

REGISTERED COMPANY NUMBER: 4491448 (England and Wales)
REGISTERED CHARITY NUMBER: 1093988

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended
30 September 2020
for
The Manna House (Tamworth) Co.**

**Dalton Pardoe Limited
Chartered Accountants
794 High Street
Kingswinford
West Midlands
DY6 8BQ**

The Manna House (Tamworth) Co.

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for the Year Ended 30 September 2020**

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The Manna House (Tamworth) Co.

**Report of the Trustees
for the Year Ended 30 September 2020**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 September 2020. The trustees have adopted the provisions of 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 (FRS 102) (effective 1 January 2015).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The organisation is a charitable company limited by guarantee and not having a share capital, incorporated on 22nd July 2002. It does not allocate dividends or any alternative reward. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. The present scope of charitable activities at the start of the financial year included a 64 place child care nursery, community cafe/drop in centre, foodbank, parent and tots group, a social and luncheon service for the elderly, counselling services and a low cost new/second hand children's clothing store. The onset of the Coronavirus pandemic has however significantly impacted our services as explained in the sections below.

Recruitment and appointment of new trustees

The Directors of the company are also charity trustees for the purpose of charity law and under the Company's Articles are known as members of the Management Committee. New trustees and directors are appointed as stated in the nominations policy.

Trustee Induction and Training

All trustees are familiarised with the practical work of the charity including but not limited to:

- The obligations of the Directors/ Trustees
- The obligations of Management Committee members.
- The main documents which set out the operational framework for the charity including the Memorandum and Articles.
- Resourcing and the current financial position as set out in the latest published accounts, together with quarterly management accounting updates
- Ongoing plans and objectives.

The Manna House (Tamworth) Co.

Report of the Trustees for the Year Ended 30 September 2020

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The Manna House (Tamworth) Co. presently has eight Trustee Directors (the directors), who have served during the accounting period.

- Rev Dr Stephen Jonathan	Chairman
- Mr Martin Wild	Trustee Director
- Mr Timothy Rawlings	Trustee Director
- Dr Fiona McLoughlin	Trustee Director
- Mr Dan Brockway	Trustee Director
- Mrs Brenda Hardy	Trustee Director
- Dr James Nyambayo	Trustee Director
- Mrs K Chamberlain	Sec to Trustees

Project co-ordinators/leaders are appointed for each key project area reporting through to the directors who are responsible for oversight and preparing the Annual Report and Financial Statements.

The directors are responsible for preparing financial statements for each financial year which give a true and fair view, in accordance with United Kingdom generally accepted Accounting Practice of the state of affairs of the Company for that period. The directors are responsible for ensuring that proper accounting records are kept at all times which disclose as accurately as possible the ongoing financial position of the Company

The directors are responsible for safeguarding the assets of the Company and for taking all reasonable steps for the prevention and detection of fraud and other irregularities.

The directors meet typically every two to three weeks and no less frequently than on a monthly basis and are responsible for the strategic direction and policies of the charity, compliance with the requirements of the Charity Commission and Companies House, together with the management oversight of the charity's ongoing projects and finances.

At these regular meetings the directors review the status of all the projects, consider operational issues, review budgets and financial reports, and ensure that policy and strategic development are maintained in accordance with the Memorandum and Articles. The various project managers manage the day-to-day work, supervise staff, develop skills and ensure good practice.

The Manna House (Tamworth) Co. is based in Glascote, Tamworth and the great majority of its activities are operated and managed from this site.

The Coronavirus pandemic has significantly impacted the day to day working of the charity since March 2020, requiring the suspension or cancellation of much face to face work, the redesign of operating practices across all departments and the extensive use of online working wherever possible.

Staff have been furloughed to varying degrees during this period, although the Trustees have worked hard to minimise the impact on the employees who often work at or close to minimum wage.

Staffing & Volunteer Team

There was an average 30 full and part-time paid operational and support posts during the year, (supported by some 70+ volunteers before the Pandemic but substantially fewer over the final 6 months of the FY). All staff receive ongoing supervision, performance review, mentoring, coaching and training appropriate to their role. The number of paid staff has fallen by 5 over the year.

The charity's volunteer team have continued to provide the vital resource week by week that enables the work across all projects to be sustained, be this online, by telephone or in person. Without this voluntary support it would be impossible for the charity to operate. It is estimated that on the basis of typically some 60 volunteers per week each providing an average of 6 hours volunteer work, the financial "contribution in kind" was worth some £80,000 to March 2020 and some £15,000 in the second half of the year.

The Manna House (Tamworth) Co.

**Report of the Trustees
for the Year Ended 30 September 2020**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk Management

The directors kept under active review the major risks, revenue earning channels and charity funding strategies necessary to support the work of the Charity through this extraordinarily difficult period, based on continuing diversity of funding consistent with meeting the needs of the local community the charitable company has been established to serve.

Key policies and practices are in place and regularly reviewed to ensure regulatory compliance in such areas as child and vulnerable adult safeguarding, health and safety (including pandemic mitigation and control measures), fire risks, relevant insurance policies and practice, food hygiene, DBS checks etc.

Aims and Objectives

The Manna House (Tamworth) Co. seeks to provide care and support across all ages in the local community. Our aim is to work with a distinctive Christian ethos showing value, respect and acceptance to both individuals and families by relevant support initiatives at both crisis and preventative levels into the local community, through a comprehensive range of services.

The charitable objects are:

1. To further such charitable purposes for the benefit of the inhabitants in and around the community of Tamworth, Staffordshire as the Trustees think fit
2. In furtherance of this primary objective the charity presently undertakes the following activities:
 - a. Child day care nursery
 - b. Manna House community café/drop in centre (Oct 2019 to March 2020 only)
 - c. Tamworth Foodbank
 - d. Prime Time project for the elderly (Oct 2019 to March 2020 only)
 - e. Weekly parents and tots group (Oct 2019 to March 2020 only)
 - f. Marshmello new and second hand children's clothing outlet (Oct 2019 to March 2020 only)
 - g. Counselling Service

and such other voluntary social welfare work as may from time to time arise and which are in accordance with the charity's aims and objectives and the Charity Commission's guidance on delivery of public benefit.

At all times we seek to:

- Build new and strengthen existing contacts and relationships with members of the local community.
- Work in partnership with other relevant agencies in the community, both voluntary and statutory.

In providing these services we seek to ensure our projects work to the highest standards through:

- Relevant training opportunities given to staff.
- The organisation's commitment to the sustainability of its services.

The Manna House (Tamworth) Co.
Report of the Trustees
for the Year Ended 30 September 2020

STRUCTURE, GOVERNANCE AND MANAGEMENT

Achievements and Performance

In the past 12 months the charity has continued to work hard, despite the constraints of the Coronavirus pandemic, to deliver services of tangible public benefit into the community. Specifically these include:-

Day Nursery

The day nursery retains its position as one of the most popular nurseries in Tamworth with very good OFSTED ratings. The nursery has 64 places offering both full and part time places 51 weeks a year from 7.30am to 6.00pm. Overall occupancy rates are satisfactory despite the difficulties caused by the pandemic.

This required the closure of the Nursery in March 2020 for the period of the national lockdown with all staff furloughed. The Trustees decided that given the relatively modest wages of the team the charity would seek to maintain full pay through this period. It was agreed however that this would not be possible in any further lockdown and furlough pay or sickness pay would need to be applied.

Nursery fees remain highly competitive in the local market so as to offer the best opportunity for families on limited incomes consistent with sustainability of quality nursery provision.

The nursery offers up to 30 hours per week of free nursery care for children aged 3+, and up to 15 hours per week for children 2-3, who meet the statutory qualifying criteria. Like most nurseries nationwide the grant funded hourly rates do not fully reflect the economic cost of nursery provision and as a result despite occupancy levels remaining steady staff costs have risen as a percentage of income. It was decided therefore that children attending under Grant funding would need to contribute to the cost of meals wef Sept 2019.

Once the national lockdown ended, the nursery reopened and remained operating normally until a two week quarantine was necessary following an outbreak of the virus on site. Fortunately no members of staff or children were severely affected. Under Govt guidelines grants remained in place during lockdown/quarantine although fee payments were suspended for the duration.

The Nursery operates a cloud based nursery management system for fee management, child record keeping, attendance and occupancy, staff deployment, parental engagement and for the maintenance of all necessary EYFS records.

Counselling Service

The Christian Counselling Service continues providing free of charge life crisis counselling support to anyone who wishes to avail themselves of this service, based within the Manna House. In person Counselling sessions have inevitably been impacted by the pandemic.

Foodbank

This project operates under the aegis of the Trussell Trust national social franchise and began in the Manna House Coffee Shop in October 2011. The project provides emergency food supplies to individuals or families in the local community who have insufficient funds to meet their immediate food needs.

Referrals to the Foodbank normally comes via statutory and voluntary sector partner agencies across the community. However this mechanism was disrupted by the pandemic necessitating direct application to the Foodbank and distribution at the door (rather than welcoming people into the coffee shop for food/refreshments).

Usage at the Foodbank increased substantially from March 2020 with the sharp rise of workers on furlough and consequential shortage of income, children at home, loss of school meals etc etc. At the same time the number of (often older) volunteers able to work on site was severely curtailed requiring the redeployment of employed staff from both MHTC and the Tamworth Elim Church to cover this work throughout the second half of the year.

Food continues to be supplied through voluntary donation in the local area including private individuals, schools, churches and voluntary groups, together with collections at local supermarkets. In addition financial donations have increased allowing the Foodbank to purchase items where stocks run low. The food is warehoused freely at Tamworth Fire Station and a second storage site also provided free of charge by the Tamworth Borough Council.

The Manna House (Tamworth) Co.

Report of the Trustees for the Year Ended 30 September 2020

STRUCTURE, GOVERNANCE AND MANAGEMENT

Achievements and Performance

Before the pandemic there were normally some 80 partner agencies working with the Manna House Charity both as collection points and referral partners. A second satellite Foodbank distribution point operated in St Andrew's Methodist Church, Leyfields, Tamworth on one day a week but was closed due to the pandemic in March 2020 and has not been able to reopen by the end of the FY.

The partnership with a local retail bakery chain providing end of day baked goods for free of charge distribution within the following 24 hours had to be suspended due to the pandemic, and the consequential closure of the coffee shop/drop in centre.

During the year the Foodbank has distributed some 34000 kilos of food free of charge to over 4500 adults and children each of whom received a minimum of three days worth of food. Demand continues unabated.

Manna House Centre and Coffee Shop

The Manna House centre opened as a free of charge café/drop in centre in summer 2012. It remained the primary venue for Foodbank distribution work as well as the Marshemello new and second-hand children's clothing store until March 2020 when the national lockdown led to the closure of all hospitality services. The centre was managed by a salaried Centre Manager together with a team of volunteers, to serve refreshments and lend a listening ear to those in need of support and signposting to relevant support agencies. It has not been possible to reopen this by the end of the FY.

Parents and Tots Group

During the first half of the year the free of charge weekly parents and tots group continued to thrive using accommodation on the first floor of the Manna House centre. It provided the opportunity for children to play together whilst parents socialise and share their cares and concerns in a mutually supportive environment. Refreshments were provided free of charge. The project was fully subscribed but was suspended in March 2020 and has yet to reopen.

Prime Time group for the elderly

The Prime Time friendship and luncheon club for the elderly was started by the charity in 2004 and operated every Wednesday and Thursday, with a smaller discussion group meeting each Tuesday. Its aim was to help to avoid isolation and social exclusion in older people who wish to continue to live as independently as possible, and to offer an opportunity for regular social engagement and relevant activities. The project supported between 80-100 older persons ranging in age from late 60s to over 100. Free transport to and from home was provided by a network of volunteer drivers.

Home visits were made where possible to those too ill or infirm to come to the weekly meetings. Some 30-45 persons per day attended on either Wednesday or Thursday and around 15 came to the (shorter) Tuesday afternoon meeting. In addition Prime Time provided occasional escorted day trips a few times a year and an accompanied holiday for up to 50 Prime Timers including wheelchair support as required.

The core project was dependent on a weekly payment by those who attended of £10 which also helped to fund the two salaried posts of Prime Time Co-ordinator and Cook. The project was supported by a dedicated team of 15-20 volunteers who themselves had an average age of 70+.

The project was stopped in its tracks by the Coronavirus pandemic when the decision was taken to close indefinitely. It has not proved possible to restart the group due to the extremely high risk to elderly members and volunteers. In the summer of 2020 both the project Co-ordinator and Cook were made redundant and there are at present no plans to restart the initiative in its former structure. The volunteer team continue to provide weekly telephone support to those isolating and shielding at home.

The Manna House (Tamworth) Co.

**Report of the Trustees
for the Year Ended 30 September 2020**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Financial Review

Income and Expenditure:

Due to the pandemic the normal flow of funding and expenditures have been disrupted requiring the Company to seek exceptional funding wherever possible and to take measures to minimise operating costs whilst preserving essential services and maintaining infrastructure for the future.

For the financial year 2019/20 income totalled £472,238 (a drop of 3%) plus Foodbank donations in kind.

Overall resources expended for the year were £413,248 (a drop of 15%) reflecting the measures taken to mitigate costs and increase contingency reserves due to the high degree of uncertainty. Expenditure includes capital items, governance costs and depreciation.

A net operating surplus of £58,990 was generated after a small deficit in the previous year.

Reserves Policy:

The directors maintain a watching brief on the overall level of reserves necessary to protect the ongoing work of the charity, but remain cognisant of the very poor return on deposits afforded by the banking sector which continue to fall short of ongoing inflation. The strategic goal remains one of securing and strengthening the ongoing operation of the charity for the benefit of those in need within the local community through the charity's continuing mixed portfolio of projects and activities.

Future Plans:

During the year despite the pandemic the charity has been able to strengthen its sustainability whilst focussing in the second half of the year on the core needs of maintaining the Day Nursery and the Tamworth Foodbank.

It is hoped that the ending of the pandemic, with the roll out of effective vaccinations for the majority of the population, will enable the charity to focus once again on in person services for those most in need in the local community. New project activities will continue to be researched and appraised with uptake determined by their alignment with the core values of the charity and overall financial sustainability. Future funding will continue to be researched and applications put forward as the Trustees seek to best fulfil the objectives of the charity within the Tamworth Community, providing care and support across all generations regardless of nationality, race, colour or creed.

Apportionment Policy:

It is recognised that some central costs and overheads need to be apportioned across the different services/projects. Such cost allocation is as far as possible on a basis consistent with the relative size of the projects and their consequential use of relevant resources and infrastructure. The overheads of the smallest projects with no significant income are met by the charity from central reserves.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
4491448 (England and Wales)

Registered Charity number
1093988

The Manna House (Tamworth) Co.

**Report of the Trustees
for the Year Ended 30 September 2020**

REFERENCE AND ADMINISTRATIVE DETAILS

Registered office

The Manna House
258-264 Glascote Road
Tamworth
Staffordshire
B77 2AT

Trustees

D Brockway	Trustee Director
Mrs B M Hardy	Trustee Director
Rev Dr S Jonathan	Chairman
Dr F S W McLoughlin	Trustee Director
Dr J Nyambayo	Trustee Director
T D Rawlings	Trustee Director
M P Wild	Trustee Director

Company Secretary

Independent examiner

Colin Dalton FCA
Institute of Chartered Accountants in England and Wales
Dalton Pardoe Limited
Chartered Accountants
794 High Street
Kingswinford
West Midlands
DY6 8BQ

TRUSTEES RESPONSIBILITY STATEMENT

The trustees (who are also the directors of The Manna House (Tamworth) Co. for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

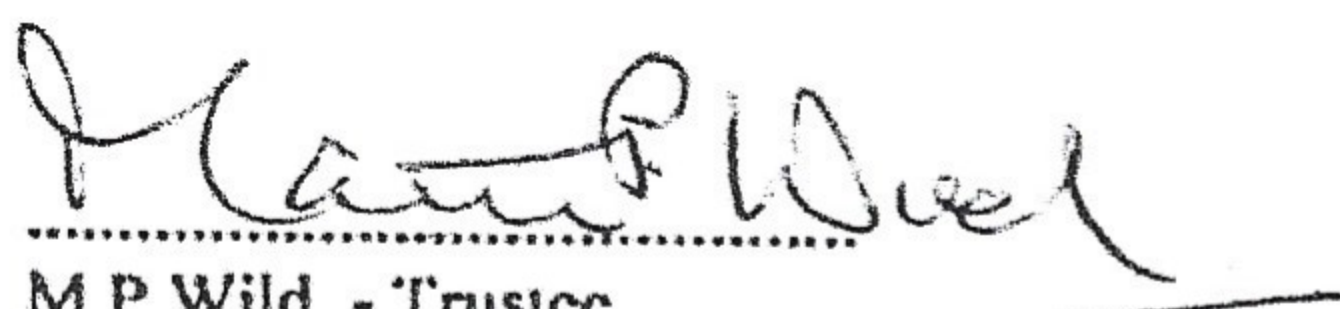
Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that 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 charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 22 February 2021 and signed on its behalf by:


M P Wild - Trustee

**Independent Examiner's Report to the Trustees of
The Manna House (Tamworth) Co.**

Independent examiner's report to the trustees of The Manna House (Tamworth) Co. ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 September 2020.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Institute of Chartered Accountants in England and Wales which is one of the listed bodies

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached

Colin Dalton FCA
Institute of Chartered Accountants in England and Wales
Dalton Pardoe Limited
Chartered Accountants
794 High Street
Kingswinford
West Midlands
DY6 8BQ

Date:

The Manna House (Tamworth) Co.

**Statement of Financial Activities
for the Year Ended 30 September 2020**

		Unrestricted fund £	Restricted funds £	30.9.20 Total funds £	30.9.19 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies		224	29,852	30,076	7,922
Charitable activities					
Income		362,119	36,030	398,149	472,540
Investment income	2	3,528	-	3,528	3,599
Other income		40,485	-	40,485	1,630
Total		406,356	65,882	472,238	485,691
EXPENDITURE ON					
Charitable activities					
Expenditure		329,295	83,953	413,248	486,577
NET INCOME/(EXPENDITURE)		77,061	(18,071)	58,990	(886)
Transfers between funds	12	(13,071)	13,071	-	-
Net movement in funds		63,990	(5,000)	58,990	(886)
RECONCILIATION OF FUNDS					
Total funds brought forward		239,752	39,327	279,079	279,965
TOTAL FUNDS CARRIED FORWARD		303,742	34,327	338,069	279,079

The notes form part of these financial statements

The Manna House (Tamworth) Co.

**Balance Sheet
At 30 September 2020**

	Notes	Unrestricted fund £	Restricted funds £	30.9.20 Total funds £	30.9.19 Total funds £
FIXED ASSETS					
Tangible assets	7	23,193	-	23,193	27,062
Investments	8	139,540	-	139,540	117,412
		<u>162,733</u>	<u>-</u>	<u>162,733</u>	<u>144,474</u>
CURRENT ASSETS					
Debtors: amounts falling due within one year	9	34,325	-	34,325	41,851
Investments	10	42,642	34,327	76,969	76,969
Cash at bank and in hand		65,866	-	65,866	22,354
		<u>142,833</u>	<u>34,327</u>	<u>177,160</u>	<u>141,174</u>
CREDITORS					
Amounts falling due within one year	11	(1,824)	-	(1,824)	(6,569)
NET CURRENT ASSETS		<u>141,009</u>	<u>34,327</u>	<u>175,336</u>	<u>134,605</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>303,742</u>	<u>34,327</u>	<u>338,069</u>	<u>279,079</u>
NET ASSETS		<u><u>303,742</u></u>	<u><u>34,327</u></u>	<u><u>338,069</u></u>	<u><u>279,079</u></u>
FUNDS					
Unrestricted funds:	12				
General fund				303,742	239,752
Restricted funds:					
General restricted				34,327	39,327
TOTAL FUNDS				<u><u>338,069</u></u>	<u><u>279,079</u></u>

The notes form part of these financial statements

The Manna House (Tamworth) Co.

**Balance Sheet - continued
At 30 September 2020**

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2020.

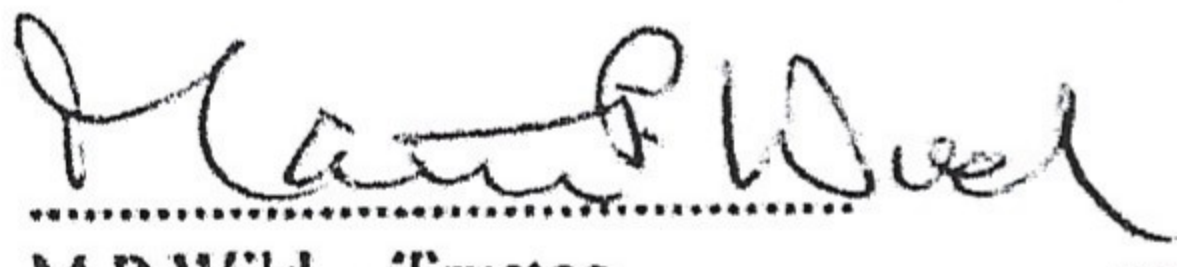
The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees on 22 February 2021 and were signed on its behalf by:


.....
M P Wild - Trustee

The Manna House (Tamworth) Co.

**Notes to the Financial Statements
for the Year Ended 30 September 2020**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention with the exception of investments which are included at market value.

Income

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

Expenditure

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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Premises Refurb	- 25% on reducing balance
Fixtures and fittings	- 25% on reducing balance
Solar panels	- 10% on reducing balance

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. INVESTMENT INCOME

	30.9.20	30.9.19
	£	£
Deposit account interest	<u>3,528</u>	<u>3,599</u>

3. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	30.9.20	30.9.19
	£	£
Depreciation - owned assets	<u>3,884</u>	<u>3,673</u>

The Manna House (Tamworth) Co.

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2020**

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2020 nor for the year ended 30 September 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2020 nor for the year ended 30 September 2019.

5. STAFF COSTS

The average monthly number of employees during the year was as follows:

	30.9.20	30.9.19
	23	24
	<u> </u>	<u> </u>

No employees received emoluments in excess of £60,000.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	725	7,197	7,922
Charitable activities			
Income	403,147	69,393	472,540
Investment income	3,599	-	3,599
Other income	1,630	-	1,630
	<u> </u>	<u> </u>	<u> </u>
Total	409,101	76,590	485,691
 EXPENDITURE ON			
Charitable activities			
Expenditure	361,670	124,907	486,577
	<u> </u>	<u> </u>	<u> </u>
Total	361,670	124,907	486,577
	<u> </u>	<u> </u>	<u> </u>
NET INCOME/(EXPENDITURE)	47,431	(48,317)	(886)
Transfers between funds	(43,317)	43,317	-
	<u> </u>	<u> </u>	<u> </u>
Net movement in funds	4,114	(5,000)	(886)
 RECONCILIATION OF FUNDS			
Total funds brought forward	235,638	44,327	279,965
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS CARRIED FORWARD	239,752	39,327	279,079
	<u> </u>	<u> </u>	<u> </u>

The Manna House (Tamworth) Co.

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2020**

7. TANGIBLE FIXED ASSETS

	Premises Refurb £	Fixtures and fittings £	Solar panels £	Totals £
COST				
At 1 October 2019	40,428	21,881	22,840	85,149
Additions	-	15	-	15
At 30 September 2020	<u>40,428</u>	<u>21,896</u>	<u>22,840</u>	<u>85,164</u>
DEPRECIATION				
At 1 October 2019	29,329	21,446	7,312	58,087
Charge for year	2,220	112	1,552	3,884
At 30 September 2020	<u>31,549</u>	<u>21,558</u>	<u>8,864</u>	<u>61,971</u>
NET BOOK VALUE				
At 30 September 2020	<u>8,879</u>	<u>338</u>	<u>13,976</u>	<u>23,193</u>
At 30 September 2019	<u>11,099</u>	<u>435</u>	<u>15,528</u>	<u>27,062</u>

8. INVESTMENT - ELIM BANK

	30.9.20 £	30.9.19 £
Other	<u>139,540</u>	<u>117,412</u>

There were no investment assets outside the UK.

Investments (neither listed nor unlisted) were as follows:

	30.9.20 £	30.9.19 £
Investment - Elim Bank	<u>139,540</u>	<u>117,412</u>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.20 £	30.9.19 £
Sundry debtors	-	2,524
Prepayments and accrued income	<u>34,325</u>	<u>39,327</u>
	<u>34,325</u>	<u>41,851</u>

10. CURRENT ASSET INVESTMENTS

	30.9.20 £	30.9.19 £
Loan to Elim Tamworth Church	<u>76,969</u>	<u>76,969</u>

The Manna House (Tamworth) Co.

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2020**

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.20	30.9.19
	£	£
Accruals and deferred income	1,824	6,569
	<u> </u>	<u> </u>

12. MOVEMENT IN FUNDS

	At 1.10.19	Net movement in funds	Transfers between funds	At 30.9.20
	£	£	£	£
Unrestricted funds				
General fund	239,752	77,061	(13,071)	303,742
Restricted funds				
General restricted	39,327	(5,000)	-	34,327
Prime Time - Other	-	(23,452)	23,452	-
Food bank	-	30,314	(30,314)	-
Coffee Shop	-	(18,844)	18,844	-
Counselling Services	-	(1,089)	1,089	-
	<u>39,327</u>	<u>(18,071)</u>	<u>13,071</u>	<u>34,327</u>
TOTAL FUNDS	<u>279,079</u>	<u>58,990</u>	<u>-</u>	<u>338,069</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	406,356	(329,295)	77,061
Restricted funds			
Prime Time - Other	26,047	(49,499)	(23,452)
Food bank	38,469	(8,155)	30,314
Coffee Shop	966	(19,810)	(18,844)
Counselling Services	400	(1,489)	(1,089)
General restricted	-	(5,000)	(5,000)
	<u>65,882</u>	<u>(83,953)</u>	<u>(18,071)</u>
TOTAL FUNDS	<u>472,238</u>	<u>(413,248)</u>	<u>58,990</u>

The Manna House (Tamworth) Co.

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2020**

12. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.10.18 £	Net movement in funds £	Transfers between funds £	At 30.9.19 £
Unrestricted Funds				
General fund	235,638	47,431	(43,317)	239,752
Restricted Funds				
General restricted	44,327	(5,000)	-	39,327
Prime Time - Other	-	(17,526)	17,526	-
Food bank	-	(1,615)	1,615	-
Coffee Shop	-	(17,049)	17,049	-
Counselling Services	-	(4,961)	4,961	-
Night Shelter	-	(1,596)	1,596	-
Youth	-	(570)	570	-
	<u>44,327</u>	<u>(48,317)</u>	<u>43,317</u>	<u>39,327</u>
TOTAL FUNDS	<u><u>279,965</u></u>	<u><u>(886)</u></u>	<u><u>-</u></u>	<u><u>279,079</u></u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	409,101	(361,670)	47,431
Restricted funds			
Prime Time - Henry Smith	2,567	(2,567)	-
Prime Time - Other	53,180	(70,706)	(17,526)
Food bank	8,564	(10,179)	(1,615)
Coffee Shop	7,438	(24,487)	(17,049)
Counselling Services	200	(5,161)	(4,961)
Night Shelter	4,641	(6,237)	(1,596)
General restricted	-	(5,000)	(5,000)
Youth	-	(570)	(570)
	<u>76,590</u>	<u>(124,907)</u>	<u>(48,317)</u>
TOTAL FUNDS	<u><u>485,691</u></u>	<u><u>(486,577)</u></u>	<u><u>(886)</u></u>

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2020.

The Manna House (Tamworth) Co.

**Detailed Statement of Financial Activities
for the Year Ended 30 September 2020**

	Unrestricted funds £	Restricted funds £	30.9.20 Total funds £	30.9.19 Total funds £
INCOME AND ENDOWMENTS				
Donations and legacies				
No description	224	29,852	30,076	7,922
Investment income				
Deposit account interest	3,528	-	3,528	3,599
Charitable activities				
Fees	336,395	-	336,395	402,227
Grants	25,500	14,260	39,760	18,455
Clothes	-	187	187	614
Rental income	-	-	-	420
Client contributions	-	12,272	12,272	25,150
Events and holiday income	-	9,311	9,311	25,674
Miscellaneous income	224	-	224	-
	<hr/>	<hr/>	<hr/>	<hr/>
	362,119	36,030	398,149	472,540
Other income				
Other income	40,485	-	40,485	1,630
	<hr/>	<hr/>	<hr/>	<hr/>
Total incoming resources	406,356	65,882	472,238	485,691
EXPENDITURE				
Charitable activities				
Gifts and donations	4,003	100	4,103	-
Salaries	255,471	49,713	305,184	319,767
Food	11,642	6,031	17,673	33,751
Premises costs	8,585	2,397	10,982	26,425
Utilities	19,220	2,694	21,914	13,012
Resources and activities	5,232	861	6,093	7,675
Advertising	157	-	157	-
Travel and transport costs	83	3,220	3,303	6,207
Supervision costs	292	910	1,202	580
Events and trips	-	8,889	8,889	24,176
Training	1,191	-	1,191	1,872
Other direct costs	634	-	634	4,635
Rent and service charges	9,460	5,340	14,800	26,450
Computer and software	2,071	272	2,343	3,236
Insurance	1,765	664	2,429	2,555
Depreciation	3,885	-	3,885	3,673
Office expenses	4,103	2,291	6,394	9,065
Other support costs	680	312	992	1,060
	<hr/>	<hr/>	<hr/>	<hr/>
	328,474	83,694	412,168	484,139
Support costs				

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The Manna House (Tamworth) Co.

**Detailed Statement of Financial Activities
for the Year Ended 30 September 2020**

	Unrestricted funds £	Restricted funds £	30.9.20 Total funds £	30.9.19 Total funds £
Governance costs				
Independent examiner	<u>821</u>	<u>259</u>	<u>1,080</u>	<u>2,438</u>
Total resources expended	329,295	83,953	413,248	486,577
Net income/(expenditure)	<u><u>77,061</u></u>	<u><u>(18,071)</u></u>	<u><u>58,990</u></u>	<u><u>(886)</u></u>

This page does not form part of the statutory financial statements