            | 9,544        |
| <b>NET BOOK VALUE</b> |                  |              |
| At 31 December 2024   | 3,772            | 3,772        |
| At 31 December 2023   | 4,019            | 4,019        |

**12. Stocks**

The charity does not hold stocks of any items.

**13. Analysis of debtors**

|             | <b>2024</b> | <b>2023</b> |
|-------------|-------------|-------------|
|             | <b>£</b>    | <b>£</b>    |
| Debtors     | 200         | 566         |
| Prepayments | 10,295      | 8,756       |
|             | 10,495      | 9,322       |

Debtors related to unrestricted funds and 2024 and 2023.

**14. Creditors: amounts falling due within one year**

|                                    | <b>2024</b> | <b>2023</b> |
|------------------------------------|-------------|-------------|
|                                    | <b>£</b>    | <b>£</b>    |
| Other creditors and accruals       | 742         | 2,079       |
| Holiday pay accrual                | -           | -           |
| Taxation and social security costs | 1,715       | 2,154       |
|                                    | 2,457       | 4,233       |

**15. Deferred income**

The CIO did not have any deferred income at the period end.

**16. Creditors: amounts falling due after more than one year**

|                            | <b>2024</b> | <b>2023</b> |
|----------------------------|-------------|-------------|
|                            | <b>£</b>    | <b>£</b>    |
| Provisions for liabilities | -           | -           |
|                            | -           | -           |

## Notes to the accounts for the year ended 31st December 2023

## 17. Analysis of charitable funds

## Analysis of movements in unrestricted funds

|                  | Balance at 1<br>January 2024 | Incoming<br>Resources | Resources<br>Expended | Transfers | Balance at 31<br>December<br>2024 |
|------------------|------------------------------|-----------------------|-----------------------|-----------|-----------------------------------|
|                  | £                            | £                     | £                     | £         | £                                 |
| General Fund     | 39,439                       | 94,649                | (96,141)              | (18,242)  | 19,705                            |
| Designated Funds | 82,677                       | -                     | -                     | 8,242     | 90,919                            |
|                  | 122,116                      | 94,649                | (96,141)              | (10,000)  | 110,624                           |

## Previous reporting period

|                  | Balance at 1<br>January 2023 | Incoming<br>Resources | Resources<br>Expended | Transfers | Balance at 31<br>December<br>2023 |
|------------------|------------------------------|-----------------------|-----------------------|-----------|-----------------------------------|
|                  | £                            | £                     | £                     | £         | £                                 |
| General Fund     | 40,042                       | 116,418               | (103,649)             | (13,372)  | 39,439                            |
| Designated Funds | 69,305                       | -                     | -                     | 13,372    | 82,677                            |
|                  | 109,347                      | 116,418               | (103,649)             | -         | 122,116                           |

## Name of unrestricted fund:

General Fund

Designated Funds

## Description, nature and purpose of the fund

The "free reserves" after allowing for all designated funds

For future redundancy and closure costs

## Analysis of movements in restricted funds

|                             | Balance at 1<br>January 2024 | Incoming<br>Resources | Resources<br>Expended | Transfers | Balance at 31<br>December<br>2024 |
|-----------------------------|------------------------------|-----------------------|-----------------------|-----------|-----------------------------------|
|                             | £                            | £                     | £                     | £         | £                                 |
| Manchester City Council NIF | 12,925                       | 40,000                | (49,335)              | -         | 3,590                             |
| Bauer Radio                 | -                            | 785                   | (10,785)              | 10,000    | -                                 |
| Zurich Community Trust      | 15,073                       | 14,500                | (23,646)              | -         | 5,927                             |
|                             | 27,998                       | 55,285                | (83,766)              | 10,000    | 9,517                             |

## Previous reporting period

|                             | Balance at 1<br>January 2023 | Incoming<br>Resources | Resources<br>Expended | Transfers | Balance at 31<br>December<br>2023 |
|-----------------------------|------------------------------|-----------------------|-----------------------|-----------|-----------------------------------|
|                             | £                            | £                     | £                     | £         | £                                 |
| Forrester                   | 7,000                        | -                     | (7,000)               | -         | -                                 |
| Manchester City Council NIF | 85                           | -                     | (85)                  | -         | -                                 |
| Manchester City Council     | -                            | 40,000                | (27,075)              | -         | 12,925                            |
| One Manchester              | 300                          | -                     | (300)                 | -         | -                                 |
| Zurich Community Trust      | 15,000                       | 15,000                | (14,927)              | -         | 15,073                            |
| Restricted Donations:       |                              |                       |                       |           |                                   |
| Bauer Radio                 | 1,153                        | -                     | (1,153)               | -         | -                                 |
|                             | 23,538                       | 55,000                | (50,540)              | -         | 27,998                            |

## Notes to the accounts for the year ended 31st December 2023

## 17. Analysis of charitable funds

| Name of restricted fund:    | Description, nature and purpose of the fund |
|-----------------------------|---------------------------------------------|
| Manchester City Council NIF | for project expenses                        |
| Bauer Radio                 | for clothes and toys                        |
| Zurich Community Trust      | for food and running costs                  |

## 18. Analysis of net assets between funds

|                                        | Unrestricted funds | Designated funds | Restricted funds | Total 2024     |
|----------------------------------------|--------------------|------------------|------------------|----------------|
|                                        | £                  | £                | £                | £              |
| Tangible fixed assets                  | 2,051              | -                | 1,721            | 3,772          |
| Cash at bank and in hand               | 9,616              | 90,919           | 7,796            | 108,331        |
| Other net current assets/(liabilities) | 8,038              | -                | -                | 8,038          |
| Creditors of more than one year        | -                  | -                | -                | -              |
| <b>Total</b>                           | <b>19,705</b>      | <b>90,919</b>    | <b>9,517</b>     | <b>120,141</b> |

## Previous reporting period

|                                        | Unrestricted funds | Designated funds | Restricted funds | Total 2023     |
|----------------------------------------|--------------------|------------------|------------------|----------------|
|                                        | £                  | £                | £                | £              |
| Tangible fixed assets                  | 578                | -                | 3,441            | 4,019          |
| Cash at bank and in hand               | 116,449            | -                | 24,557           | 141,006        |
| Other net current assets/(liabilities) | 5,089              | -                | -                | 5,089          |
| Creditors of more than one year        | -                  | -                | -                | -              |
| <b>Total</b>                           | <b>39,439</b>      | <b>82,677</b>    | <b>27,998</b>    | <b>150,114</b> |

## 19. Financial Instruments

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

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# Accounts

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**EMMELINE'S PANTRY**

**FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31 DECEMBER 2023**

Registered Charity No. 1169796

EMMELINE'S PANTRY

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## Report of the trustees for the year ended 31<sup>st</sup> December 2023

The trustees present their annual report and financial statements of the charity for the year ended 31<sup>st</sup> December 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 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 published (FRS 102) (effective 1 January 2019).

### Objectives and activities

#### Aims

The strategic aims of Emmeline's Pantry are:

1. To support women and their families.
2. To create a safe space for women.
3. To provide pathways out of poverty for women and their families.
4. To provide a service for men who are the primary carer of young children.
5. To provide early years activities for the community.

#### We do this by:

1. Providing a comprehensive service including food bank and food pantry.
2. Fundraising and donation collecting.
3. Developing links in the community and online.
4. Hosting a women's only service and encouraging a women centred approach.
5. Providing a men's service at set times that don't impact our women only service.
6. Commissioning the Conker Crew to provide our forest toddler groups.
7. Running a toy library for service users and the local community.
8. Utilising the varied skills of our fabulous volunteers.

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.

#### What makes us different:

1. **We are a women's only food bank.** We are one of the only women's only food banks in the UK. Women who have been impacted by gender-based violence and abuse need a space they can call their own. The impact of PTSD and other psychological distresses can push women into isolation and further damage their well-being. By creating a service



by women for women, we give women in need a space to come and access basic human needs without feeling uncomfortable or discriminated against. We are protected under the Equality Act 2010. We do have services for men who're primary carers as we found a gap in provision, this is offered at a separate time.

2. **Choice**, what also makes Emmeline's Pantry different to other food banks and food pantries, is our mission to support women and their families through choice. When a woman comes to use our service she is not given a bag of pre-selected items to take home. Instead, she is encouraged to choose what *she wants* from our fridge, freezer shelves and cupboards. We always ensure we have a range of healthy foods available, to encourage healthy eating. This is one way we can help women who have previously had little agency because of gender-based abuse.

### Services Provided

In responding to the needs of our service users, Emmeline's Pantry supports women and their families in need. Using the food, clothes, toiletries, and funds generously donated by individuals, local groups, schools, businesses and other organisations, our volunteers sort and check all items before putting them on the shelves ready for our Tuesday and Wednesday services. We also purchase food from FareShare each week, an organisation who collect excess food from supermarkets and distribute them to organisations in need, like ours. With the food and donations that we are lucky to receive we provide a foodbank and food pantry.

#### Foodbank

The food bank is available to women who have no recourse to public funds or are classed as "destitute" also women who have no money for food because of current circumstances. This service runs on a Tuesday from 1pm to 3pm and Wednesday morning from 10.30-12pm. Women are referred from one of our thirty-two linked-up services. How do the service users find us? Everyone that uses the food bank has been referred to us by one of these organisations that are registered with us. Our referrers come from a wide range of services such as refuges, children's centres, GP practices, health visitors, mental health services, victim support and lots more

#### Food Pantry

The food pantry opened in May 2018 and exists for women who do have access to money but struggle to get by week to week. We offer the same produce as the food bank however women are asked to give a donation for their items. The food pantry is a self-referral drop-in service open from 1pm - 3pm every Wednesday.

#### Pop up shop

We have developed a popup shop outside our building every Thursday using our weekly surplus.

This service offers food to local people who may not fit our referral criteria but are in need.



## **A review of our achievements and performance: How our activities delivered public benefit**

### **Emmeline's Pantry More Than a Food Bank**

#### **Who are we?**

Emmeline's Pantry began nearly 14 years ago in a cupboard in a hallway at the Pankhurst Centre, formerly Emmeline's Pantry Parlour, an independent service originally under the umbrella of Manchester Women's Aid. Volunteers came together to provide appropriate clothes for women going to court. Occasionally, food was also shared among the women who used the service.

#### **More than a foodbank**

The volunteers soon realised there was a growing need for food, clothes and toiletries for women in need in the local community and the service was developed. We strongly believe in the right to access fresh and healthy food, essential toiletries, baby items and clean clothes that fit and are seasonally appropriate. The service we provide, however, is so much more than that of a typical food bank as we provide access to everything a vulnerable woman and her family might need in order to regain self-worth and independence to live and flourish in life. We provide for the whole family, now running sessions for vulnerable fathers.

Sadly, there are so many women in Manchester struggling to survive and provide fresh and healthy meals for themselves and/or their families. These circumstances can come about for numerous reasons including changes to the universal benefit system, sudden job loss, sudden carer duties and illness. Further to this, changes in circumstances such as divorce, escaping domestic violence, fleeing trafficking or escaping from modern day slavery can be attributed to the struggle of accessing basic necessities not only for the individual, but for their family as well.

Having to choose between heat or eating (or indeed buying children's nappies) is a choice no woman should ever have to make.

Emmeline's Pantry believes in choice – it is a fundamental human right to have choice. A high volume of our service users are referred from circumstances where choice has been taken away from them. In order for our women to begin to regain self-worth, it is imperative they are able to make choices for themselves. For this reason, we never pre-bag items; instead, our service is laid out like a shop, where women come and choose what they want from the shelves.

**Our Mission Statement:** Emmeline's Pantry is a food and clothes bank providing pathways out of poverty to vulnerable women and their families. We support women from all walks of life by offering a women's centred, choice led service.

The need for our service has increase rapidly recently with the cost of living crisis and the demography of our service users has changed so much.



## **Our volunteers**

Emmeline's Pantry would not be able to run the service without the hard work and dedication of its volunteers. This year we continued with reduced numbers of volunteer inside the building but continue to recruit outside volunteers.

Not all of our volunteers will be seen in the food bank as some work externally or behind the scenes. They are the ones who keep on top of the finances, are actively fundraising or submitting grant applications and making sure we have an active social media presence.

This year with a 325% increase in service users it's been a busy one.

## **Our building**

As one of our USPs is that we never prepack anything and encourage choice this was both important and challenging. We have recently moved our building around to be able to have a larger shop as numbers rise. All our toddler activities are now outside in the woodland area.

## **Activities 2023**

January - Chinese New Year food

February - Air Fryer / Slow Cooker Distribution

Galentine's Day

TFGM Corporate Volunteer day

March – IWD

First Aid training

Ramadan

April – TFGM Corporate Volunteer day

Easter

Eid

May - Disney Family Fun Day

Great Manchester Run – Cushman & Wakefield

June – Nat O'Leary appeared on Celebrity Pointless

Fire Safety Training

Eid Distribution

Chorlton Open Gardens

National Volunteers Week

Chorlton Park Primary school visits



July

Supporters Garden Party

August

Children's Summer Party

September

Toy Library Launch

Bike Delivery Launch

Our Manchester Food Partnership collection

First Bike delivery

October

Soroptomist International Manchester Collection drop off

Manchester High School for Girls collection

Supper fundraising event

Kitchen Equipment distribution

November

INUA KIKE visit · Our Executive Director continued her visit to the UK, fostering a meaningful partnership engagement between INUA KIKE and the inspiring Emmeline's Pantry

Prestwich Fair

Grinchmas Funday

Football for Foodbanks Charity collection and drop off

December

Lady pedal collection drop off

ASLEF district 3 donation drop off

Pamper day for service users

Christmas distribution

### Figures 2023

Jan - Dec 2023

women 1584

men 200

additional women 499

additional men 507

children 2599

Total 5469



Christmas  
 women 63  
 men 2  
 additional women 21  
 additional men 35  
 children 130  
 surplus 150 children asylum seekers  
 50 adults with MH issues gift sets  
 150 toys and food treats for homeless family units

### **Financial review**

Over the year of 2023 donations and grants to the charity increased by £28,660. Expenditure increased by £15,661.

### **Investment powers and policy**

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

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

The balance held in unrestricted reserves at 31st December 2023 was £39,439 of which £38,861 are free reserves after allowing for funds tied up in fixed assets.

The Charity's main source of income is donations and grants. The Trustees consider that it is appropriate 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. The trustees aim to establish and maintain free reserves in unrestricted funds at a level which equates to approximately 3 months of unrestricted charitable expenditure.

The trustees consider that this level will provide sufficient funds to respond to applications for grants and ensure that support and governance costs are covered. The trustees consider that the charity is a going concern. Any reliance on grant funding is managed through a flexible approach to activities and project delivery.

### **Risk management**

As the charity continues to establish itself the trustees will conduct a review of the major risks to which the charity may be exposed, and systems will be established to mitigate those risks.



## **Plans for Future Periods Our vision of Success**

In 2024, Emmeline's Pantry will:

1. Recruit new trustees who offer a broad range of skills
2. Recruit new volunteers to help sustain and improve our service
3. Build on services
4. Continue to develop toy library and early years services

Emmeline's Pantry continues to grow its service to support more women. This will be achieved by: Providing space within the community for professional outreach etc.

We will achieve these aims by:

- 1 Building stronger links with partnership agencies schools etc
- Develop a user group so consultations regarding services can take place.
- Ensure a longer lease on the building for an extra 10 years.

## **Structure, governance and management**

Emmeline's Pantry is a Charitable Incorporated Organisation governed by its constitution dated 20<sup>th</sup> October 2016 and registration as a Charitable Incorporated Organisation (Foundation) number 1169796 with the Charity Commission on 20<sup>th</sup> October 2016.

### **Appointment of trustees**

As set out in the constitution trustees are elected annually by the members of the charitable organisation attending the Annual General meeting. Each year trustees shall retire from office by rotation based on their length of service and may offer themselves for re-election. The trustees administer the charity and meet every three months. A service co-ordinator has been appointed by the trustees to manage the day-to-day operations of the charity. The trustee chair holds monthly supervisions with the Service Co-ordinator.

### **Trustee induction and training**

Trustees are given information about their role and responsibilities on first being appointed. They are also given a copy of the constitution, information about staffing and the charity management, and are shown copies of policy documents.

### **Reference and administrative information**

Charitable Incorporated Organisation Name: Emmeline's Pantry  
Charitable Incorporated Organisation Number: 1169796. Date Registered: 20<sup>th</sup> October 2016

**Trustees**

Aneesha Trivedi      Chair  
Jennifer Simpson      Secretary  
Constance Gallagher Treasurer  
Suzanne Markham (resigned August 2023)  
Laura Howes

**Charity manager**

Karen Wilson

**Principal Office**

30a Nell Lane  
Chorlton  
Manchester  
M21 7SJ

**Independent Examiners**

Community Accountancy Service  
Limited  
The Grange  
Pilgrim Drive  
Beswick  
Manchester  
M11 3TQ

**Bankers**

CAF Bank Ltd  
25 Kings Hill Avenue  
Kings Hill  
West Malling  
Kent  
ME19 4JQ



*More than a foodbank*

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

Approved by the trustees on 5<sup>th</sup> February 2024 and signed on their behalf by:

Aneesha Trivedi  
Chair

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF  
EMMELINE'S PANTRY  
REGISTERED CHARITY NO. 1169796

I report on the accounts of the charity, for the period ended 31<sup>st</sup> December 2023 which are set out on pages 11 to 21.

**Respective Responsibilities of Trustees and Examiner**

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

It is my responsibility to:

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

**Basis of Independent Examiners Report**

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

**Independent Examiner's Statement**

In connection with my examination, no matter has come to my attention:

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

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

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

Signed: A. M. King.....

AM King FCCA  
Date: 5<sup>th</sup> February 2024

Community Accountancy Service Ltd  
The Grange, Pilgrim Drive, Beswick,  
Manchester, M11 3TQ

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2023  
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

|                                    |      | Total Funds        |               | Total Funds                 |                             |
|------------------------------------|------|--------------------|---------------|-----------------------------|-----------------------------|
|                                    |      | Unrestricted Funds |               | Year Ended 31 December 2023 | Year Ended 31 December 2022 |
| Further Details                    |      | £                  | £             | £                           | £                           |
| <b>Income from:</b>                |      |                    |               |                             |                             |
| Donations and legacies             | (3)  | 79,127             | -             | 79,127                      | 90,673                      |
| Charitable Activities              | (4)  | 36,850             | 55,000        | 91,850                      | 51,644                      |
| Other Trading Activities           | (5)  | 193                | -             | 193                         | 680                         |
| Bank Interest                      |      | 248                | -             | 248                         | 92                          |
| <b>Total</b>                       |      | <b>116,418</b>     | <b>55,000</b> | <b>171,418</b>              | <b>143,089</b>              |
| <b>Expenditure on:</b>             |      |                    |               |                             |                             |
| Raising Funds                      | (6)  | 13,571             | 2,229         | 15,800                      | 5,640                       |
| Charitable Activities              | (6)  | 90,078             | 48,311        | 138,389                     | 132,871                     |
| Other                              | (6)  | -                  | -             | -                           | 17                          |
| <b>Total</b>                       |      | <b>103,649</b>     | <b>50,540</b> | <b>154,189</b>              | <b>138,528</b>              |
| <b>Net income/(expenditure)</b>    |      | <b>12,769</b>      | <b>4,460</b>  | <b>17,229</b>               | <b>4,561</b>                |
| Transfers between funds            | (17) | -                  | -             | -                           | -                           |
| <b>Net movement in funds</b>       |      | <b>12,769</b>      | <b>4,460</b>  | <b>17,229</b>               | <b>4,561</b>                |
| <b>Reconciliation of funds</b>     |      |                    |               |                             |                             |
| Total funds brought forward        | (17) | 109,347            | 23,538        | 132,885                     | 128,324                     |
| <b>Total funds carried forward</b> | (17) | <b>122,116</b>     | <b>27,998</b> | <b>150,114</b>              | <b>132,885</b>              |

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

The notes on pages 14 to 21 form part of these accounts.

BALANCE SHEET AS AT 31 DECEMBER 2023

|                                                         | Notes | 2023<br>£ | 2022<br>£ |
|---------------------------------------------------------|-------|-----------|-----------|
| <b>Fixed assets:</b>                                    |       |           |           |
| Tangible assets                                         | (11)  | 4,019     | 1,155     |
| Total fixed assets                                      |       | 4,019     | 1,155     |
| <b>Current assets:</b>                                  |       |           |           |
| Stocks                                                  | (12)  | -         | -         |
| Debtors                                                 | (13)  | 9,322     | 8,853     |
| Cash at Bank & in Hand                                  |       | 141,006   | 125,058   |
| Total current assets                                    |       | 150,328   | 133,911   |
| <b>Liabilities:</b>                                     |       |           |           |
| Creditors: Amounts falling due within one year          | (14)  | 4,233     | 2,181     |
| Net current assets or liabilities                       |       | 146,095   | 131,730   |
| Total assets less current liabilities                   |       | 150,114   | 132,885   |
| Creditors: Amounts falling due after more than one year | (16)  | -         | -         |
| Provisions for liabilities                              |       | -         | -         |
| Total net assets or liabilities                         |       | 150,114   | 132,885   |
| <b>The funds of the charity:</b>                        |       |           |           |
| Restricted income funds                                 | (17)  | 27,998    | 23,538    |
| Unrestricted income funds                               | (17)  | 122,116   | 109,347   |
| Total charity funds                                     |       | 150,114   | 132,885   |

Approved on behalf of the Trustees Management Committee

Aneesha Trivedi

Date: 5th February 2024

The notes on pages 14 to 21 form part of these accounts.

Statement of Cash Flows for the year ended 31 December 2023

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

|                                                                  | Year Ended 31<br>December 2023 | Year Ended<br>31 December<br>2022 |
|------------------------------------------------------------------|--------------------------------|-----------------------------------|
|                                                                  | £                              | £                                 |
| Net movement in funds                                            | 17,229                         | 4,561                             |
| Add back depreciation                                            | 2,298                          | 942                               |
| Deduct investment income                                         | (248)                          | (92)                              |
| Decrease/(increase) in stocks                                    | -                              | -                                 |
| Decrease/(increase) in debtors                                   | (469)                          | (8,153)                           |
| Increase/(decrease) in creditors                                 | 2,052                          | (262)                             |
| <b>Net cash used in operating activities</b>                     | <b>20,862</b>                  | <b>(3,004)</b>                    |
| <b>Cash flows from investment activities:</b>                    |                                |                                   |
| Interest                                                         | 248                            | 92                                |
| Purchase of fixed assets                                         | (5,162)                        | (1,732)                           |
| <b>Net cash provided by investing activities</b>                 | <b>(4,914)</b>                 | <b>(1,640)</b>                    |
| Increase/(decrease) in cash and cash equivalents during the year | 15,948                         | (4,644)                           |
| Cash and cash equivalents brought forward                        | 125,058                        | 129,702                           |
| <b>Cash and cash equivalents carried forward</b>                 | <b>141,006</b>                 | <b>125,058</b>                    |

## Notes to the accounts for the year ended 31st December 2023

**1. Accounting policies****(a) Basis of preparation and assessment of going concern**

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

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

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

**(b) Funds structure**

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There are 6 restricted funds.

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Further details of each fund are disclosed in note 17.

**(c) Income recognition**

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

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

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

**(d) Expenditure Recognition**

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

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

**(e) Irrecoverable VAT**

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

**(f) Allocation of support and governance costs**

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

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

**(g) Costs of raising funds**

The costs of raising funds consists of activities and advertising.

**(h) Charitable Activities**

Costs of charitable activities include governance costs and an apportionment of support costs as shown in note 7.

Notes to the accounts for the year ended 31st December 2023

(i) Tangible fixed assets and depreciation

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

Equipment 33.33% on cost

(j) Realised gains and losses

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

(k) Pensions

The charity currently administers contributions to an auto-enrolment pension scheme on behalf of individuals. The charity has no liability beyond administering deductions.

(l) 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.

(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.

2. Related party transactions and trustees' expenses and remuneration

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind. Expenses paid to the trustees in the year totalled £nil (2022: £nil).

A loan of £200 was made to one trustee, in their capacity as a volunteer, in December 2023. This is to be repaid by February 2024.

3. Donations and Legacies

|           | Unrestricted  | Restricted  | Total Funds   | Total Funds |
|-----------|---------------|-------------|---------------|-------------|
|           | Year Ended    |             | Year Ended    |             |
|           | Year Ended 31 | 31 December | Year Ended 31 | 31 December |
|           | December 2023 | 2023        | December 2023 | 2022        |
|           | £             | £           | £             | £           |
| Donations | 79,127        |             | 79,127        | 90,673      |
|           | 79,127        | -           | 79,127        | 90,673      |

Previous reporting period

|           | Unrestricted  | Restricted  | Total Funds   |
|-----------|---------------|-------------|---------------|
|           | Year Ended    |             | Year Ended 31 |
|           | Year Ended 31 | 31 December |               |
|           | December 2022 | 2022        | December 2022 |
|           | £             | £           | £             |
| Donations | 87,173        | 3,500       | 90,673        |
|           | 87,173        | 3,500       | 90,673        |

Notes to the accounts for the year ended 31st December 2023

4. Income from charitable activities

|                             | Unrestricted                   | Restricted                        | Total Funds                    | Total Funds                       |
|-----------------------------|--------------------------------|-----------------------------------|--------------------------------|-----------------------------------|
|                             | Year Ended 31<br>December 2023 | Year Ended<br>31 December<br>2023 | Year Ended 31<br>December 2023 | Year Ended<br>31 December<br>2022 |
|                             | £                              | £                                 | £                              | £                                 |
| Unrestricted grants:        |                                |                                   |                                |                                   |
| Manchester City Council     | -                              | -                                 | -                              | 500                               |
| Groundwork                  | 350                            | -                                 | 350                            | -                                 |
| GMMH                        | -                              | -                                 | -                              | 1,630                             |
| Postcode Lottery            | 25,000                         | -                                 | 25,000                         | -                                 |
| Zurich Community Trust      | 11,500                         | -                                 | 11,500                         | -                                 |
| World Wildlife Fund         | -                              | -                                 | -                              | 500                               |
| Asda Foundation             | -                              | -                                 | -                              | 1,500                             |
| Suffragette City            | -                              | -                                 | -                              | 2,214                             |
| Household Support Fund      | -                              | -                                 | -                              | 500                               |
| Restricted grants:          |                                |                                   |                                |                                   |
| Forrester                   | -                              | -                                 | -                              | 28,000                            |
| Manchester City Council     | -                              | 40,000                            | 40,000                         | -                                 |
| Manchester BME Network      | -                              | -                                 | -                              | 1,000                             |
| Manchester City Council NIF | -                              | -                                 | -                              | 500                               |
| One Manchester              | -                              | -                                 | -                              | 300                               |
| Zurich Community Trust      | -                              | 15,000                            | 15,000                         | 15,000                            |
|                             | 36,850                         | 55,000                            | 91,850                         | 51,644                            |

Previous reporting period

|                             | Unrestricted                   | Restricted                        | Total Funds                    |
|-----------------------------|--------------------------------|-----------------------------------|--------------------------------|
|                             | Year Ended 31<br>December 2022 | Year Ended<br>31 December<br>2022 | Year Ended 31<br>December 2022 |
|                             | £                              | £                                 | £                              |
| Unrestricted grants:        |                                |                                   |                                |
| Manchester City Council     | 500                            | -                                 | 500                            |
| GMMH                        | 1,630                          | -                                 | 1,630                          |
| World Wildlife Fund         | 500                            | -                                 | 500                            |
| Asda Foundation             | 1,500                          | -                                 | 1,500                          |
| Suffragette City            | 2,214                          | -                                 | 2,214                          |
| Household Support Fund      | 500                            | -                                 | 500                            |
| Restricted grants:          |                                |                                   |                                |
| Forrester                   | -                              | 28,000                            | 28,000                         |
| Manchester BME Network      | -                              | 1,000                             | 1,000                          |
| Manchester City Council NIF | -                              | 500                               | 500                            |
| One Manchester              | -                              | 300                               | 300                            |
| Zurich                      | -                              | 15,000                            | 15,000                         |
|                             | 6,844                          | 44,800                            | 51,644                         |

## Notes to the accounts for the year ended 31st December 2023

## 5. Income from other trading activities

|                    | Unrestricted                | Restricted                  | Total Funds                 | Total Funds                 |
|--------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
|                    | Year Ended 31 December 2023 | Year Ended 31 December 2023 | Year Ended 31 December 2023 | Year Ended 31 December 2022 |
|                    | £                           | £                           | £                           | £                           |
| Fundraising Events | 193                         | -                           | 193                         | 680                         |
|                    | 193                         | -                           | 193                         | 680                         |

## Previous reporting period

|                    | Unrestricted                | Restricted                  | Total Funds                 |
|--------------------|-----------------------------|-----------------------------|-----------------------------|
|                    | Year Ended 31 December 2022 | Year Ended 31 December 2022 | Year Ended 31 December 2022 |
|                    | £                           | £                           | £                           |
| Fundraising Events | 680                         | -                           | 680                         |
|                    | 680                         | -                           | 680                         |

## 6. Expenditure

|                                              | Food Pantry Costs | Year Ended 31 December 2023 | Year Ended 31 December 2022 |
|----------------------------------------------|-------------------|-----------------------------|-----------------------------|
|                                              | £                 | £                           | £                           |
| <b>Expenditure on raising funds:</b>         |                   |                             |                             |
| Advertising                                  | -                 | -                           | 231                         |
| Activity Costs                               | 15,800            | 15,800                      | 5,409                       |
|                                              | 15,800            | 15,800                      | 5,640                       |
| <b>Expenditure on charitable activities:</b> |                   |                             |                             |
| Employment Costs                             | 52,521            | 52,521                      | 54,453                      |
| Telephone                                    | 2,282             | 2,282                       | 2,071                       |
| Travel Costs                                 | 179               | 179                         | 40                          |
| Training                                     | 1,678             | 1,678                       | 67                          |
| Volunteer Expenses                           | 4,384             | 4,384                       | 3,671                       |
| Volunteer Co-ordination                      | -                 | -                           | 3,612                       |
| Clothing & Toys                              | 2,313             | 2,313                       | 1,948                       |
| Food Costs                                   | 21,598            | 21,598                      | 6,843                       |
| Garden Project                               | -                 | -                           | 21,000                      |
| Subscriptions and Membership                 | 196               | 196                         | 2,740                       |
| Minor Equipment                              | 2,257             | 2,257                       | 2,423                       |
| Project Expenses                             | 17,040            | 17,040                      | 2,843                       |
| Repairs and Maintenance                      | 12,134            | 12,134                      | 14,446                      |
| Cleaning and Housekeeping                    | 5,919             | 5,919                       | 3,037                       |
| Bank & Card Machine Charges                  | 156               | 156                         | 105                         |
| Gardening                                    | 620               | 620                         | 445                         |
| Heat & Light                                 | 4,404             | 4,404                       | 5,234                       |
| Rates & Water                                | 1,103             | 1,103                       | 685                         |
| Waste Disposal                               | 2,087             | 2,087                       | 1,532                       |
| Removal Expenses                             | -                 | -                           | 100                         |
| Insurance                                    | 1,837             | 1,837                       | 1,763                       |
| Governance                                   | 3,076             | 3,076                       | 2,168                       |
| Post, Printing & Stationery                  | 307               | 307                         | 703                         |
| Depreciation                                 | 2,298             | 2,298                       | 942                         |
|                                              | 138,389           | 138,389                     | 132,871                     |
| <b>Other expenditure:</b>                    |                   |                             |                             |
| Sundry                                       | -                 | -                           | 17                          |
|                                              | -                 | -                           | 17                          |
|                                              | 154,189           | 154,189                     | 138,528                     |

Notes to the accounts for the year ended 31st December 2023

6. Expenditure

|                          | Year Ended 31<br>December 2023 | Year Ended<br>31 December<br>2022 |
|--------------------------|--------------------------------|-----------------------------------|
|                          | £                              | £                                 |
| Restricted expenditure   | 50,540                         | 24,762                            |
| Unrestricted expenditure | 103,649                        | 113,766                           |
|                          | <u>154,189</u>                 | <u>138,528</u>                    |

7. Analysis of expenditure on charitable activities

As per note 6.

8. Allocation of governance and support costs

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

|                     | General Support | Governance | Total 2023   | Basis of apportionment |
|---------------------|-----------------|------------|--------------|------------------------|
| Payroll Bureau Fees | 391             | -          | 391          | type of expense        |
| Book-keeping        | 2,010           | -          | 2,010        | type of expense        |
| Accountancy Fees    | -               | 675        | 675          | type of expense        |
|                     | <u>2,401</u>    | <u>675</u> | <u>3,076</u> |                        |

Previous reporting period

|                     | General Support | Governance | Total 2022   | Basis of apportionment |
|---------------------|-----------------|------------|--------------|------------------------|
| Payroll Bureau Fees | 409             | -          | 409          | type of expense        |
| Book-keeping        | 1,134           | -          | 1,134        | type of expense        |
| Accountancy Fees    | -               | 625        | 625          | type of expense        |
|                     | <u>1,543</u>    | <u>625</u> | <u>2,168</u> |                        |

9. Analysis of staff costs

|                       | Year Ended 31<br>December 2023 | Year Ended<br>31 December<br>2022 |
|-----------------------|--------------------------------|-----------------------------------|
|                       | £                              | £                                 |
| Wages and Salaries    | 51,207                         | 53,067                            |
| Redundancy            | -                              | -                                 |
| Holiday Pay Accrual   | -                              | (865)                             |
| Social Security Costs | 81                             | 971                               |
| Pension Costs         | 1,233                          | 1,280                             |
|                       | <u>52,521</u>                  | <u>54,453</u>                     |
| Charitable Activities | 52,521                         | 54,453                            |
| Support Costs         | -                              | -                                 |
|                       | <u>52,521</u>                  | <u>54,453</u>                     |

The average number of employees during the year was 2 (2022: 2).  
The charity considers its key management personnel comprises the trustees and the service co-ordinator. The total employment benefits, including employer NI and pension contributions of the key management personnel were £51,693 (2022: £37,192) (including employer pension contributions). No employee has benefits in excess of £60,000.

10. Independent Examiner Fees

|                              | Year Ended 31<br>December 2023 | Year Ended<br>31 December<br>2022 |
|------------------------------|--------------------------------|-----------------------------------|
|                              | £                              | £                                 |
| Independent examination fees | 675                            | 625                               |
|                              | <u>675</u>                     | <u>625</u>                        |

Notes to the accounts for the year ended 31st December 2023

11. Tangible Fixed Assets

|                     | Equipment | Total  |
|---------------------|-----------|--------|
| Cost                | £         | £      |
| At 1 January 2023   | 5,078     | 5,078  |
| Additions           | 5,162     | 5,162  |
| At 31 December 2023 | 10,240    | 10,240 |
| Depreciation        |           |        |
| At 1 January 2023   | 3,923     | 3,923  |
| Charge for Year     | 2,298     | 2,298  |
| At 31 December 2023 | 6,221     | 6,221  |
| NET BOOK VALUE      |           |        |
| At 31 December 2023 | 4,019     | 4,019  |
| At 31 December 2022 | 1,155     | 1,155  |

12. Stocks

The charity does not hold stocks of any items.

13. Analysis of debtors

|             | 2023  | 2022  |
|-------------|-------|-------|
|             | £     | £     |
| Debtors     | 566   | 38    |
| Prepayments | 8,756 | 8,815 |
|             | 9,322 | 8,853 |

Debtors related to unrestricted funds and 2023 and 2022.

14. Creditors: amounts falling due within one year

|                                    | 2023  | 2022  |
|------------------------------------|-------|-------|
|                                    | £     | £     |
| Other creditors and accruals       | 2,079 | 1,551 |
| Holiday pay accrual                | -     | -     |
| Taxation and social security costs | 2,154 | 630   |
|                                    | 4,233 | 2,181 |

15. Deferred income

The CIO did not have any deferred income at the period end.

16. Creditors: amounts falling due after more than one year

|                            | 2023 | 2022 |
|----------------------------|------|------|
|                            | £    | £    |
| Provisions for liabilities | -    | -    |
|                            | -    | -    |

Notes to the accounts for the year ended 31st December 2023

17. Analysis of charitable funds

Analysis of movements in unrestricted funds

|                  | Balance at 1<br>January 2023 | Incoming<br>Resources | Resources<br>Expended | Transfers | Balance at 31<br>December<br>2023 |
|------------------|------------------------------|-----------------------|-----------------------|-----------|-----------------------------------|
|                  | £                            | £                     | £                     | £         | £                                 |
| General Fund     | 40,042                       | 116,418               | (103,649)             | (13,372)  | 39,439                            |
| Designated Funds | 69,305                       | -                     | -                     | 13,372    | 82,677                            |
|                  | 109,347                      | 116,418               | (103,649)             | -         | 122,116                           |

Previous reporting period

|                  | Balance at 1<br>January 2022 | Incoming<br>Resources | Resources<br>Expended | Transfers | Balance at 31<br>December<br>2022 |
|------------------|------------------------------|-----------------------|-----------------------|-----------|-----------------------------------|
|                  | £                            | £                     | £                     | £         | £                                 |
| General Fund     | 59,019                       | 94,789                | (113,766)             | -         | 40,042                            |
| Designated Funds | 69,305                       | -                     | -                     | -         | 69,305                            |
|                  | 128,324                      | 94,789                | (113,766)             | -         | 109,347                           |

Name of unrestricted fund:

General Fund

Designated Funds

Description, nature and purpose of the fund

The "free reserves" after allowing for all designated funds

For future redundancy and closure costs

Analysis of movements in restricted funds

|                                      | Balance at 1<br>January 2023 | Incoming<br>Resources | Resources<br>Expended | Transfers | Balance at 31<br>December<br>2023 |
|--------------------------------------|------------------------------|-----------------------|-----------------------|-----------|-----------------------------------|
|                                      | £                            | £                     | £                     | £         | £                                 |
| Forrester                            | 7,000                        | -                     | (7,000)               | -         | -                                 |
| Manchester City Council NIF          | 85                           | -                     | (85)                  | -         | -                                 |
| Manchester City Council              | -                            | 40,000                | (27,075)              | -         | 12,925                            |
| One Manchester                       | 300                          | -                     | (300)                 | -         | -                                 |
| Zurich Community Trust               | 15,000                       | 15,000                | (14,927)              | -         | 15,073                            |
| Restricted Donations:<br>Bauer Radio | 1,153                        | -                     | (1,153)               | -         | -                                 |
|                                      | 23,538                       | 55,000                | (50,540)              | -         | 27,998                            |

Previous reporting period

|                                      | Balance at 1<br>January 2022 | Incoming<br>Resources | Resources<br>Expended | Transfers | Balance at 31<br>December<br>2022 |
|--------------------------------------|------------------------------|-----------------------|-----------------------|-----------|-----------------------------------|
|                                      | £                            | £                     | £                     | £         | £                                 |
| Forrester                            | -                            | 28,000                | (21,000)              | -         | 7,000                             |
| Manchester BME Network               | -                            | 1,000                 | (1,000)               | -         | -                                 |
| Manchester City Council NIF          | -                            | 500                   | (415)                 | -         | 85                                |
| One Manchester                       | -                            | 300                   | -                     | -         | 300                               |
| Zurich                               | -                            | 15,000                | -                     | -         | 15,000                            |
| Restricted Donations:<br>Bauer Radio | -                            | 3,500                 | (2,347)               | -         | 1,153                             |
|                                      | -                            | 48,300                | (24,762)              | -         | 23,538                            |

Notes to the accounts for the year ended 31st December 2023

17. Analysis of charitable funds

| Name of restricted fund:    | Description, nature and purpose of the fund |
|-----------------------------|---------------------------------------------|
| Forrester                   | for the garden project                      |
| Manchester City Council NIF | for project expenses                        |
| Manchester City Council     | for project expenses                        |
| One Manchester              | for project expenses                        |
| Zurich Community Trust      | for food and running costs                  |
| Restricted Donations:       |                                             |
| Bauer Radio                 | for clothes                                 |

18. Analysis of net assets between funds

|                                        | Unrestricted funds | Designated funds | Restricted funds | Total 2023     |
|----------------------------------------|--------------------|------------------|------------------|----------------|
|                                        | £                  | £                | £                | £              |
| Tangible fixed assets                  | 578                | -                | 3,441            | 4,019          |
| Cash at bank and in hand               | 33,772             | 82,677           | 24,557           | 141,006        |
| Other net current assets/(liabilities) | 5,089              | -                | -                | 5,089          |
| Creditors of more than one year        | -                  | -                | -                | -              |
| <b>Total</b>                           | <b>39,439</b>      | <b>82,677</b>    | <b>27,998</b>    | <b>150,114</b> |

Previous reporting period

|                                        | Unrestricted funds | Designated funds | Restricted funds | Total 2022     |
|----------------------------------------|--------------------|------------------|------------------|----------------|
|                                        | £                  | £                | £                | £              |
| Tangible fixed assets                  | 1,155              | -                | -                | 1,155          |
| Cash at bank and in hand               | 101,520            | -                | 23,538           | 125,058        |
| Other net current assets/(liabilities) | 6,672              | -                | -                | 6,672          |
| Creditors of more than one year        | -                  | -                | -                | -              |
| <b>Total</b>                           | <b>40,042</b>      | <b>69,305</b>    | <b>23,538</b>    | <b>132,885</b> |

19. Financial Instruments

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

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# Accounts

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**EMMELINE'S PANTRY**

**FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31 DECEMBER 2022**

Registered Charity No. 1169796

## EMMELINE'S PANTRY

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## **Report of the trustees for the year ended 31<sup>st</sup> December 2022**

The trustees present their annual report and financial statements of the charity for the year ended 31<sup>st</sup> December 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 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 published (FRS 102) (effective 1 January 2019).

### **Objectives and activities**

#### **Aims**

The strategic aims of Emmeline's Pantry are:

1. To support women and their families.
2. To create a safe space for women.
3. To provide pathways out of poverty for women and their families.
4. To provide a service for men who are the primary carer of young children.
5. To provide early years activities for the community.

#### **We do this by:**

1. Providing a comprehensive service including food bank and food pantry.
2. Fundraising and donation collecting.
3. Developing links in the community and online.
4. Hosting a women's only service and encouraging a women centred approach.
5. Providing a men's service at set times that don't impact our women only service.
6. Commissioning the Conker Crew to provide our forest toddler groups.
7. Running a toy library for service users and the local community.
8. Utilising the varied skills of our fabulous volunteers.

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.

#### **What makes us different:**

1. **We are a women's only food bank.** We are one of the only women's only food banks in the UK. Women who have been impacted by gender-based violence and abuse need a space they can call their own. The impact of PTSD and other psychological distresses can push women into isolation and further damage their well-being. By creating a service by women for women, we give women in need a space to come and access basic human needs without feeling uncomfortable or discriminated against. We are protected under the Equality Act 2010. We do have services for men who are primary carers as we found a gap in provision, this is offered at a separate time.



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2. **Choice**, what also makes Emmeline's Pantry different to other food banks and food pantries, is our mission to support women and their families through choice. When a woman comes to use our service she is not given a bag of pre-selected items to take home. Instead, she is encouraged to choose what *she wants* from our fridge, freezer shelves and cupboards. We always ensure we have a range of healthy foods available, to encourage healthy eating. This is one way we can help women who have previously had little agency because of gender-based abuse.

### **Services Provided**

In responding to the needs of our service users, Emmeline's Pantry supports women and their families in need. Using the food, clothes, toiletries, and funds generously donated by individuals, local groups, schools, businesses and other organisations, our volunteers sort and check all items before putting them on the shelves ready for our Tuesday and Wednesday services. We also purchase food from FareShare each week, an organisation who collect excess food from supermarkets and distribute them to organisations in need, like ours. With the food and donations that we are lucky to receive we provide a foodbank and food pantry.

### **Foodbank**

The food bank is available to women who have no recourse to public funds or are classed as "destitute" also women who have no money for food because of current circumstances. This service runs on a Tuesday from 1pm to 3pm and Wednesday morning from 10.30-12pm. Women are referred from one of our thirty-two linked-up services. How do the service users find us? Everyone that uses the food bank has been referred to us by one of these organisations that are registered with us. Our referrers come from a wide range of services such as refuges, children's centres, GP practices, health visitors, mental health services, victim support and lots more

### **Food Pantry**

The food pantry opened in May 2018 and exists for women who do have access to money but struggle to get by week to week. We offer the same produce as the food bank however women are asked to give a donation for their items. The food pantry is a self-referral drop-in service open from 1pm -3pm every Wednesday.

### **Pop up shop**

We have developed a popup shop outside our building every Thursday using our weekly surplus.

This service offers food to local people who may not fit our referral criteria but are in need.

### **A review of our achievements and performance: How our activities delivered public benefit**

Emmeline's Pantry More Than a Food Bank

Who are we?

Emmeline's Pantry began nearly 12 years ago in a cupboard in a hallway at the Pankhurst Centre, formerly Emmeline's Pantry Parlour, an independent service originally under the umbrella of Manchester Women's Aid. Volunteers came together to provide appropriate clothes for women going to court. Occasionally, food was also shared among the women who used the



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service. The volunteers soon realised there was a growing need for food, clothes and toiletries for women in need in the local community and the service was developed. We strongly believe in the right to access fresh and healthy food, essential toiletries, baby items and clean clothes that fit and are seasonally appropriate. The service we provide, however, is so much more than that of a typical food bank as we provide access to everything a vulnerable woman and her family might need in order to regain self-worth and independence to live and flourish in life. We provide for the whole family, now running sessions for vulnerable fathers.

Sadly, there are so many women in Manchester struggling to survive and provide fresh and healthy meals for themselves and/or their families. These circumstances can come about for numerous reasons including changes to the universal benefit system, sudden job loss, sudden carer duties and illness. Further to this, changes in circumstances such as divorce, escaping domestic violence, fleeing trafficking or escaping from modern day slavery can be attributed to the struggle of accessing basic necessities not only for the individual, but for their family as well.

Having to choose between heat or eating (or indeed buying children's nappies) is a choice no woman should ever have to make.

Emmeline's Pantry believes in choice – it is a fundamental human right to have choice. A high volume of our service users are referred from circumstances where choice has been taken away from them. In order for our women to begin to regain self-worth, it is imperative they are able to make choices for themselves. For this reason, we never pre-bag items; instead, our service is laid out like a shop, where women come and choose what they want from the shelves.

Our Mission Statement: Emmeline's Pantry is a food and clothes bank providing pathways out of poverty to vulnerable women and their families. We support women from all walks of life by offering a women's centred, choice led service.

The need for our service has increase rapidly recently with the cost of living crisis and the demographics of our service users has changed so much.

### **Our volunteers**

Emmeline's Pantry would not be able to run the service without the hard work and dedication of its volunteers. This year we continued with reduced numbers of volunteer inside the building but continue to recruit outside volunteers.

Not all of our volunteers will be seen in the food bank as some work externally or behind the scenes. They are the ones who keep on top of the finances, are actively fundraising or submitting grant applications and making sure we have an active social media presence.

This year with a 275% increase in service users it's been a busy one.

### **Our building**

As one of our USPs is that we never prepack anything and encourage choice this was both important and challenging, luckily our building adapted well to this and our service users started to wait outside in the lovely park and choose their food through the larder. All clothes are on rails outside so they can be chosen personally as well.



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For our welfare and the welfare of service users from March 2020 we moved all our services to outside the building making adaptations to the building and how we ran the service. As one of our USPs is that we never prepack anything and encourage choice this was both important and challenging, luckily our building adapted well to this, and our service users started to wait outside in the lovely park and choose their food through the larger window. All clothes are on rails outside so they can be chosen personally as well.

We recently consulted our services users about the outside service and it was requested it stays that way as they feel it's more confidential when they choose their items.

Due to fact that the figures have increased so much its better this way.

### **Timeline of events 2022**

#### **January**

City Bundle Auction  
Co-op Local Community Fund  
Morrison's donation  
Suffragette City Fundraiser  
Christmas gift Amnesty  
Guilt Free Groceries donation

#### **February**

Galentine's Day  
Forrester Funding  
WishList  
New Lights fitted  
Chinese New Year food distribution  
2000 Hair turban donation  
Charlotte Telford Searle donation £400

#### **March**

Polytunnel went up  
Ramadan Appeal  
Volunteer Recruitment Day  
IWD Afternoon Tea  
Liz Taylor Consultancy Fundraiser  
IWD Walk for Women March  
Didsbury Village Women's Institute Talk and Collection

#### **April**

Fanatics Volunteer Day  
  
Eid food/clothes distribution Triathlon Fundraiser £260 donation Easter distribution  
Suffragette City fundraiser  
  
3 years in the building HAPPY ANNIVERSARY



## **May**

Fairy Day fun day of activities £850 raised

Emm's Toiletries launched:

Popup Shop launched

Bee Moor Women's Institute Talk and collection Lush Trafford Centre donations collection

Lo'real donations collection

## **June**

Professionals Day an opportunity for local workers to come and find out what we do.

Lola spray painted Toy Library container

## **July**

Loreal suncream donation

Station South started Cargoroo donation collections for us

Eid food distribution

Green prescribing starts on The Pankhurst Plot

## **August**

Lush Trafford centre Donations

City in the Community Dropoff

Geronimo Festival

FareShare CEO visit

3 weeks service offered as closed for 2 weeks.

## **September**

Woodland Crew outdoor toddler sessions start Pride Funday

## **October**

Stand4Socks donation 4500 pairs

Siempre Solutions Chorlton

Manchester High School for Girls Harvest Festival Coffee Morning and consultation



## **November**

Lady Pedal Christmas collection/delivery

Supper Club Nells Pizza

Love Lucy Chorlton donation

Bar4Eighty collection/donation

Mother Christmas Event

Zurich Community Grant £15000

52 Lives Donation

Prestwich Mums Autumn Fair

Castrads Donation £1500

M&S Neighbourly Grant £1000

## **December**

Asda Grant £2000

Mr Lumpy and Friends soft toy collection/donation

Prestwich Mums Window display donation £550

PLT donation £1250

Nisa Local Slow Cooker funding £3000

Manchester City Football Club Match tickets donation

Christmas Distribution days

Monthly pick ups from Loreal and PLT

## **Full year's Figures for 2022**

Total visits this year 1196

Individual women 86

Men 3

This means food for an additional 433 women additional men 779 children 2902.

This means we have provided a week's food provision for 4203 people during 2022

Each service user gets points depending on size of family

In the food bank the average value of 1 point is £1.27

In the food pantry the average value of 1 point is £1.20

We recently priced up some of our service users baskets

Small single person £28.35

Medium 4-person family £45.19



Large family £119.37

### **Christmas figure 2022**

Visits to Emmelines

Women 59

Men 2

Additional adults 42

Children 148

Sent to other charities.

Food 200

Toys 365

### **Case Study**

Emmelines pantry offers a wide range of food and as I am vegan they have been able to provide us with nutritious meals for the whole family. This support has meant that we have not had a lack of vitamins and minerals in our diet, the other option would have meant us getting into dept as we don't have much money left over due to our financial situation.

They also offer nappies and wipes which is really useful as they can get very expensive.

It feels more like going to a local shop rather than a foodbank so there is less shame around it. The fact you can choose your own food gives you autonomy in a time that feels really uncertain.

Also the positive impact on children, I was working full time before having a baby so I have never needed financial support or accessed a foodbank before, it has given us the flexibility to stay home with my baby and not be forced to go back into a job.

There is also the additional support of clothing for myself and my baby which gives a little extra to feeling more normal, these items are new as well so it feels more special.

They are very kind and welcoming.

The food we received at Christmas made things feel a lot more normal, as we wouldn't of been able to afford nice things. They had a great vegan range too which was lovely and it meant we could share with family that visited over Christmas.

When we are out of our financial difficulties we will certainly be looking at ways we can support the charity as its a service that is needed so much in our community and there isn't anything that matches what they do.



### **Letter from service user**

Now that things have finally returned to what is known to me as normal I have the opportunity to express my sincere gratitude and appreciation to Emmeline's pantry or earth angels as they are referred to in my home. On such a wet dull Tuesday morning I'm smiling away to myself because of the enormous heartfelt generosity that my family have received at Christmas. It has been a extremely difficult year for us as a family between bereavement and health issues and of course the horrendous battle with the benefit system and I really felt Christmas was not going to appear to my family at all It was like banging my head of a wall I tried my hardest but had to admit I couldn't preform a miracle of saving one pence. So feeling like the world was tumbling down around me and I as a mom had no way to savage it made my mental health even worse. Fast forward to the day I went along with my daughter to Emmelines. On arrival I was greeted by volunteers who wore the brightest smiles I had seen in almost a year. Everywhere was draped with Christmas colourful bunting the aroma of hot chocolate and the wonderful selection of Christmas gifts. Obviously I was so overwhelmed by the sheer volume of choice and generosity that I shed more than just one tear. Karen and her angels had managed to create much more than just Christmas for me. They gave me something to believe in they restored my faith in humanity they made me believe that yes somebody cares my prayers have been heard .My family will have Christmas, they will have nothing short of a feast for Christmas dinner ,there will be presents to unwrap under the tree but what's the most important thing is Karen and Suzanne's kindness and care is something money could never buy. These ladies are Christmas. The true meaning of Christmas is Emmelines Pantry, and I will forever be in their debt for saving me and saving Christmas 🍷🍷🍷🍷🍷🍷🍷🍷🍷🍷

### **Financial review**

Over the year of 2022 donations and grants to the charity increased by £10,031. Expenditure increased by £20,116.

### **Investment powers and policy**

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

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

The balance held in unrestricted reserves at 31st December 2022 was £40,042 of which £38,887 are free reserves.

The Charity's main source of income is donations and grants. The Trustees consider that it is appropriate 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. The trustees aim to establish and maintain free reserves in unrestricted funds at a level which equates to approximately 3 months of unrestricted charitable expenditure.



The trustees consider that this level will provide sufficient funds to respond to applications for grants and ensure that support and governance costs are covered. The trustees consider that the charity is a going concern. Any reliance on grant funding is managed through a flexible approach to activities and project delivery.

### **Risk management**

As the charity continues to establish itself the trustees will conduct a review of the major risks to which the charity may be exposed, and systems will be established to mitigate those risks.

### **Plans for Future Periods**

#### **Our vision of Success**

In 2023, Emmeline's Pantry will:

1. Recruit new trustees who offer a broad range of skills
2. Recruit new volunteers to help sustain and improve our service
3. Build on services
4. Continue to develop toy library and early years services

In 2022, Emmeline's Pantry will grow its service to support more women. This will be achieved by:

- . Providing space within the community for professional outreach etc.

We will achieve these aims by:

1. Building stronger links with partnership agencies schools etc
- Develop a user group so consultations regarding services can take place.

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

Emmeline's Pantry is a Charitable Incorporated Organisation governed by its constitution dated 20<sup>th</sup> October 2016 and registration as a Charitable Incorporated Organisation (Foundation) number 1169796 with the Charity Commission on 20<sup>th</sup> October 2016.

#### **Appointment of trustees**

As set out in the constitution trustees are elected annually by the members of the charitable organisation attending the Annual General meeting. Each year trustees shall retire from office by rotation based on their length of service and may offer themselves for re-election. The trustees administer the charity and meet every three months. A service co-ordinator has been appointed by the trustees to manage the day-to-day operations of the charity. The trustee chair holds monthly supervisions with the Service Co-ordinator.

#### **Trustee induction and training**

Trustees are given information about their role and responsibilities on first being appointed. They are also given a copy of the constitution, information about staffing and the charity management, and are shown copies of policy documents.



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### **Reference and administrative information**

Charitable Incorporated Organisation Name: Emmeline's  
Pantry Charitable Incorporated Organisation Number:  
1169796. Date Registered: 20<sup>th</sup> October 2016

### **Trustees**

|                     |                        |
|---------------------|------------------------|
| Aneesha Trivedi     | Chair                  |
| Jennifer Simpson    | Secretary              |
| Constance Gallagher | Treasurer              |
| Suzanne Markham     |                        |
| Laura Howes         | (appointed April 2022) |

### **Charity manager**

Karen Wilson

### **Principal Office**

30a Nell Lane  
Chorlton  
Manchester  
M21 7SJ

### **Independent Examiners**

Community Accountancy Service  
Limited  
The Grange  
Pilgrim Drive  
Beswick  
Manchester  
M11 3TQ

### **Bankers**

CAF Bank Ltd  
25 Kings Hill Avenue  
Kings Hill  
West Malling  
Kent  
ME19 4JQ



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

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

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

- Select suitable accounting principles and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is appropriate to presume that the charity will 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 2011, the applicable Charities (Accounts and Reports) Regulations, and the provision of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees on 20<sup>th</sup> September 2023 and signed on their behalf by:

Aneesha Trivedi  
Chair

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF  
EMMELINE'S PANTRY  
REGISTERED CHARITY NO. 1169796**

I report on the accounts of the charity, for the period ended 31<sup>st</sup> December 2022 which are set out on pages 13 to 23.

**Respective Responsibilities of Trustees and Examiner**

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

It is my responsibility to:

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

**Basis of Independent Examiners Report**

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

**Independent Examiner's Statement**

In connection with my examination, no matter has come to my attention:

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

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

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

Signed: ..... *A. M. King* .....

AM King FCCA  
Date: 20<sup>th</sup> September 2023

Community Accountancy Service Ltd  
The Grange, Pilgrim Drive, Beswick,  
Manchester, M11 3TQ

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2022**  
**(INCLUDING INCOME AND EXPENDITURE ACCOUNT)**

|                                    |                 |                 |               | Total Funds    | Total Funds     |
|------------------------------------|-----------------|-----------------|---------------|----------------|-----------------|
|                                    |                 |                 |               | Year Ended     | Year Ended 31   |
|                                    |                 | Unrestricted    | Restricted    | 31 December    | December        |
|                                    | Further Details | Funds           | Funds         | 2022           | 2021            |
|                                    |                 | £               | £             | £              | £               |
| <b>Income from:</b>                |                 |                 |               |                |                 |
| Donations and legacies             | (3)             | 87,173          | 3,500         | 90,673         | 80,642          |
| Charitable Activities              | (4)             | 6,844           | 44,800        | 51,644         | 17,813          |
| Other Trading Activities           | (5)             | 680             | -             | 680            | 323             |
| Bani Interest                      |                 | 92              | -             | 92             | -               |
| <b>Total</b>                       |                 | <b>94,789</b>   | <b>48,300</b> | <b>143,089</b> | <b>98,778</b>   |
| <b>Expenditure on:</b>             |                 |                 |               |                |                 |
| Raising Funds                      | (6)             | 5,640           |               | 5,640          | 5,131           |
| Charitable Activities              | (6)             | 108,109         | 24,762        | 132,871        | 113,241         |
| Other                              | (6)             | 17              | -             | 17             | 40              |
| <b>Total</b>                       |                 | <b>113,766</b>  | <b>24,762</b> | <b>138,528</b> | <b>118,412</b>  |
| <b>Net income/(expenditure)</b>    |                 | <b>(18,977)</b> | <b>23,538</b> | <b>4,561</b>   | <b>(19,634)</b> |
| Transfers between funds            | (17)            | -               | -             | -              | -               |
| <b>Net movement in funds</b>       |                 | <b>(18,977)</b> | <b>23,538</b> | <b>4,561</b>   | <b>(19,634)</b> |
| <b>Reconciliation of funds</b>     |                 |                 |               |                |                 |
| Total funds brought forward        | (17)            | 128,324         | -             | 128,324        | 147,958         |
| <b>Total funds carried forward</b> | <b>(17)</b>     | <b>109,347</b>  | <b>23,538</b> | <b>132,885</b> | <b>128,324</b>  |

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

The notes on pages 16 to 23 form part of these accounts.

**BALANCE SHEET AS AT 31 DECEMBER 2022**

|                                                         | Notes | 2022<br>£             | 2021<br>£             |
|---------------------------------------------------------|-------|-----------------------|-----------------------|
| <b>Fixed assets:</b>                                    |       |                       |                       |
| Tangible assets                                         | (11)  | 1,155                 | 365                   |
| Total fixed assets                                      |       | <u>1,155</u>          | <u>365</u>            |
| <b>Current assets:</b>                                  |       |                       |                       |
| Stocks                                                  | (12)  | -                     | -                     |
| Debtors                                                 | (13)  | 8,853                 | 700                   |
| Cash at Bank & in Hand                                  |       | 125,058               | 129,702               |
| Total current assets                                    |       | <u>133,911</u>        | <u>130,402</u>        |
| <b>Liabilities:</b>                                     |       |                       |                       |
| Creditors: Amounts falling due within one year          | (14)  | 2,181                 | 2,443                 |
| Net current assets or liabilities                       |       | <u>131,730</u>        | <u>127,959</u>        |
| Total assets less current liabilities                   |       | 132,885               | 128,324               |
| Creditors: Amounts falling due after more than one year | (16)  | -                     | -                     |
| Provisions for liabilities                              |       | -                     | -                     |
| <b>Total net assets or liabilities</b>                  |       | <u><u>132,885</u></u> | <u><u>128,324</u></u> |
| <b>The funds of the charity:</b>                        |       |                       |                       |
| Restricted income funds                                 | (17)  | 23,538                | -                     |
| Unrestricted income funds                               | (17)  | 109,347               | 128,324               |
| <b>Total charity funds</b>                              |       | <u><u>132,885</u></u> | <u><u>128,324</u></u> |

Approved on behalf of the Trustees Management Committee

Aneësha Trivedi

Suzanne Markham

Date: 20th September 2022

The notes on pages 16 to 23 form part of these accounts.

## Statement of Cash Flows for the year ended 31 December 2022

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

|                                                                  | Year Ended 31<br>December 2022 | Year Ended<br>31 December<br>2021 |
|------------------------------------------------------------------|--------------------------------|-----------------------------------|
|                                                                  | £                              | £                                 |
| Net movement in funds                                            | 4,561                          | (19,634)                          |
| Add back depreciation                                            | 942                            | 1,116                             |
| Deduct investment income                                         | (92)                           | -                                 |
| Decrease/(increase) in stocks                                    | -                              | -                                 |
| Decrease/(increase) in debtors                                   | (8,153)                        | (206)                             |
| Increase/(decrease) in creditors                                 | (262)                          | 1,452                             |
| <b>Net cash used in operating activities</b>                     | <b>(3,004)</b>                 | <b>(17,272)</b>                   |
| <b>Cash flows from investment activities:</b>                    |                                |                                   |
| Interest                                                         | 92                             | -                                 |
| Purchase of fixed assets                                         | (1,732)                        | -                                 |
| <b>Net cash provided by investing activities</b>                 | <b>(1,640)</b>                 | <b>-</b>                          |
| Increase/(decrease) in cash and cash equivalents during the year | (4,644)                        | (17,272)                          |
| Cash and cash equivalents brought forward                        | 129,702                        | 146,974                           |
| <b>Cash and cash equivalents carried forward</b>                 | <b>125,058</b>                 | <b>129,702</b>                    |

## Notes to the accounts

**1. Accounting policies****(a) Basis of preparation and assessment of going concern**

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

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

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

**(b) Funds structure**

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There are 6 restricted funds.

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Further details of each fund are disclosed in note 17.

**(c) Income recognition**

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

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

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

**(d) Expenditure Recognition**

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

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

**(e) Irrecoverable VAT**

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

**(f) Allocation of support and governance costs**

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

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

**(g) Costs of raising funds**

The costs of raising funds consists of activities and advertising.

**(h) Charitable Activities**

Costs of charitable activities include governance costs and an apportionment of support costs as shown in note 7.

**(i) Tangible fixed assets and depreciation**

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

|           |                |
|-----------|----------------|
| Equipment | 33.33% on cost |
|-----------|----------------|

**(j) Realised gains and losses**

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

**(k) Pensions**

The charity currently administers contributions to an auto-enrolment pension scheme on behalf of individuals. The charity has no liability beyond administering deductions.

**(l) 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.

**(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.

**2. Related party transactions and trustees' expenses and remuneration**

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind. Expenses paid to the trustees in the year totalled £nil (2021: £nil).

**3. Donations and Legacies**

|              | Unrestricted                | Restricted                  | Total Funds                 | Total Funds                 |
|--------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
|              | Year Ended 31 December 2022 | Year Ended 31 December 2022 | Year Ended 31 December 2022 | Year Ended 31 December 2021 |
|              | £                           | £                           | £                           | £                           |
| Donations    | 87,173                      | 3,500                       | 90,673                      | 79,793                      |
| Crowdfunding | -                           | -                           | -                           | 849                         |
|              | <u>87,173</u>               | <u>3,500</u>                | <u>90,673</u>               | <u>80,642</u>               |

Previous reporting period

|              | Unrestricted                | Restricted                  | Total Funds                 |
|--------------|-----------------------------|-----------------------------|-----------------------------|
|              | Year Ended 31 December 2021 | Year Ended 31 December 2021 | Year Ended 31 December 2021 |
|              | £                           | £                           | £                           |
| Donations    | 79,793                      | -                           | 79,793                      |
| Crowdfunding | 849                         | -                           | 849                         |
|              | <u>80,642</u>               | <u>-</u>                    | <u>80,642</u>               |

4. Income from charitable activities

|                                               | Unrestricted                | Restricted                  | Total Funds                 | Total Funds                 |
|-----------------------------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
|                                               | Year Ended 31 December 2022 | Year Ended 31 December 2022 | Year Ended 31 December 2022 | Year Ended 31 December 2021 |
|                                               | £                           | £                           | £                           | £                           |
| Unrestricted grants:                          |                             |                             |                             |                             |
| Manchester City Council                       | 500                         | -                           | 500                         | -                           |
| GMMH                                          | 1,630                       | -                           | 1,630                       | -                           |
| Reach                                         | -                           | -                           | -                           | 1,000                       |
| Foundation Scotland                           | -                           | -                           | -                           | 3,000                       |
| GM NHS                                        | -                           | -                           | -                           | 500                         |
| Manchester City Council                       | -                           | -                           | -                           | 400                         |
| Groundwork                                    | -                           | -                           | -                           | 1,050                       |
| GM Recovery Fund                              | -                           | -                           | -                           | 500                         |
| World Wildlife Fund                           | 500                         | -                           | 500                         | -                           |
| Asda Foundation                               | 1,500                       | -                           | 1,500                       | -                           |
| Suffragette City                              | 2,214                       | -                           | 2,214                       | -                           |
| Household Support Fund                        | 500                         | -                           | 500                         | -                           |
| Restricted grants:                            |                             |                             |                             |                             |
| Forrester                                     | -                           | 28,000                      | 28,000                      | -                           |
| 52 Lives                                      | -                           | -                           | -                           | 1,000                       |
| EARG                                          | -                           | -                           | -                           | 6,163                       |
| Manchester BME Network                        | -                           | 1,000                       | 1,000                       | -                           |
| Manchester City Council NIF                   | -                           | 500                         | 500                         | -                           |
| One Manchester                                | -                           | 300                         | 300                         | -                           |
| Zurich                                        | -                           | 15,000                      | 15,000                      | -                           |
| Manchester City Council Holiday Activity Fund | -                           | -                           | -                           | 4,200                       |
|                                               | 6,844                       | 44,800                      | 51,644                      | 17,813                      |

Previous reporting period

|                                               | Unrestricted                | Restricted                  | Total Funds                 |
|-----------------------------------------------|-----------------------------|-----------------------------|-----------------------------|
|                                               | Year Ended 31 December 2021 | Year Ended 31 December 2021 | Year Ended 31 December 2021 |
|                                               | £                           | £                           | £                           |
| Unrestricted grants:                          |                             |                             |                             |
| Reach                                         | 1,000                       | -                           | 1,000                       |
| Foundation Scotland                           | 3,000                       | -                           | 3,000                       |
| GM NHS                                        | 500                         | -                           | 500                         |
| Manchester City Council                       | 400                         | -                           | 400                         |
| Groundwork                                    | 1,050                       | -                           | 1,050                       |
| GM Recovery Fund                              | 500                         | -                           | 500                         |
| Restricted grants:                            |                             |                             |                             |
| 52 Lives                                      | -                           | 1,000                       | 1,000                       |
| EARG                                          | -                           | 6,163                       | 6,163                       |
| Manchester City Council Holiday Activity Fund | -                           | 4,200                       | 4,200                       |
|                                               | 6,450                       | 11,363                      | 17,813                      |

5. Income from other trading activities

|                    | Unrestricted                                 | Restricted                        | Total Funds                    | Total Funds                       |
|--------------------|----------------------------------------------|-----------------------------------|--------------------------------|-----------------------------------|
|                    | Year Ended<br>Year Ended 31<br>December 2022 | Year Ended<br>31 December<br>2022 | Year Ended 31<br>December 2022 | Year Ended<br>31 December<br>2021 |
|                    | £                                            | £                                 | £                              | £                                 |
| Fundraising Events | 680                                          | -                                 | 680                            | -                                 |
| Rental Income      | -                                            | -                                 | -                              | 323                               |
|                    | 680                                          | -                                 | 680                            | 323                               |

Previous reporting period

|               | Unrestricted                   | Restricted                        | Total Funds                    |
|---------------|--------------------------------|-----------------------------------|--------------------------------|
|               | Year Ended 31<br>December 2021 | Year Ended<br>31 December<br>2021 | Year Ended 31<br>December 2021 |
|               | £                              | £                                 | £                              |
| Rental Income | 323                            | -                                 | 323                            |
|               | 323                            | -                                 | 323                            |

6. Expenditure

|                                      | Food Pantry<br>Costs | Year Ended 31<br>December 2022 | Year Ended<br>31 December<br>2021 |
|--------------------------------------|----------------------|--------------------------------|-----------------------------------|
|                                      | £                    | £                              | £                                 |
| <b>Expenditure on raising funds:</b> |                      |                                |                                   |
| Advertising                          | 231                  | 231                            | 185                               |
| Activity Costs                       | 5,409                | 5,409                          | 4,946                             |
|                                      | 5,640                | 5,640                          | 5,131                             |

**Expenditure on charitable activities:**

|                              |         |         |         |
|------------------------------|---------|---------|---------|
| Employment Costs             | 54,453  | 54,453  | 45,348  |
| Telephone                    | 2,071   | 2,071   | 1,601   |
| Travel Costs                 | 40      | 40      | -       |
| Training                     | 67      | 67      | -       |
| Volunteer Expenses           | 3,671   | 3,671   | 2,316   |
| Volunteer Co-ordination      | 3,612   | 3,612   | -       |
| Clothing & Toys              | 1,948   | 1,948   | 1,967   |
| Food Costs                   | 6,843   | 6,843   | 6,808   |
| Garden Project               | 21,000  | 21,000  | -       |
| Books                        | -       | -       | 200     |
| Subscriptions and Membership | 2,740   | 2,740   | 2,293   |
| Minor Equipment              | 2,423   | 2,423   | 513     |
| Project Expenses             | 2,843   | 2,843   | 24,964  |
| Client Expenses              | -       | -       | 509     |
| Repairs and Maintenance      | 14,446  | 14,446  | 11,866  |
| Cleaning and Housekeeping    | 3,037   | 3,037   | 3,018   |
| Bank Charges                 | 105     | 105     | 96      |
| Gardening                    | 445     | 445     | 370     |
| Health & Safety              | -       | -       | 18      |
| Heat & Light                 | 5,234   | 5,234   | 3,621   |
| Rates & Water                | 685     | 685     | 809     |
| Waste Disposal               | 1,532   | 1,532   | 1,021   |
| Removal Expenses             | 100     | 100     | -       |
| Insurance                    | 1,763   | 1,763   | 1,542   |
| Governance                   | 2,168   | 2,168   | 2,840   |
| Post, Printing & Stationery  | 703     | 703     | 405     |
| Depreciation                 | 942     | 942     | 1,116   |
|                              | 132,871 | 132,871 | 113,241 |

**Other expenditure:**

|        |         |         |         |
|--------|---------|---------|---------|
| Sundry | 17      | 17      | 40      |
|        | 17      | 17      | 40      |
|        | 138,528 | 138,528 | 118,412 |

## 6. Expenditure

|                          | Year Ended 31<br>December 2022 | Year Ended<br>31 December<br>2021 |
|--------------------------|--------------------------------|-----------------------------------|
|                          | £                              | £                                 |
| Restricted expenditure   | 24,762                         | 23,647                            |
| Unrestricted expenditure | 113,766                        | 94,765                            |
|                          | <u>138,528</u>                 | <u>118,412</u>                    |

## 7. Analysis of expenditure on charitable activities

As per note 6.

## 8. Allocation of governance and support costs

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

|                     | General Support | Governance | Total 2022   | Basis of apportionment |
|---------------------|-----------------|------------|--------------|------------------------|
| Payroll Bureau Fees | 409             | -          | 409          | type of expense        |
| Book-keeping        | 1,134           | -          | 1,134        | type of expense        |
| Accountancy Fees    | -               | 625        | 625          | type of expense        |
|                     | <u>1,543</u>    | <u>625</u> | <u>2,168</u> |                        |

Previous reporting period

|                     | General Support | Governance | Total 2021   | Basis of apportionment |
|---------------------|-----------------|------------|--------------|------------------------|
| Payroll Bureau Fees | 377             | -          | 377          | type of expense        |
| Book-keeping        | 1,663           | -          | 1,663        | type of expense        |
| Accountancy Fees    | 200             | 600        | 800          | type of expense        |
|                     | <u>2,240</u>    | <u>600</u> | <u>2,840</u> |                        |

## 9. Analysis of staff costs

|                       | Year Ended 31<br>December 2022 | Year Ended<br>31 December<br>2021 |
|-----------------------|--------------------------------|-----------------------------------|
|                       | £                              | £                                 |
| Wages and Salaries    | 53,067                         | 43,430                            |
| Redundancy            | -                              | -                                 |
| Holiday Pay Accrual   | (865)                          | 865                               |
| Social Security Costs | 971                            | -                                 |
| Pension Costs         | 1,280                          | 1,053                             |
|                       | <u>54,453</u>                  | <u>45,348</u>                     |
| Charitable Activities | 54,453                         | 45,348                            |
| Support Costs         | -                              | -                                 |
|                       | <u>54,453</u>                  | <u>45,348</u>                     |

The average number of employees during the year was 2 (2021: 1).

The charity considers its key management personnel comprises the trustees and the service co-ordinator. The total employment benefits, including employer pension contributions of the key management personnel were £37,192 (2021: £35,863).

No employee has benefits in excess of £60,000.

## 10. Independent Examiner Fees

|                              | Year Ended 31<br>December 2022 | Year Ended<br>31 December<br>2021 |
|------------------------------|--------------------------------|-----------------------------------|
|                              | £                              | £                                 |
| Independent examination fees | 625                            | 800                               |
|                              | <u>625</u>                     | <u>800</u>                        |

**11. Tangible Fixed Assets**

|                     | Equipment | Total |
|---------------------|-----------|-------|
| Cost                | £         | £     |
| At 1 January 2022   | 3,346     | 3,346 |
| Additions           | 1,732     | 1,732 |
| At 31 December 2022 | 5,078     | 5,078 |
| Depreciation        |           |       |
| At 1 January 2022   | 2,981     | 2,981 |
| Charge for Year     | 942       | 942   |
| At 31 December 2022 | 3,923     | 3,923 |
| NET BOOK VALUE      |           |       |
| At 31 December 2022 | 1,155     | 1,155 |
| At 31 December 2021 | 365       | 365   |

**12. Stocks**

The charity does not hold stocks of any items.

**13. Analysis of debtors**

|             | 2022  | 2021 |
|-------------|-------|------|
|             | £     | £    |
| Debtors     | 38    | 38   |
| Prepayments | 8,815 | 662  |
|             | 8,853 | 700  |

Debtors related to unrestricted funds and 2022 and 2021.

**14. Creditors: amounts falling due within one year**

|                                    | 2022  | 2021  |
|------------------------------------|-------|-------|
|                                    | £     | £     |
| Other creditors and accruals       | 1,551 | 1,578 |
| Holiday pay accrual                | -     | 865   |
| Taxation and social security costs | 630   | -     |
|                                    | 2,181 | 2,443 |

**15. Deferred income**

The CIO did not have any deferred income at the period end.

**16. Creditors: amounts falling due after more than one year**

|                            | 2022 | 2021 |
|----------------------------|------|------|
|                            | £    | £    |
| Provisions for liabilities | -    | -    |
|                            | -    | -    |

## 17. Analysis of charitable funds

## Analysis of movements in unrestricted funds

|                  | Balance at 1<br>January 2022 | Incoming<br>Resources | Resources<br>Expended | Transfers | Balance at 31<br>December<br>2022 |
|------------------|------------------------------|-----------------------|-----------------------|-----------|-----------------------------------|
|                  | £                            | £                     | £                     | £         | £                                 |
| General Fund     | 59,019                       | 94,789                | (113,766)             | -         | 40,042                            |
| Designated Funds | 69,305                       | -                     | -                     | -         | 69,305                            |
|                  | 128,324                      | 94,789                | (113,766)             | -         | 109,347                           |

## Previous reporting period

|                  | Balance at 1<br>January 2021 | Incoming<br>Resources | Resources<br>Expended | Transfers | Balance at 31<br>December<br>2021 |
|------------------|------------------------------|-----------------------|-----------------------|-----------|-----------------------------------|
|                  | £                            | £                     | £                     | £         | £                                 |
| General Fund     | 96,193                       | 87,415                | (85,389)              | (39,200)  | 59,019                            |
| Designated Funds | 39,481                       | -                     | (9,376)               | 39,200    | 69,305                            |
|                  | 135,674                      | 87,415                | (94,765)              | -         | 128,324                           |

## Name of unrestricted fund:

General Fund  
Designated Funds

## Description, nature and purpose of the fund

The "free reserves" after allowing for all designated funds  
For future redundancy and closure costs

## Analysis of movements in restricted funds

|                             | Balance at 1<br>January 2022 | Incoming<br>Resources | Resources<br>Expended | Transfers | Balance at 31<br>December<br>2022 |
|-----------------------------|------------------------------|-----------------------|-----------------------|-----------|-----------------------------------|
|                             | £                            | £                     | £                     | £         | £                                 |
| Forrester                   | -                            | 28,000                | (21,000)              | -         | 7,000                             |
| Manchester BME Network      | -                            | 1,000                 | (1,000)               | -         | -                                 |
| Manchester City Council NIF | -                            | 500                   | (415)                 | -         | 85                                |
| One Manchester              | -                            | 300                   | -                     | -         | 300                               |
| Zurich                      | -                            | 15,000                | -                     | -         | 15,000                            |
| Restricted Donations:       |                              |                       |                       |           |                                   |
| Bauer Radio                 | -                            | 3,500                 | (2,347)               | -         | 1,153                             |
|                             | -                            | 48,300                | (24,762)              | -         | 23,538                            |

## Previous reporting period

|                                               | Balance at 1<br>January 2021 | Incoming<br>Resources | Resources<br>Expended | Transfers | Balance at 31<br>December<br>2021 |
|-----------------------------------------------|------------------------------|-----------------------|-----------------------|-----------|-----------------------------------|
|                                               | £                            | £                     | £                     | £         | £                                 |
| Shears Foundation                             | 4,011                        | -                     | (4,011)               | -         | -                                 |
| 52 Lives                                      | -                            | 1,000                 | (1,000)               | -         | -                                 |
| EARG                                          | -                            | 6,163                 | (6,163)               | -         | -                                 |
| Bauer                                         | 890                          | -                     | (890)                 | -         | -                                 |
| Big Lottery Fund                              | 1,956                        | -                     | (1,956)               | -         | -                                 |
| Garfield Weston                               | 538                          | -                     | (538)                 | -         | -                                 |
| Restricted Donations                          | 4,889                        | -                     | (4,889)               | -         | -                                 |
| Manchester City Council Holiday Activity Fund | -                            | 4,200                 | (4,200)               | -         | -                                 |
|                                               | 12,284                       | 11,363                | (23,647)              | -         | -                                 |

**17. Analysis of charitable funds**

| <b>Name of restricted fund:</b> | <b>Description, nature and purpose of the fund</b> |
|---------------------------------|----------------------------------------------------|
| Forrester                       | for the garden project                             |
| Manchester BME Network          | for food                                           |
| Manchester City Council NIF     | for project expenses                               |
| One Manchester                  | for project expenses                               |
| Zurich                          | for food and running costs                         |
| Restricted Donations:           |                                                    |
| Bauer Radio                     | for clothes                                        |

**18. Analysis of net assets between funds**

|                                        | <b>Unrestricted funds</b> | <b>Designated funds</b> | <b>Restricted funds</b> | <b>Total 2022</b> |
|----------------------------------------|---------------------------|-------------------------|-------------------------|-------------------|
|                                        | <b>£</b>                  | <b>£</b>                | <b>£</b>                | <b>£</b>          |
| Tangible fixed assets                  | 1,155                     | -                       | -                       | 1,155             |
| Cash at bank and in hand               | 32,215                    | 69,305                  | 23,538                  | 125,058           |
| Other net current assets/(liabilities) | 6,672                     | -                       | -                       | 6,672             |
| Creditors of more than one year        | -                         | -                       | -                       | -                 |
| <b>Total</b>                           | <b>40,042</b>             | <b>69,305</b>           | <b>23,538</b>           | <b>132,885</b>    |

**Previous reporting period**

|                                        | <b>Unrestricted funds</b> | <b>Designated funds</b> | <b>Restricted funds</b> | <b>Total 2021</b> |
|----------------------------------------|---------------------------|-------------------------|-------------------------|-------------------|
|                                        | <b>£</b>                  | <b>£</b>                | <b>£</b>                | <b>£</b>          |
| Tangible fixed assets                  | 365                       | -                       | -                       | 365               |
| Cash at bank and in hand               | 129,702                   | -                       | -                       | 129,702           |
| Other net current assets/(liabilities) | (1,743)                   | -                       | -                       | (1,743)           |
| Creditors of more than one year        | -                         | -                       | -                       | -                 |
| <b>Total</b>                           | <b>59,019</b>             | <b>69,305</b>           | <b>-</b>                | <b>128,324</b>    |

**19. Financial Instruments**

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

**EMMELINE'S PANTRY**

England & Wales - Charity number 1169796

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# Accounts

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**EMMELINE'S PANTRY**

**FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31 DECEMBER 2021**

Registered Charity No. 1169796

# EMMELINE'S PANTRY

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## Report of the trustees for the year ended 31<sup>st</sup> December 2021

The trustees present their annual report and financial statements of the charity for the year ended 31<sup>st</sup> December 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 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 published (FRS 102) (effective 1 January 2019).

### Objectives and activities

#### Aims

The strategic aims of Emmeline's Pantry are:

1. To support women and their families.
2. To create a safe space for women.
3. To provide pathways out of poverty for women and their families.

#### We do this by:

1. Providing a comprehensive service including food bank and food pantry.
2. Fundraising and donation collecting.
3. Developing links in the community and online.
4. Hosting a women's only service and encouraging a women centred approach.
5. Utilising the varied skills of our fabulous volunteers.

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

#### What makes us different:

1. **We are a women's only food bank.** We are one of the only women's only food banks in the UK. Women who have been impacted by gender-based violence and abuse need a space they can call their own. The impact of PTSD and other psychological distresses can push women into isolation and further damage their well-being. By creating a service by women for women, we give women in need a space to come and access basic human needs without feeling uncomfortable or discriminated against. We are protected under the Equality Act 2010.
2. **Choice**, what also makes Emmeline's Pantry different to other food banks and food pantries, is our mission to support women and their families through choice. When a woman comes through our doors, she is not given a bag of pre-selected items to take home. Instead, she is encouraged to choose what *she wants* from our fridge, freezer shelves and cupboards. We always ensure we have a range of healthy foods available, to encourage healthy eating. This is one way we can help women who have previously had little agency because of gender-based abuse.



### **Services Provided**

In responding to the needs of our service users, Emmeline's Pantry supports women and their families in need. Using the food, clothes, toiletries, and funds generously donated by individuals, local groups, schools, businesses and other organisations, our volunteers sort and check all items before putting them on the shelves ready for our Tuesday and Wednesday services. We also purchase food from FareShare each week, an organisation who collect excess food from supermarkets and distribute them to organisations in need, like ours. With the food and donations, we provide a foodbank and food pantry.

### **Foodbank**

The food bank is available to women who have no recourse to public funds or are classed as "destitute" also women who have no money for food because of current circumstances. This service runs on a Tuesday from 1pm to 3pm and Wednesday morning from 10.30-12pm. Women are referred from one of our twenty linked-up services. How do the service users find us? Everyone that uses the food bank has been referred to us by one of 52 organisations that are registered with us. Our referrers come from a wide range of services such as refuges, children's centres, health visitors, mental health services, victim support and lots more: Earlier this year, we received a wonderful letter from a worker who refers her clients to us: "The people we work with have been so pleased with the products available at Emmeline's Pantry. The food is fresh and healthy, with a wide array of options and variance from week to week. The clothes are fantastic quality and stylish. The toiletries are great essentials, and the toys make the children ecstatic! All of this provides agency of choice, and therefore dignity - which is the most important thing. The whole foodbank experience is made comfortable by the warmth of the staff, breaking down any stigma of seeking such support. You can feel how much they care, and the happiness their service provides is a testament to their hard work

### **Food Pantry**

The food pantry opened in May 2018 and exists for women who do have access to money but struggle to get by week to week. We offer the same produce as the food bank however women are asked to give a donation for their items. The food pantry is a self-referral drop-in service open from 1pm -3pm every Wednesday.

### **A review of our achievements and performance: How our activities delivered public benefit**

Emmeline's Pantry More Than a Food Bank

#### **Who are we?**

Emmeline's Pantry began nearly 10 years ago in a cupboard in a hallway at the Pankhurst Centre, formerly Emmeline's Pantry Parlour, an independent service originally under the umbrella of Manchester Women's Aid. Volunteers came together to provide appropriate clothes for women going to court. Occasionally, food was also shared among the women who used the service. The volunteers soon realised there was a growing need for food, clothes and toiletries for women in need in the local community and the service was developed. We strongly believe in the right to access fresh and healthy food, essential toiletries, baby items and clean clothes that fit and are seasonally appropriate. The service we provide, however, is so much more than that of a typical food bank as we provide access to everything a vulnerable woman and her



*More than a foodbank*

family might need in order to regain self-worth and independence to live and flourish in life. We provide for the whole family, now running sessions for vulnerable fathers.

Without having basic requirements such as Moses Baskets, prams and milk formula, a woman can often be delayed from leaving the hospital setting after birth. To meet these needs, we regularly liaise with our supporters via Social Media; gifting items received where appropriate and on the advice of their Community Midwives. This support continues until children are 5 years of age.

Sadly, there are so many women in Manchester struggling to survive and provide fresh and healthy meals for themselves and/or their families. These circumstances can come about for numerous reasons including changes to the universal benefit system, sudden job loss, sudden carer duties and illness. Further to this, changes in circumstances such as divorce, escaping domestic violence, fleeing trafficking or escaping from modern day slavery can be attributed to the struggle of accessing basic necessities not only for the individual, but for their family as well.

Having to choose between heat or eating (or indeed buying children's nappies) is a choice no woman should ever have to make.

Emmeline's Pantry believes in choice – it is a fundamental human right to have choice. A high volume of our service users are referred from circumstances where choice has been taken away from them. In order for our women to begin to regain self-worth, it is imperative they are able to make choices for themselves. For this reason, we never pre-bag items; instead, our service is laid out like a shop, where women come and choose what they want from the shelves.

Our Mission Statement: Emmeline's Pantry is a food and clothes bank providing pathways out of poverty to vulnerable women and their families. We support women from all walks of life by offering a women's centred, choice led service.

### **Our volunteers**

Emmeline's Pantry would not be able to run the service without the hard work and dedication of its volunteers. This year due to covid regulations we had to reduce our volunteers from 8 to 3 to ensure safety within the building. They are the ones who pack away all the donations, make sure the shelves are full and ensure the food bank is ready to open each week.

Not all of our volunteers will be seen in the food bank as some work externally or behind the scenes. They are the ones who keep on top of the finances, are actively fundraising or submitting grant applications and making sure we have an active social media presence.

This year with a 225% increase in service users they had a very busy job to do

How do the service users find us?

Currently 20 organisations are referring in to service out of 53 registered.

Our referrers come from a wide range of services such as refuges, children's centres, health visitors, mental health services, victim support to name a few:

For 2021 we had set goals and things we wanted to develop these had to be put on hold to ensure that we could support as many service users as possible and to adapt to changes and



challenges as they happened.

### **Our building**

For our welfare and the welfare of service users from March we moved all our services to outside the building making adaptations to the building and how we ran the service. As one of our USPs is that we never prepack anything and encourage choice this was both important and challenging, luckily our building adapted well to this and our service users started to wait outside in the lovely park and choose their food through the larder. All clothes are on rails outside so they can be chosen personally as well.

For our welfare and the welfare of service users from March 2020 we moved all our services to outside the building making adaptations to the building and how we ran the service. As one of our USPs is that we never prepack anything and encourage choice this was both important and challenging, luckily our building adapted well to this and our service users started to wait outside in the lovely park and choose their food through the larder window. All clothes are on rails outside so they can be chosen personally as well.

We engaged with more supporters than ever including a lot of local residents who passed our building on their daily walks. The amount of donations we received increase by around 100% and lots of local streets did collections for us

Financial donations also increased online and in person due to people wanting to help people in need. This is reflected in our reserves.

### **Timeline of events 2021**

January: Back to business after a very busy Christmas

February: Developed our outside woodland area so all children's activities could start again outside.

We employed an Outreach/Play development worker to develop the area and run the groups. We had a surplus of donated gift cards so asked all service users if they needed anything wishes ranged from bedding to pans to cutlery storage boxes etc. We managed to get them all. Suffragette City held another amazing fundraiser for our cause.

March: We noticed another big increase in service users and a big change in the demography of service users. This was partly due to people losing their jobs or reduced hours. We had a safe distance International Women's Day event outside in our garden.

April: We continued to deliver an outside service. Numbers increased by 225%

- We continued to do parcels for local referrers as people still had to isolate
- We started to run a supper club on Wednesday evenings with support of local restaurants.
- Lots of Easter eggs and toys went out to all our families.



*More than a foodbank*

May: Requests for clothes and shoes for all the family increased so we called out for the support of clothes companies online to help. The response was amazing and now we have a regular supply of brand-new clothes that really help our service users. We celebrated Eid with all our service users by providing wonderful cakes and treats and extra food at all of our services, also new clothes available to all the children. Baby choir started weekly in our garden. We had a massive donation of curtains bedding and goodies from an online company, happy service users.

June: Numbers of service users still on the increase, preparation for summer activities is underway

July: Summer event outside to raise funds for our cause was well attended. At this event we officially opened our allotment. This was developed in unused space next to our centre. Permission was given by the parks department and this area will be a wonderful space to grow fruit and veg for our food bank in partnership with MUD Manchester and the Friends of Chorlton Park. Our official opening was carried out by Angela Rayner. We did a 4-week lunch and activity sessions in partnership with a pop-up café in the park. Service users came for lunch and activity packs. Food was funded by Manchester City Council. We started free women only outside yoga classes.

August: Christmas appeal started as it does every year. We didn't know how this would work this year as the news suggested toys would be in short supply due to import issues. Thankfully our donations carried on coming in as fast as usual. Club Solo in Manchester held an amazing fundraiser for our cause. Football for Foodbanks had a fundraiser for our cause.

September: As every year Christmas shop opened for service users so they can choose what they need and start putting stocking fillers away for their children (this reduces stress and pressure from excited children). Christmas referrals start. We had lots of donations from schools and churches through their harvest festival collections. Maxine Peake sent us a video to say that she supports the work we do. We held a family funday to raise funds.

October: Christmas appeal  
Outside groups started to get busy  
8bitnorthxstitch do digital tapestries to raise money for our cause.  
A supporter ran the half marathon to raise funds for our cause.

November: Christmas preparation  
Strong winds destroyed our greenhouse and gazebo, but supporters donated so we could buy new ones.  
We had an amazing online silent auction with donations from local businesses and football clubs. This raised over £300.  
We became the CO-OP charity of the year for the second time.



December: Christmas referrals came in fast and furious  
 This year we ran over 4 days as we had more referrals than ever before.  
 We had a very big Christmas event. This was great fun and attended by a lot of people.  
 Everything was outside at a safe distance, and we even had a visit from Santa.  
 Local fundraiser donated to our cause by lighting his house up for Christmas.

### **Full year's Figures for 2021**

Food bank and Pantry  
 People who came for weekly supplies of food  
 individual women 120  
 Individual men 39  
 male partners and sons over 17 years of age 85  
 children 800  
 Total visits 2248

Additional food was distributed to an extra 120 people a week through our links with homeless families

Food for 25 cats and 20 dogs

### **Christmas:**

150 women came for food - two week's supply of food including special festive food and treats and toys

This included food for

31 Partners

275 children

Additional food went out to feed an additional 250 people in supported housing and refuges

350 children received a selection of toys each including books pyjamas and a selection box

Surplus toys and gifts gifted to 200 adults and 250 children

### **Letters from service users**

During the lockdowns I've really struggled in many ways. Not just with the negative effect on my mental health but the negative effect it's having on my children too and the guilt that that causes. Now that the children are at home all day trying (and failing most days) to home-school them they seem to be constantly hungry. So, trying to handle the endless snacking and constant hunger, has been and continues to be a battle every day. Coming to Emmeline's means I know I have food in for the children. Food I know they like and enjoy eating. The constant dread of hearing "Mamma I'm hungry" is manageable because I can reply "What would you like? or we've got xxxx in the fridge/cupboard". At times I've worried going to bed of an evening because I know waking up in the morning the struggle of trying to escape by with little in the cupboard or fridge starts again. By coming to Emmeline's, I know we'll be ok. When the children go to school their minds are focused and busy with learning and having fun. Now they're occupied by the schoolwork they manage to complete and then it's what they can eat next. I understand it's down to their routine being disrupted and the boredom of staying home week after week, so



*More than a foodbank*

Emmeline's pantry really has been a lifeline to us. I have the choice of enough food in the fridge and cupboards which is nutritious as well as enjoyable. Children shouldn't have to think about, let alone worry about having enough to eat and thanks to wonderful support from Emmeline's pantry, my children (and many others) don't have to. It really is an amazing thing you are doing for people and families. Thank you so so much.

Hi Karen. How are you? Sorry it's been a long time coming. Just not been able to get my head together to finish it off lately.

My daughter brought home 2 certificates and gift cards this week from school for competitions she had entered during the school lockdown and had won. One was a maths competition and the other a creative writing competition. I wanted to let you share the joy with me as Emmeline's Pantry and all you do helped enable her to win. By coming to the pantry, I was able to make sure there was always filling meals, snacks, and little treats too. Lockdown was extremely difficult for the children and having lots of lovely food available at home helped them not only to focus on their schoolwork but excel too. I'm so proud of her for these achievements and want to say a big thankyou to you for helping my children to thrive. X

### **Case study**

I first found Emmeline's Pantry around 4 years ago when my support worker referred me to the foodbank. My family had moved to Manchester in awful circumstances and had almost nothing. Due to the house move and previous debts we were really struggling financially. Also having to move in the way we did meant my children had almost no clothes or toys. I was referred to the foodbank for clothes and food for 6 weeks initially. I can honestly say this saved my life. I was at rock bottom, I had severe anxiety and depression and also suffered with agoraphobia. Going to Emmeline's the first time was so daunting but I soon realised I needn't have been so worried. The women there were amazing, bit by bit they supported my family with food, clothes, and toys for the children too. I now didn't need to worry when going to bed that I had no food for my children to eat when we woke up. Overtime my depression and anxiety improved a little so when Karen asked me to volunteer, I gave it some serious thought. It took a while, but I eventually took the leap and started volunteering. This started off 1 day a week and I knew I loved it from the very first day. Slowly but surely my confidence grew which led to my home life improving too. I was less anxious when going out on my own with my children which made them able to go out together more. I've since been able to take on a bigger role and volunteer extra days. I still have days when my depression and anxiety take hold but I'm learning ways to manage it and also get through the bad times. When the opportunity came around to apply for a trustee position, I really wanted to apply but was wary if I'd be good enough. I had no need to worry though as I got through the application process and interview. I was overwhelmed and so proud of myself when I was giving the position. To go from a service user to volunteer to trustee was an immense accomplishment for me. Emmeline's Pantry has saved me and my family in so many ways and I couldn't be more grateful

### **Financial review**

Over the year of 2021 donations and grants to the charity decreased by £69,546. Expenditure



increased by £50,909.

### **Investment powers and policy**

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

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

The balance held in unrestricted reserves at 31st December 2021 was £59,019 of which £59,519 are free reserves.

The Charity's main source of income is donations and grants. The Trustees consider that it is appropriate 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. The trustees aim to establish and maintain free reserves in unrestricted funds at a level which equates to approximately 3 months of unrestricted charitable expenditure.

The trustees consider that this level will provide sufficient funds to respond to applications for grants and ensure that support and governance costs are covered. The trustees consider that the charity is a going concern. Any reliance on grant funding is managed through a flexible approach to activities and project delivery.

### **Risk management**

As the charity continues to establish itself the trustees will conduct a review of the major risks to which the charity may be exposed, and systems will be established to mitigate those risks.

### **Plans for Future Periods**

#### **Our vision of Success**

In 2022, Emmeline's Pantry will:

1. Recruit new trustees who offer a broad range of skills
2. Recruit new volunteers to help sustain and improve our service
3. Build on services
4. Open a toy library

In 2022, Emmeline's Pantry will grow its service to support more women. This will be achieved by:

1. Develop a pop-up shop for people to access who are struggling to make ends meet
  2. Develop a toiletry bank to prevent period poverty for school age girls by referral.
  3. Providing space within the community for professional outreach
- etc.

We will achieve these aims by:

1. Building stronger links with partnership agencies schools etc
- Develop a user group so consultations regarding services can take place.



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

Emmeline's Pantry is a Charitable Incorporated Organisation governed by its constitution dated 20<sup>th</sup> October 2016 and registration as a Charitable Incorporated Organisation (Foundation) number 1169796 with the Charity Commission on 20<sup>th</sup> October 2016.

### **Appointment of trustees**

As set out in the constitution trustees are elected annually by the members of the charitable organisation attending the Annual General meeting. Each year trustees shall retire from office by rotation based on their length of service and may offer themselves for re-election. The trustees administer the charity and meet every three months. A service co-ordinator has been appointed by the trustees to manage the day-to-day operations of the charity. The trustee chair holds monthly supervisions with the Service Co-ordinator.

### **Trustee induction and training**

Trustees are given information about their role and responsibilities on first being appointed. They are also given a copy of the constitution, information about staffing and the charity management, and are shown copies of policy documents.

### **Reference and administrative information**

Charitable Incorporated Organisation Name: Emmeline's Pantry  
Charitable Incorporated Organisation Number: 1169796. Date Registered: 20<sup>th</sup> October 2016

### **Trustees**

|                     |                         |
|---------------------|-------------------------|
| Aneesha Trivedi     | Chair                   |
| Jennifer Simpson    | Secretary               |
| Constance Gallagher |                         |
| Caroline Whittaker  | (resigned October 2021) |
| Suzanne Markham     |                         |
| Alison Carlin       |                         |
| Laura Howes         | (appointed April 2022)  |

### **Service Co-ordinator**

Karen Wilson

### **Principal Office**

30a Nell Lane  
Chorlton  
Manchester  
M21 7SJ

**Independent Examiners**

Community Accountancy Service  
Limited  
The Grange  
Pilgrim Drive  
Beswick  
Manchester  
M11 3TQ

**Bankers**

CAF Bank Ltd  
25 Kings Hill Avenue  
Kings Hill  
West Malling  
Kent  
ME19 4JQ



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

Approved by the trustees on 5<sup>th</sup> August 2022 and signed on their behalf by:

Aneesha Trivedi  
Chair

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF  
EMMELINE'S PANTRY  
REGISTERED CHARITY NO. 1169796**

I report on the accounts of the charity, for the period ended 31<sup>st</sup> December 2021 which are set out on pages 13 to 23.

**Respective Responsibilities of Trustees and Examiner**

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

It is my responsibility to:

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

**Basis of Independent Examiners Report**

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

**Independent Examiner's Statement**

In connection with my examination, no matter has come to my attention:

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

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

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

Signed: A.M. King .....

AM King FCCA  
Date: 5<sup>th</sup> August 2022

Community Accountancy Service Ltd  
The Grange, Pilgrim Drive, Beswick,  
Manchester, M11 3TQ

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2021**  
**(INCLUDING INCOME AND EXPENDITURE ACCOUNT)**

|                                    |                 |                    |                  | Total Funds                 | Total Funds                 |
|------------------------------------|-----------------|--------------------|------------------|-----------------------------|-----------------------------|
|                                    |                 | Unrestricted Funds | Restricted Funds | Year Ended 31 December 2021 | Year Ended 31 December 2020 |
|                                    | Further Details | £                  | £                | £                           | £                           |
| <b>Income from:</b>                |                 |                    |                  |                             |                             |
| Donations and legacies             | (3)             | 80,642             | -                | 80,642                      | 109,324                     |
| Charitable Activities              | (4)             | 6,450              | 11,363           | 17,813                      | 58,964                      |
| Other Trading Activities           | (5)             | 323                | -                | 323                         | 36                          |
| <b>Total</b>                       |                 | <b>87,415</b>      | <b>11,363</b>    | <b>98,778</b>               | <b>168,324</b>              |
| <b>Expenditure on:</b>             |                 |                    |                  |                             |                             |
| Raising Funds                      | (6)             | 931                | 4,200            | 5,131                       | 186                         |
| Charitable Activities              | (6)             | 93,794             | 19,447           | 113,241                     | 66,879                      |
| Other                              | (6)             | 40                 | -                | 40                          | 438                         |
| <b>Total</b>                       |                 | <b>94,765</b>      | <b>23,647</b>    | <b>118,412</b>              | <b>67,503</b>               |
| <b>Net income/(expenditure)</b>    |                 | <b>(7,350)</b>     | <b>(12,284)</b>  | <b>(19,634)</b>             | <b>100,821</b>              |
| Transfers between funds            | (17)            | -                  | -                | -                           | -                           |
| <b>Net movement in funds</b>       |                 | <b>(7,350)</b>     | <b>(12,284)</b>  | <b>(19,634)</b>             | <b>100,821</b>              |
| <b>Reconciliation of funds</b>     |                 |                    |                  |                             |                             |
| Total funds brought forward        | (17)            | 135,674            | 12,284           | 147,958                     | 47,137                      |
| <b>Total funds carried forward</b> | <b>(17)</b>     | <b>128,324</b>     | <b>-</b>         | <b>128,324</b>              | <b>147,958</b>              |

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

The notes on pages 16 to 23 form part of these accounts.

BALANCE SHEET AS AT 31 DECEMBER 2021

|                                                         | Notes | 2021<br>£             | 2020<br>£             |
|---------------------------------------------------------|-------|-----------------------|-----------------------|
| <b>Fixed assets:</b>                                    |       |                       |                       |
| Tangible assets                                         | (11)  | 365                   | 1,481                 |
| Total fixed assets                                      |       | <u>365</u>            | <u>1,481</u>          |
| <b>Current assets:</b>                                  |       |                       |                       |
| Stocks                                                  | (12)  | -                     | -                     |
| Debtors                                                 | (13)  | 700                   | 494                   |
| Cash at Bank & in Hand                                  |       | 129,702               | 146,974               |
| Total current assets                                    |       | <u>130,402</u>        | <u>147,468</u>        |
| <b>Liabilities:</b>                                     |       |                       |                       |
| Creditors: Amounts falling due within one year          | (14)  | 2,443                 | 991                   |
| Net current assets or liabilities                       |       | <u>127,959</u>        | <u>146,477</u>        |
| Total assets less current liabilities                   |       | 128,324               | 147,958               |
| Creditors: Amounts falling due after more than one year | (16)  | -                     | -                     |
| Provisions for liabilities                              |       | -                     | -                     |
| <b>Total net assets or liabilities</b>                  |       | <u><u>128,324</u></u> | <u><u>147,958</u></u> |
| <b>The funds of the charity:</b>                        |       |                       |                       |
| Restricted income funds                                 | (17)  | -                     | 12,284                |
| Unrestricted income funds                               | (17)  | 128,324               | 135,674               |
| <b>Total charity funds</b>                              |       | <u><u>128,324</u></u> | <u><u>147,958</u></u> |

Approved on behalf of the Trustees Management Committee

Aneesha Trivedi

Suzanne Markham

Date: 5th August 2022

The notes on pages 16 to 23 form part of these accounts.

## Statement of Cash Flows for the year ended 31 December 2021

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

|                                                                  | Year Ended 31<br>December 2021 | Year Ended<br>31 December<br>2020 |
|------------------------------------------------------------------|--------------------------------|-----------------------------------|
|                                                                  | £                              | £                                 |
| Net movement in funds                                            | (19,634)                       | 100,821                           |
| Add back depreciation                                            | 1,116                          | 1,116                             |
| Deduct investment income                                         | -                              | -                                 |
| Decrease/(increase) in stocks                                    | -                              | -                                 |
| Decrease/(increase) in debtors                                   | (206)                          | 285                               |
| Increase/(decrease) in creditors                                 | 1,452                          | (677)                             |
| <b>Net cash used in operating activities</b>                     | <b>(17,272)</b>                | <b>101,545</b>                    |
| <b>Cash flows from investment activities:</b>                    |                                |                                   |
| Interest                                                         | -                              | -                                 |
| Purchase of fixed assets                                         | -                              | -                                 |
| <b>Net cash provided by investing activities</b>                 | <b>-</b>                       | <b>-</b>                          |
| Increase/(decrease) in cash and cash equivalents during the year | (17,272)                       | 101,545                           |
| Cash and cash equivalents brought forward                        | 146,974                        | 45,429                            |
| <b>Cash and cash equivalents carried forward</b>                 | <b>129,702</b>                 | <b>146,974</b>                    |

## Notes to the accounts

**1. Accounting policies****(a) Basis of preparation and assessment of going concern**

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

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

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

**(b) Funds structure**

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There are 7 restricted funds.

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Further details of each fund are disclosed in note 17.

**(c) Income recognition**

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

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

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

**(d) Expenditure Recognition**

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

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

**(e) Irrecoverable VAT**

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

**(f) Allocation of support and governance costs**

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

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

**(g) Costs of raising funds**

The costs of raising funds consists of activities and advertising.

**(h) Charitable Activities**

Costs of charitable activities include governance costs and an apportionment of support costs as shown in note 7.

**(i) Tangible fixed assets and depreciation**

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

|           |                |
|-----------|----------------|
| Equipment | 33.33% on cost |
|-----------|----------------|

**(j) Realised gains and losses**

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

**(k) Pensions**

The charity currently administers contributions to an auto-enrolment pension scheme on behalf of individuals. The charity has no liability beyond administering deductions.

**(l) 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.

**(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.

**2. Related party transactions and trustees' expenses and remuneration**

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind. Expenses paid to the trustees in the year totalled £nil (2020: £nil).

**3. Donations and Legacies**

|              | Unrestricted                   | Restricted                        | Total Funds                    | Total Funds                       |
|--------------|--------------------------------|-----------------------------------|--------------------------------|-----------------------------------|
|              | Year Ended 31<br>December 2021 | Year Ended<br>31 December<br>2021 | Year Ended 31<br>December 2021 | Year Ended<br>31 December<br>2020 |
|              | £                              | £                                 | £                              | £                                 |
| Donations    | 79,793                         | -                                 | 79,793                         | 109,324                           |
| Crowdfunding | 849                            | -                                 | 849                            | -                                 |
|              | 80,642                         | -                                 | 80,642                         | 109,324                           |

**Previous reporting period**

|           | Unrestricted                   | Restricted                        | Total Funds                    |
|-----------|--------------------------------|-----------------------------------|--------------------------------|
|           | Year Ended 31<br>December 2020 | Year Ended<br>31 December<br>2020 | Year Ended 31<br>December 2020 |
|           | £                              | £                                 | £                              |
| Donations | 99,006                         | 10,318                            | 109,324                        |
|           | 99,006                         | 10,318                            | 109,324                        |

## 4. Income from charitable activities

|                                               | Unrestricted                   | Restricted                        | Total Funds                    | Total Funds                       |
|-----------------------------------------------|--------------------------------|-----------------------------------|--------------------------------|-----------------------------------|
|                                               | Year Ended 31<br>December 2021 | Year Ended<br>31 December<br>2021 | Year Ended 31<br>December 2021 | Year Ended<br>31 December<br>2020 |
|                                               | £                              | £                                 | £                              | £                                 |
| Unrestricted grants:                          |                                |                                   |                                |                                   |
| DWF Foundation                                | -                              | -                                 | -                              | 500                               |
| GMMH                                          | -                              | -                                 | -                              | 1,000                             |
| Reach                                         | 1,000                          | -                                 | 1,000                          | -                                 |
| Foundation Scotland                           | 3,000                          | -                                 | 3,000                          | -                                 |
| GM NHS                                        | 500                            | -                                 | 500                            | -                                 |
| Manchester City Council                       | 400                            | -                                 | 400                            | 12,789                            |
| Groundwork                                    | 1,050                          | -                                 | 1,050                          | -                                 |
| GM Recovery Fund                              | 500                            | -                                 | 500                            | -                                 |
| Neighbourly Community Fund                    | -                              | -                                 | -                              | 400                               |
| Southway Housing                              | -                              | -                                 | -                              | 250                               |
| Suffragette City                              | -                              | -                                 | -                              | 1,325                             |
| We Love Manchester                            | -                              | -                                 | -                              | 2,500                             |
| Restricted grants:                            |                                |                                   |                                |                                   |
| Shears Foundation                             | -                              | -                                 | -                              | 20,000                            |
| 52 Lives                                      | -                              | 1,000                             | 1,000                          | -                                 |
| EARG                                          | -                              | 6,163                             | 6,163                          | -                                 |
| Bauer                                         | -                              | -                                 | -                              | 2,275                             |
| Macc Covid-19                                 | -                              | -                                 | -                              | 1,000                             |
| Big Lottery Fund                              | -                              | -                                 | -                              | 9,750                             |
| Garfield Weston                               | -                              | -                                 | -                              | 5,000                             |
| Greater Manchester Police                     | -                              | -                                 | -                              | 1,000                             |
| Charity Service (1)                           | -                              | -                                 | -                              | 500                               |
| Charity Service (2)                           | -                              | -                                 | -                              | 675                               |
| Manchester City Council Holiday Activity Fund | -                              | 4,200                             | 4,200                          | -                                 |
|                                               | 6,450                          | 11,363                            | 17,813                         | 58,964                            |

## Previous reporting period

|                            | Unrestricted                   | Restricted                        | Total Funds                    |
|----------------------------|--------------------------------|-----------------------------------|--------------------------------|
|                            | Year Ended 31<br>December 2020 | Year Ended<br>31 December<br>2020 | Year Ended 31<br>December 2020 |
|                            | £                              | £                                 | £                              |
| Unrestricted grants:       |                                |                                   |                                |
| DWF Foundation             | 500                            | -                                 | 500                            |
| GMMH                       | 1,000                          | -                                 | 1,000                          |
| Manchester City Council    | 12,789                         | -                                 | 12,789                         |
| Neighbourly Community Fund | 400                            | -                                 | 400                            |
| Southway Housing           | 250                            | -                                 | 250                            |
| Suffragette City           | 1,325                          | -                                 | 1,325                          |
| We Love Manchester         | 2,500                          | -                                 | 2,500                          |
| Restricted grants:         |                                |                                   |                                |
| Shears Foundation          | 1,000                          | 19,000                            | 20,000                         |
| Bauer                      | -                              | 2,275                             | 2,275                          |
| Macc Covid-19              | -                              | 1,000                             | 1,000                          |
| Big Lottery Fund           | -                              | 9,750                             | 9,750                          |
| Garfield Weston            | -                              | 5,000                             | 5,000                          |
| Greater Manchester Police  | -                              | 1,000                             | 1,000                          |
| Charity Service (1)        | 500                            | -                                 | 500                            |
| Charity Service (2)        | -                              | 675                               | 675                            |
|                            | 20,264                         | 38,700                            | 58,964                         |

## 5. Income from other trading activities

|                    | Unrestricted                | Restricted                  | Total Funds                 | Total Funds                 |
|--------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
|                    | Year Ended 31 December 2021 | Year Ended 31 December 2021 | Year Ended 31 December 2021 | Year Ended 31 December 2020 |
|                    | £                           | £                           | £                           | £                           |
| Fundraising Events | -                           | -                           | -                           | 36                          |
| Rental Income      | 323                         | -                           | 323                         | -                           |
|                    | <u>323</u>                  | <u>-</u>                    | <u>323</u>                  | <u>36</u>                   |

Previous reporting period

|                    | Unrestricted                | Restricted                  | Total Funds                 |
|--------------------|-----------------------------|-----------------------------|-----------------------------|
|                    | Year Ended 31 December 2020 | Year Ended 31 December 2020 | Year Ended 31 December 2020 |
|                    | £                           | £                           | £                           |
| Fundraising Events | 36                          | -                           | 36                          |
|                    | <u>36</u>                   | <u>-</u>                    | <u>36</u>                   |

## 6. Expenditure

|                                      | Food Pantry Costs | Year Ended 31 December 2021 | Year Ended 31 December 2020 |
|--------------------------------------|-------------------|-----------------------------|-----------------------------|
|                                      | £                 | £                           | £                           |
| <b>Expenditure on raising funds:</b> |                   |                             |                             |
| Advertising                          | 185               | 185                         | 48                          |
| Activity Costs                       | 4,946             | 4,946                       | 138                         |
|                                      | <u>5,131</u>      | <u>5,131</u>                | <u>186</u>                  |

**Expenditure on charitable activities:**

|                              |                |                |               |
|------------------------------|----------------|----------------|---------------|
| Employment Costs             | 45,348         | 45,348         | 29,856        |
| Telephone                    | 1,601          | 1,601          | 1,559         |
| Travel Costs                 | -              | -              | 35            |
| Van Hire                     | -              | -              | 808           |
| Volunteer Expenses           | 2,316          | 2,316          | 3,376         |
| Clothing & Toys              | 1,967          | 1,967          | 1,878         |
| Food Costs                   | 6,808          | 6,808          | 3,876         |
| Books                        | 200            | 200            | -             |
| Subscriptions and Membership | 2,293          | 2,293          | 1,715         |
| Minor Equipment              | 513            | 513            | 1,226         |
| Project Expenses             | 24,964         | 24,964         | -             |
| Client Expenses              | 509            | 509            | -             |
| Repairs and Maintenance      | 11,866         | 11,866         | 5,413         |
| Cleaning and Housekeeping    | 3,018          | 3,018          | 2,887         |
| Bank Charges                 | 96             | 96             | 60            |
| Gardening                    | 370            | 370            | 120           |
| Health & Safety              | 18             | 18             | 36            |
| Heat & Light                 | 3,621          | 3,621          | 3,066         |
| Rates & Water                | 809            | 809            | 4,527         |
| Waste Disposal               | 1,021          | 1,021          | 1,091         |
| Resources                    | -              | -              | 123           |
| Insurance                    | 1,542          | 1,542          | 1,340         |
| Governance                   | 2,840          | 2,840          | 2,436         |
| Post, Printing & Stationery  | 405            | 405            | 335           |
| Depreciation                 | 1,116          | 1,116          | 1,116         |
|                              | <u>113,241</u> | <u>113,241</u> | <u>66,879</u> |

**Other expenditure:**

|        |                |                |               |
|--------|----------------|----------------|---------------|
| Sundry | 40             | 40             | 438           |
|        | <u>40</u>      | <u>40</u>      | <u>438</u>    |
|        | <u>118,412</u> | <u>118,412</u> | <u>67,503</u> |

## 6. Expenditure

|                          | Year Ended 31<br>December 2021 | Year Ended<br>31 December<br>2020 |
|--------------------------|--------------------------------|-----------------------------------|
|                          | £                              | £                                 |
| Restricted expenditure   | 23,647                         | 38,521                            |
| Unrestricted expenditure | 94,765                         | 28,982                            |
|                          | <u>118,412</u>                 | <u>67,503</u>                     |

## 7. Analysis of expenditure on charitable activities

As per note 6.

## 8. Allocation of governance and support costs

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

|                     | General Support | Governance | Total 2021   | Basis of apportionment |
|---------------------|-----------------|------------|--------------|------------------------|
| Payroll Bureau Fees | 377             | -          | 377          | type of expense        |
| Book-keeping        | 1,663           | -          | 1,663        | type of expense        |
| Accountancy Fees    | 200             | 600        | 800          | type of expense        |
|                     | <u>2,240</u>    | <u>600</u> | <u>2,840</u> |                        |

Previous reporting period

|                     | General Support | Governance   | Total 2020   | Basis of apportionment |
|---------------------|-----------------|--------------|--------------|------------------------|
| Payroll Bureau Fees | 340             | -            | 340          | type of expense        |
| Professional Fees   | -               | 660          | 660          | type of expense        |
| Book-keeping        | 1,016           | -            | 1,016        | type of expense        |
| Accountancy Fees    | -               | 420          | 420          | type of expense        |
|                     | <u>1,356</u>    | <u>1,080</u> | <u>2,436</u> |                        |

## 9. Analysis of staff costs

|                       | Year Ended 31<br>December 2021 | Year Ended<br>31 December<br>2020 |
|-----------------------|--------------------------------|-----------------------------------|
|                       | £                              | £                                 |
| Wages and Salaries    | 44,295                         | 29,167                            |
| Redundancy            | -                              | -                                 |
| Social Security Costs | -                              | -                                 |
| Pension Costs         | 1,053                          | 689                               |
|                       | <u>45,348</u>                  | <u>29,856</u>                     |
| Charitable Activities | 45,348                         | 29,856                            |
| Support Costs         | -                              | -                                 |
|                       | <u>45,348</u>                  | <u>29,856</u>                     |

The average number of employees during the year was 1 (2020: 1).

The charity considers its key management personnel comprises the trustees and the service co-ordinator. The total employment benefits, including employer pension contributions of the key management personnel were £35,863 (2020: £29,856). No employee has benefits in excess of £60,000.

## 10. Independent Examiner Fees

|                              | Year Ended 31<br>December 2021 | Year Ended<br>31 December<br>2020 |
|------------------------------|--------------------------------|-----------------------------------|
|                              | £                              | £                                 |
| Independent examination fees | 600                            | 420                               |
|                              | <u>600</u>                     | <u>420</u>                        |

**11. Tangible Fixed Assets**

|                       | Equipment<br>£ | Total<br>£ |
|-----------------------|----------------|------------|
| <b>Cost</b>           |                |            |
| At 1 January 2021     | 3,346          | 3,346      |
| Additions             | -              | -          |
| At 31 December 2021   | 3,346          | 3,346      |
| <b>Depreciation</b>   |                |            |
| At 1 January 2021     | 1,865          | 1,865      |
| Charge for Year       | 1,116          | 1,116      |
| At 31 December 2021   | 2,981          | 2,981      |
| <b>NET BOOK VALUE</b> |                |            |
| At 31 December 2021   | 365            | 365        |
| At 31 December 2020   | 1,481          | 1,481      |

**12. Stocks**

The charity does not hold stocks of any items.

**13. Analysis of debtors**

|             | 2021<br>£ | 2020<br>£ |
|-------------|-----------|-----------|
| Debtors     | 38        | 37        |
| Prepayments | 662       | 457       |
|             | 700       | 494       |

Debtors related to unrestricted funds and 2021 and 2020.

**14. Creditors: amounts falling due within one year**

|                                    | 2021<br>£ | 2020<br>£ |
|------------------------------------|-----------|-----------|
| Other creditors and accruals       | 278       | 990       |
| Holiday pay accrual                | 865       | -         |
| Taxation and social security costs | 1,300     | 1         |
|                                    | 2,443     | 991       |

**15. Deferred income**

The CIO did not have any deferred income at the period end.

**16. Creditors: amounts falling due after more than one year**

|                            | 2021<br>£ | 2020<br>£ |
|----------------------------|-----------|-----------|
| Provisions for liabilities | -         | -         |
|                            | -         | -         |

## 17. Analysis of charitable funds

## Analysis of movements in unrestricted funds

|                  | Balance at 1<br>January 2021 | Incoming<br>Resources | Resources<br>Expended | Transfers | Balance at 31<br>December<br>2021 |
|------------------|------------------------------|-----------------------|-----------------------|-----------|-----------------------------------|
|                  | £                            | £                     | £                     | £         | £                                 |
| General Fund     | 96,193                       | 87,415                | (85,389)              | (39,200)  | 59,019                            |
| Designated Funds | 39,481                       | -                     | (9,376)               | 39,200    | 69,305                            |
|                  | 135,674                      | 87,415                | (94,765)              | -         | 128,324                           |

## Previous reporting period

|                  | Balance at 1<br>January 2020 | Incoming<br>Resources | Resources<br>Expended | Transfers | Balance at 31<br>December<br>2020 |
|------------------|------------------------------|-----------------------|-----------------------|-----------|-----------------------------------|
|                  | £                            | £                     | £                     | £         | £                                 |
| General Fund     | 45,350                       | 119,306               | (28,982)              | (39,481)  | 96,193                            |
| Designated Funds | -                            | -                     | -                     | 39,481    | 39,481                            |
|                  | 45,350                       | 119,306               | (28,982)              | -         | 135,674                           |

## Name of unrestricted fund:

General Fund

Designated Funds

## Description, nature and purpose of the fund

The "free reserves" after allowing for all designated funds

For future redundancy and closure costs

## Analysis of movements in restricted funds

|                                               | Balance at 1<br>January 2021 | Incoming<br>Resources | Resources<br>Expended | Transfers | Balance at 31<br>December<br>2021 |
|-----------------------------------------------|------------------------------|-----------------------|-----------------------|-----------|-----------------------------------|
|                                               | £                            | £                     | £                     | £         | £                                 |
| Shears Foundation                             | 4,011                        | -                     | (4,011)               | -         | -                                 |
| 52 Lives                                      | -                            | 1,000                 | (1,000)               | -         | -                                 |
| EARG                                          | -                            | 6,163                 | (6,163)               | -         | -                                 |
| Bauer                                         | 890                          | -                     | (890)                 | -         | -                                 |
| Big Lottery Fund                              | 1,956                        | -                     | (1,956)               | -         | -                                 |
| Garfield Weston                               | 538                          | -                     | (538)                 | -         | -                                 |
| Restricted Donations                          | 4,889                        | -                     | (4,889)               | -         | -                                 |
| Manchester City Council Holiday Activity Fund | -                            | 4,200                 | (4,200)               | -         | -                                 |
|                                               | 12,284                       | 11,363                | (23,647)              | -         | -                                 |

## Previous reporting period

|                           | Balance at 1<br>January 2020 | Incoming<br>Resources | Resources<br>Expended | Transfers | Balance at 31<br>December<br>2020 |
|---------------------------|------------------------------|-----------------------|-----------------------|-----------|-----------------------------------|
|                           | £                            | £                     | £                     | £         | £                                 |
| Shears Foundation         | -                            | 19,000                | (14,989)              | -         | 4,011                             |
| Bauer                     | -                            | 2,275                 | (1,385)               | -         | 890                               |
| Macc Covid 19             | -                            | 1,000                 | (1,000)               | -         | -                                 |
| Big Lottery Fund          | -                            | 9,750                 | (7,794)               | -         | 1,956                             |
| Garfield Weston           | -                            | 5,000                 | (4,462)               | -         | 538                               |
| Greater Manchester Police | -                            | 1,000                 | (1,000)               | -         | -                                 |
| Restricted Donations      | -                            | 10,318                | (5,429)               | -         | 4,889                             |
| Allen Lane Foundation     | 602                          | -                     | (602)                 | -         | -                                 |
| Charity Service (1)       | 287                          | -                     | (287)                 | -         | -                                 |
| Charity Service (2)       | 564                          | 675                   | (1,239)               | -         | -                                 |
| Manchester City Council   | 334                          | -                     | (334)                 | -         | -                                 |
|                           | 1,787                        | 49,018                | (38,521)              | -         | 12,284                            |

## 17. Analysis of charitable funds

| Name of restricted fund:                      | Description, nature and purpose of the fund |
|-----------------------------------------------|---------------------------------------------|
| Shears Foundation                             | for salaries                                |
| 52 Lives                                      | for clothing for children                   |
| EARG                                          | for salaries                                |
| Bauer                                         | for clothes                                 |
| Big Lottery Fund                              | for salaries                                |
| Garfield Weston                               | for salaries                                |
| Restricted Donations                          | for salaries                                |
| Manchester City Council Holiday Activity Fund | for holiday activity food                   |

## 18. Analysis of net assets between funds

|                                        | Unrestricted<br>funds | Designated<br>funds | Restricted<br>funds | Total 2021     |
|----------------------------------------|-----------------------|---------------------|---------------------|----------------|
|                                        | £                     | £                   | £                   | £              |
| Tangible fixed assets                  | 365                   | -                   | -                   | 365            |
| Cash at bank and in hand               | 60,397                | 69,305              | -                   | 129,702        |
| Other net current assets/(liabilities) | (878)                 | (865)               | -                   | (1,743)        |
| Creditors of more than one year        | -                     | -                   | -                   | -              |
| <b>Total</b>                           | <b>59,019</b>         | <b>69,305</b>       | <b>-</b>            | <b>128,324</b> |

## Previous reporting period

|                                        | Unrestricted<br>funds | Designated<br>funds | Restricted<br>funds | Total 2020     |
|----------------------------------------|-----------------------|---------------------|---------------------|----------------|
|                                        | £                     | £                   | £                   | £              |
| Tangible fixed assets                  | 1,481                 | -                   | -                   | 1,481          |
| Cash at bank and in hand               | 134,690               | -                   | 12,284              | 146,974        |
| Other net current assets/(liabilities) | (497)                 | -                   | -                   | (497)          |
| Creditors of more than one year        | -                     | -                   | -                   | -              |
| <b>Total</b>                           | <b>96,193</b>         | <b>-</b>            | <b>12,284</b>       | <b>147,958</b> |

## 19. Financial Instruments

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

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# Accounts

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# **EMMELINE'S PANTRY**

## **FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020**

Registered Charity No. 1169796

# EMMELINE'S PANTRY

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## Report of the trustees for the year ended 31<sup>st</sup> December 2020

The trustees present their annual report and financial statements of the charity for the year ended 31<sup>st</sup> December 2020.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 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 published (FRS 102) (effective 1 January 2015).

### Objectives and activities

#### Aims

The strategic aims of Emmeline's Pantry are:

1. To support women and their families.
2. To create a safe space for women.
3. To provide pathways out of poverty for women and their families.

#### We do this by:

1. Providing a comprehensive service including food bank and food pantry.
2. Fundraising and donation collecting.
3. Developing links in the community and online.
4. Hosting a women's only service and encouraging a women centred approach.
5. Utilising the varied skills of our fabulous volunteers.

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

#### What makes us different:

1. **We are a women's only food bank.** We are one of the only women's only food banks in the UK. Women who have been impacted by gender-based violence and abuse need a space they can call their own. The impact of PTSD and other psychological distresses can push women into isolation and further damage their well-being. By creating a service by women for women, we give women in need a space to come and access basic human needs without feeling uncomfortable or discriminated against. We are protected under the Equality Act 2010.
2. **Choice,** what also makes Emmeline's Pantry different to other food banks and food pantries, is our mission to support women and their families through choice. When a woman comes through our doors she is not given a bag of pre-selected items to take home. Instead, she is encouraged to choose what *she wants* from our fridge, freezer shelves and cupboards. We always ensure we have a range of healthy foods available, to encourage healthy eating. This is one way we can help women who have previously had little agency because of gender-based abuse.



*More than a foodbank*

**Services Provided** In responding to the needs of our service users, Emmeline's Pantry supports women and their families in need. Using the food, clothes, toiletries and funds generously donated by individuals, local groups, schools, businesses and other organisations, our volunteers sort and check all items before putting them on the shelves ready for our Tuesday and Wednesday services. We also purchase food from FareShare each week, an organisation who collect excess food from supermarkets and distribute them to organisations in need, like ours. With the food and donations, we provide a foodbank and food pantry.

### **Foodbank**

The food bank is available to women who have no recourse to public funds or are classed as "destitute" also women who have no money for food because of current circumstances. This service runs on a Tuesday from 1pm to 3pm and Wednesday morning from 10.30-12pm. Women are referred from one of our twenty linked-up services. How do the service users find us? Everyone that uses the food bank has been referred to us by one of 52 organisations that are registered with us. Our referrers come from a wide range of services such as refuges, children's centres, health visitors, mental health services, victim support and lots more: Earlier this year, we received a wonderful letter from a worker who refers her clients to us: "The people we work with have been so pleased with the products available at Emmeline's Pantry. The food is fresh and healthy, with a wide array of options and variance from week to week. The clothes are fantastic quality and stylish. The toiletries are great essentials, and the toys make the children ecstatic! All of this provides agency of choice, and therefore dignity - which is the most important thing. The whole foodbank experience is made comfortable by the warmth of the staff, breaking down any stigma of seeking such support. You can feel how much they care, and the happiness their service provides is a testament to their hard work

### **Food Pantry**

The food pantry opened in May 2018 and exists for women who do have access to money but struggle to get by week to week. We offer the same produce as the food bank however women are asked to give a donation for their items. The food pantry is a self-referral drop-in service open from 1pm -3pm every Wednesday.

### **A review of our achievements and performance: How our activities delivered public benefit**

Emmeline's Pantry More Than a Food Bank

Who are we?

Emmeline's Pantry began over eight years ago in a cupboard in a hallway at the Pankhurst Centre. Formerly Emmeline's Pantry Parlour, an independent service originally under the umbrella of Manchester Women's Aid. Volunteers came together to provide appropriate clothes for women going to court. Occasionally, food was also shared among the women who used the service. The volunteers soon realised there was a growing need for food, clothes and toiletries for women in need in the local community and the service was developed. We strongly believe in the right to access fresh and healthy food, essential toiletries, baby items and clean clothes that fit and are seasonally appropriate. The service we provide, however, is so much more than that of a typical food bank as we provide access to everything a vulnerable woman and her family might need in order to regain self-worth and independence to live and flourish in life.



*More than a foodbank*

We provide for the whole family, now running sessions for vulnerable fathers.

Without having basic requirements such as Moses Baskets, prams and milk formula, a woman can often be delayed from leaving the hospital setting after birth. To meet these needs, we regularly liaise with our supporters via Social Media; gifting items received where appropriate and on the advice of their Community Midwives. This support continues until children are 5 years of age.

Sadly, there are so many women in Manchester struggling to survive and provide fresh and healthy meals for themselves and/or their families. These circumstances can come about for numerous reasons including changes to the universal benefit system, sudden job loss, sudden carer duties and illness. Further to this, changes in circumstances such as divorce, escaping domestic violence, fleeing trafficking or escaping from modern day slavery can be attributed to the struggle of accessing basic necessities not only for the individual, but for their family as well.

Having to choose between heat or eating (or indeed buying children's nappies) is a choice no woman should ever have to make.

Emmeline's Pantry believes in choice – it is a fundamental human right to have choice. A high volume of our service users are referred from circumstances where choice has been taken away from them. In order for our women to begin to regain self-worth, it is imperative they are able to make choices for themselves. For this reason, we never pre-bag items; instead, our service is laid out like a shop, where women come with a basket and choose what they want from the shelves.

Our Mission Statement: Emmeline's Pantry is a food and clothes bank providing pathways out of poverty to vulnerable women and their families. We support women from all walks of life by offering a women's centred, choice led service. On 31st May 2018, we opened our new service; a baby pantry to help expectant women prepare for their babies by providing them with the essentials to get them started.

### **Our volunteers**

Emmeline's Pantry would not be able to run the service without the hard work and dedication of its volunteers. This year due to covid regulations we had to reduce our volunteers from 8 to 3 to ensure safety within the building. They are the ones who pack away all the donations, make sure the shelves are full and ensure the food bank is ready to open each week.

Not all of our volunteers will be seen in the food bank as some work externally or behind the scenes. They are the ones who keep on top of the finances, are actively fundraising or submitting grant applications and making sure we have an active social media presence.

This year with a 225% increase in service users they had a very busy job to do

How do the service users find us?

Currently 20 organisations are referring in to service out of 53 registered.

Our referrers come from a wide range of services such as refuges, children's centres, health visitors, mental health services, victim support to name a few:



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For 2020 we had set goals and things we wanted to develop these had to be put on hold to ensure that we could support as many service users as possible and to adapt to changes and challenges as they happened.

### **Our building**

For our welfare and the welfare of service users from March we moved all our services to outside the building making adaptations to the building and how we ran the service. As one of our USPs is that we never prepack anything and encourage choice this was both important and challenging, luckily our building adapted well to this and our service users started to wait outside in the lovely park and choose their food through the larder. All clothes are on rails outside so they can be chosen personally as well.

During the year we worked closely with referring agencies to ensure everyone was looked after. We did a 4-week food pick up for service users at the beginning of lockdown as some service users anxieties became triggered by the news of panic buying. This also made sure that they had to leave the homeless as they had food in stock.

In hindsight this was a great move as referrals increased over the following weeks and we had the capacity to support everyone who needed our help.

We engaged with more supporters than ever including a lot of local residents who passed our building on their daily walks. The amount of donations we received increase by around 100% and lots of local streets did collections for us

Financial donations also increased online and in person due to people wanting to help people in need. This is reflected in our reserves.

### **Timeline of events 2020**

January Back to business after a very busy Christmas

February: Officially started children's activities in building

March: International Women's Day event

As the country went into lockdown, we provided our service users with 4 weeks of food to prevent panic.

Our referrals went up as schools started to refer their vulnerable families to us and other agencies dealt with so many people struggling

April: All activities in centre had to close due to covid regulations. All our food related services carried on outside and became busier than ever before.

- We started to do parcels for Manchester City Council's emergency food response team. We provided 15 parcels 3 days a week these parcels had to be bespoke as they were for people with allergies and specific dietary requirements in total we provided 990 parcels food for 987 adults 446 children 5 cats and 1 dog



May: Getting more referrals by the day and inquiries from so many new referrers

June: Online fundraiser Manchester women's songwriters and Bread records

July: Summer bazaar outside fund raiser

August Christmas appeal started

September: Christmas shop open for service users so they can choose what they need and start putting stocking fillers away for their children (this reduces stress and pressure from excited children)

Christmas referrals start

October: Christmas appeal

November: Christmas preparation

December: Christmas referrals usually ran over 2 days. This year we ran over 4 days as we had more referrals than ever before.

### **Full year's Figures for 2020**

Food bank and Pantry

People who came for weekly supplies of food

individual women 821

Individual men 3

male partners and sons over 17 years of age 310

children 1028

Total people fed from visiting service 2162

Total meals 22,722

Additional food was distributed to an extra 120 people a week through our links with homeless families

Food for 14 cats and 10 dogs

Christmas:

71 women came for food - two week's supply of food including special festive food and treats.

This included food for

21 Partners

175 children

Additional food went out to feed an additional 180 people in supported housing and refuges

Total people fed 447

Meals provided 8074

150 children received 10 toys each including books pyjamas and a selection box

Surplus toys and gifts gifted to 100 adults and 150 children



### Letters from service users

Hi Just wanted to say THANKYOU SO MUCH, for all you have done to make this Eid special for me and my family. From the clothes for the children, the wonderful food and then the amazing Eid cake we got this week. Everyone who is a part in Emmelines Pantry however big or small really has given us a truly special day. Without all your help it wouldn't have been achievable. My children are sat watching a movie now with full

bellies (and their eyes on the Eid cupcakes 😊) Thankyou from the bottom of my heart xx

Hi I wanted to get in touch to let you know how much I appreciate all of the toys, treats and food we got from the pantry this Christmas. As you know this time of year is extremely difficult for me as my anxiety and depression can become unbearable. Adding to that all the extra challenges we're all facing I was truly dreading this holiday. I wish I could personally thank all those who donate, support and make Emmelines Pantry the amazing place it is. To let them know how much of a difference they're making to people's lives. Knowing my children are so happy and well entertained with their toys, their bellies are full of good food and treats makes my job as a mum so much easier. Getting the flowers and treats for me too topped it off. I truly feel the care from you all and it's a lovely feeling. Thank you and I wish everyone all the best for the New Year x

Good Morning Lovely. I can't put into words how grateful we are to have the support of Emmeline's Pantry and the wonderful work you do. I was so overwhelmed by the love and generosity from you ladies and all the supporters of Emmeline's that I sat in my living room surrounded by all the amazing presents and just cried. Knowing that my children will be so so excited and happy with their toys means so much it honestly does. They wouldn't have had anything at all but now I can give them these gifts and it means the world to me. I can't wait to see the look on my eldest daughters face when I give her the Amazon gift card and tell her to choose something for herself. The whole experience of collecting the gifts this week was so overwhelming (in a good way). From queuing up and being treated to a lovely hot chocolate, to all the amazingly friendly and caring women helping out. Thank you so so much for all you do x

### Case study

Service user using service on and off for quite a while due to a lot of different reasons. She suffers from depression so worrying about food really affects her mental health, so an ongoing referral makes things easier for her. Once this was arranged the change to her was incredible and she is now a volunteer. In her own words "instead of going home to bed I have purpose and can help others". She seems to be coming on leaps and bounds and is taking on more responsibility as a volunteer week by week.

### Financial review

Over the year of 2020 donations and grants to the charity increased by over £109,000. Expenditure increased by £23,000.



### **Investment powers and policy**

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

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

The balance held in unrestricted reserves at 31st December 2020 was £96,193 of which £94,712 are free reserves.

The Charity's main source of income is donations and grants. The Trustees consider that it is appropriate 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. The trustees aim to establish and maintain free reserves in unrestricted funds at a level which equates to approximately 3 months of unrestricted charitable expenditure.

The trustees consider that this level will provide sufficient funds to respond to applications for grants and ensure that support and governance costs are covered. The trustees consider that the charity is a going concern. Any reliance on grant funding is managed through a flexible approach to activities and project delivery.

2020 was a challenging year and the trustees took the decision to stockpile more reserves than previously until such time as the effects of Covid 19 could be assessed on the Charity. The Charity's reserves ended the year much higher than expected as a result of donors providing goods and services for free when the Charity needed these.

### **Risk management**

As the charity continues to establish itself the trustees will conduct a review of the major risks to which the charity may be exposed, and systems will be established to mitigate those risks.

### **Plans for Future Periods**

#### **Our vision of Success**

In 2020, Emmeline's Pantry will:

1. Recruit new trustees who offer a broad range of skills
2. Recruit new volunteers to help sustain and improve our service
3. Extend opening hours for foodbank and food-pantry.

In 2020, Emmeline's Pantry will grow its service to support more women. This will be achieved by:

1. Holding day-time drop in events for the women in the community.
2. Hosting classes for women in the community in healthy eating, parenting, and health hosted by external agencies.
3. Providing space within the community for professional outreach etc.

We will achieve these aims by:

1. Sourcing funding from our local council and larger funding sources such as the big lottery



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2. When we have our new building, we will hold open days advertising classes to the local community.
3. We will build relationships with various external services to encourage multi-agency training

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

Emmeline's Pantry is a Charitable Incorporated Organisation governed by its constitution dated 20<sup>th</sup> October 2016 and registration as a Charitable Incorporated Organisation (Foundation) number 1169796 with the Charity Commission on 20<sup>th</sup> October 2016.

### **Appointment of trustees**

As set out in the constitution trustees are elected annually by the members of the charitable organisation attending the Annual General meeting. Each year trustees shall retire from office by rotation based on their length of service and may offer themselves for re-election. The trustees administer the charity and meet every three months. A service co-ordinator has been appointed by the trustees to manage the day-to-day operations of the charity. The trustee chair holds monthly supervisions with the Service Co-ordinator.

### **Trustee induction and training**

Trustees are given information about their role and responsibilities on first being appointed. They are also given a copy of the constitution, information about staffing and the charity management, and are shown copies of policy documents.

### **Reference and administrative information**

Charitable Incorporated Organisation Name: Emmeline's  
Pantry Charitable Incorporated Organisation Number:  
1169796 Date Registered: 20<sup>th</sup> October 2016

### **Trustees**

|                     |           |
|---------------------|-----------|
| Aneesha Trivedi     | Chair     |
| Jennifer Simpson    | Secretary |
| Constance Gallagher |           |
| Caroline Whittaker  |           |
| Suzanne Markham     |           |
| Alison Carlin       |           |

### **Service Co-ordinator**

Karen Wilson

### **Principal Office**

30a Nell Lane  
Chorlton  
Manchester  
M21 7SJ



*More than a foodbank*

**Independent Examiners**

Community Accountancy Service  
Limited  
The Grange  
Pilgrim Drive  
Beswick  
Manchester  
M11 3TQ

**Bankers**

CAF Bank Ltd  
25 Kings Hill Avenue  
Kings Hill  
West Malling  
Kent  
ME19 4JQ



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

Approved by the trustees on 13<sup>th</sup> September 2021 and signed on their behalf by:

Aneesha Trivedi  
Chair

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF  
EMMELINE'S PANTRY  
REGISTERED CHARITY NO. 1169796**

I report on the accounts of the charity, for the period ended 31<sup>st</sup> December 2020 which are set out on pages 12 to 21.

**Respective Responsibilities of Trustees and Examiner**

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

It is my responsibility to:

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

**Basis of Independent Examiners Report**

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

**Independent Examiner's Statement**

In connection with my examination, no matter has come to my attention:

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

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

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

Signed: ..... *A.M. King* .....

AM King FCCA  
Date: 13<sup>th</sup> September 2021

Community Accountancy Service Ltd  
The Grange, Pilgrim Drive, Beswick,  
Manchester, M11 3TQ

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2020**  
**(INCLUDING INCOME AND EXPENDITURE ACCOUNT)**

|                                    |                 |                |               | Total Funds    | Total Funds   |
|------------------------------------|-----------------|----------------|---------------|----------------|---------------|
|                                    |                 | Unrestricted   | Restricted    | Year Ended     | Year Ended 31 |
|                                    | Further Details | Funds          | Funds         | 31 December    | December      |
|                                    |                 | £              | £             | 2020           | 2019          |
|                                    |                 |                |               | £              | £             |
| <b>Income from:</b>                |                 |                |               |                |               |
| Donations and legacies             | (3)             | 99,006         | 10,318        | 109,324        | 46,122        |
| Charitable Activities              | (4)             | 20,264         | 38,700        | 58,964         | 12,814        |
| Other Trading Activities           | (5)             | 36             | -             | 36             | 130           |
| <b>Total</b>                       |                 | <b>119,306</b> | <b>49,018</b> | <b>168,324</b> | <b>59,066</b> |
| <b>Expenditure on:</b>             |                 |                |               |                |               |
| Raising Funds                      | (6)             | 186            | -             | 186            | 981           |
| Charitable Activities              | (6)             | 28,358         | 38,521        | 66,879         | 43,412        |
| Other                              | (6)             | 438            | -             | 438            | 80            |
| <b>Total</b>                       |                 | <b>28,982</b>  | <b>38,521</b> | <b>67,503</b>  | <b>44,473</b> |
| Net gains/(losses) on investments  |                 | -              | -             | -              | -             |
| <b>Net income/(expenditure)</b>    |                 | <b>90,324</b>  | <b>10,497</b> | <b>100,821</b> | <b>14,593</b> |
| Transfers between funds            | (17)            | -              | -             | -              | -             |
| <b>Net movement in funds</b>       |                 | <b>90,324</b>  | <b>10,497</b> | <b>100,821</b> | <b>14,593</b> |
| <b>Reconciliation of funds</b>     |                 |                |               |                |               |
| Total funds brought forward        | (17)            | 45,350         | 1,787         | 47,137         | 32,544        |
| <b>Total funds carried forward</b> | <b>(17)</b>     | <b>135,674</b> | <b>12,284</b> | <b>147,958</b> | <b>47,137</b> |

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

The notes on pages 15 to 21 form part of these accounts.

**BALANCE SHEET AS AT 31 DECEMBER 2020**

|                                                         | Notes | 2020<br>£             | 2019<br>£            |
|---------------------------------------------------------|-------|-----------------------|----------------------|
| <b>Fixed assets:</b>                                    |       |                       |                      |
| Tangible assets                                         | (11)  | 1,481                 | 2,597                |
| Total fixed assets                                      |       | <u>1,481</u>          | <u>2,597</u>         |
| <b>Current assets:</b>                                  |       |                       |                      |
| Stocks                                                  | (12)  | -                     | -                    |
| Debtors                                                 | (13)  | 494                   | 779                  |
| Cash at Bank & in Hand                                  |       | 146,974               | 45,429               |
| Total current assets                                    |       | <u>147,468</u>        | <u>46,208</u>        |
| <b>Liabilities:</b>                                     |       |                       |                      |
| Creditors: Amounts falling due within one year          | (14)  | 991                   | 1,668                |
| Net current assets or liabilities                       |       | <u>146,477</u>        | <u>44,540</u>        |
| Total assets less current liabilities                   |       | 147,958               | 47,137               |
| Creditors: Amounts falling due after more than one year | (16)  | -                     | -                    |
| Provisions for liabilities                              |       | -                     | -                    |
| <b>Total net assets or liabilities</b>                  |       | <u><u>147,958</u></u> | <u><u>47,137</u></u> |
| <b>The funds of the charity:</b>                        |       |                       |                      |
| Restricted income funds                                 | (17)  | 12,284                | 1,787                |
| Unrestricted income funds                               | (17)  | 135,674               | 45,350               |
| <b>Total charity funds</b>                              |       | <u><u>147,958</u></u> | <u><u>47,137</u></u> |

Approved on behalf of the Trustees Management Committee

Aneesha Trivedi

Suzanne Markham

Date: 13th September 2021

The notes on pages 15 to 21 form part of these accounts.

## Statement of Cash Flows for the year ended 31 December 2020

|                                                                  | Year Ended 31<br>December 2020 | Year Ended<br>31 December<br>2019 |
|------------------------------------------------------------------|--------------------------------|-----------------------------------|
|                                                                  | £                              | £                                 |
| <b>Net cash used in operating activities</b>                     | 101,545                        | 15,466                            |
| <b>Cash flows from investment activities:</b>                    |                                |                                   |
| Interest                                                         | -                              | -                                 |
| Purchase of fixed assets                                         | -                              | (3,346)                           |
| <b>Net cash provided by investing activities</b>                 | -                              | (3,346)                           |
| Increase/(decrease) in cash and cash equivalents during the year | 101,545                        | 12,120                            |
| Cash and cash equivalents brought forward                        | 45,429                         | 33,309                            |
| <b>Cash and cash equivalents carried forward</b>                 | <b>146,974</b>                 | <b>45,429</b>                     |

## Notes to the accounts

**1. Accounting policies****(a) Basis of preparation and assessment of going concern**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16th July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

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

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

**(b) Funds structure**

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There are 11 restricted funds.

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Further details of each fund are disclosed in note 17.

**(c) Income recognition**

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

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

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

**(d) Expenditure Recognition**

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

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

**(e) Irrecoverable VAT**

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

**(f) Allocation of support and governance costs**

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

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

**(g) Costs of raising funds**

The costs of raising funds consists of activities and advertising.

**(h) Charitable Activities**

Costs of charitable activities include governance costs and an apportionment of support costs as shown in note 7.

**(i) Tangible fixed assets and depreciation**

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

|           |                |
|-----------|----------------|
| Equipment | 33.33% on cost |
|-----------|----------------|

**(j) Realised gains and losses**

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

**(k) Pensions**

The charity currently administers contributions to an auto-enrolment pension scheme on behalf of individuals. The charity has no liability beyond administering deductions.

**(l) 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.

**(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.

**2. Related party transactions and trustees' expenses and remuneration**

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind. Expenses paid to the trustees in the year totalled £nil (2019: £nil).

**3. Donations and Legacies**

|                                   | Unrestricted                   | Restricted                     | Total Funds                    | Total Funds                    |
|-----------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
|                                   | Year Ended<br>31 December 2020 | Year Ended<br>31 December 2020 | Year Ended 31<br>December 2020 | Year Ended<br>31 December 2019 |
|                                   | £                              | £                              | £                              | £                              |
| Donations                         | 99,006                         | 10,318                         | 109,324                        | 46,122                         |
|                                   | 99,006                         | 10,318                         | 109,324                        | 46,122                         |
| Total by fund at 31 December 2019 | 46,122                         | -                              | 46,122                         |                                |

**4. Income from charitable activities**

|                                   | Unrestricted                   | Restricted                     | Total Funds                    | Total Funds                    |
|-----------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
|                                   | Year Ended 31<br>December 2020 | Year Ended<br>31 December 2020 | Year Ended 31<br>December 2020 | Year Ended<br>31 December 2019 |
|                                   | £                              | £                              | £                              | £                              |
| Unrestricted grants:              |                                |                                |                                |                                |
| DWF Foundation                    | 500                            | -                              | 500                            | -                              |
| GMMH                              | 1,000                          | -                              | 1,000                          | -                              |
| Manchester City Council           | 12,789                         | -                              | 12,789                         | -                              |
| Neighbourly Community Fund        | 400                            | -                              | 400                            | -                              |
| Southway Housing                  | 250                            | -                              | 250                            | -                              |
| Suffragette City                  | 1,325                          | -                              | 1,325                          | -                              |
| We Love Manchester                | 2,500                          | -                              | 2,500                          | -                              |
| Restricted grants:                |                                |                                |                                |                                |
| Shears Foundation                 | 1,000                          | 19,000                         | 20,000                         | 800                            |
| Bauer                             | -                              | 2,275                          | 2,275                          | -                              |
| Macc Covid-19                     | -                              | 1,000                          | 1,000                          | -                              |
| Big Lottery Fund                  | -                              | 9,750                          | 9,750                          | -                              |
| Garfield Weston                   | -                              | 5,000                          | 5,000                          | -                              |
| Greater Manchester Police         | -                              | 1,000                          | 1,000                          | -                              |
| Allen Lane Foundation             | -                              | -                              | -                              | 4,000                          |
| Charity Service (1)               | 500                            | -                              | 500                            | 1,000                          |
| Charity Service (2)               | -                              | 675                            | 675                            | 675                            |
| Community Foundation              | -                              | -                              | -                              | 5,339                          |
| Manchester City Council           | -                              | -                              | -                              | 1,000                          |
|                                   | 20,264                         | 38,700                         | 58,964                         | 12,814                         |
| Total by fund at 31 December 2019 | -                              | 12,814                         | 12,814                         |                                |

## 5. Income from other trading activities

|                                   | Unrestricted                | Restricted                  | Total Funds                 | Total Funds                 |
|-----------------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
|                                   | Year Ended 31 December 2020 | Year Ended 31 December 2020 | Year Ended 31 December 2020 | Year Ended 31 December 2019 |
|                                   | £                           | £                           | £                           | £                           |
| Fundraising Events                | 36                          | -                           | 36                          | 130                         |
|                                   | 36                          | -                           | 36                          | 130                         |
| Total by fund at 31 December 2019 | 130                         | -                           | 130                         |                             |

## 6. Expenditure

|                                              | Food Pantry Costs | Year Ended 31 December 2020 | Year Ended 31 December 2019 |
|----------------------------------------------|-------------------|-----------------------------|-----------------------------|
|                                              | £                 | £                           | £                           |
| <b>Expenditure on raising funds:</b>         |                   |                             |                             |
| Advertising                                  | 48                | 48                          | 102                         |
| Activity Costs                               | 138               | 138                         | 879                         |
|                                              | 186               | 186                         | 981                         |
| <b>Expenditure on charitable activities:</b> |                   |                             |                             |
| Employment Costs                             | 29,856            | 29,856                      | 24,510                      |
| Telephone                                    | 1,559             | 1,559                       | 1,358                       |
| Travel Costs                                 | 35                | 35                          | 30                          |
| Van Hire                                     | 808               | 808                         | -                           |
| Volunteer Expenses                           | 3,376             | 3,376                       | 3,378                       |
| Clothing & Toys                              | 1,878             | 1,878                       | -                           |
| Food Costs                                   | 3,876             | 3,876                       | 1,677                       |
| Refreshments                                 | -                 | -                           | 99                          |
| Subscriptions and Membership                 | 1,715             | 1,715                       | 1,553                       |
| Minor Equipment                              | 1,226             | 1,226                       | 410                         |
| Rent                                         | -                 | -                           | 1,026                       |
| Repairs and Maintenance                      | 5,413             | 5,413                       | 4,655                       |
| Cleaning and Housekeeping                    | 2,887             | 2,887                       | 496                         |
| Bank Charges                                 | 60                | 60                          | 60                          |
| Removal Expenses                             | -                 | -                           | 150                         |
| Gardening                                    | 120               | 120                         | -                           |
| Health & Safety                              | 36                | 36                          | -                           |
| Heat & Light                                 | 3,066             | 3,066                       | -                           |
| Rates & Water                                | 4,527             | 4,527                       | -                           |
| Waste Disposal                               | 1,091             | 1,091                       | -                           |
| Resources                                    | 123               | 123                         | 289                         |
| Insurance                                    | 1,340             | 1,340                       | 1,188                       |
| Governance                                   | 2,436             | 2,436                       | 2,249                       |
| Post, Printing & Stationery                  | 335               | 335                         | 284                         |
| Depreciation                                 | 1,116             | 1,116                       | -                           |
|                                              | 66,879            | 66,879                      | 43,412                      |
| <b>Other expenditure:</b>                    |                   |                             |                             |
| Sundry                                       | 438               | 438                         | 80                          |
|                                              | 438               | 438                         | 80                          |
|                                              | 67,503            | 67,503                      | 44,473                      |

|                          | Year Ended 31 December 2020 | Year Ended 31 December 2019 |
|--------------------------|-----------------------------|-----------------------------|
|                          | £                           | £                           |
| Restricted expenditure   | 38,521                      | 21,663                      |
| Unrestricted expenditure | 28,982                      | 22,810                      |
|                          | 67,503                      | 44,473                      |

**7. Analysis of expenditure on charitable activities**

As per note 6.

**8. Allocation of governance and support costs**

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

|                     | General Support | Governance   | Total        | Basis of apportionment |
|---------------------|-----------------|--------------|--------------|------------------------|
| Payroll Bureau Fees | 340             | -            | 340          | type of expense        |
| Professional Fees   | -               | 660          | 660          | type of expense        |
| Book-keeping        | 1,016           | -            | 1,016        | type of expense        |
| Accountancy Fees    | -               | 420          | 420          | type of expense        |
|                     | <u>1,356</u>    | <u>1,080</u> | <u>2,436</u> |                        |

**9. Analysis of staff costs**

|                       | Year Ended<br>Year Ended 31<br>December 2020 | Year Ended<br>31 December<br>2019 |
|-----------------------|----------------------------------------------|-----------------------------------|
|                       | £                                            | £                                 |
| Wages and Salaries    | 29,167                                       | 24,008                            |
| Redundancy            | -                                            | -                                 |
| Social Security Costs | -                                            | -                                 |
| Pension Costs         | 689                                          | 502                               |
|                       | <u>29,856</u>                                | <u>24,510</u>                     |
| Charitable Activities | 29,856                                       | 24,510                            |
| Support Costs         | -                                            | -                                 |
|                       | <u>29,856</u>                                | <u>24,510</u>                     |

The average number of employees during the year was 1 (2019: 1).

The charity considers its key management personnel comprises the trustees and the service co-ordinator. The total employment benefits, including employer pension contributions of the key management personnel were £29,856 (2019: £24,510).

No employee has benefits in excess of £60,000.

**10. Independent Examiner Fees**

|                              | Year Ended<br>Year Ended 31<br>December 2020 | Year Ended<br>31 December<br>2019 |
|------------------------------|----------------------------------------------|-----------------------------------|
|                              | £                                            | £                                 |
| Independent examination fees | 420                                          | 360                               |
|                              | <u>420</u>                                   | <u>360</u>                        |

**11. Tangible Fixed Assets**

|                       | Equipment | Total |
|-----------------------|-----------|-------|
| Cost                  | £         | £     |
| At 1 January 2020     | 3,346     | 3,346 |
| Additions             | -         | -     |
| At 31 December 2020   | 3,346     | 3,346 |
| <b>Depreciation</b>   |           |       |
| At 1 January 2020     | 749       | 749   |
| Charge for Year       | 1,116     | 1,116 |
| At 31 December 2020   | 1,865     | 1,865 |
| <b>NET BOOK VALUE</b> |           |       |
| At 31 December 2020   | 1,481     | 1,481 |
| At 31 December 2019   | 2,597     | 2,597 |

**12. Stocks**

The charity does not hold stocks of any items.

**13. Analysis of debtors**

|             | 2020 | 2019 |
|-------------|------|------|
|             | £    | £    |
| Debtors     | 37   | 470  |
| Prepayments | 457  | 309  |
|             | 494  | 779  |

Debtors related to unrestricted funds and 2020 and 2019.

**14. Creditors: amounts falling due within one year**

|                                    | 2020 | 2019  |
|------------------------------------|------|-------|
|                                    | £    | £     |
| Other creditors and accruals       | 990  | 552   |
| Taxation and social security costs | 1    | 1,116 |
|                                    | 991  | 1,668 |

**15. Deferred income**

The CIO did not have any deferred income at the period end.

**16. Creditors: amounts falling due after more than one year**

|                            | 2020 | 2019 |
|----------------------------|------|------|
|                            | £    | £    |
| Provisions for liabilities | -    | -    |
|                            | -    | -    |

## 17. Analysis of charitable funds

## Analysis of movements in unrestricted funds

|                  | Balance at 1<br>January 2020 | Incoming<br>Resources | Resources<br>Expended | Transfers | Balance at 31<br>December<br>2020 |
|------------------|------------------------------|-----------------------|-----------------------|-----------|-----------------------------------|
|                  | £                            | £                     | £                     | £         | £                                 |
| General Fund     | 45,350                       | 119,306               | (28,982)              | (39,481)  | 96,193                            |
| Designated Funds | -                            | -                     | -                     | 39,481    | 39,481                            |
|                  | 45,350                       | 119,306               | (28,982)              | -         | 135,674                           |

## Previous reporting period

|              | Balance at 1<br>January 2019 | Incoming<br>Resources | Resources<br>Expended | Transfers | Balance at 31<br>December<br>2019 |
|--------------|------------------------------|-----------------------|-----------------------|-----------|-----------------------------------|
|              | £                            | £                     | £                     | £         | £                                 |
| General Fund | 21,908                       | 46,252                | (22,810)              | -         | 45,350                            |
|              | 21,908                       | 46,252                | (22,810)              | -         | 45,350                            |

## Name of unrestricted fund:

General Fund  
Designated Funds

## Description, nature and purpose of the fund

The "free reserves" after allowing for all designated funds  
For future redundancy and closure costs

## Analysis of movements in restricted funds

|                           | Balance at 1<br>January 2020 | Incoming<br>Resources | Resources<br>Expended | Transfers | Balance at 31<br>December<br>2020 |
|---------------------------|------------------------------|-----------------------|-----------------------|-----------|-----------------------------------|
|                           | £                            | £                     | £                     | £         | £                                 |
| Shears Foundation         | -                            | 19,000                | (14,989)              | -         | 4,011                             |
| Bauer                     | -                            | 2,275                 | (1,385)               | -         | 890                               |
| Macc Covid-19             | -                            | 1,000                 | (1,000)               | -         | -                                 |
| Big Lottery Fund          | -                            | 9,750                 | (7,794)               | -         | 1,956                             |
| Garfield Weston           | -                            | 5,000                 | (4,462)               | -         | 538                               |
| Greater Manchester Police | -                            | 1,000                 | (1,000)               | -         | -                                 |
| Restricted Donations      | -                            | 10,318                | (5,429)               | -         | 4,889                             |
| Allen Lane Foundation     | 602                          | -                     | (602)                 | -         | -                                 |
| Charity Service (1)       | 287                          | -                     | (287)                 | -         | -                                 |
| Charity Service (2)       | 564                          | 675                   | (1,239)               | -         | -                                 |
| Manchester City Council   | 334                          | -                     | (334)                 | -         | -                                 |
|                           | 1,787                        | 49,018                | (38,521)              | -         | 12,284                            |

## Previous reporting period

|                         | Balance at 1<br>January 2019 | Incoming<br>Resources | Resources<br>Expended | Transfers | Balance at 31<br>December<br>2019 |
|-------------------------|------------------------------|-----------------------|-----------------------|-----------|-----------------------------------|
|                         | £                            | £                     | £                     | £         | £                                 |
| Shear Foundation        | 10,346                       | 800                   | (11,146)              | -         | -                                 |
| Allen Lane Foundation   | -                            | 4,000                 | (3,398)               | -         | 602                               |
| Charity Service (1)     | -                            | 1,000                 | (713)                 | -         | 287                               |
| Charity Service (2)     | -                            | 675                   | (111)                 | -         | 564                               |
| Community Foundation    | -                            | 5,339                 | (5,339)               | -         | -                                 |
| Manchester City Council | -                            | 1,000                 | (666)                 | -         | 334                               |
| Rosa                    | 1,039                        | -                     | (1,039)               | -         | -                                 |
|                         | 11,385                       | 12,814                | (22,412)              | -         | 1,787                             |

## Name of restricted fund:

Shears Foundation  
Bauer  
Macc Covid-19  
Big Lottery Fund  
Garfield Weston  
Greater Manchester Police  
Restricted Donations  
Allen Lane Foundation  
Charity Service (1)  
Charity Service (2)  
Community Foundation  
Manchester City Council  
Rosa

## Description, nature and purpose of the fund

for salaries  
for clothes  
for Covid-19 costs  
for salaries  
for salaries  
for volunteer expenses  
for salaries  
for volunteer expenses  
for Christmas food  
for increases in Fareshare charges  
for salary costs  
for Fareshare charges  
for salaries and training costs

**18. Analysis of net assets between funds**

|                                        | Unrestricted funds | Designated funds | Restricted funds | Total 2020     |
|----------------------------------------|--------------------|------------------|------------------|----------------|
|                                        | £                  | £                | £                | £              |
| Tangible fixed assets                  | 1,481              | -                | -                | 1,481          |
| Cash at bank and in hand               | 95,209             | 39,481           | 12,284           | 146,974        |
| Other net current assets/(liabilities) | (497)              | -                | -                | (497)          |
| Creditors of more than one year        | -                  | -                | -                | -              |
| <b>Total</b>                           | <b>96,193</b>      | <b>39,481</b>    | <b>12,284</b>    | <b>147,958</b> |

**Previous reporting period**

|                                        | Unrestricted funds | Designated funds | Restricted funds | Total 2019    |
|----------------------------------------|--------------------|------------------|------------------|---------------|
|                                        | £                  | £                | £                | £             |
| Tangible fixed assets                  | 2,597              | -                | -                | 2,597         |
| Cash at bank and in hand               | 44,232             | -                | 1,197            | 45,429        |
| Other net current assets/(liabilities) | (1,479)            | -                | 590              | (889)         |
| Creditors of more than one year        | -                  | -                | -                | -             |
| <b>Total</b>                           | <b>45,350</b>      | <b>-</b>         | <b>1,787</b>     | <b>47,137</b> |

**19. Financial Instruments**

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

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

|                                              | Year Ended 31 December 2020 | Year Ended 31 December 2019 |
|----------------------------------------------|-----------------------------|-----------------------------|
|                                              | £                           | £                           |
| Net movement in funds                        | 100,821                     | 14,593                      |
| Add back depreciation                        | 1,116                       | -                           |
| Deduct investment income                     | -                           | -                           |
| Decrease/(increase) in stocks                | -                           | -                           |
| Decrease/(increase) in debtors               | 285                         | (51)                        |
| Increase/(decrease) in creditors             | (677)                       | 924                         |
| <b>Net cash used in operating activities</b> | <b>101,545</b>              | <b>15,466</b>               |