EMMELINE'S PANTRY

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

Registered Charity No. 1169796

EMMELINE'S PANTRY

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Report of the trustees for the year ended 31st December 2025

The trustees present their annual report and financial statements of the charity for the year ended 31st December 2025.

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.

Allotment

The allotment supports our service users by increasing access to healthy, nutritious food, including culturally appropriate produce wherever possible. Food grown on the site is used within our service, helping us respond to rising demand and the increasing cost of living pressures faced by local families.

Alongside food growing, the allotment has become an important community space that supports wellbeing, connection and social prescribing. The space offers opportunities for people to improve their mental and physical health through gardening, outdoor activities and peer support. We also welcome community groups, volunteers and women's groups to use the space for learning, confidence building and reducing social isolation.

The allotment is helping us create not just food security, but a stronger, healthier and more connected community.

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 15 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
We have recruited 3 new 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

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 2025

- **Foodbank and pantry services** – Provided support for 1330 women, distributing over £53000 worth of food. We have distributed £94000 worth 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.

- **Commissioned services**

  Chorlton Bikes Conker Crew

- **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 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.
  This has become very busy over the last year with an increase of 50% people using the service

- On average, around **60 people** attend each week, accessing affordable, good-quality surplus food that would otherwise go to waste. Over the year, this equated to approximately **2880 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.

- **Events**

Jan Chinese new year

Feb Galentines Day

March IWD Taylor Lynne corporation event with Jennie Mcalpine, Ramadan and Eid New website was launched

April Easter

May Service users forum Well being sessions for women started

June School visit Supporters event

July Zurich Corporate volunteers

August The Mitie security team climb Snowden to raise funds. Children's party day

September Cubic works collection, Emma the hairdresser came to cut hair at sessions. Manchester libraries donation.

October Chosen as CO OP local cause, 52 Lives appeal, Manchester High School for girls Harvest festival donations. Love it book it and Willis towers Watson collection.

November winter event, ice skating tickets, too good to go to volunteer session.

December Christmas distribution.

Impact & Outcomes

- Reached over 6240 people and 4160 children this year 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

Financial review

Over the year of 2025 donations and grants to the charity decreased by £34,777. Expenditure decreased by £37,186.

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 2025 was £41,420 of which £40,394 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 2026

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

- Reduce our carbon footprint

Structure, governance and management

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

Appointment of trustees

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

Trustee induction and training

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

Reference and administrative information

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

Trustees

Aneesha Trivedi Chair
Constance Gallagher Treasurer
Laura Howes
Georgie Shears

Charity manager

Karen Wilson

Principal Office

30a Nell Lane
Chorlton
Manchester
M21 7SJ

Independent Examiners

Hilton Jones Chartered Certified Accountants
Hollinwood Business Centre
Albert Street
Oldham
OL8 3QL

Bankers

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

Trustees' responsibilities in relation to the financial statements

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

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

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

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

Approved by the trustees on 21st May 2026 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 31st December 2025 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:

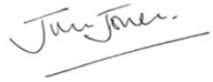
- Examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- To state whether particular matters have come to my attention.

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: …….

James Hilton Jones

Date: 21st May 2026

Hilton Jones t/a Community Accountancy Service Ltd,
Hollinwood Business Centre, Albert Street, Oldham OL8 3QL

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2025
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

	Further Details	Unrestricted Funds £	Restricted Funds £	Total Funds Year Ended 31 December 2025 £	Total Funds Year Ended 31 December 2024 £
Income from:					
Donations and legacies	(3)	188,454	-	188,454	93,893
Charitable Activities	(4)	850	57,560	58,410	55,785
Other Trading Activities	(5)	-	-	-	-
Bank Interest		197	-	197	256
Total		189,501	57,560	247,061	149,934
Expenditure on:					
Raising Funds	(6)	16,659	1,079	17,738	22,024
Charitable Activities	(6)	196,430	56,748	253,178	159,026
Other	(6)	-	-	-	-
Total		213,089	57,827	270,916	181,050
Net income/(expenditure)		(23,588)	(267)	(23,855)	(31,116)
Transfers between funds	(17)	(319)	319	-	-
Net movement in funds		(23,907)	52	(23,855)	(31,116)
Reconciliation of funds					
Total funds brought forward	(17)	109,481	9,517	118,998	150,114
Total funds carried forward	(17)	85,574	9,569	95,143	118,998

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 2025

	Notes	2025 £	2024 £
Fixed assets:			
Tangible assets	(11)	1,026	3,772
Total fixed assets		1,026	3,772
Current assets:			
Stocks	(12)	-	-
Debtors	(13)	8,049	9,352
Cash at Bank & in Hand		89,344	108,331
Total current assets		97,393	117,683
Liabilities:			
Creditors: Amounts falling due within one year	(14)	3,276	2,457
Net current assets or liabilities		94,117	115,226
Total assets less current liabilities		95,143	118,998
Creditors: Amounts falling due after more than one year	(16)		
Provisions for liabilities		-	-
Total net assets or liabilities		95,143	118,998
The funds of the charity:			
Restricted income funds	(17)	9,569	9,517
Unrestricted income funds	(17)	85,574	109,481
Total charity funds		95,143	118,998

Approved on behalf of the Trustees Management Committee

Aneesha Trivedi Aneesha Trivedi

Date: 21st May 2026

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

Statement of Cash Flows for the year ended 31 December 2025

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

	Year Ended 31 December 2025	Year Ended 31 December 2024
	£	£
Net movement in funds	(23,855)	(31,116)
Add back depreciation	2,746	3,323
Deduct investment income	(197)	(256)
Decrease/(increase) in stocks	-	-
Decrease/(increase) in debtors	1,303	(30)
Increase/(decrease) in creditors	819	(1,776)
Net cash used in operating activities	(19,184)	(29,855)
Cash flows from investment activities:		
Interest	197	256
Purchase of fixed assets	-	(3,076)
Net cash provided by investing activities	197	(2,820)
Increase/(decrease) in cash and cash equivalents during the year	(18,987)	(32,675)
Cash and cash equivalents brought forward	108,331	141,006
Cash and cash equivalents carried forward	**89,344**	**108,331**

Notes to the accounts for the year ended 31st December 2025

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.

The charity occupies a property owned by Manchester City Council at no cost. The value for donated facilities has been calculated using

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 2025

(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 (2024: £nil).

3. Donations and Legacies

	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended 31 December 2025	Year Ended 31 December 2025	Year Ended 31 December 2025	Year Ended 31 December 2024
	£	£	£	£
Donations	59,116	-	59,116	93,893
Donated Food and Other Goods	129,338	-	129,338	-
	188,454	-	188,454	93,893

Previous reporting period

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

Notes to the accounts for the year ended 31st December 2025

4. Income from charitable activities

	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended 31 December 2025	Year Ended 31 December 2025	Year Ended 31 December 2025	Year Ended 31 December 2024
	£	£	£	£
Unrestricted grants:				
Manchester City Council	850	-	850	500
Restricted grants:				
Bauer Radio	-	3,060	3,060	785
Manchester City Council	-	40,000	40,000	40,000
Zurich Community Trust	-	14,500	14,500	14,500
	850	57,560	58,410	55,785

Previous reporting period

	Unrestricted	Restricted	Total Funds
	Year Ended 31 December 2024	Year Ended 31 December 2024	Year Ended 31 December 2024
	£	£	£
Unrestricted grants:			
Manchester City Council	500	-	500
Restricted grants:			
Bauer Radio	-	785	785
Manchester City Council	-	40,000	40,000
Zurich Community Trust	-	14,500	14,500
	500	55,285	55,785

Notes to the accounts for the year ended 31st December 2025

5. Income from other trading activities

	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended 31 December 2025	Year Ended 31 December 2025	Year Ended 31 December 2025	Year Ended 31 December 2024
	£	£	£	£
Fundraising Events	-	-	-	-
	-	-	-	-

Previous reporting period

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

6. Expenditure

	Food Pantry Costs	Year Ended 31 December 2025	Year Ended 31 December 2024
	£	£	£
Expenditure on raising funds:			
Advertising	212	212	-
Activity Costs	17,526	17,526	22,024
	17,738	17,738	22,024
Expenditure on charitable activities:			
Employment Costs	51,959	51,959	51,908
Telephone	2,633	2,633	2,280
Travel Costs	-	-	11
Training	47	47	734
Volunteer Expenses	3,767	3,767	6,336
Food Delivery	12,375	12,375	11,200
Clothing & Toys	1,186	1,186	10,267
Food Costs	13,090	13,090	21,319
Donated Food and Other Goods	129,338	129,338	-
Sessional Workers	-	-	600
Subscriptions and Membership	133	133	108
Minor Equipment	2,009	2,009	2,209
Project Expenses	5,666	5,666	6,587
Repairs and Maintenance	9,197	9,197	20,696
Cleaning and Housekeeping	2,442	2,442	6,792
Bank & Card Machine Charges	100	100	60
Gardening	47	47	1,099
Heat & Light	4,565	4,565	4,704
Rent	-	-	-
Rates & Water	1,332	1,332	1,339
Waste Disposal	4,463	4,463	2,766
Internet & Website	669	669	142
Insurance	2,025	2,025	2,138
Governance	2,999	2,999	2,337
Post, Printing & Stationery	390	390	71
Depreciation	2,746	2,746	3,323
	253,178	253,178	159,026
Other expenditure:			
Sundry	-	-	-
	-	-	-
	270,916	270,916	181,050

Notes to the accounts for the year ended 31st December 2025

6. Expenditure

	Year Ended 31 December 2025	Year Ended 31 December 2024
	£	£
Restricted expenditure	57,827	84,909
Unrestricted expenditure	213,089	96,141
	270,916	181,050

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 2025	Basis of apportionment
Payroll Bureau Fees	352	-	352	type of expense
Professional Fees	508	-	508	type of expense
Consultancy	360	-	360	type of expense
Book-keeping	1,004	-	1,004	type of expense
Accountancy Fees	-	775	775	type of expense
	2,224	775	2,999	

Previous reporting period

	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
	1,556	781	2,337	

9. Analysis of staff costs

	Year Ended 31 December 2025	Year Ended 31 December 2024
	£	£
Wages and Salaries	50,001	50,044
Redundancy	-	-
Holiday Pay Accrual	-	-
Social Security Costs	645	551
Pension Costs	1,313	1,313
	51,959	51,908
Charitable Activities	51,959	51,908
Support Costs	-	-
	51,959	51,908

The average number of employees during the year was 1 (2024: 1).

The charity considers its key management personnel comprises the trustees and the service co-ordinator. The total employment benefits, including employer NI and pension contributions of the key management personnel were £51,959 (2024: £51,908) (including employer pension contributions). No employee has benefits in excess of £60,000.

10. Independent Examiner Fees

	Year Ended 31 December 2025	Year Ended 31 December 2024
	£	£
Independent examination fees	775	781
	775	781

Notes to the accounts for the year ended 31st December 2025

11. Tangible Fixed Assets

	Equipment	Total
Cost	£	£
At 1 January 2025	13,316	13,316
Additions	-	-
At 31 December 2025	13,316	13,316
Depreciation		
At 1 January 2025	9,544	9,544
Charge for Year	2,746	2,746
At 31 December 2025	12,290	12,290
NET BOOK VALUE		
At 31 December 2025	1,026	1,026
At 31 December 2024	3,772	3,772

12. Stocks

The charity does not hold stocks of any items.

13. Analysis of debtors

	2025	2024
	£	£
Debtors	-	200
Prepayments	8,049	9,152
	8,049	9,352

Debtors related to unrestricted funds and 2025 and 2024.

14. Creditors: amounts falling due within one year

	2025	2024
	£	£
Other creditors and accruals	1,568	742
Holiday pay accrual	-	-
Taxation and social security costs	1,708	1,715
	3,276	2,457

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

	2025	2024
	£	£
Provisions for liabilities	-	-
	-	-

Notes to the accounts for the year ended 31st December 2025

17. Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance at 1 January 2025	Incoming Resources	Resources Expended	Transfers	Balance at 31 December 2025
	£	£	£	£	£
General Fund	18,562	189,501	(213,089)	46,446	41,420
Designated Funds	90,919	-	-	(46,765)	44,154
	109,481	189,501	(213,089)	(319)	85,574

Previous reporting period

	Balance at 1 January 2024	Incoming Resources	Resources Expended	Transfers	Balance at 31 December 2024
	£	£	£	£	£
General Fund	39,439	94,649	(97,284)	(18,242)	18,562
Designated Funds	82,677	-	-	8,242	90,919
	122,116	94,649	(97,284)	(10,000)	109,481

Name of unrestricted fund:	Description, nature and purpose of the fund
General Fund	The "free reserves" after allowing for all designated funds
Designated Funds	For future redundancy and closure costs

Analysis of movements in restricted funds

	Balance at 1 January 2025	Incoming Resources	Resources Expended	Transfers	Balance at 31 December 2025
	£	£	£	£	£
Manchester City Council NIF	3,590	40,000	(34,021)	-	9,569
Bauer Radio	-	3,060	(3,087)	27	-
Zurich Community Trust	5,927	14,500	(20,719)	292	-
	9,517	57,560	(57,827)	319	9,569

Previous reporting period

	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

Notes to the accounts for the year ended 31st December 2025

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 2025
	£	£	£	£
Tangible fixed assets	1,026	-	-	1,026
Cash at bank and in hand	35,621	44,154	9,569	89,344
Other net current assets/(liabilities)	4,773	-	-	4,773
Creditors of more than one year	-	-	-	-
Total	41,420	44,154	9,569	95,143

Previous reporting period

	Unrestricted funds	Designated funds	Restricted funds	Total 2024
	£	£	£	£
Tangible fixed assets	2,051	-	1,721	3,772
Cash at bank and in hand	100,535	-	7,796	108,331
Other net current assets/(liabilities)	6,895	-	-	6,895
Creditors of more than one year	-	-	-	-
Total	18,562	90,919	9,517	118,998

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.

20. Lease Arrangements

The charity leases its property from Manchester City Council. The lease is for ten years from December 2024. No rent is paid and, therefore, this does not constitute a lease under FRS102/SORP2026.