

MANNA - UK BRANCH OF MEIR PANIM

England & Wales · Charity number 1129738

Details

Other names UK BRANCH OF MEIR PANIM

Status Registered

Legal form Charitable company

Company number [06772130](#)

Registered 2009-05-20

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

Contact

Address PO Box 899
Edgware
HA8 4YD

Phone 07490131540

Email info@mannauk.org

Website www.mannauk.org

Activities

Objects: FOR THE BENEFIT OF THE PUBLIC IN ISRAELA TO ADVANCE EDUCATION BY MANAGING AFTER SCHOOL CLUBS FOR UNDERPRIVILEGED STUDENTS AND VOCATIONAL TRAINING COURSES FOR THE UNEMPLOYED, THE ELDERLY, UNDERPRIVILEGED, NEW IMMIGRANTS AND AT-RISK YOUTHB THE RELIEF OF FINANCIAL HARDSHIP BY PROVIDING FOOD AND FOOD SHOPPING CARDS AND DISTRIBUTING SECOND HAND EQUIPMENT TO PEOPLE WHICH THEY COULD NOT OTHERWISE AFFORD THROUGH LACK OF MEANS

Activities: 1.7 million Israelis live below the poverty line. For many of them, the one solid meal they get each day is from Meir Panim, the organisation for which Manna is the UK branch.As one of Israel's largest relief organisations Meir Panim is on the front line in the daily battle against poverty and hunger in Israel.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Human Resources, Provides Services
- **What:** Education/training, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** ISRAEL
- Israel

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£386,463	£379,121	-	-
2024-12-31	£405,001	£384,773	-	-
2023-12-31	£405,662	£391,690	-	-
2022-12-31	£327,041	£326,060	-	-
2021-12-31	£204,437	£207,588	-	-

Trustees

Name	Role	Appointed
Dan Raveh		2023-02-06
Giora Zucker		2023-03-01

MANNA - UK BRANCH OF MEIR PANIM

England & Wales - Charity number 1129738

Accounts

Manna - UK Branch of Meir Panim

Charity No. 1129738

Company No. 06772130

Trustees' Report and Unaudited Accounts

31 December 2025

Manna - UK Branch of Meir Panim
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The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 December 2025.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 06772130

Charity No. 1129738

Registered Office

3 - 4 Sentinel Square
London
NW4 2EL

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.

The following Directors and Trustees served during the year:

D. Raveh

G. Zucker

Accountants

Pollock Accounting Ltd
3 - 4 Sentinel Square
London
NW4 2EL

OBJECTIVES AND ACTIVITIES

Manna is the UK branch of Israeli charity, Meir Panim. We solely support the work of Meir Panim in Israel. First and foremost, we feed Israel's hungry. As one of Israel's largest relief organisations our work alleviates poverty among children, families and Holocaust survivors. Poverty does not discriminate and nor do we. We feed ALL Israel's poor and hungry irrespective of background.

Manna is all about dignity and practical solutions. Our Food Centres are styled as restaurants. Our Food Shopping Cards allow the needy to shop with self-respect at regular supermarkets with no embarrassment at the till. But we also deliver Challa for Shabbat and Food Packages for Chagim as well as operating After School Clubs for underprivileged children.

It's no secret that Israel needs a high budget for security & defence.

But 2 million Israelis - equivalent to 25% of the population - live below the poverty line. Research has shown a direct impact on these individuals and families. The uncomfortable truth is that Israel has one of the highest poverty rates in the developed world. Double the poverty rate of the UK.

Manna fights hunger by offering free, dignified meals in warm, restaurant-like settings. We go beyond just food, providing support services to empower people and break the cycle of poverty.

ACHIEVEMENTS AND PERFORMANCE

Overview

2025 was a year of resilience, expansion, and deepened community impact. Amid the ongoing war, economic pressures and heightened social needs, Manna Panim strengthened our commitment to Meir Panim to assist restoring dignity and food security for vulnerable individuals and families across Israel. Through strategic growth, partnerships, and dedicated supporters, the organisation delivered both immediate relief and long-term support to tens of thousands of people.

Impact at a Glance (2025)

- Meals served: 650,600 hot, nutritious meals
- Food packages distributed: 185,000 holiday and weekly parcels
- Individuals supported: 48,000 unique beneficiaries
- Children reached through school programmes: 9,200
- Senior citizens supported: 6,500
- Volunteers engaged: 1,750
- Volunteer hours contributed: 96,000+

Key Achievements

1. Expanded Food Security Programmes

Demand for meal services increased significantly in 2025. Manna responded by expanding operations at flagship restaurant-style centres and increasing delivery capacity for homebound seniors and families.

2. Holiday Campaign Growth

Holiday seasons remained a critical focus. The Passover and High Holiday campaigns saw record participation, ensuring families could celebrate with dignity. Increased corporate sponsorships helped expand parcel contents to include fresh produce and protein.

3. Youth & Family Support

School meal and after-school nutrition programmes expanded to additional municipalities, helping address child hunger and improving concentration and wellbeing in the classroom.

4. Volunteer Mobilisation

Volunteer engagement rebounded strongly, with corporate volunteer days and community groups playing a key role in meal preparation, logistics, and outreach. Enhanced training improved service quality and beneficiary experience.

Stories of Impact

Throughout the year, Manna's support continued to serve as a vital lifeline:

- Families facing sudden financial hardship received consistent weekly support while working toward stability.
- Elderly individuals living alone benefited from regular meals and social connection.
- Children experiencing food insecurity gained reliable access to nutrition that supports learning and development.

2025 demonstrated the power of community, compassion, and consistency. Thanks to dedicated supporters, partners, and volunteers, Manna continued to bring light, nourishment, and dignity to those who need it most. The organization enters 2026 with renewed momentum and an unwavering mission to ensure that no one faces hunger alone.

FINANCIAL REVIEW

Reserves policy

The charity's aim is to maintain reserves for at least 3 months of operational activities.

PLANS FOR FUTURE PERIODS

Manna remains committed to supporting Meir Panim. We will remain committed to alleviating poverty and providing essential support to Israel's most vulnerable populations.

The continuing conflict in Israel directly influences much of the work we support, particularly help for displaced families who have been away from their homes, jobs and normal lives for over 18 months at the time of writing.

In the UK we have developed an attractive range of events throughout 2025 to connect with prospective donors and focused our fundraising towards contact with individuals and organisations that support Israel.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is controlled by its governing document, a deed of trust and constitutes a limited company, limited by guarantee as defined by the Companies Act 2006

The company is constituted under a Memorandum of Association dated 12 December 2008.

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 Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

G. Zucker

Trustee

13 March 2026

Independent Examiner's Report to the trustees of Manna - UK Branch of Meir Panim

I report to the charity trustees on my examination of the financial statements of Manna - UK Branch of Meir Panim for the year ended 31 December 2025.

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 financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act).

Having satisfied myself that the financial statements of the Charity 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 financial statements 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

As the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Chartered Institute of Management Accountants, which is one of the listed bodies.

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

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements 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 financial statements to be reached.

David Pollock FCMA
Chartered Institute of Management Accountants
Pollock Accounting Ltd
3 - 4 Sentinel Square
London
NW4 2EL

13 March 2026

Manna - UK Branch of Meir Panim
Statement of Financial Activities
for the year ended 31 December 2025

	Notes	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income and endowments from:				
Donations and legacies	4	386,463	386,463	405,001
Total		386,463	386,463	405,001
Expenditure on:				
Raising funds	5	12,926	12,926	25,483
Charitable activities	6	247,500	247,500	273,000
Other	7	118,695	118,695	86,290
Total		379,121	379,121	384,773
Net gains on investments		-	-	-
Net income		7,342	7,342	20,228
Transfers between funds		-	-	-
Net income before other gains/(losses)		7,342	7,342	20,228
Other gains and losses				
Net movement in funds		7,342	7,342	20,228
Reconciliation of funds:				
Total funds brought forward		46,300	46,300	22,904
Total funds carried forward		53,642	53,642	43,132

Manna - UK Branch of Meir Panim

Balance Sheet

at 31 December 2025

Company No. 06772130	Notes	2025 £	2024 £
Fixed assets			
Tangible assets	9	-	-
Current assets			
Cash at bank and in hand		54,963	47,620
		<u>54,963</u>	<u>47,620</u>
Creditors: Amount falling due within one year	10	(1,321)	(1,320)
Net current assets		<u>53,642</u>	<u>46,300</u>
Total assets less current liabilities		<u>53,642</u>	<u>46,300</u>
Net assets excluding pension asset or liability		<u>53,642</u>	<u>46,300</u>
Total net assets		<u><u>53,642</u></u>	<u><u>46,300</u></u>
The funds of the charity			
Restricted funds	11		
Unrestricted funds	11		
General funds		53,642	46,300
		<u>53,642</u>	<u>46,300</u>
Reserves	11		
Total funds		<u><u>53,642</u></u>	<u><u>46,300</u></u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 December 2025 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 13 March 2026

And signed on its behalf by:

G. Zucker

Trustee

13 March 2026

for the year ended 31 December 2025

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

Designated funds These are unrestricted funds earmarked by the trustees for particular purposes.

Revaluation funds These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.

Restricted funds These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

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

Investment income This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets This includes any gain or loss on the sale of investments.

Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

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

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other 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.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period. Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred. All exchange differences are taken into account in arriving at net income/expenditure.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2024 £	Total funds 2024 £
Income and endowments from:		
Donations and legacies	405,001	405,001
Total	<u>405,001</u>	<u>405,001</u>
Expenditure on:		
Raising funds	25,483	25,483
Charitable activities	273,000	273,000
Other	86,290	86,290
Total	<u>384,773</u>	<u>384,773</u>
Net income	<u>20,228</u>	<u>20,228</u>
Net income before other gains/(losses)	20,228	20,228
Other gains and losses:		
Net movement in funds	<u>20,228</u>	<u>20,228</u>
Reconciliation of funds:		
Total funds brought forward	22,904	22,904
Total funds carried forward	<u><u>43,132</u></u>	<u><u>43,132</u></u>

4 Income from donations and legacies

	Unrestricted £	Total 2025 £	Total 2024 £
Donations	386,463	386,463	405,001
	<u>386,463</u>	<u>386,463</u>	<u>405,001</u>

5 Expenditure on raising funds

	Unrestricted	Total 2025	Total 2024
	£	£	£
<i>Costs of generating voluntary income</i>			
Donations	7,018	7,018	10,050
<i>Fundraising trading costs</i>			
Fundraising activities	5,908	5,908	15,433
	<u>12,926</u>	<u>12,926</u>	<u>25,483</u>

6 Expenditure on charitable activities

	Unrestricted	Total 2025	Total 2024
	£	£	£
<i>Expenditure on charitable activities</i>			
Donations to Israel	247,500	247,500	273,000
<i>Governance costs</i>			
	<u>247,500</u>	<u>247,500</u>	<u>273,000</u>

7 Other expenditure

	Unrestricted	Total 2025	Total 2024
	£	£	£
Employee costs	-	-	22,000
Motor and travel costs	8,015	8,015	932
Premises costs	-	-	5,005
General administrative costs	18,012	18,012	12,805
Legal and professional costs	92,668	92,668	45,548
	<u>118,695</u>	<u>118,695</u>	<u>86,290</u>

8 Staff costs

	2025	2024
Salaries and wages	-	22,000
	<u>-</u>	<u>22,000</u>

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

9 Tangible fixed assets

	£	£
Cost or revaluation		
At 1 January 2025	2,988	2,988
At 31 December 2025	<u>2,988</u>	<u>2,988</u>
Depreciation and impairment		
At 1 January 2025	2,988	2,988
At 31 December 2025	<u>2,988</u>	<u>2,988</u>
Net book values		
At 31 December 2025	<u>-</u>	<u>-</u>
At 31 December 2024	<u>-</u>	<u>-</u>

10 Creditors:

amounts falling due within one year

	2025 £	2024 £
Accruals	1,321	1,320
	<u>1,321</u>	<u>1,320</u>

11 Movement in funds

	At 1 January 2025 £	Incoming resources (including other gains/losses) £	Resources expended £	At 31 December 2025 £
Restricted funds:				
Unrestricted funds:				
General funds	46,300	386,463	(379,121)	53,642
Total funds	<u>46,300</u>	<u>386,463</u>	<u>(379,121)</u>	<u>53,642</u>

12 Analysis of net assets between funds

	Unrestricted funds £	Total £
Net current assets	53,642	53,642
	<u>53,642</u>	<u>53,642</u>

13 Reconciliation of net debt

	At 1 January 2025 £	Cash flows £	At 31 December 2025 £
Cash and cash equivalents	47,620	7,343	54,963
	<u>47,620</u>	<u>7,343</u>	<u>54,963</u>
Net debt	<u>47,620</u>	<u>7,343</u>	<u>54,963</u>

14 Related party disclosures

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

MANNA - UK BRANCH OF MEIR PANIM

England & Wales - Charity number 1129738

Accounts

Manna - UK Branch of Meir Panim

Charity No. 1129738

Company No. 06772130

Trustees' Report and Unaudited Accounts

31 December 2024

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**Manna - UK Branch of Meir Panim
Trustees Annual Report**

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 December 2024.

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Charity No. 1129738

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G. Zucker

Accountants

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Manna - UK Branch of Meir Panim Trustees Annual Report

Since 7th October 2023, Manna Meir Panim has been on the front lines working tirelessly to help Israel by cooking over 1,000,000 meals for people in need and evacuated families.

We support 2,000 displaced families with accommodation, furniture, food, clothing, household goods, and toys as well as providing 6,000 meals for evacuated families on a daily basis.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

In 2024, Meir Panim continued its mission to alleviate poverty in Israel by providing essential food and social services to those in need. The organisation focused on offering both immediate relief and long-term support to help individuals and families break the cycle of poverty and achieve self-sufficiency.

Key Programmes and Services

Food Assistance

- *Meir Panim distributed meals through its Restaurant-Style Soup Kitchens, offering a dignified dining experience.*
- *The Meals on Wheels programme delivered food to homebound, elderly, and disabled individuals, including Holocaust survivors.*
- *Food packages and food shopping cards were provided to families and individuals.*
- *Challah was distributed for Shabbat*

Support for Vulnerable Groups

- *The organisation continued its support for Holocaust survivors, providing meals, assistance, and social programmes, notably through the Holocaust Survivor Day Center in Dimona.*
- *After-school programmes provided nourishment and care for at-risk children*

Community Support:

- *Meir Panim operated Free Shuk (Market) programmes, providing low-income families with fresh produce.*
- *The Power of Giving programme facilitated the donation and distribution of furniture and household items.*

Additional Efforts:

- *Essential care packages were delivered to displaced families forced to leave their homes on the Lebanon border by the conflict.*
- *Financial assistance was given to IDF reservist wives.*
- *Homes were renovated for impoverished families and Holocaust survivors*

In 2024:

- we provided 2.6 million meals to individuals and families in need
- 2,200 holocaust survivors were provided with meals and support
- 1,500 displaced families and 8,500 needy families were served at our fresh food shuks
- 125,000 holiday pantry boxes were distributed at every holiday e.g. Pesach & Rosh Hashanah

**Manna - UK Branch of Meir Panim
Trustees Annual Report**

Meir Panim's programmes reached a wide range of individuals, including the elderly, children, Holocaust survivors, and those affected by conflict.

Fundraising and Support

Our fundraising programmes continued with a mix of direct mail appeals at Pesach and Rosh Hashanah, a range of donor facing events throughout the year including our ever popular sponsored soup walk through the city of London and a kosher wine tasting.

FINANCIAL REVIEW

Reserves policy

The charity's aim is to maintain reserves for at least 3 months of operational activities.

PLANS FOR FUTURE PERIODS

Manna remains committed to supporting Meir Panim. We will remain committed to alleviating poverty and providing essential support to Israel's most vulnerable populations.

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Signed on behalf of the board

G. Zucker

Trustee

14 May 2025

Independent Examiner's Report to the trustees of Manna - UK Branch of Meir Panim

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David Pollock FCMA
Chartered Institute of Management Accountants
Pollock Accounting Ltd
3 - 4 Sentinel Square
London
NW4 2EL

14 May 2025

Manna - UK Branch of Meir Panim
Statement of Financial Activities
for the year ended 31 December 2024

		Unrestricted		
		funds	Total funds	Total funds
		2024	2024	2023
	Notes	£	£	£
Income and endowments from:				
Donations and legacies	4	405,001	405,001	320,318
Other trading activities	5	-	-	85,344
Total		405,001	405,001	405,662
Expenditure on:				
Raising funds	6	25,483	25,483	19,266
Charitable activities	7	273,000	273,000	310,530
Other	8	86,290	86,290	61,894
Total		384,773	384,773	391,690
Net gains on investments		-	-	-
Net income	9	20,228	20,228	13,972
Transfers between funds		-	-	-
Net income before other gains/(losses)		20,228	20,228	13,972
Other gains and losses				
Net movement in funds		20,228	20,228	13,972
Reconciliation of funds:				
Total funds brought forward		22,904	22,904	8,932
Total funds carried forward		43,132	43,132	22,904

Manna - UK Branch of Meir Panim**Balance Sheet**

at 31 December 2024

Company No. 06772130	Notes	2024 £	2023 £
Fixed assets			
Tangible assets	11	-	-
Current assets			
Cash at bank and in hand		44,452	24,224
		<u>44,452</u>	<u>24,224</u>
Creditors: Amount falling due within one year	12	(1,320)	(1,320)
Net current assets		<u>43,132</u>	<u>22,904</u>
Total assets less current liabilities		<u>43,132</u>	<u>22,904</u>
Net assets excluding pension asset or liability		<u>43,132</u>	<u>22,904</u>
Total net assets		<u><u>43,132</u></u>	<u><u>22,904</u></u>
 The funds of the charity			
Restricted funds	13		
Unrestricted funds	13		
General funds		43,132	22,904
		<u>43,132</u>	<u>22,904</u>
Reserves	13		
Total funds		<u><u>43,132</u></u>	<u><u>22,904</u></u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 December 2024 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 14 May 2025

And signed on its behalf by:

G. Zucker
Trustee
14 May 2025

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

Restricted funds These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

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

Investment income This is included in the accounts when receivable.

Gains/(losses) on investment assets This includes any gain or loss on the sale of investments.

Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

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

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other 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.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period. Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred. All exchange differences are taken into account in arriving at net income/expenditure.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

Notes to the Accounts

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2023 £	Total funds 2023 £
Income and endowments from:		
Donations and legacies	320,318	320,318
Other trading activities	85,344	85,344
Total	405,662	405,662
Expenditure on:		
Raising funds	19,266	19,266
Charitable activities	310,530	310,530
Other	61,894	61,894
Total	391,690	391,690
Net income	13,972	13,972
Net income before other gains/(losses)	13,972	13,972
Other gains and losses:		
Net movement in funds	13,972	13,972
Reconciliation of funds:		
Total funds brought forward	8,932	8,932
Total funds carried forward	22,904	22,904

4 Income from donations and legacies

	Unrestricted £	Total 2024 £	Total 2023 £
Donations	405,001	405,001	320,318
	405,001	405,001	320,318

5 Income from other trading activities

	Total 2024 £	Total 2023 £
Fundraising activities	-	85,344
	-	85,344

Manna - UK Branch of Meir Panim
Notes to the Accounts

6 Expenditure on raising funds

	Unrestricted	Total	Total
		2024	2023
	£	£	£
<i>Costs of generating voluntary income</i>			
Donations	10,050	10,050	-
<i>Fundraising trading costs</i>			
Fundraising activities	15,433	15,433	19,266
	<u>25,483</u>	<u>25,483</u>	<u>19,266</u>

7 Expenditure on charitable activities

	Unrestricted	Total	Total
		2024	2023
	£	£	£
<i>Expenditure on charitable activities</i>			
Donations to Israel	273,000	273,000	310,530
<i>Governance costs</i>			
	<u>273,000</u>	<u>273,000</u>	<u>310,530</u>

8 Other expenditure

	Unrestricted	Total	Total
		2024	2023
	£	£	£
Employee costs	22,000	22,000	-
Motor and travel costs	932	932	1,135
Premises costs	5,005	5,005	4,620
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	-	-	132
General administrative costs	12,805	12,805	16,649
Legal and professional costs	45,548	45,548	39,358
	<u>86,290</u>	<u>86,290</u>	<u>61,894</u>

9 Net income before transfers

	2024	2023
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	-	132

10 Staff costs

	2024	2023
Salaries and wages	22,000	-
	<u>22,000</u>	<u>-</u>

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

Notes to the Accounts

11 Tangible fixed assets

	£	£
Cost or revaluation		
At 1 January 2024	2,988	2,988
At 31 December 2024	<u>2,988</u>	<u>2,988</u>
Depreciation and impairment		
At 1 January 2024	2,856	2,856
Depreciation charge for the year	132	132
At 31 December 2024	<u>2,988</u>	<u>2,988</u>
Net book values		
At 31 December 2024	-	-
At 31 December 2023	<u>132</u>	<u>132</u>

12 Creditors:

amounts falling due within one year

	2024 £	2023 £
Accruals	1,320	1,320
	<u>1,320</u>	<u>1,320</u>

13 Movement in funds

	At 1 January 2024 £	Incoming resources (including other gains/losses) £	Resources expended £	At 31 December 2024 £
Restricted funds:				
Unrestricted funds:				
General funds	22,904	405,001	(384,773)	43,132
Total funds	<u>22,904</u>	<u>405,001</u>	<u>(384,773)</u>	<u>43,132</u>

14 Analysis of net assets between funds

	Unrestricted funds £	Total £
Net current assets	43,132	43,132
	<u>43,132</u>	<u>43,132</u>

Notes to the Accounts

15 Reconciliation of net debt

	At 1 January 2024 £	Cash flows £	At 31 December 2024 £
Cash and cash equivalents	24,224	20,228	44,452
	<u>24,224</u>	<u>20,228</u>	<u>44,452</u>
Net debt	<u>24,224</u>	<u>20,228</u>	<u>44,452</u>

16 Related party disclosures

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

MANNA - UK BRANCH OF MEIR PANIM

England & Wales - Charity number 1129738

Accounts

Manna - UK Branch of Meir Panim

Charity No. 1129738

Company No. 06772130

Trustees' Report and Unaudited Accounts

31 December 2023

Manna - UK Branch of Meir Panim
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Statement of Financial Activities	6
Balance Sheet	7
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Detailed Statement of Financial Activities	14 to 15

**Manna - UK Branch of Meir Panim
Trustees Annual Report**

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 December 2023.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 06772130

Charity No. 1129738

Registered Office

303 Winston House
2 Dollis Park
London
N3 1HF

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.

The following Directors and Trustees served during the year:

D. Raveh

E. Reich (Resigned 1 March 2023)

M. Sabah (Resigned 1 March 2023)

G. Zucker

Accountants

Pollock Accounting Ltd
3 - 4 Sentinel Square
London
NW4 2EL

OBJECTIVES AND ACTIVITIES

First and foremost, Meir Panim feeds Israel's hungry. As one of Israel's largest relief organisations our work alleviates poverty among children, families and Holocaust survivors. Poverty does not discriminate and nor do we. Meir Panim feeds ALL Israel's poor and hungry irrespective of background.

Meir Panim is all about dignity and practical solutions. Our Food Centres are styled as restaurants. Our Food Shopping Cards allow the needy to shop with self-respect at regular supermarkets with no embarrassment at the till. But we also deliver Challa for Shabbat and Food Packages for Chagim as well as operating After School Clubs for underprivileged children.

It's no secret that Israel needs a high budget for security & defence.

But 2 million Israelis - equivalent to 25% of the population - live below the poverty line. Research has shown a direct impact on these individuals and families. The uncomfortable truth is that Israel has one of the highest poverty rates in the developed world. Double the poverty rate of the UK.

Manna - UK Branch of Meir Panim

Trustees Annual Report

Manna, the UK Branch of Meir Panim, fights hunger by offering free, dignified meals in warm, restaurant-like settings. We go beyond just food, providing support services to empower people and break the cycle of poverty.

Since 7th October 2023, Manna Meir Panim has been on the front lines working tirelessly to help Israel by cooking over 1,000,000 meals for people in need and evacuated families.

We support 2,000 displaced families with accommodation, furniture, food, clothing, household goods, and toys as well as providing 6,000 meals for soldiers and evacuated families on a daily basis.

Meir Panim provides the following services annually (in a regular year):

- Over 1 million meals provided annually

In summary, last year we also provided:

- 15,000 food packages prepared for families and meals on wheels delivered to the elderly.
- 4,718 food shopping cards distributed before festivals.
- 16,656 Challas given out for Shabbat.
- 200 children supported by 5 Meir Panim After-School Clubs
- Holocaust Survivors Day Programme with well-being activities and enriching outings.
- Single mothers Career Training Programme and employment advice.
- 2,000 families benefiting from our unique Power of Giving furniture warehouse.
- 4,130 volunteers donating their time, care and energy.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

During 2023 we raised a record amount of over £400,000

Some of the events that took place in 2023 were as follows:

- A thank you reception for major donors raised £14,000.
- Asher Tepper Golf day: Manna was once again one of 3 charities to benefit and we raised £5,000.
- 270 people raised over £12,000 at an event with an Israeli comedian who came to the UK without a fee.
- We raised £25,000 from a Rosh Hashana appeal which was sent out to 4,000 people before the festival..
- A property event at Seddons attracted 50 people and raised over £500.
- An emergency campaign raised £120,000 after the 7th October 2023
- 300 people raised over £11,000 at an Israeli concert
- The Pesach appeal, with a matching donation from one of our donors, raised over £90,000
- There were 2 events with the Butler of the Royal family and both attracted around 100 participants and raised £3,200.

FINANCIAL REVIEW

Reserves policy

The charity's aim is to maintain reserves for at least 3 months of operational activities.

PLANS FOR FUTURE PERIODS

Manna - UK Branch of Meir Panim
Trustees Annual Report

The recent events of October 7th, 2023 brought a surge in need to our communities. Families displaced from their homes in the south and north of the country arrived in our area seeking refuge.

Our Or Akiva branch, initially equipped to serve 200-300 meals daily, faced an overwhelming challenge. Overnight, the demand skyrocketed to 2000 meals as we took on the responsibility of providing food for families in temporary accommodation across the region.

They worked 24 hours a day, 6 days a week and in 3-4 shifts to produce 2000 meals in a tiny kitchen .

They urgently need a new industrial kitchen which will cost 3 million shekels. They have secured a local donation of half a million shekels but need an additional 2.5 million shekels.

We plan to focus on this emergency campaign during 2024.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is controlled by its governing document, a deed of trust and constitutes a limited company, limited by guarantee as defined by the Companies Act 2006

The company is constituted under a Memorandum of Association dated 12 December 2008.

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 Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board



G. Zucker
Trustee

26 July 2024

**Manna - UK Branch of Meir Panim
Independent Examiners Report**

Independent Examiner's Report to the trustees of Manna - UK Branch of Meir Panim

I report to the charity trustees on my examination of the financial statements of Manna - UK Branch of Meir Panim for the year ended 31 December 2023.

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 financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act).

Having satisfied myself that the financial statements of the Charity 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 financial statements 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

As the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Chartered Institute of Management Accountants, which is one of the listed bodies.

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

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements 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 financial statements to be reached.



David Pollock FCMA Chartered Institute of
Management Accountants
Pollock Accounting Ltd
3 - 4 Sentinel Square
London
NW4 2EL

26 July 2024

Manna - UK Branch of Meir Panim
Statement of Financial Activities
for the year ended 31 December 2023

	Notes	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income and endowments from:				
Donations and legacies	4	320,318	320,318	72,041
Other trading activities	5	85,344	85,344	255,000
Total		405,662	405,662	327,041
Expenditure on:				
Raising funds	6	19,266	19,266	79,773
Charitable activities	7	310,530	310,530	203,213
Other	8	61,894	61,894	43,074
Total		391,690	391,690	326,060
Net gains on investments		-	-	-
Net income	9	13,972	13,972	981
Transfers between funds		-	-	-
Net income before other gains/(losses)		13,972	13,972	981
Other gains and losses				
Net movement in funds		13,972	13,972	981
Reconciliation of funds:				
Total funds brought forward		8,932	8,932	7,952
Total funds carried forward		22,904	22,904	8,933

Manna - UK Branch of Meir Panim

Balance Sheet

at 31 December 2023

Company No. 06772130

	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	11	-	132
Current assets			
Cash at bank and in hand		24,224	10,120
		<u>24,224</u>	<u>10,120</u>
Creditors: Amount falling due within one year	12	(1,320)	(1,319)
Net current assets		<u>22,904</u>	<u>8,801</u>
Total assets less current liabilities		<u>22,904</u>	<u>8,933</u>
Net assets excluding pension asset or liability		<u>22,904</u>	<u>8,933</u>
Total net assets		<u>22,904</u>	<u>8,933</u>
The funds of the charity			
Restricted funds	13		
Unrestricted funds	13		
General funds		22,904	8,933
		<u>22,904</u>	<u>8,933</u>
Reserves	13		
Total funds		<u>22,904</u>	<u>8,933</u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 December 2023 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 26 July 2024

And signed on its behalf by:

G. Zucker

Trustee

26 July 2024

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

Designated funds These are unrestricted funds earmarked by the trustees for particular purposes.

Revaluation funds These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.

Restricted funds These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

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

Investment income This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets This includes any gain or loss on the sale of investments.

Manna - UK Branch of Meir Panim

Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

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

Trade and other 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.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other 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.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Manna - UK Branch of Meir Panim

Notes to the Accounts

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2022 £	Total funds 2022 £
Income and endowments from:		
Donations and legacies	72,041	72,041
Other trading activities	255,000	255,000
Total	<u>327,041</u>	<u>327,041</u>
Expenditure on:		
Raising funds	79,773	79,773
Charitable activities	203,213	203,213
Other	43,074	43,074
Total	<u>326,060</u>	<u>326,060</u>
Net income	<u>981</u>	<u>981</u>
Net income before other gains/(losses)	981	981
Other gains and losses:		
Net movement in funds	<u>981</u>	<u>981</u>
Reconciliation of funds:		
Total funds brought forward	7,952	7,952
Total funds carried forward	<u>8,933</u>	<u>8,933</u>

4 Income from donations and legacies

	Unrestricted £	Total 2023 £	Total 2022 £
Donations	320,318	320,318	72,041
	<u>320,318</u>	<u>320,318</u>	<u>72,041</u>

Manna - UK Branch of Meir Panim

Notes to the Accounts

5 Income from other trading activities

	Unrestricted	Total 2023	Total 2022
	£	£	£
Fundraising activities	85,344	85,344	255,000
	<u>85,344</u>	<u>85,344</u>	<u>255,000</u>

6 Expenditure on raising funds

	Unrestricted	Total 2023	Total 2022
	£	£	£
<i>Fundraising trading costs</i>			
Fundraising activities	19,266	19,266	79,773
	<u>19,266</u>	<u>19,266</u>	<u>79,773</u>

7 Expenditure on charitable activities

	Unrestricted	Total 2023	Total 2022
	£	£	£
<i>Expenditure on charitable activities</i>			
Donations to Israel	310,530	310,530	203,213
<i>Governance costs</i>			
	<u>310,530</u>	<u>310,530</u>	<u>203,213</u>

8 Other expenditure

	Unrestricted	Total 2023	Total 2022
	£	£	£
Motor and travel costs	1,135	1,135	3,887
Premises costs	4,620	4,620	4,235
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	132	132	44
General administrative costs	16,649	16,649	6,385
Legal and professional costs	39,358	39,358	28,523
	<u>61,894</u>	<u>61,894</u>	<u>43,074</u>

9 Net income before transfers

	2023	2022
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	132	44

10 Staff costs

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

Manna - UK Branch of Meir Panim
Notes to the Accounts

11 Tangible fixed assets

	£	£
Cost or revaluation		
At 1 January 2023	2,988	2,988
At 31 December 2023	<u>2,988</u>	<u>2,988</u>
Depreciation and impairment		
At 1 January 2023	2,856	2,856
Depreciation charge for the year	132	132
At 31 December 2023	<u>2,988</u>	<u>2,988</u>
Net book values		
At 31 December 2023	-	-
At 31 December 2022	<u>132</u>	<u>132</u>

12 Creditors:

amounts falling due within one year

	2023 £	2022 £
Accruals	1,320	1,319
	<u>1,320</u>	<u>1,319</u>

13 Movement in funds

	At 1 January 2023 £	Incoming resources (including other gains/losses) £	Resources expended £	At 31 December 2023 £
Restricted funds:				
Unrestricted funds:				
General funds	8,932	405,662	(391,690)	22,904
Total funds	<u>8,932</u>	<u>405,662</u>	<u>(391,690)</u>	<u>22,904</u>

14 Analysis of net assets between funds

	Unrestricted funds £	Total £
Net current assets	22,904	22,904
	<u>22,904</u>	<u>22,904</u>

Manna - UK Branch of Meir Panim
Notes to the Accounts

15 Reconciliation of net debt

	At 1 January	Cash flows	At 31
	2023		December
	£	£	2023
			£
Cash and cash equivalents	10,120	14,104	24,224
	<u>10,120</u>	<u>14,104</u>	<u>24,224</u>
Net debt	<u>10,120</u>	<u>14,104</u>	<u>24,224</u>

16 Related party disclosures
Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

MANNA - UK BRANCH OF MEIR PANIM

England & Wales - Charity number 1129738

Accounts

Manna - UK Branch of Meir Panim

Charity No. 1129738

Company No. 06772130

Trustees' Report and Unaudited Accounts

31 December 2022

Manna - UK Branch of Meir Panim

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**Manna - UK Branch of Meir Panim
Trustees Annual Report**

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 December 2022.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 06772130

Charity No. 1129738

Registered Office

58 Longfield Avenue
Mill Hill
London
NW7 2EG

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law. The following Directors and Trustees served during the year:

D. Raveh	
E. Reich	(Resigned 1 March 2023)
M. Sabah	(Resigned 1 March 2023)
G. Zucker	

Accountants

Pollock Accounting Ltd
3 - 4 Sentinel Square
London
NW4 2EL

OBJECTIVES AND ACTIVITIES

First and foremost, Meir Panim feeds Israel's hungry. As one of Israel's largest relief organisations our work alleviates poverty among children, families and Holocaust survivors. Poverty does not discriminate and nor do we. Meir Panim feeds ALL Israel's poor and hungry irrespective of background.

Meir Panim is all about dignity and practical solutions. Our Food Centres are styled as restaurants. Our Food Shopping Cards allow the needy to shop with self-respect at regular supermarkets with no embarrassment at the till. But we also deliver Challa for Shabbat and Food Packages for Chagim as well as operating After School Clubs for underprivileged children.

It's no secret that Israel needs a high budget for security & defence.

But 2 million Israelis - equivalent to 25% of the population - live below the poverty line. Research has shown a direct impact on these individuals and families. The uncomfortable truth is that Israel has one of the highest poverty rates in the developed world. Double the poverty rate of the UK.

Manna - UK Branch of Meir Panim

Trustees Annual Report

Meir Panim provides the following services annually (in a regular year):

- Over 1 million meals provided annually

In summary, last year we also provided:

- 15,000 food packages prepared for families and meals on wheels delivered to the elderly.
- 4,718 food shopping cards distributed before festivals.
- 16,656 Challas given out for Shabbat.
- 200 children supported by 5 Meir Panim After-School Clubs
- Holocaust Survivors Day Programme with well-being activities and enriching outings.
- Single mothers Career Training Programme and employment advice.
- 2,000 families benefiting from our unique Power of Giving furniture warehouse.
- 4,130 volunteers donating their time, thoughtfulness and energy.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

During 2022 and after almost 2 years without live events due to the Corona we held in April 2022a live Yom HaShoah Film Screening with 200 guests which raised over £3,000.

After 2 years with a Gala Dinner we held the event during June 2022 with 300 guests and raised almost £260,000. We had a very mixed crowd: British, French, Russian, Israelis.

A Golf Day in July raised £7,000

For the first time we held a fundraising event in Gibraltar during September 2022.

Our Rosh Hashana appeal raised over £25,000

FINANCIAL REVIEW

Reserves policy

The charity aim is to maintain reserves for at least 3 months of operational activities.

PLANS FOR FUTURE PERIODS

The charity is reaching an increasing number of people and communities and plans more fundraising events to continue to expand our support.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is controlled by its governing document, a deed of trust and constitutes a limited company, limited by guarantee as defined by the Companies Act 2006

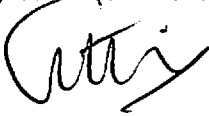
The company is constituted under a Memorandum of Association dated 12 December 2008.

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 Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

**Manna - UK Branch of Meir Panim
Trustees Annual Report**

Signed on behalf of the board

A handwritten signature in black ink, appearing to read 'G. Zucker', written over a horizontal line.

G. Zucker
Trustee
15 September 2023

Manna - UK Branch of Meir Panim

Independent Examiners Report

Independent Examiner's Report to the trustees of Manna - UK Branch of Meir Panim

I report to the charity trustees on my examination of the financial statements of Manna - UK Branch of Meir Panim for the year ended 31 December 2022 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes.

Responsibilities and basis of report

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

Having satisfied myself that the financial statements of the charity 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 financial statements 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

As the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Chartered Institute of Management Accountants.

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

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the Charities SORP (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 financial statements to be reached.

David Pollock FCMA
Chartered Institute of Management Accountants
Pollock Accounting Ltd
3 - 4 Sentinel Square
London
NW4 2EL

15 September 2023

Manna - UK Branch of Meir Panim
Statement of Financial Activities
for the year ended 31 December 2022

	Notes	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income and endowments from:				
Donations and legacies	4	72,041	72,041	109,437
Other trading activities	5	255,000	255,000	95,000
Total		327,041	327,041	204,437
Expenditure on:				
Raising funds	6	79,773	79,773	7,107
Charitable activities	7	203,213	203,213	169,875
Other	8	43,074	43,074	30,606
Total		326,060	326,060	207,588
Net gains on investments		-	-	-
Net income/(expenditure)	9	981	981	(3,151)
Transfers between funds		-	-	-
Net income/(expenditure) before other gains/(losses)		981	981	(3,151)
Other gains and losses				
Net movement in funds		981	981	(3,151)
Reconciliation of funds:				
Total funds brought forward		7,952	7,952	11,103
Total funds carried forward		8,933	8,933	7,952

**Manna - UK Branch of Meir Panim
Balance Sheet**

at 31 December 2022

Company No. 06772130	Notes	2022 £	2021 £
Fixed assets			
Tangible assets	11	132	176
		<u>132</u>	<u>176</u>
Current assets			
Cash at bank and in hand		10,120	9,095
		<u>10,120</u>	<u>9,095</u>
Creditors: Amount falling due within one year	12	(1,319)	(1,319)
Net current assets		<u>8,801</u>	<u>7,776</u>
Total assets less current liabilities		<u>8,933</u>	<u>7,952</u>
Net assets excluding pension asset or liability		<u>8,933</u>	<u>7,952</u>
Total net assets		<u>8,933</u>	<u>7,952</u>
The funds of the charity			
Restricted funds	13		
Unrestricted funds	13		
General funds		8,933	7,952
		<u>8,933</u>	<u>7,952</u>
Reserves	13		
Total funds		<u>8,933</u>	<u>7,952</u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

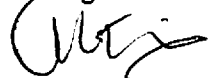
For the year ended 31 December 2022 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 15 September 2023

And signed on its behalf by:



G. Zucker

Trustee

15 September 2023

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

- | | |
|--------------------|---|
| Unrestricted funds | These are available for use at the discretion of the trustees in furtherance of the general objects of the charity. |
| Designated funds | These are unrestricted funds earmarked by the trustees for particular purposes. |
| Restricted funds | These are available for use subject to restrictions imposed by the donor or through terms of an appeal. |

Income

- | | |
|---|---|
| Recognition of income | Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability. |
| Income with related expenditure | Where income has related expenditure the income and related expenditure is reported gross in the SoFA. |
| Donations and legacies | Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income. |
| Tax reclaims on donations and gifts | Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates. |
| Donated services and facilities | These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material. |
| Volunteer help | The value of any volunteer help received is not included in the accounts. |
| Investment income | This is included in the accounts when receivable. |
| Gains/(losses) on revaluation of fixed assets | This includes any gain or loss resulting from revaluing investments to market value at the end of the year. |
| Gains/(losses) on investment assets | This includes any gain or loss on the sale of investments. |

Manna - UK Branch of Meir Panim

Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

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

Trade and other 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.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other 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.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period. Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred. All exchange differences are taken into account in arriving at net income/expenditure.

Manna - UK Branch of Meir Panim

Notes to the Accounts

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2021 £	Total funds 2021 £
Income and endowments from:		
Donations and legacies	204,437	204,437
Total	<u>204,437</u>	<u>204,437</u>
Expenditure on:		
Raising funds	22,809	22,809
Charitable activities	169,875	169,875
Other	14,904	14,904
Total	<u>207,588</u>	<u>207,588</u>
Net income	<u>(3,151)</u>	<u>(3,151)</u>
Net income before other gains/(losses)	(3,151)	(3,151)
Other gains and losses:		
Net movement in funds	<u>(3,151)</u>	<u>(3,151)</u>
Reconciliation of funds:		
Total funds brought forward	11,103	11,103
Total funds carried forward	<u>7,952</u>	<u>7,952</u>

Manna - UK Branch of Meir Panim
Notes to the Accounts

4 Income from donations and legacies

	Unrestricted	Total	Total
		2022	2021
	£	£	£
Donations	72,041	72,041	102,334
Legacies	-	-	7,103
	<u>72,041</u>	<u>72,041</u>	<u>109,437</u>

5 Income from other trading activities

	Unrestricted	Total	Total
		2022	2021
	£	£	£
Fundraising activities	255,000	255,000	95,000
	<u>255,000</u>	<u>255,000</u>	<u>95,000</u>

6 Expenditure on raising funds

	Unrestricted	Total	Total
		2022	2021
	£	£	£
<i>Fundraising trading costs</i>			
Fundraising activities	79,773	79,773	7,107
	<u>79,773</u>	<u>79,773</u>	<u>7,107</u>

7 Expenditure on charitable activities

	Unrestricted	Total	Total
		2022	2021
	£	£	£
<i>Expenditure on charitable activities</i>			
Donations to Israel	203,213	203,213	169,875
<i>Governance costs</i>			
	<u>203,213</u>	<u>203,213</u>	<u>169,875</u>

Manna - UK Branch of Meir Panim
Notes to the Accounts

8 Other expenditure

	Unrestricted	Total	Total
		2022	2021
	£	£	£
Motor and travel costs	3,887	3,887	593
Premises costs	4,235	4,235	4,620
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	44	44	747
General administrative costs	6,385	6,385	7,564
Legal and professional costs	28,523	28,523	17,082
	<u>43,074</u>	<u>43,074</u>	<u>30,606</u>

9 Net income/(expenditure) before transfers

	2022	2021
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	44	747

10 Staff costs

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

11 Tangible fixed assets

	£	£
Cost or revaluation		
At 1 January 2022	<u>2,988</u>	<u>2,988</u>
At 31 December 2022	<u>2,988</u>	<u>2,988</u>
Depreciation and impairment		
At 1 January 2022	2,812	2,812
Depreciation charge for the year	44	44
At 31 December 2022	<u>2,856</u>	<u>2,856</u>
Net book values		
At 31 December 2022	<u>132</u>	<u>132</u>
At 31 December 2021	<u>176</u>	<u>176</u>

12 Creditors:

amounts falling due within one year

	2022	2021
	£	£
Accruals	<u>1,319</u>	<u>1,319</u>
	<u>1,319</u>	<u>1,319</u>

Manna - UK Branch of Meir Panim
Notes to the Accounts

13 Movement in funds

	At 1 January 2022	Incoming resources (including other gains/losses) £	Resources expended £	At 31 December 2022 £
Restricted funds:				
Unrestricted funds:				
General funds	7,952	327,041	(326,060)	8,933
Total funds	<u>7,952</u>	<u>327,041</u>	<u>(326,060)</u>	<u>8,933</u>

14 Analysis of net assets between funds

	Unrestricted funds £	Total £
Fixed assets	132	132
Net current assets	8,801	8,801
	<u>8,933</u>	<u>8,933</u>

15 Reconciliation of net debt

	At 1 January 2022 £	Cash flows £	At 31 December 2022 £
Cash and cash equivalents	9,095	1,025	10,120
	<u>9,095</u>	<u>1,025</u>	<u>10,120</u>
Net debt	<u>9,095</u>	<u>1,025</u>	<u>10,120</u>

16 Related party disclosures

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

MANNA - UK BRANCH OF MEIR PANIM

England & Wales - Charity number 1129738

Accounts

REGISTERED COMPANY NUMBER: 06772130 (England and Wales)
REGISTERED CHARITY NUMBER: 1129738

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 31 December 2021

for

Manna - UK Branch of Meir Panim

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for the Year Ended 31 December 2021

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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 31 December 2021. 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 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

As Israel's premier social services organisation, Manna - Meir Panim is fighting the poverty crisis in Israel.

Last year we provided over 1 million meals and up to ten times the amount of clients receiving meals on wheels (home delivery).

In summary, last year we also provided:

15,000 food packages prepared for families and meals on wheels delivered to the elderly

4,718 Food Shopping Cards distributed before festivals

15,000 Challas given out for Shabbat

200 children supported by 5 Meir Panim After-School Clubs

Enhanced our Holocaust Survivors Day Programmes

Single Mothers Career Training Programme

2,000 families benefiting from our Power of Giving furniture warehouse

7,000+ volunteers donating their time.

2021 was a very difficult year for all of us. In Israel many more people in need came to ask for our help and support. Newly unemployed found themselves reaching out to us and the percentage of households living below the poverty line rose from 14% before the Pandemic to 23%. This last year and a half has seen us at the forefront of the community response through a most challenging time, expanding operations, feeding three times the amount of people and meeting extraordinary needs all over Israel.

Volunteers

The charity would like to thank all its volunteers who have assisted the charity in the last year.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

At the beginning of 2021, Manna did a third cookery demo on Zoom which raised £1,000.

We also held a zoom Gin Cocktail Making event together with another charity which raised over £3,500.

After almost 2 years without live fundraising events we were honoured to be chosen again as one of the beneficiaries of the Asher Teper Golf Day, organised by the Hebrew Order of David UK. The event raised £20,000 for 3 charities - one of them being Manna. Our Rosh Hashanah Campaign was successful and raised over £30,000.

We have improved our data base and signed for a professional service.

We have approached new foundations and charitable trusts.

Towards the end of 2021 we began working on our first Gala Dinner after 2 years without live events.

Manna has recruited a few new board members and a new chairman: Giora Zucker.

FINANCIAL REVIEW

Reserves policy

The charity aim is to maintain reserves of at least 1 month of operational activities.

FUTURE PLANS

Manna UK Branch of Meir Panim is reaching an increasing number of people and communities and plans more fundraising events to continue to expand our support.

Manna - UK Branch of Meir Panim

Report of the Trustees
for the Year Ended 31 December 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The company is constituted under a Memorandum of Association dated 12 December 2008.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06772130 (England and Wales)

Registered Charity number

1129738

Registered office

303 Winston House
2 Dollis Park
London
N3 1HF

Trustees

G Blauer
Sir S E R Reich
M Sabah

Independent Examiner

Pollock Accounting Ltd
3 - 4 Sentinel Square
London
NW4 2EL

Approved by order of the board of trustees on 14 September 2022 and signed on its behalf by:

G Blauer - Trustee

Independent examiner's report to the trustees of Manna - UK Branch of Meir Panim ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2021.

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

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.

David Pollock
Chartered Institute of Management Accountants
Pollock Accounting Ltd
3 - 4 Sentinel Square
London
NW4 2EL

14 September 2022

Manna - UK Branch of Meir Panim

Statement of Financial Activities
for the Year Ended 31 December 2021

		31.12.21 Unrestricted fund £	31.12.20 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		204,437	222,559
Other trading activities	2	-	33,150
Total		<u>204,437</u>	<u>255,709</u>
EXPENDITURE ON			
Raising funds	3	37,713	39,933
Charitable activities	4		
Meir Panim		169,875	210,989
Total		<u>207,588</u>	<u>250,922</u>
NET INCOME/(EXPENDITURE)		(3,151)	4,787
RECONCILIATION OF FUNDS			
Total funds brought forward		11,103	6,316
TOTAL FUNDS CARRIED FORWARD		<u><u>7,952</u></u>	<u><u>11,103</u></u>

Balance Sheet
31 December 2021

	Notes	31.12.21 Unrestricted fund £	31.12.20 Total funds £
FIXED ASSETS			
Tangible assets	8	176	923
CURRENT ASSETS			
Cash at bank		9,095	11,380
CREDITORS			
Amounts falling due within one year	9	(1,319)	(1,200)
NET CURRENT ASSETS		<u>7,776</u>	<u>10,180</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		7,952	11,103
NET ASSETS		<u>7,952</u>	<u>11,103</u>
FUNDS	10		
Unrestricted funds		<u>7,952</u>	<u>11,103</u>
TOTAL FUNDS		<u>7,952</u>	<u>11,103</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2021 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 and authorised for issue on 14 September 2022 and were signed on its behalf by:

G Blauer - Trustee

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 2019)', 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.

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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

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

Computer equipment - 25% 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. OTHER TRADING ACTIVITIES

	31.12.21	31.12.20
	£	£
Fundraising events	-	33,150
	<u> </u>	<u> </u>

3. RAISING FUNDS

Raising donations and legacies

	31.12.21	31.12.20
	£	£
Fundraising expenditure	15,702	17,902
Events costs	7,107	9,639
Support costs	14,904	12,392
	<u>37,713</u>	<u>39,933</u>

4. CHARITABLE ACTIVITIES COSTS

		Grant funding of activities £
Meir Panim		169,875
		<u>169,875</u>

5. NET INCOME/(EXPENDITURE)

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

	31.12.21	31.12.20
	£	£
Depreciation - owned assets	747	308
	<u>747</u>	<u>308</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2021 nor for the year ended 31 December 2020.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	222,559
Other trading activities	33,150
Total	<u>255,709</u>
EXPENDITURE ON	
Raising funds	39,933
Charitable activities	
Meir Panim	210,989
Total	<u>250,922</u>
NET INCOME	4,787
RECONCILIATION OF FUNDS	
Total funds brought forward	6,316

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

Unrestricted
fund
£**TOTAL FUNDS CARRIED FORWARD**

11,103

8. TANGIBLE FIXED ASSETS

Computer
equipment
£**COST**

At 1 January 2021 and 31 December 2021

2,988

DEPRECIATION

At 1 January 2021

2,065

Charge for year

747

At 31 December 2021

2,812

NET BOOK VALUE

At 31 December 2021

176

At 31 December 2020

923

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

31.12.21
£31.12.20
£

Salaries Control account

(1)

-

Accrued expenses

1,320

1,200

1,319

1,200

10. MOVEMENT IN FUNDS

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	11,103	(3,151)	7,952
TOTAL FUNDS	11,103	(3,151)	7,952

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	204,437	(207,588)	(3,151)
TOTAL FUNDS	204,437	(207,588)	(3,151)

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.20 £	Net movement in funds £	At 31.12.20 £
Unrestricted funds			
General fund	6,316	4,787	11,103
	_____	_____	_____
TOTAL FUNDS	<u>6,316</u>	<u>4,787</u>	<u>11,103</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	255,709	(250,922)	4,787
	_____	_____	_____
TOTAL FUNDS	<u>255,709</u>	<u>(250,922)</u>	<u>4,787</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.20 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	6,316	1,636	7,952
	_____	_____	_____
TOTAL FUNDS	<u>6,316</u>	<u>1,636</u>	<u>7,952</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	460,146	(458,510)	1,636
	_____	_____	_____
TOTAL FUNDS	<u>460,146</u>	<u>(458,510)</u>	<u>1,636</u>

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2021.