

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 31st December 2020

The trustees present their annual report and financial statements of the charity for the year ended 31st 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:



More than a foodbank

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 20th October 2016 and registration as a Charitable Incorporated Organisation (Foundation) number 1169796 with the Charity Commission on 20th 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: 20th 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 13th 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 31st 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: 13th 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
	Further Details	Funds	Funds	31 December	31 December
		£	£	2020	2019
				£	£
Income from:					
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
Total		119,306	49,018	168,324	59,066
Expenditure on:					
Raising Funds	(6)	186	-	186	981
Charitable Activities	(6)	28,358	38,521	66,879	43,412
Other	(6)	438	-	438	80
Total		28,982	38,521	67,503	44,473
Net gains/(losses) on investments		-	-	-	-
Net income/(expenditure)		90,324	10,497	100,821	14,593
Transfers between funds	(17)	-	-	-	-
Net movement in funds		90,324	10,497	100,821	14,593
Reconciliation of funds					
Total funds brought forward	(17)	45,350	1,787	47,137	32,544
Total funds carried forward	(17)	135,674	12,284	147,958	47,137

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 £	2019 £
Fixed assets:			
Tangible assets	(11)	1,481	2,597
Total fixed assets		<u>1,481</u>	<u>2,597</u>
Current assets:			
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>
Liabilities:			
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		-	-
Total net assets or liabilities		<u><u>147,958</u></u>	<u><u>47,137</u></u>
The funds of the charity:			
Restricted income funds	(17)	12,284	1,787
Unrestricted income funds	(17)	135,674	45,350
Total charity funds		<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 December 2020	Year Ended 31 December 2019
	£	£
Net cash used in operating activities	101,545	15,466
Cash flows from investment activities:		
Interest	-	-
Purchase of fixed assets	-	(3,346)
Net cash provided by investing activities	-	(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
Cash and cash equivalents carried forward	146,974	45,429

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
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(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 31 December 2020	Year Ended 31 December 2020	Year Ended 31 December 2020	Year Ended 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 December 2020	Year Ended 31 December 2020	Year Ended 31 December 2020	Year Ended 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
	£	£	£
Expenditure on raising funds:			
Advertising	48	48	102
Activity Costs	138	138	879
	186	186	981
Expenditure on charitable activities:			
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
Other expenditure:			
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 Year Ended 31 December 2020	Year Ended 31 December 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 Year Ended 31 December 2020	Year Ended 31 December 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
Depreciation		
At 1 January 2020	749	749
Charge for Year	1,116	1,116
At 31 December 2020	1,865	1,865
NET BOOK VALUE		
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 January 2020	Incoming Resources	Resources Expended	Transfers	Balance at 31 December 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 January 2019	Incoming Resources	Resources Expended	Transfers	Balance at 31 December 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 January 2020	Incoming Resources	Resources Expended	Transfers	Balance at 31 December 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 January 2019	Incoming Resources	Resources Expended	Transfers	Balance at 31 December 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	-	-	-	-
Total	96,193	39,481	12,284	147,958

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	-	-	-	-
Total	45,350	-	1,787	47,137

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	
	Year Ended 31 December 2020	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
Net cash used in operating activities	101,545	15,466