

# **EMMELINE'S PANTRY**

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

Registered Charity No. 1169796

# EMMELINE'S PANTRY

## INDEX

<u>PAGE NUMBER</u>	<u>CONTENTS</u>
1 - 9	TRUSTEES ANNUAL REPORT
10	INDEPENDENT EXAMINERS REPORT
11	STATEMENT OF FINANCIAL ACTIVITIES
12	BALANCE SHEET
13	STATEMENT OF CASH FLOWS
14 - 21	NOTES TO THE ACCOUNTS



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

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

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

### **Introduction and overview**

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

### **Objectives and activities**

#### **Aims**

The strategic aims of Emmeline's Pantry are:

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

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

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

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



### What makes us different:

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

### Services Provided

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

### Foodbank

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

### Food Pantry

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



## **Pop up shop**

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

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

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

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

Who are we?

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

### **More than a foodbank**

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

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

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

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

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



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

### **Our volunteers**

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

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

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

### **Our building**

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

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

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



*More than a foodbank*

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

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

### **Impact & Outcomes**

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

### **Challenges & Lessons Learned**

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

### **Financial review**

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

### **Investment powers and policy**

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



## **Reserves policy and going concern**

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

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

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

## **Risk management**

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

## **Plans for 2025**

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

## **Structure, governance and management**

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

## **Appointment of trustees**

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



### **Trustee induction and training**

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

### **Reference and administrative information**

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

### **Trustees**

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

### **Charity manager**

Karen Wilson

### **Principal Office**

30a Nell Lane  
Chorlton  
Manchester  
M21 7SJ

### **Independent Examiners**

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



*More than a foodbank*

## **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 17<sup>th</sup> September 2025 and signed on their behalf by:

*Aneesha Trivedi*

Aneesha Trivedi  
Chair

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

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

**Respective Responsibilities of Trustees and Examiner**

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

It is my responsibility to:

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

**Basis of Independent Examiners Report**

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

**Independent Examiner's Statement**

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

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

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

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

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

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

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

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

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

**BALANCE SHEET AS AT 31 DECEMBER 2024**

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

Approved on behalf of the Trustees Management Committee

*Aneesha Trivedi*

Aneesha Trivedi

Date: 17th September 2025

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

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

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

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

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

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

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

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

**(b) Funds structure**

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

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

Further details of each fund are disclosed in note 17.

**(c) Income recognition**

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

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

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

**(d) Expenditure Recognition**

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

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

**(e) Irrecoverable VAT**

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

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

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

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

**(g) Costs of raising funds**

The costs of raising funds consists of activities and advertising.

**(h) Charitable Activities**

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

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

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

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

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

**(j) Realised gains and losses**

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

**(k) Pensions**

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

**(l) Debtors**

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

**(m) Creditors and provisions**

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

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

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

**3. Donations and Legacies**

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

Previous reporting period

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

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

## 4. Income from charitable activities

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

## Previous reporting period

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

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

## 5. Income from other trading activities

	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended 31 December 2024	Year Ended 31 December 2024	Year Ended 31 December 2024	Year Ended 31 December 2023
	£	£	£	£
Fundraising Events	-	-	-	193
	-	-	-	193

Previous reporting period

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

## 6. Expenditure

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

**Expenditure on charitable activities:**

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

**Other expenditure:**

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

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

## 6. Expenditure

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

## 7. Analysis of expenditure on charitable activities

As per note 6.

## 8. Allocation of governance and support costs

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

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

Previous reporting period

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

## 9. Analysis of staff costs

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

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

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

## 10. Independent Examiner Fees

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

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

**11. Tangible Fixed Assets**

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

**12. Stocks**

The charity does not hold stocks of any items.

**13. Analysis of debtors**

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

Debtors related to unrestricted funds and 2024 and 2023.

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

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

**15. Deferred income**

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

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

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

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

## Previous reporting period

	Balance at 1 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

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

## Previous reporting period

	Balance at 1 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

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

## 17. Analysis of charitable funds

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

## 18. Analysis of net assets between funds

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

## Previous reporting period

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

## 19. Financial Instruments

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