

**EMMELINE'S PANTRY**

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

Registered Charity No. 1169796

## EMMELINE'S PANTRY

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

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard Applicable in the UK and Republic of Ireland published (FRS 102) (effective 1 January 2019).

### **Objectives and activities**

#### **Aims**

The strategic aims of Emmeline's Pantry are:

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

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

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

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

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

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



*More than a foodbank*

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

### **Services Provided**

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

### **Foodbank**

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

### **Food Pantry**

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

### **Pop up shop**

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

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

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

Emmeline's Pantry More Than a Food Bank

Who are we?

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



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

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

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

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

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

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

### **Our volunteers**

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

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

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

### **Our building**

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



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

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

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

### **Timeline of events 2022**

#### **January**

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

#### **February**

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

#### **March**

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

#### **April**

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



## **May**

Fairy Day fun day of activities £850 raised

Emm's Toiletries launched:

Popup Shop launched

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

Lo'real donations collection

## **June**

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

Lola spray painted Toy Library container

## **July**

Loreal suncream donation

Station South started Cargoroo donation collections for us

Eid food distribution

Green prescribing starts on The Pankhurst Plot

## **August**

Lush Trafford centre Donations

City in the Community Dropoff

Geronimo Festival

FareShare CEO visit

3 weeks service offered as closed for 2 weeks.

## **September**

Woodland Crew outdoor toddler sessions start Pride Funday

## **October**

Stand4Socks donation 4500 pairs

Siempre Solutions Chorlton

Manchester High School for Girls Harvest Festival Coffee Morning and consultation



## **November**

Lady Pedal Christmas collection/delivery

Supper Club Nells Pizza

Love Lucy Chorlton donation

Bar4Eighty collection/donation

Mother Christmas Event

Zurich Community Grant £15000

52 Lives Donation

Prestwich Mums Autumn Fair

Castrads Donation £1500

M&S Neighbourly Grant £1000

## **December**

Asda Grant £2000

Mr Lumpy and Friends soft toy collection/donation

Prestwich Mums Window display donation £550

PLT donation £1250

Nisa Local Slow Cooker funding £3000

Manchester City Football Club Match tickets donation

Christmas Distribution days

Monthly pick ups from Loreal and PLT

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

Total visits this year 1196

Individual women 86

Men 3

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

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

Each service user gets points depending on size of family

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

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

We recently priced up some of our service users baskets

Small single person £28.35

Medium 4-person family £45.19



Large family £119.37

### **Christmas figure 2022**

Visits to Emmelines

Women 59

Men 2

Additional adults 42

Children 148

Sent to other charities.

Food 200

Toys 365

### **Case Study**

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

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

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

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

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

They are very kind and welcoming.

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

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



### **Letter from service user**

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

### **Financial review**

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

### **Investment powers and policy**

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

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

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

The Charity's main source of income is donations and grants. The Trustees consider that it is appropriate to prepare the accounts on a going concern basis and, consequently, the accounts do not include any adjustments that would be necessary if these sources of income should cease. The trustees aim to establish and maintain free reserves in unrestricted funds at a level which equates to approximately 3 months of unrestricted charitable expenditure.



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

### **Risk management**

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

### **Plans for Future Periods**

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

In 2023, Emmeline's Pantry will:

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

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

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

We will achieve these aims by:

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

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

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

#### **Appointment of trustees**

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

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

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



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### **Reference and administrative information**

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

### **Trustees**

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

### **Charity manager**

Karen Wilson

### **Principal Office**

30a Nell Lane  
Chorlton  
Manchester  
M21 7SJ

### **Independent Examiners**

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

### **Bankers**

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



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

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

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

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provision of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Aneesha Trivedi  
Chair

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

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

**Respective Responsibilities of Trustees and Examiner**

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

It is my responsibility to:

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

**Basis of Independent Examiners Report**

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

**Independent Examiner's Statement**

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

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

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

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

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

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

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

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

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

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

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

**BALANCE SHEET AS AT 31 DECEMBER 2022**

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

Approved on behalf of the Trustees Management Committee

Aneësha Trivedi

Suzanne Markham

Date: 20th September 2022

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

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

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

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

## Notes to the accounts

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

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

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

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

**(b) Funds structure**

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

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

Further details of each fund are disclosed in note 17.

**(c) Income recognition**

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

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

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

**(d) Expenditure Recognition**

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

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

**(e) Irrecoverable VAT**

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

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

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

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

**(g) Costs of raising funds**

The costs of raising funds consists of activities and advertising.

**(h) Charitable Activities**

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

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

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

Equipment	33.33% on cost
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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 (2021: £nil).

**3. Donations and Legacies**

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

Previous reporting period

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

4. Income from charitable activities

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

Previous reporting period

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

EMMELINE'S PANTRY

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5. Income from other trading activities

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

Previous reporting period

	Unrestricted	Restricted	Total Funds
	Year Ended 31 December 2021	Year Ended 31 December 2021	Year Ended 31 December 2021
	£	£	£
Rental Income	323	-	323
	323	-	323

6. Expenditure

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

**Expenditure on charitable activities:**

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

**Other expenditure:**

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

## 6. Expenditure

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

## 7. Analysis of expenditure on charitable activities

As per note 6.

## 8. Allocation of governance and support costs

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

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

Previous reporting period

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

## 9. Analysis of staff costs

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

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

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

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

## 10. Independent Examiner Fees

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

**11. Tangible Fixed Assets**

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

**12. Stocks**

The charity does not hold stocks of any items.

**13. Analysis of debtors**

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

Debtors related to unrestricted funds and 2022 and 2021.

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

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

**15. Deferred income**

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

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

	2022	2021
	£	£
Provisions for liabilities	-	-
	-	-

## 17. Analysis of charitable funds

## Analysis of movements in unrestricted funds

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

## Previous reporting period

	Balance at 1 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

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

## Previous reporting period

	Balance at 1 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)	-	-

**17. Analysis of charitable funds**

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

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

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

**Previous reporting period**

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

**19. Financial Instruments**

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