

# PERRY'S PANTRY FOODBANK

England & Wales · Charity number 1194705

## Details

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**Status** Registered

**Legal form** CIO

**Registered** 2021-06-07

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** 54 Mersey Bank Avenue  
Manchester  
M21 7NN

**Phone** 07563573358

**Email** [Perryspantryfoodbank@gmail.com](mailto:Perryspantryfoodbank@gmail.com)

**Website** [www.perryspantry.org](http://www.perryspantry.org)

## Activities

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**Objects:** THE OBJECT OF THE CIO IS:THE RELIEF OF FINANCIAL HARDSHIP AMONGST PEOPLE IN SOUTH MANCHESTER AND THE SURROUNDING AREAS IN SUCH WAYS AS THE TRUSTEES FROM TIME-TO-TIME THINK FIT, IN PARTICULAR BUT NOT EXCLUSIVELY BY:A) PROVIDING EMERGENCY FOOD, ESSENTIAL TOILETRIES, AND HOUSEHOLD ITEMS TO INDIVIDUALS AND FAMILIES IN NEED AND/OR FOR DISTRIBUTION BY OTHER CHARITIES OR OTHER ORGANISATIONS WORKING TO PREVENT OR RELIEVE POVERTY.B) SUCH OTHER MEANS, INCLUDING (BUT NOT LIMITED TO) THE PROVISION OF SUPPORT OR SIGNPOSTING TO RELEVANT INFORMATION AND OTHER ADVISORY SERVICES.

**Activities:** A food bank and pantry scheme helping people with low or no income in and around the M20 and M21 Manchester areas.

## Classification

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- **How:** Makes Grants To Individuals, Provides Services
- **What:** General Charitable Purposes, Disability, The Prevention Or Relief Of Poverty
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

## Geography

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- Lancashire
- Manchester City
- Stockport

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-03-31	£40,598	£30,730	-	-
2024-03-31	£84,861	£90,148	-	-
2023-03-31	£72,664	£60,984	-	-
2022-03-30	£50,401	£42,918	-	-

## Trustees

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Name	Role	Appointed
Daniela Preece		2024-11-14
Fiona Armstrong Hall		2021-03-27
Iyinka Abibi		2024-10-23
Michelle Catherine Anne Hollewyn		2026-03-12
Patricia REILLY-HURST		2024-10-23

**PERRY'S PANTRY FOODBANK**

England & Wales - Charity number 1194705

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# Accounts

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**ANNUAL REPORTS AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH 2025**

**PERRY'S PANTRY  
FOODBANK**

(Charitable Incorporated Organisation)

**CHARITY REGISTRATION No: 1194705**

Castle View Accounting Ltd  
Ground Floor Offices  
53 High Street  
Arundel  
West Sussex  
BN18 9AJ

**PERRY'S PANTRY FOODBANK**  
(Charitable Incorporated Organisation)

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**PERRY'S PANTRY FOODBANK**  
(Charitable Incorporated Organisation)

**LEGAL AND ADMINISTRATIVE INFORMATION**

<b>CHARITY NUMBER</b>	1194705
<b>DATE OF REGISTRATION</b>	7th June 2021
<b>START OF FINANCIAL YEAR</b>	1st April 2024
<b>END OF FINANCIAL YEAR</b>	31st March 2025
<b>TRUSTEES AT 31ST MARCH 2025</b>	Fiona Armstrong Hall Patricia Reilly-Hurst Iyinka Abibi Daniella Priest (Appointed 21st October 2024) Mark Sutheran (Appointed 21st October 2024) Lorraine Gower (Resigned 28th October 2024) John Early (Resigned 25th October 2024) Janet Tolan (Resigned 1st October 2024)

**LEGAL STATUS** Charitable Incorporated Organisation

**GOVERNING INSTRUMENT** CIO - Foundation Registered 7th June 2021

**OBJECTS**

The relief of financial hardship amongst people in South Manchester and the surrounding areas in such ways as the trustees from time-to-time think fit, in particular but not exclusively by: **a)** Providing emergency food, essential toiletries, and household items to individuals and families in need and/or for distribution by other charities or other organisations working to prevent or relieve poverty. **b)** Such other means, including (but not limited to) the provision of support or signposting to relevant information and other advisory services.

**CORRESPONDENCE ADDRESS** 54 Mersey Bank Avenue  
Chorlton  
Manchester  
M21 7NN

**PRIMARY BANKERS** Barclays Bank Plc  
1 Churchill Place  
London  
E14 5HP

**INDEPENDENT EXAMINERS** Castle View Accounting Ltd  
Ground Floor Offices  
53 High Street  
Arundel  
West Sussex  
BN18 9AJ

**PERRY'S PANTRY FOODBANK**  
(Charitable Incorporated Organisation)

**TRUSTEES' REPORT  
FOR THE YEAR ENDED 31ST MARCH 2025**

**Objectives and Activities**

**Summary of the Main Activities**

Providing a foodbank service and a pantry service to individuals in the local community who require help with food poverty.

The Trustees have read and understood the guidance issued by the Charity Commission on public benefit.

**Achievements and Performance**

In FY 2025 we have:

- Raised £14,532 in public and private donation and fund raising
- Received £12,825 in grants
- Had an average of 45 families users a week receiving or help across FY25;
- Recruited 0 employee to help with the running of our charity as we now rely solely on volunteers
- Had a rough average of 25 volunteers per week across the year, varying depending on season (e.g. Christmas).

We have made a difference in our community by providing services to people who cannot attend the charity premises in person, by providing a disabled delivery service to those service users.

**Financial Review**

Our financial position at the end of FY25 was such that we had a total of £20,445 in our bank account.

We hold reserves in our charity bank account to ensure we have enough of a buffer in the event we have unexpected outgoings. Amount of reserves held are £10,500.

**Structure, Governance and Management**

Constitution for a Charitable Incorporated Organisation (Foundation).

**Trustee Selection Methods**

Selection methods include: advertising and searching for individuals who have a genuine interest in helping the charity and have some experience in volunteer work, preferably for our charity but this is not essential. We also meet with them several times prior to appointment to assess them for sound character and decision-making abilities.

Our constitution provides that every Trustee must be a natural person, over 18 years old and must be appointed and accepted by the current Trustees.

**PERRY'S PANTRY FOODBANK**  
(Charitable Incorporated Organisation)

**TRUSTEES' REPORT (Continued)**  
**FOR THE YEAR ENDED 31ST MARCH 2025**

**Trustees' Responsibilities**

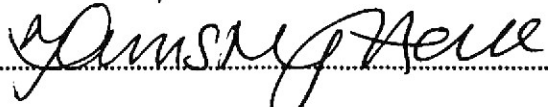
The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice GAAP).

The Law applicable to Charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations and the provisions of the Governing Document requires the trustees to prepare financial statements for each financial 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, including the income and expenditure of the charity for that period. In preparing those financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charity SORP;
- Make judgements and estimates that are reasonable and prudent;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the CIO will continue to operate.

The trustees are responsible for keeping proper accounting records which 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 Charity (Accounts and Reports) Regulations and the provisions of the Governing Document. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on ..... 07/10/2025 .....

Signed on their behalf by Trustee .....  .....

Printed Name: FIONA M ARMSTRONG HALL

**PERRY'S PANTRY FOODBANK**  
(Charitable Incorporated Organisation)

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31ST MARCH 2025**

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2024/25 £	TOTAL 2023/24 £
<b>INCOMING RESOURCES</b>					
<b>Incoming Resources from Generated Funds</b>					
Donations, Grants & Legacies	3a	28,606	3,000	31,606	74,735
Charitable Activities	3b	6,561	-	6,561	8,944
Activities for Generating Funds	3c	239	-	239	1,182
Investment Income	3d	104	-	104	-
Other Incoming Resources	3e	2,088	-	2,088	-
<b>TOTAL INCOMING RESOURCES</b>		<b>37,598</b>	<b>3,000</b>	<b>40,598</b>	<b>84,861</b>
<b>RESOURCES EXPENDED</b>					
<b>Costs of Generating Funds</b>					
Cost of Charitable Activities	4a	29,297	16	29,313	87,468
Governance Costs	4b	1,417	-	1,417	2,680
<b>TOTAL RESOURCES EXPENDED</b>		<b>30,714</b>	<b>16</b>	<b>30,730</b>	<b>90,148</b>
<b>NET INCOMING (OUTGOING) RESOURCES</b>		<b>6,884</b>	<b>2,984</b>	<b>9,868</b>	<b>(5,286)</b>
Funds Brought Forward		12,780	1,097	13,877	19,163
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>19,664</b>	<b>4,081</b>	<b>23,745</b>	<b>13,877</b>

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 8 to 15 form part of these financial statements.

**PERRY'S PANTRY FOODBANK**  
(Charitable Incorporated Organisation)

**BALANCE SHEET**  
**AS AT 31ST MARCH 2025**

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 31-Mar-25 £	TOTAL 30-Mar-24 £
<b>Fixed Assets</b>					
Tangible Assets	2	4,200	-	4,200	6,300
Investments	6	-	-	-	-
<b>Total Fixed Assets</b>		<u>4,200</u>	<u>-</u>	<u>4,200</u>	<u>6,300</u>
<b>Current Assets</b>					
Debtors & Prepayments	8	-	-	-	-
Cash at Bank and in Hand	7	16,364	4,081	20,445	8,537
<b>Total Current Assets</b>		<u>16,364</u>	<u>4,081</u>	<u>20,445</u>	<u>8,537</u>
<b>Creditors: Amounts falling due within one year</b>	9	900	-	900	960
<b>NET CURRENT ASSETS</b>		<u>15,464</u>	<u>4,081</u>	<u>19,545</u>	<u>7,577</u>
<b>TOTAL ASSETS less current liabilities</b>		<u>19,664</u>	<u>4,081</u>	<u>23,745</u>	<u>13,877</u>
<b>Creditors: Amounts falling due in more than one year</b>	10	-	-	-	-
<b>NET ASSETS</b>		<u>19,664</u>	<u>4,081</u>	<u>23,745</u>	<u>13,877</u>
<b>Funds of the Charity</b>					
General Funds		19,664	-	19,664	12,780
Restricted Funds	5	-	4,081	4,081	1,097
<b>Total Funds</b>		<u>19,664</u>	<u>4,081</u>	<u>23,745</u>	<u>13,877</u>

Approved by the Trustees on ..... 07/10/2025 .....

Signed on their behalf by Trustee ..... *Fiona M Armstrong-Hall* .....

Printed Name: FIONA M ARMSTRONG-HALL

**PERRY'S PANTRY FOODBANK**  
(Charitable Incorporated Organisation)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH 2025**

**1. ACCOUNTING POLICIES**

**Basis of Preparation & Assessment of Going Concern**

**Basis of Preparation**

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP 2015) (Second Edition, effective 1st January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Charities Act 2011.

The Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

**Assessment of Going Concern**

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

**Incoming Resources**

***Recognition of Incoming Resources***

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability

***Incoming Resources with Related Expenditure***

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resource and related expenditure are reported gross in the SOFA.

***Grants and Donations***

Grants and Donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

***Tax Reclaims on Donations and Gifts***

Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate.

***Contractual Income and Performance Related Grants***

This is only included in the SOFA once the related goods or services have been delivered.

***Gifts in Kind***

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as incoming resources when receivable. Perishable and non perishable food items donated to the Charity for onward distribution to beneficiaries are not valued in the Statement of Financial Activity.

***Donated Services and Facilities***

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

***Volunteer Help***

The value of any voluntary help received is not included in the accounts.

***Investment Income***

This is included in the accounts when receivable.

***Investment Gains and Losses***

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

**PERRY'S PANTRY FOODBANK**  
(Charitable Incorporated Organisation)

**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**FOR THE YEAR ENDED 31ST MARCH 2025**

**1. ACCOUNTING POLICIES (continued)**

**Expenditure and Liabilities**

***Liability Recognition***

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

***Governance Costs***

Include costs of the preparation and examination of statutory accounts, the costs of the trustees meetings and cost of any legal advice to trustees on governance or constitutional matters.

***Grants with Performance Conditions***

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

***Grants Payable without Performance Conditions***

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

***Investments***

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

***Unrestricted funds***

These funds can be used for the general objectives of the charity as set out in the trustees report. The movements of the unrestricted funds are given in the Statement of Financial Activities.

***Restricted funds***

These funds are where the donor has specified a purpose for the donation made. These restrictions often arise as a result of appeals for special offerings for specific purposes.

***Designated funds***

These funds are funds set aside by the trustees out of unrestricted general funds for particular purposes or projects.

***Fixed Assets***

Fixed Assets are capitalised if they can be used for more than one year and cost at least £1,500. They are valued at cost or, if gifted, at the value to the charity on receipt.

***Depreciation Expense***

Depreciation is calculated at a rate to write off the cost of tangible fixed assets over their estimated useful lives. The rates applied are as follows:

Motor Vehicles	20% - Straight Line Basis
Fixtures, Fittings and Equipment	25% - Reducing Balance Basis

## PERRY'S PANTRY FOODBANK

(Charitable Incorporated Organisation)

### NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST MARCH 2025

#### 2. TANGIBLE FIXED ASSETS

		Motor Vehicles £	Equipment Costs £	TOTAL 2024/25 £
Cost	01-Apr-24	10,500	-	10,500
Additions		-	-	-
Cost at	31-Mar-25	<u>10,500</u>	<u>-</u>	<u>10,500</u>
Depreciation	01-Apr-24	4,200	-	4,200
Charge		2,100	-	2,100
Depreciation at	31-Mar-25	<u>6,300</u>	<u>-</u>	<u>6,300</u>
Net Book Value	31-Mar-25	<u><b>4,200</b></u>	<u>-</u>	<u><b>4,200</b></u>
Net Book Value	31-Mar-24	<u>6,300</u>	<u>-</u>	<u>6,300</u>

The annual commitments under non-cancelling operating leases and capital commitments are as follows:

31st March 2025 : None

31st March 2024 : £8,646.30 - Motor Vehicle Hire Purchase Agreement - Mercedes-Benz Citan - BL18 VCN

# PERRY'S PANTRY FOODBANK

(Charitable Incorporated Organisation)

## NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST MARCH 2025

### 3. INCOMING RESOURCES

	Unrestricted Funds £	Restricted Funds £	TOTAL 2024/25 £	TOTAL 2023/24 £
<b>a) Donations, Grants &amp; Legacies</b>				
Gift Aid Tax Recovered	4,487	-	4,487	-
Gifts & Donations	14,293	-	14,293	52,707
Grants Received	9,825	3,000	12,825	22,028
	<b>28,606</b>	<b>3,000</b>	<b>31,606</b>	<b>74,735</b>
<b>b) Charitable Activities</b>				
Pantry Fees	6,561	-	6,561	8,944
	<b>6,561</b>	<b>-</b>	<b>6,561</b>	<b>8,944</b>
<b>c) Activities for Generating Funds</b>				
Fundraising Income	239	-	239	1,182
	<b>239</b>	<b>-</b>	<b>239</b>	<b>1,182</b>
<b>d) Investment Income</b>				
Interest	104	-	104	-
	<b>104</b>	<b>-</b>	<b>104</b>	<b>-</b>
<b>e) Other Incoming Resources</b>				
Sundry Income	2,088	-	2,088	-
	<b>2,088</b>	<b>-</b>	<b>2,088</b>	<b>-</b>

**PERRY'S PANTRY FOODBANK**  
(Charitable Incorporated Organisation)

**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**FOR THE YEAR ENDED 31ST MARCH 2025**

**4. RESOURCES EXPENDED**

	Note	Unrestricted Funds £	Restricted Funds £	TOTAL 2024/25 £	TOTAL 2023/24 £
<b>a) Cost of Charitable Activities</b>					
Activities & Events		-	-	-	216
Advertising & Marketing		251	-	251	-
Bank & Interest Charges		163	-	163	275
Depreciation Expense		2,100	-	2,100	2,100
Equipment Costs		1,958	-	1,958	4,505
Food Costs		12,251	-	12,251	38,442
Insurance Costs		269	-	269	1,322
Licenses & Subscriptions		70	-	70	272
Motor Vehicle Costs		1,330	-	1,330	1,810
Office Costs		1,192	-	1,192	617
Printing, Postage & Stationery		426	-	426	1,017
Repairs & Maintenance		206	-	206	1,132
Staff Costs	12	4,970	-	4,970	27,760
Sundry Expenses		1	-	1	473
Telephone Costs		559	-	559	911
Training Costs		56	-	56	48
Utility Costs		3,494	-	3,494	5,863
Volunteers Expenses	5	-	16	16	703
		<b>29,297</b>	<b>16</b>	<b>29,313</b>	<b>87,468</b>
<b>b) Governance Costs</b>					
Independent Examiners Fees	9	900	-	900	960
Legal & Professional Fees		517	-	517	1,720
		<b>1,417</b>	<b>-</b>	<b>1,417</b>	<b>2,680</b>

## PERRY'S PANTRY FOODBANK

(Charitable Incorporated Organisation)

### NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST MARCH 2025

#### 5. RESTRICTED FUNDS

##### CURRENT FINANCIAL YEAR

	<b>Balance 01-Apr-24</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers</b>	<b>Balance 31-Mar-25</b>
	£	£	£	£	£
Disabled Delivery Fund	-	3,000	-	-	3,000
Manchester City Council - Eco Waste Fund	1,000	-	-	-	1,000
Manchester City Council - Volunteers Fund	97	-	16	-	81
	<b>1,097</b>	<b>3,000</b>	<b>16</b>	<b>-</b>	<b>4,081</b>

##### PREVIOUS FINANCIAL YEAR

	<b>Balance 01-Apr-23</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers</b>	<b>Balance 31-Mar-24</b>
	£	£	£	£	£
Manchester City Council - Eco Waste Fund	1,000	-	-	-	1,000
Manchester City Council - Volunteers Fund	800	-	703	-	97
	<b>1,800</b>	<b>-</b>	<b>703</b>	<b>-</b>	<b>1,097</b>

Restricted funds are wholly represented by the Charity's cash reserves and are to be expended as specified above.

## PERRY'S PANTRY FOODBANK

(Charitable Incorporated Organisation)

### NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST MARCH 2025

#### 6. INVESTMENTS

The CIO held no Fixed Asset Investments during this or the previous financial year.

#### 7. CASH AT BANK AND IN HAND

	Unrestricted Fund £	Restricted Fund £	TOTAL 31-Mar-25 £	TOTAL 31-Mar-24 £
Cash at Bank & in Hand	16,364	4,081	20,445	8,537
	<b>16,364</b>	<b>4,081</b>	<b>20,445</b>	<b>8,537</b>

#### 8. DEBTORS AND PREPAYMENTS

The CIO held no Debtors & Prepayments during this or the previous financial year.

#### 9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Fund £	Restricted Fund £	TOTAL 31-Mar-25 £	TOTAL 31-Mar-24 £
Independent Examiners Fees	900	-	900	960
	<b>900</b>	<b>-</b>	<b>900</b>	<b>960</b>

#### 10. CREDITORS: AMOUNTS FALLING DUE IN MORE THAN ONE YEAR

The CIO held no long term liabilities during this or the previous financial year.

#### 11. NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	TOTAL 31-Mar-25 £	TOTAL 31-Mar-24 £
Fixed Asset Investments	-	-	-	-
Net Current Assets	19,664	4,081	23,745	11,777
Long Term Liabilities	-	-	-	-
	<b>19,664</b>	<b>4,081</b>	<b>23,745</b>	<b>11,777</b>

**PERRY'S PANTRY FOODBANK**  
(Charitable Incorporated Organisation)

**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**FOR THE YEAR ENDED 31ST MARCH 2025**

**12. STAFF COSTS AND NUMBERS**

	<b>TOTAL</b>	<b>TOTAL</b>
	<b>2024/25</b>	<b>2023/24</b>
	£	£
Gross Wages & Salaries	4,970	25,770
Employer's National Insurance Costs	-	1,590
Pension Contributions	-	400
	<b>4,970</b>	<b>27,760</b>
	<b>4,970</b>	<b>27,760</b>

Employees who were engaged in each of the following activities:

	<b>TOTAL</b>	<b>TOTAL</b>
	<b>2024/25</b>	<b>2023/24</b>
Charitable Activities	1	2

The Charity operate a PAYE Scheme to pay all employed members of staff and the Charity also employs members of staff on a self-employed basis and is therefore not liable for the employees Tax and National Insurance costs. No employees received emoluments in excess of £60,000.

**13. TRUSTEES AND OTHER RELATED PARTIES**

No payments were made to trustees or any persons connected with them during this financial period. No material transaction took place between the organisation and a trustee or any person connected with them.

**14. RISK ASSESSMENT**

The Trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

**15. RESERVES POLICY**

The Trustees have considered the level of reserves they wish to retain, appropriate to the CIO's needs. This is based on the CIO's size and the level of financial commitments held. The Trustees aim to ensure the CIO will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The Trustees will endeavour not to set aside funds unnecessarily.

**16. PUBLIC BENEFIT**

The CIO acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the CIO has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the CIO should undertake.

**PERRY'S PANTRY FOODBANK**  
(Charitable Incorporated Organisation)

**INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS**

Report to the trustees/ members of Perry's Pantry Foodbank on the accounts for the year ended 31st March 2025 set out on pages 6 to 15.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

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

**Basis of independent examiner's statement**

My examination was carried out in accordance with 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 the 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 in the statement 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 in accordance with section 130 of the Charities Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities 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.

K. Collaku MAAT  
Castle View Accounting Ltd  
Ground Floor Offices  
53 High Street  
Arundel  
West Sussex  
BN18 9AJ



Date: 8th October 2025

**PERRY'S PANTRY FOODBANK**

England & Wales - Charity number 1194705

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# Accounts

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**ANNUAL REPORTS AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH 2024**

**PERRY'S PANTRY  
FOODBANK**

(Charitable Incorporated Organisation)

**CHARITY REGISTRATION No: 1194705**

Castle View Accounting Ltd  
Ground Floor Offices  
53 High Street  
Arundel  
West Sussex  
BN18 9AJ

**PERRY'S PANTRY FOODBANK**  
(Charitable Incorporated Organisation)

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**PERRY'S PANTRY FOODBANK**  
(Charitable Incorporated Organisation)

**LEGAL AND ADMINISTRATIVE INFORMATION**

<b>CHARITY NUMBER</b>	1194705
<b>DATE OF REGISTRATION</b>	7th June 2021
<b>START OF FINANCIAL YEAR</b>	1st April 2023
<b>END OF FINANCIAL YEAR</b>	31st March 2024
<b>TRUSTEES AT 31ST MARCH 2024</b>	Katie Small Fiona Armstrong Hall Patricia Reilly-Hurst Lorraine Gower (Appointed 7th December 2023) John Early (Appointed 7th December 2023) Janet Tolan (Appointed 21st February 2024) Iyinka Abibi (Appointed 21st February 2024)
<b>LEGAL STATUS</b>	Charitable Incorporated Organisation
<b>GOVERNING INSTRUMENT</b>	CIO - Foundation Registered 7th June 2021

**OBJECTS**

The relief of financial hardship amongst people in South Manchester and the surrounding areas in such ways as the trustees from time-to-time think fit, in particular but not exclusively by: **a)** Providing emergency food, essential toiletries, and household items to individuals and families in need and/or for distribution by other charities or other organisations working to prevent or relieve poverty. **b)** Such other means, including (but not limited to) the provision of support or signposting to relevant information and other advisory services.

**CORRESPONDENCE ADDRESS** 54 Mersey Bank Avenue  
Chorlton  
Manchester  
M21 7NN

**PRIMARY BANKERS** Barclays Bank Plc  
1 Churchill Place  
London  
E14 5HP

**INDEPENDENT EXAMINERS** Castle View Accounting Ltd  
Ground Floor Offices  
53 High Street  
Arundel  
West Sussex  
BN18 9AJ

**PERRY'S PANTRY FOODBANK**  
(Charitable Incorporated Organisation)

**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31ST MARCH 2024**

**Objectives and Activities**

**Summary of the Main Activities**

Providing a foodbank service and a pantry service to individuals in the local community who require help with food poverty.

The Trustees have read and understood the guidance issued by the Charity Commission on public benefit.

**Achievements and Performance**

In the FY24, we have:

- Raised £52,707 in public and private donation;
- £1,182 Fund Raising;
- Received £22,028 in grants;
- Had an average of 90 service users a week receiving or help across FY24;
- Recruited 1 employee to help with the running of our charity;
- Had a rough average of 35 volunteers per week across the year, varying depending on season (e.g. Christmas).

We have made a difference in our community by providing services to people who cannot attend the charity premises in person, by providing a delivery service to those service users.

**Financial Review**

Our financial position at the end of FY24 was such that we had a total of £8,536.53 in our bank account

We hold reserves in our charity bank account to ensure we have enough of a buffer in the event we have unexpected outgoings. Amount of reserves held are £7,530.

**Structure, Governance and Management**

Constitution for a Charitable Incorporated Organisation (Foundation).

**Trustee Selection Methods**

Selection methods include: advertising and searching for individuals who have a genuine interest in helping the charity and have some experience in volunteer work, preferably for our charity but this is not essential. We also meet with them several times prior to appointment to assess them for sound character and decision-making abilities.

Our constitution provides that every Trustee must be a natural person, over 18 years old and must be appointed and accepted by the current Trustees.

**PERRY'S PANTRY FOODBANK**  
(Charitable Incorporated Organisation)

**TRUSTEES' REPORT (Continued)**  
**FOR THE YEAR ENDED 31ST MARCH 2024**

**Trustees' Responsibilities**

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice GAAP).

The Law applicable to Charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations and the provisions of the Governing Document requires the trustees to prepare financial statements for each financial 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, including the income and expenditure of the charity for that period. In preparing those financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charity SORP;
- Make judgements and estimates that are reasonable and prudent;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the CIO will continue to operate.

The trustees are responsible for keeping proper accounting records which 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 Charity (Accounts and Reports) Regulations and the provisions of the Governing Document. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on ..... 09/12/2024

Signed on their behalf by Trustee ..... *Fiona Armstrong Hall*

Printed Name:

*Fiona Armstrong Hall*

**PERRY'S PANTRY FOODBANK**  
(Charitable Incorporated Organisation)

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31ST MARCH 2024**

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2023/24 £	TOTAL 2022/23 £
<b>INCOMING RESOURCES</b>					
<b>Incoming Resources from Generated Funds</b>					
Donations, Grants & Legacies	3a	74,735	-	74,735	71,512
Charitable Activities	3b	8,944	-	8,944	1,004
Activities for Generating Funds	3c	1,182	-	1,182	125
Investment Income	3d	-	-	-	-
Other Incoming Resources	3e	-	-	-	23
<b>TOTAL INCOMING RESOURCES</b>		<b>84,861</b>	<b>-</b>	<b>84,861</b>	<b>72,664</b>
<b>RESOURCES EXPENDED</b>					
<b>Costs of Generating Funds</b>					
Cost of Charitable Activities	4a	86,764	703	87,468	60,184
Governance Costs	4b	2,680	-	2,680	800
<b>TOTAL RESOURCES EXPENDED</b>		<b>89,444</b>	<b>703</b>	<b>90,148</b>	<b>60,984</b>
<b>NET INCOMING (OUTGOING) RESOURCES</b>		<b>(4,583)</b>	<b>(703)</b>	<b>(5,286)</b>	<b>11,680</b>
Funds Brought Forward		17,363	1,800	19,163	7,483
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>12,780</b>	<b>1,097</b>	<b>13,877</b>	<b>19,163</b>

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 8 to 15 form part of these financial statements.

**PERRY'S PANTRY FOODBANK**  
(Charitable Incorporated Organisation)

**BALANCE SHEET**  
**AS AT 31ST MARCH 2024**

	Note	Unrestricted Funds £	Restricted Funds £	TOTAL 31-Mar-24 £	TOTAL 30-Mar-23 £
<b>Fixed Assets</b>					
Tangible Assets	2	6,300	-	6,300	6,400
Investments	6	-	-	-	-
<b>Total Fixed Assets</b>		<b>6,300</b>	<b>-</b>	<b>6,300</b>	<b>6,400</b>
<b>Current Assets</b>					
Debtors & Prepayments	8	-	-	-	-
Cash at Bank and in Hand	7	7,440	1,097	8,537	20,220
<b>Total Current Assets</b>		<b>7,440</b>	<b>1,097</b>	<b>8,537</b>	<b>20,220</b>
Creditors: Amounts falling due within one year	9	960	-	960	800
<b>NET CURRENT ASSETS</b>		<b>6,480</b>	<b>1,097</b>	<b>7,577</b>	<b>19,420</b>
<b>TOTAL ASSETS less current liabilities</b>		<b>12,780</b>	<b>1,097</b>	<b>13,877</b>	<b>27,820</b>
Creditors: Amounts falling due in more than one year	10	-	-	-	8,657
<b>NET ASSETS</b>		<b>12,780</b>	<b>1,097</b>	<b>13,877</b>	<b>19,163</b>
<b>Funds of the Charity</b>					
General Funds		12,780	-	12,780	17,363
Restricted Funds	5	-	1,097	1,097	1,800
<b>Total Funds</b>		<b>12,780</b>	<b>1,097</b>	<b>13,877</b>	<b>19,163</b>

Approved by the Trustees on ..... **09/12/2024** .....

Signed on their behalf by Trustee ..... **Flora Armstrong Hall** .....

Printed Name: **Flora Armstrong Hall**

**PERRY'S PANTRY FOODBANK**  
(Charitable Incorporated Organisation)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH 2024**

**1. ACCOUNTING POLICIES**

**Basis of Preparation & Assessment of Going Concern**

**Basis of Preparation**

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP 2015) (Second Edition, effective 1st January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Charities Act 2011.

The Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

**Assessment of Going Concern**

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

**Incoming Resources**

**Recognition of Incoming Resources**

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability

**Incoming Resources with Related Expenditure**

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resource and related expenditure are reported gross in the SOFA.

**Grants and Donations**

Grants and Donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

**Tax Reclaims on Donations and Gifts**

Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate.

**Contractual Income and Performance Related Grants**

This is only included in the SOFA once the related goods or services have been delivered.

**Gifts in Kind**

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as incoming resources when receivable. Perishable and non perishable food items donated to the Charity for onward distribution to beneficiaries are not valued in the Statement of Financial Activity.

**Donated Services and Facilities**

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

**Volunteer Help**

The value of any voluntary help received is not included in the accounts.

**Investment Income**

This is included in the accounts when receivable.

**Investment Gains and Losses**

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

**PERRY'S PANTRY FOODBANK**  
(Charitable Incorporated Organisation)

**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**FOR THE YEAR ENDED 31ST MARCH 2024**

**1. ACCOUNTING POLICIES (continued)**

**Expenditure and Liabilities**

**Liability Recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

**Governance Costs**

Include costs of the preparation and examination of statutory accounts, the costs of the trustees meetings and cost of any legal advice to trustees on governance or constitutional matters.

**Grants with Performance Conditions**

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

**Grants Payable without Performance Conditions**

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

**Investments**

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

**Unrestricted funds**

These funds can be used for the general objectives of the charity as set out in the trustees report. The movements of the unrestricted funds are given in the Statement of Financial Activities.

**Restricted funds**

These funds are where the donor has specified a purpose for the donation made. These restrictions often arise as a result of appeals for special offerings for specific purposes.

**Designated funds**

These funds are funds set aside by the trustees out of unrestricted general funds for particular purposes or projects.

**Fixed Assets**

Fixed Assets are capitalised if they can be used for more than one year and cost at least £1,500. They are valued at cost or, if gifted, at the value to the charity on receipt.

**Depreciation Expense**

Depreciation is calculated at a rate to write off the cost of tangible fixed assets over their estimated useful lives. The rates applied are as follows:

Motor Vehicles	20% - Straight Line Basis
Fixtures, Fittings and Equipment	25% - Reducing Balance Basis

**PERRY'S PANTRY FOODBANK**  
(Charitable Incorporated Organisation)

**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**FOR THE YEAR ENDED 31ST MARCH 2024**

**2. TANGIBLE FIXED ASSETS**

		Motor Vehicles £	Equipment Costs £	<b>TOTAL 2023/24 £</b>
Cost	01-Apr-23	10,500	-	10,500
Additions		-	-	-
Cost at	31-Mar-24	<u>10,500</u>	<u>-</u>	<u>10,500</u>
Depreciation	01-Apr-23	2,100	-	2,100
Charge		2,100	-	2,100
Depreciation at	31-Mar-24	<u>4,200</u>	<u>-</u>	<u>4,200</u>
Net Book Value	31-Mar-24	<u><b>6,300</b></u>	<u>-</u>	<u><b>6,300</b></u>
Net Book Value	31-Mar-23	8,400	-	8,400

The annual commitments under non-cancelling operating leases and capital commitments are as follows:

31st March 2024 : £8,646.30 - Motor Vehicle Hire Purchase Agreement - Mercedes-Benz Citan - BL18 VCN

31st March 2023 : £1,881.70 - Motor Vehicle Hire Purchase Agreement - Mercedes-Benz Citan - BL18 VCN

# PERRY'S PANTRY FOODBANK

(Charitable Incorporated Organisation)

## NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST MARCH 2024

### 3. INCOMING RESOURCES

	Unrestricted Funds £	Restricted Funds £	TOTAL 2023/24 £	TOTAL 2022/23 £
<b>a) Donations, Grants &amp; Legacies</b>				
Gifts & Donations	52,707	-	52,707	59,112
Grants Received	22,028	-	22,028	12,400
	<b>74,735</b>	<b>-</b>	<b>74,735</b>	<b>71,512</b>
<b>b) Charitable Activities</b>				
Pantry Fees	8,944	-	8,944	1,004
	<b>8,944</b>	<b>-</b>	<b>8,944</b>	<b>1,004</b>
<b>c) Activities for Generating Funds</b>				
Fundraising Income	1,182	-	1,182	125
	<b>1,182</b>	<b>-</b>	<b>1,182</b>	<b>125</b>
<b>d) Investment Income</b>				
Interest	-	-	-	-
	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>e) Other Incoming Resources</b>				
Refunds	-	-	-	19
Sundry Income	-	-	-	4
	<b>-</b>	<b>-</b>	<b>-</b>	<b>23</b>

## PERRY'S PANTRY FOODBANK

(Charitable Incorporated Organisation)

### NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST MARCH 2024

#### 4. RESOURCES EXPENDED

	Note	Unrestricted Funds £	Restricted Funds £	TOTAL 2023/24 £	TOTAL 2022/23 £
<b>a) Cost of Charitable Activities</b>					
Activities & Events		216	-	216	444
Bank & Interest Charges		275	-	275	1,657
Depreciation Expense		2,100	-	2,100	2,100
Equipment Costs		4,505	-	4,505	312
Food Costs		38,442	-	38,442	25,831
Insurance Costs		1,322	-	1,322	2,347
Licenses & Subscriptions		272	-	272	-
Motor Vehicle Costs		1,810	-	1,810	2,258
Office Costs		617	-	617	640
Printing, Postage & Stationery		1,017	-	1,017	-
Repairs & Maintenance		1,132	-	1,132	-
Staff Costs	12	27,760	-	27,760	23,161
Sundry Expenses		473	-	473	-
Telephone Costs		911	-	911	323
Training Costs		48	-	48	-
Travel & Subsistence		-	-	-	394
Utility Costs		5,863	-	5,863	717
Volunteers Expenses	5	-	703	703	-
		<b>86,764</b>	<b>703</b>	<b>87,468</b>	<b>60,184</b>
<b>b) Governance Costs</b>					
Independent Examiners Fees	9	960	-	960	800
Legal & Professional Fees		1,720	-	1,720	-
		<b>2,680</b>	<b>-</b>	<b>2,680</b>	<b>800</b>

## PERRY'S PANTRY FOODBANK

(Charitable Incorporated Organisation)

### NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST MARCH 2024

#### 5. RESTRICTED FUNDS

##### CURRENT FINANCIAL YEAR

	<b>Balance 01-Apr-23</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers</b>	<b>Balance 31-Mar-24</b>
	£	£	£	£	£
Manchester City Council - Eco Waste Fund	1,000	-	-	-	1,000
Manchester City Council - Volunteers Fund	800	-	703	-	97
	<b>1,800</b>	<b>-</b>	<b>703</b>	<b>-</b>	<b>1,097</b>

##### PREVIOUS FINANCIAL YEAR

	<b>Balance 31-Mar-22</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers</b>	<b>Balance 31-Mar-23</b>
	£	£	£	£	£
Albert Hunt Fund	-	2,000	2,000	-	-
Forever Manchester Awards Fund	-	100	100	-	-
Manchester City Council - Eco Waste Fund	-	1,000	-	-	1,000
Manchester City Council - Volunteers Fund	-	800	-	-	800
	<b>-</b>	<b>3,900</b>	<b>2,100</b>	<b>-</b>	<b>1,800</b>

Restricted funds are wholly represented by the Charity's cash reserves and are to be expended as specified above.

# PERRY'S PANTRY FOODBANK

(Charitable Incorporated Organisation)

## NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST MARCH 2024

### 6. INVESTMENTS

The CIO held no Fixed Asset Investments during this or the previous financial year.

### 7. CASH AT BANK AND IN HAND

	Unrestricted Fund £	Restricted Fund £	TOTAL 31-Mar-24 £	TOTAL 31-Mar-23 £
Cash at Bank & in Hand	7,440	1,097	8,537	20,220
	<b>7,440</b>	<b>1,097</b>	<b>8,537</b>	<b>20,220</b>

### 8. DEBTORS AND PREPAYMENTS

The CIO held no Debtors & Prepayments during this or the previous financial year.

### 9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Fund £	Restricted Fund £	TOTAL 31-Mar-24 £	TOTAL 31-Mar-23 £
Independent Examiners Fees	960	-	960	800
	<b>960</b>	<b>-</b>	<b>960</b>	<b>800</b>

### 10. CREDITORS: AMOUNTS FALLING DUE IN MORE THAN ONE YEAR

	Unrestricted Fund £	Restricted Fund £	TOTAL 31-Mar-24 £	TOTAL 31-Mar-23 £
Hire Purchase Agreement	-	-	-	8,657
	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,657</b>

### 11. NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	TOTAL 31-Mar-24 £	TOTAL 31-Mar-23 £
Fixed Asset Investments	-	-	-	-
Net Current Assets	12,780	1,097	13,877	19,163
Long Term Liabilities	-	-	-	-
	<b>12,780</b>	<b>1,097</b>	<b>13,877</b>	<b>19,163</b>

**PERRY'S PANTRY FOODBANK**  
(Charitable Incorporated Organisation)

**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**FOR THE YEAR ENDED 31ST MARCH 2024**

**12. STAFF COSTS AND NUMBERS**

	<b>TOTAL</b> <b>2023/24</b>	<b>TOTAL</b> <b>2022/23</b>
	£	£
Gross Wages & Salaries	25,770	22,359
Employer's National Insurance Costs	1,590	802
Pension Contributions	400	-
	<b>27,760</b>	<b>23,161</b>

Employees who were engaged in each of the following activities:

	<b>TOTAL</b> <b>2023/24</b>	<b>TOTAL</b> <b>2022/23</b>
Charitable Activities	2	2

The Charity operate a PAYE Scheme to pay all employed members of staff and the Charity also employs members of staff on a self-employed basis and is therefore not liable for the employees Tax and National Insurance costs. No employees received emoluments in excess of £60,000.

**13. TRUSTEES AND OTHER RELATED PARTIES**

No payments were made to trustees or any persons connected with them during this financial period. No material transaction took place between the organisation and a trustee or any person connected with them.

**14. RISK ASSESSMENT**

The Trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

**15. RESERVES POLICY**

The Trustees have considered the level of reserves they wish to retain, appropriate to the CIO's needs. This is based on the CIO's size and the level of financial commitments held. The Trustees aim to ensure the CIO will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The Trustees will endeavour not to set aside funds unnecessarily.

**16. PUBLIC BENEFIT**

The CIO acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the CIO has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the CIO should undertake.

**PERRY'S PANTRY FOODBANK**  
(Charitable Incorporated Organisation)

**INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS**

Report to the trustees/ members of Perry's Pantry Foodbank on the accounts for the year ended 31st March 2024 set out on pages 6 to 15.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

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

**Basis of independent examiner's statement**

My examination was carried out in accordance with 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 the 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 in the statement 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 in accordance with section 130 of the Charities Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities 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.

K. Collaku MAAT  
Castle View Accounting Ltd  
Ground Floor Offices  
53 High Street  
Arundel  
West Sussex  
BN18 9AJ



Date: 17th December 2024

**PERRY'S PANTRY FOODBANK**

England & Wales - Charity number 1194705

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# Accounts

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**ANNUAL REPORTS AND FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 31ST MARCH 2023**

**PERRY'S PANTRY  
FOODBANK**

(Charitable Incorporated Organisation)

**CHARITY REGISTRATION No: 1194705**

Castle View Accounting Ltd  
New Barn  
Mudberry Lane  
Bosham  
Chichester  
West Sussex  
PO18 8TS

**PERRY'S PANTRY FOODBANK**  
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**PERRY'S PANTRY FOODBANK**  
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**LEGAL AND ADMINISTRATIVE INFORMATION**

<b>CHARITY NUMBER</b>	1194705
<b>DATE OF REGISTRATION</b>	7th June 2021
<b>START OF FINANCIAL PERIOD</b>	31st March 2022
<b>END OF FINANCIAL PERIOD</b>	31st March 2023
<b>TRUSTEES AT 31ST MARCH 2023</b>	Katie Small Fiona Armstrong Hall Patricia Reilly-Hurst
<b>LEGAL STATUS</b>	Charitable Incorporated Organisation
<b>GOVERNING INSTRUMENT</b>	CIO - Foundation Registered 7th June 2021

**OBJECTS**

The relief of financial hardship amongst people in South Manchester and the surrounding areas in such ways as the trustees from time-to-time think fit, in particular but not exclusively by: **a)** Providing emergency food, essential toiletries, and household items to individuals and families in need and/or for distribution by other charities or other organisations working to prevent or relieve poverty. **b)** Such other means, including (but not limited to) the provision of support or signposting to relevant information and other advisory services.

**CORRESPONDENCE ADDRESS** 54 Mersey Bank Avenue  
Chorlton  
Manchester  
M21 7NN

**PRIMARY BANKERS** Barclays Bank Plc  
1 Churchill Place  
London  
E14 5HP

**INDEPENDENT EXAMINERS** Castle View Accounting Ltd  
New Barn  
Mudberry Lane  
Bosham  
Chichester  
West Sussex  
PO18 8TS

**PERRY'S PANTRY FOODBANK**  
(Charitable Incorporated Organisation)

**TRUSTEES' REPORT**  
**FOR THE PERIOD ENDED 31ST MARCH 2023**

**Objectives and Activities**

**Summary of the Main Activities**

Providing a foodbank service and a pantry service to individuals in the local community who require help with food poverty.

The Trustees have read and understood the guidance issued by the Charity Commission on public benefit.

**Achievements and Performance**

In the second year of our Charity, FY23, we have:

- Raised over £70,000 in public and private donations;
- Distributed over 35 tonnes of food, saved 6 tonnes of food from landfill/waste and distributed to over 3,000 households the equivalent of approx 96,000 meals.
- Undertaken a Christmas appeal where 183 parcels were delivered across our areas, we supported 220 adults and 280 children with both Christmas dinners and Presents for the children.
- Won a 'Be Proud Manchester Award for helping to tackle poverty;
- Recruited two temporary part-time employees for admin and social media roles in our charity; however, both roles are no longer active;
- Had 55 to 65 active volunteers, of which 25 to 30 were regular volunteers taking part most weeks;
- We provided 8 teenagers with an opportunity to complete the volunteering section of their Duke of Edinburgh Award.

We have made a difference in our community by providing services to people who cannot attend the charity premises in person, by providing a delivery service to those service users. This is not a service offered commonly in the local community.

**Financial Review**

Our financial position at the end of FY23 was such that we had a total of £20,220 in our bank account.

We do not hold reserves as such, but we consider being below £7,500 as being 'in the red' and conduct urgent fundraising activities.

**Structure, Governance and Management**

Constitution for a Charitable Incorporated Organisation (Foundation).

**Trustee Selection Methods**

Selection methods include: advertising and searching for individuals who have a genuine interest in helping the charity and have some experience in volunteer work, preferably for our charity but this is not essential. We also meet with them several times prior to appointment to assess them for sound character and decision-making abilities.

Our constitution provides that every Trustee must be a natural person, over 18 years old and must be appointed and accepted by the current Trustees.

**PERRY'S PANTRY FOODBANK**  
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**TRUSTEES' REPORT (Continued)**  
**FOR THE PERIOD ENDED 31ST MARCH 2023**

**Trustees' Responsibilities**

The Charities Act 2011 requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the CIO and of the surplus of the CIO for that period. In preparing those financial statements the trustees are required to:

- Select suitable accounting policies and apply them consistently
- Make judgements and estimates that are reasonable and prudent
- Prepare financial statements on the going concern basis unless it is inappropriate to presume that the CIO will continue in existence.

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the CIO. They are also responsible for safeguarding the assets of the CIO and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on ..... 18/1/24 .....

Signed on their behalf by Trustee ..... Mrs P. Reilly-Hurst .....

Printed Name: PATRICIA REILLY-HURST

# PERRY'S PANTRY FOODBANK

(Charitable Incorporated Organisation)

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE PERIOD ENDED 31ST MARCH 2023

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2022/23 £	TOTAL 2021/22 £
<b>INCOMING RESOURCES</b>					
<b>Incoming Resources from Generated Funds</b>					
Donations, Grants & Legacies	3a	67,612	3,900	71,512	44,315
Charitable Activities	3b	1,004	-	1,004	609
Activities for Generating Funds	3c	125	-	125	5,093
Investment Income	3d	-	-	-	-
Other Incoming Resources	3e	23	-	23	384
<b>TOTAL INCOMING RESOURCES</b>		<b>68,764</b>	<b>3,900</b>	<b>72,664</b>	<b>50,401</b>
<b>RESOURCES EXPENDED</b>					
<b>Costs of Generating Funds</b>					
Cost of Charitable Activities	4a	58,084	2,100	60,184	42,218
Governance Costs	4b	800	-	800	700
<b>TOTAL RESOURCES EXPENDED</b>		<b>58,884</b>	<b>2,100</b>	<b>60,984</b>	<b>42,918</b>
<b>NET INCOMING (OUTGOING) RESOURCES</b>		<b>9,880</b>	<b>1,800</b>	<b>11,680</b>	<b>7,483</b>
Funds Brought Forward		7,483	-	7,483	-
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>17,363</b>	<b>1,800</b>	<b>19,163</b>	<b>7,483</b>

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 8 to 15 form part of these financial statements.

**PERRY'S PANTRY FOODBANK**  
(Charitable Incorporated Organisation)

**BALANCE SHEET**  
**AS AT 31ST MARCH 2023**

	Note	Unrestricted Funds £	Restricted Funds £	Total 31-Mar-23 £	Total 30-Mar-22 £
<b>Fixed Assets</b>					
Tangible Assets	2	8,400	-	8,400	-
Investments	6	-	-	-	-
<b>Total Fixed Assets</b>		<b>8,400</b>	<b>-</b>	<b>8,400</b>	<b>-</b>
<b>Current Assets</b>					
Debtors & Prepayments	8	-	-	-	-
Cash at Bank and in Hand	7	18,420	1,800	20,220	8,604
<b>Total Current Assets</b>		<b>18,420</b>	<b>1,800</b>	<b>20,220</b>	<b>8,604</b>
<b>Creditors: Amounts falling due within one year</b>	9	800	-	800	1,121
<b>NET CURRENT ASSETS</b>		<b>17,620</b>	<b>1,800</b>	<b>19,420</b>	<b>7,483</b>
<b>TOTAL ASSETS less current liabilities</b>		<b>26,020</b>	<b>1,800</b>	<b>27,820</b>	<b>7,483</b>
<b>Creditors: Amounts falling due in more than one year</b>	10	8,657	-	8,657	-
<b>NET ASSETS</b>		<b>17,363</b>	<b>1,800</b>	<b>19,163</b>	<b>7,483</b>
<b>Funds of the Charity</b>					
General Funds	1	17,363	-	17,363	7,483
Restricted Funds	5	-	1,800	1,800	-
<b>Total Funds</b>		<b>17,363</b>	<b>1,800</b>	<b>19,163</b>	<b>7,483</b>

Approved by the Trustees on 18/1/24

Signed on their behalf by Trustee Mrs P. Reilly-Hurst

Printed Name: PATRICIA REILLY-HURST

**PERRY'S PANTRY FOODBANK**  
(Charitable Incorporated Organisation)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 31ST MARCH 2023**

**1. ACCOUNTING POLICIES**

**Basis of Preparation & Assessment of Going Concern**

**Basis of Preparation**

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP 2015) (Second Edition, effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Charities Act 2011

The Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

**Assessment of Going Concern**

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

**Incoming Resources**

**Recognition of Incoming Resources**

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability

**Incoming Resources with Related Expenditure**

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resource and related expenditure are reported gross in the SOFA.

**Grants and Donations**

Grants and Donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

**Tax Reclaims on Donations and Gifts**

Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate.

**Contractual Income and Performance Related Grants**

This is only included in the SOFA once the related goods or services have been delivered.

**Gifts in Kind**

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as incoming resources when receivable. Perishable and non perishable food items donated to the Charity for onward distribution to beneficiaries are not valued in the Statement of Financial Activity.

**Donated Services and Facilities**

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

**Volunteer Help**

The value of any voluntary help received is not included in the accounts.

**Investment Income**

This is included in the accounts when receivable.

**Investment Gains and Losses**

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

**PERRY'S PANTRY FOODBANK**  
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**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**FOR THE PERIOD ENDED 31ST MARCH 2023**

**1. ACCOUNTING POLICIES (continued)**

**Expenditure and Liabilities**

**Liability Recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

**Governance Costs**

Include costs of the preparation and examination of statutory accounts, the costs of the trustees meetings and cost of any legal advice to trustees on governance or constitutional matters.

**Grants with Performance Conditions**

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

**Grants Payable without Performance Conditions**

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

**Investments**

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

**Unrestricted funds**

These funds can be used for the general objectives of the charity as set out in the trustees report. The movements of the unrestricted funds are given in the Statement of Financial Activities.

**Restricted funds**

These funds are where the donor has specified a purpose for the donation made. These restrictions often arise as a result of appeals for special offerings for specific purposes.

**Designated funds**

These funds are funds set aside by the trustees out of unrestricted general funds for particular purposes or projects.

**Fixed Assets**

Fixed Assets are capitalised if they can be used for more than one year and cost at least £1,500. They are valued at cost or, if gifted, at the value to the charity on receipt.

**Depreciation Expense**

Depreciation is calculated at a rate to write off the cost of tangible fixed assets over their estimated useful lives. The rates applied are as follows:

Motor Vehicles	20% - Straight Line Basis
Fixtures, Fittings and Equipment	25% - Reducing Balance Basis

## PERRY'S PANTRY FOODBANK

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### NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE PERIOD ENDED 31ST MARCH 2023

#### 2. TANGIBLE FIXED ASSETS

		Motor Vehicles £	Equipment Costs £	TOTAL 2022/23 £
Cost	31-Mar-22	-	-	-
Additions		10,500	-	10,500
Cost at	31-Mar-23	<u>10,500</u>	<u>-</u>	<u>10,500</u>
Depreciation Charge	31-Mar-22	-	-	-
Depreciation at	31-Mar-23	<u>2,100</u>	<u>-</u>	<u>2,100</u>
Net Book Value	31-Mar-23	<u><b>8,400</b></u>	<u>-</u>	<u><b>8,400</b></u>
Net Book Value	30-Mar-22	-	-	-

On the 27th May 2022 the Trustees of Perry's Pantry Foodbank entered in to a Hire Purchase Agreement to acquire a motor vehicle in furtherance of the Charity's objects. During the financial period the Trustees made acquisition of a Mercedes-Benz Citan Van at a cost value of £10,500, which has been funded through a cash deposit of £3,500 and a Hire Purchase Contract for £8,656.82, including interest charges of £1,656.82. The Hire Purchase Agreement has been taken with 11.90% APR and is repayable at a rate of £188.17 per month for a 46 month period concluding on the 27th March 2026 with total cost repayable of £8,656.82.

The annual commitments under non-cancelling operating leases and capital commitments are as follows:

31st March 2023 : £1,881.70 - Motor Vehicle Hire Purchase Agreement - Mercedes-Benz Citan - BL18 VCN  
30th March 2022 : None

# PERRY'S PANTRY FOODBANK

(Charitable Incorporated Organisation)

## NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE PERIOD ENDED 31ST MARCH 2023

### 3. INCOMING RESOURCES

	Unrestricted Funds £	Restricted Funds £	TOTAL 2022/23 £	TOTAL 2021/22 £
<b>a) Donations, Grants &amp; Legacies</b>				
Gifts & Donations	59,112	-	59,112	40,815
Grants Received	8,500	3,900	12,400	3,500
	<b>67,612</b>	<b>3,900</b>	<b>71,512</b>	<b>44,315</b>
<b>b) Charitable Activities</b>				
Pantry Fees	1,004	-	1,004	609
	<b>1,004</b>	<b>-</b>	<b>1,004</b>	<b>609</b>
<b>c) Activities for Generating Funds</b>				
Event Income	125	-	125	4,298
Product Sales	-	-	-	136
Raffle Income	-	-	-	659
	<b>125</b>	<b>-</b>	<b>125</b>	<b>5,093</b>
<b>d) Investment Income</b>				
Interest	-	-	-	-
	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>e) Other Incoming Resources</b>				
Refunds	19	-	19	198
Sundry Income	4	-	4	186
	<b>23</b>	<b>-</b>	<b>23</b>	<b>384</b>

## PERRY'S PANTRY FOODBANK

(Charitable Incorporated Organisation)

### NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE PERIOD ENDED 31ST MARCH 2023

#### 4. RESOURCES EXPENDED

	Note	Unrestricted Funds £	Restricted Funds £	TOTAL 2022/23 £	TOTAL 2021/22 £
<b>a) Cost of Charitable Activities</b>					
Activities & Events	5	344	100	444	2,805
Bank & Interest Charges		1,657	-	1,657	-
Depreciation Expense		2,100	-	2,100	-
Equipment Costs		312	-	312	311
Food Costs	5	23,831	2,000	25,831	27,411
Insurance Costs		2,347	-	2,347	823
Motor Vehicle Costs		2,258	-	2,258	-
Office Costs		640	-	640	2,192
Raffle Costs		-	-	-	557
Rent & Rates		-	-	-	625
Staff Costs	12	23,161	-	23,161	4,471
Sundry Expenses		-	-	-	688
Telephone Costs		323	-	323	629
Travel & Subsistence		394	-	394	458
Utility Costs		717	-	717	1,247
		<b>58,084</b>	<b>2,100</b>	<b>60,184</b>	<b>42,218</b>
<b>b) Governance Costs</b>					
Independent Examiners Fees	9	800	-	800	700
		<b>800</b>	<b>-</b>	<b>800</b>	<b>700</b>

## PERRY'S PANTRY FOODBANK

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### NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE PERIOD ENDED 31ST MARCH 2023

#### 5. RESTRICTED FUNDS

	<b>Balance 31-Mar-22</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers</b>	<b>Balance 31-Mar-23</b>
	£	£	£	£	£
Albert Hunt Fund	-	2,000	2,000	-	-
Forever Manchester Awards Fund	-	100	100	-	-
Manchester City Council - Eco Waste Fund	-	1,000	-	-	1,000
Manchester City Council - Volunteers Fund	-	800	-	-	800
	<b>-</b>	<b>3,900</b>	<b>2,100</b>	<b>-</b>	<b>1,800</b>

Restricted funds are wholly represented by the Charity's cash reserves and are to be expended as specified above.

# PERRY'S PANTRY FOODBANK

(Charitable Incorporated Organisation)

## NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE PERIOD ENDED 31ST MARCH 2023

### 6. INVESTMENTS

The CIO held no Fixed Asset Investments during this or the previous financial period.

### 7. CASH AT BANK AND IN HAND

	Unrestricted Fund £	Restricted Fund £	Total 31-Mar-23 £	Total 30-Mar-22 £
Cash at Bank & in Hand	18,420	1,800	20,220	8,604
	<b>18,420</b>	<b>1,800</b>	<b>20,220</b>	<b>8,604</b>

### 8. DEBTORS AND PREPAYMENTS

The CIO held no Debtors & Prepayments during this or the previous financial period.

### 9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Fund £	Restricted Fund £	Total 31-Mar-23 £	Total 30-Mar-22 £
Sundry Creditors	-	-	-	421
Independent Examiners Fees	800	-	800	700
	<b>800</b>	<b>-</b>	<b>800</b>	<b>1,121</b>

### 10. CREDITORS: AMOUNTS FALLING DUE IN MORE THAN ONE YEAR

	Unrestricted Fund £	Restricted Fund £	Total 31-Mar-23 £	Total 30-Mar-22 £
Hire Purchase Agreement	8,657	-	8,657	-
	<b>8,657</b>	<b>-</b>	<b>8,657</b>	<b>-</b>

### 11. NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total 31-Mar-23 £	Total 30-Mar-22 £
Fixed Asset Investments	-	-	-	-
Net Current Assets	17,363	1,800	19,163	7,483
Long Term Liabilities	-	-	-	-
	<b>17,363</b>	<b>1,800</b>	<b>19,163</b>	<b>7,483</b>

**PERRY'S PANTRY FOODBANK**  
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**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**FOR THE PERIOD ENDED 31ST MARCH 2023**

**12. STAFF COSTS AND NUMBERS**

	<b>TOTAL 2022/23 £</b>	<b>TOTAL 2021/22 £</b>
Gross Wages & Salaries	22,359	4,471
Employer's National Insurance Costs	802	-
Pension Contributions	-	-
	<u><b>23,161</b></u>	<u><b>4,471</b></u>

Employees who were engaged in each of the following activities:

	<b>TOTAL 2022/23</b>	<b>TOTAL 2021/22</b>
Charitable Activities	2	1

The Charity operate a PAYE Scheme to pay all employed members of staff and the Charity also employs members of staff on a self-employed basis and is therefore not liable for the employees Tax and National Insurance costs. No employees received emoluments in excess of £60,000.

**13. TRUSTEES AND OTHER RELATED PARTIES**

No payments were made to trustees or any persons connected with them during this financial period. No material transaction took place between the organisation and a trustee or any person connected with them.

**14. RISK ASSESSMENT**

The Trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

**15. RESERVES POLICY**

The Trustees have considered the level of reserves they wish to retain, appropriate to the CIO's needs. This is based on the CIO's size and the level of financial commitments held. The Trustees aim to ensure the CIO will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The Trustees will endeavour not to set aside funds unnecessarily.

**16. PUBLIC BENEFIT**

The CIO acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the CIO has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the CIO should undertake.

**PERRY'S PANTRY FOODBANK**  
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**INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS**

Report to the trustees/ members of Perry's Pantry Foodbank on the accounts for the period ended 31st March 2023 set out on pages 6 to 15.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

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

**Basis of independent examiner's statement**

My examination was carried out in accordance with 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 the 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 in the statement 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 in accordance with section 130 of the Charities Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities 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.

K. Collaku MAAT  
Castle View Accounting Ltd  
New Barn  
Mudberry Lane  
Bosham  
Chichester  
West Sussex  
PO18 8TS



Date: 22nd January 2024