

EMMELINE'S PANTRY

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

Registered Charity No. 1169796

EMMELINE'S PANTRY

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Report of the trustees for the year ended 31st December 2023

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

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

Objectives and activities

Aims

The strategic aims of Emmeline's Pantry are:

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

We do this by:

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

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

What makes us different:

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



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

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

Services Provided

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

Foodbank

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

Food Pantry

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

Pop up shop

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

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



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

Emmeline's Pantry More Than a Food Bank

Who are we?

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

More than a foodbank

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

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

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

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

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

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



Our volunteers

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

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

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

Our building

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

Activities 2023

January - Chinese New Year food

February - Air Fryer / Slow Cooker Distribution

Galentine's Day

TFGM Corporate Volunteer day

March – IWD

First Aid training

Ramadan

April – TFGM Corporate Volunteer day

Easter

Eid

May - Disney Family Fun Day

Great Manchester Run – Cushman & Wakefield

June – Nat O'Leary appeared on Celebrity Pointless

Fire Safety Training

Eid Distribution

Chorlton Open Gardens

National Volunteers Week

Chorlton Park Primary school visits



July

Supporters Garden Party

August

Children's Summer Party

September

Toy Library Launch

Bike Delivery Launch

Our Manchester Food Partnership collection

First Bike delivery

October

Soroptomist International Manchester Collection drop off

Manchester High School for Girls collection

Supper fundraising event

Kitchen Equipment distribution

November

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

Prestwich Fair

Grinchmas Funday

Football for Foodbanks Charity collection and drop off

December

Lady pedal collection drop off

ASLEF district 3 donation drop off

Pamper day for service users

Christmas distribution

Figures 2023

Jan - Dec 2023

women 1584

men 200

additional women 499

additional men 507

children 2599

Total 5469



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

Financial review

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

Investment powers and policy

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

Reserves policy and going concern

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

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

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

Risk management

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



Plans for Future Periods Our vision of Success

In 2024, Emmeline's Pantry will:

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

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

We will achieve these aims by:

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

Structure, governance and management

Emmeline's Pantry is a Charitable Incorporated Organisation governed by its constitution dated 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 Treasurer
Suzanne Markham (resigned August 2023)
Laura Howes

Charity manager

Karen Wilson

Principal Office

30a Nell Lane
Chorlton
Manchester
M21 7SJ

Independent Examiners

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

Bankers

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



More than a foodbank

Trustees' responsibilities in relation to the financial statements

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

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

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

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

Approved by the trustees on 5th February 2024 and signed on their behalf by:

Aneesha Trivedi
Chair

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

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

Respective Responsibilities of Trustees and Examiner

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

It is my responsibility to:

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

Basis of Independent Examiners Report

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

Independent Examiner's Statement

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

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

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

AM King FCCA
Date: 5th February 2024

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

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

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

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

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

BALANCE SHEET AS AT 31 DECEMBER 2023

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

Approved on behalf of the Trustees Management Committee

Aneesha Trivedi

Date: 5th February 2024

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

Statement of Cash Flows for the year ended 31 December 2023

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

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

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

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

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

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

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

(b) Funds structure

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

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

Further details of each fund are disclosed in note 17.

(c) Income recognition

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

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

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

(d) Expenditure Recognition

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

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

(e) Irrecoverable VAT

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

(f) Allocation of support and governance costs

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

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

(g) Costs of raising funds

The costs of raising funds consists of activities and advertising.

(h) Charitable Activities

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

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

(i) Tangible fixed assets and depreciation

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

Equipment 33.33% on cost

(j) Realised gains and losses

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

(k) Pensions

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

(l) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

(m) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2. Related party transactions and trustees' expenses and remuneration

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

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

3. Donations and Legacies

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

Previous reporting period

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

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

4. Income from charitable activities

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

Previous reporting period

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

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

5. Income from other trading activities

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

Previous reporting period

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

6. Expenditure

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

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

6. Expenditure

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

7. Analysis of expenditure on charitable activities

As per note 6.

8. Allocation of governance and support costs

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

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

Previous reporting period

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

9. Analysis of staff costs

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

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

10. Independent Examiner Fees

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

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

11. Tangible Fixed Assets

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

12. Stocks

The charity does not hold stocks of any items.

13. Analysis of debtors

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

Debtors related to unrestricted funds and 2023 and 2022.

14. Creditors: amounts falling due within one year

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

15. Deferred income

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

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

	2023	2022
	£	£
Provisions for liabilities	-	-
	-	-

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

17. Analysis of charitable funds

Analysis of movements in unrestricted funds

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

Previous reporting period

	Balance at 1 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

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

Previous reporting period

	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

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

17. Analysis of charitable funds

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

18. Analysis of net assets between funds

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

Previous reporting period

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

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.