

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 31st December 2021

The trustees present their annual report and financial statements of the charity for the year ended 31st 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 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 | (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 5th 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 31st 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: 5th 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 | £ | £ | £ | £ |
| Income from: | | | | | |
| 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 |
| Total | | 87,415 | 11,363 | 98,778 | 168,324 |
| Expenditure on: | | | | | |
| 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 |
| Total | | 94,765 | 23,647 | 118,412 | 67,503 |
| Net income/(expenditure) | | (7,350) | (12,284) | (19,634) | 100,821 |
| Transfers between funds | (17) | - | - | - | - |
| Net movement in funds | | (7,350) | (12,284) | (19,634) | 100,821 |
| Reconciliation of funds | | | | | |
| Total funds brought forward | (17) | 135,674 | 12,284 | 147,958 | 47,137 |
| Total funds carried forward | (17) | 128,324 | - | 128,324 | 147,958 |

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 £ | 2020 £ |
|---|-------|-----------------------|-----------------------|
| Fixed assets: | | | |
| Tangible assets | (11) | 365 | 1,481 |
| Total fixed assets | | <u>365</u> | <u>1,481</u> |
| Current assets: | | | |
| 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> |
| Liabilities: | | | |
| 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 | | - | - |
| Total net assets or liabilities | | <u><u>128,324</u></u> | <u><u>147,958</u></u> |
| The funds of the charity: | | | |
| Restricted income funds | (17) | - | 12,284 |
| Unrestricted income funds | (17) | 128,324 | 135,674 |
| Total charity funds | | <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 December 2021 | Year Ended 31 December 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) |
| Net cash used in operating activities | (17,272) | 101,545 |
| Cash flows from investment activities: | | |
| Interest | - | - |
| Purchase of fixed assets | - | - |
| Net cash provided by investing activities | - | - |
| Increase/(decrease) in cash and cash equivalents during the year | (17,272) | 101,545 |
| Cash and cash equivalents brought forward | 146,974 | 45,429 |
| Cash and cash equivalents carried forward | 129,702 | 146,974 |

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 December 2021 | Year Ended 31 December 2021 | Year Ended 31 December 2021 | Year Ended 31 December 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 December 2020 | Year Ended 31 December 2020 | Year Ended 31 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 December 2021 | Year Ended 31 December 2021 | Year Ended 31 December 2021 | Year Ended 31 December 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 December 2020 | Year Ended 31 December 2020 | Year Ended 31 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 |
|--------------------------------------|-------------------|-----------------------------|-----------------------------|
| | £ | £ | £ |
| Expenditure on raising funds: | | | |
| 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 December 2021 | Year Ended 31 December 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 December 2021 | Year Ended 31 December 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 December 2021 | Year Ended 31 December 2020 |
|------------------------------|--------------------------------|-----------------------------------|
| | £ | £ |
| Independent examination fees | 600 | 420 |
| | <u>600</u> | <u>420</u> |

11. Tangible Fixed Assets

| | Equipment £ | Total £ |
|-----------------------|----------------|------------|
| Cost | | |
| At 1 January 2021 | 3,346 | 3,346 |
| Additions | - | - |
| At 31 December 2021 | 3,346 | 3,346 |
| Depreciation | | |
| At 1 January 2021 | 1,865 | 1,865 |
| Charge for Year | 1,116 | 1,116 |
| At 31 December 2021 | 2,981 | 2,981 |
| NET BOOK VALUE | | |
| 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 £ | 2020 £ |
|-------------|-----------|-----------|
| 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 £ | 2020 £ |
|------------------------------------|-----------|-----------|
| 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 £ | 2020 £ |
|----------------------------|-----------|-----------|
| Provisions for liabilities | - | - |
| | - | - |

17. Analysis of charitable funds

Analysis of movements in unrestricted funds

| | Balance at 1 January 2021 | Incoming Resources | Resources Expended | Transfers | Balance at 31 December 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 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 |

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 2021 | Incoming Resources | Resources Expended | Transfers | Balance at 31 December 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 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 |

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 funds | Designated funds | Restricted 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 | - | - | - | - |
| Total | 59,019 | 69,305 | - | 128,324 |

Previous reporting period

| | Unrestricted funds | Designated funds | Restricted 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 | - | - | - | - |
| Total | 96,193 | - | 12,284 | 147,958 |

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.