

**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.

## **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

Statement of Financial Activities  
for the Year Ended 31 December 2021

		31.12.21 Unrestricted fund £	31.12.20 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Donations and legacies		204,437	222,559
Other trading activities	2	-	33,150
<b>Total</b>		<u>204,437</u>	<u>255,709</u>
<b>EXPENDITURE ON</b>			
Raising funds	3	37,713	39,933
<b>Charitable activities</b>	4		
Meir Panim		169,875	210,989
<b>Total</b>		<u>207,588</u>	<u>250,922</u>
<b>NET INCOME/(EXPENDITURE)</b>		(3,151)	4,787
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		11,103	6,316
<b>TOTAL FUNDS CARRIED FORWARD</b>		<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 £
<b>FIXED ASSETS</b>			
Tangible assets	8	176	923
<b>CURRENT ASSETS</b>			
Cash at bank		9,095	11,380
<b>CREDITORS</b>			
Amounts falling due within one year	9	(1,319)	(1,200)
<b>NET CURRENT ASSETS</b>		<u>7,776</u>	<u>10,180</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		7,952	11,103
<b>NET ASSETS</b>		<u>7,952</u>	<u>11,103</u>
<b>FUNDS</b>	10		
Unrestricted funds		<u>7,952</u>	<u>11,103</u>
<b>TOTAL FUNDS</b>		<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>



Notes to the Financial Statements - continued  
for the Year Ended 31 December 2021

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

## Unrestricted funds

General fund

At 1.1.21  
£Net  
movement  
in funds  
£At  
31.12.21  
£

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:

## Unrestricted funds

General fund

Incoming  
resources  
£Resources  
expended  
£Movement  
in funds  
£

204,437

(207,588)

(3,151)

## TOTAL FUNDS

204,437

(207,588)

(3,151)

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2021

**10. MOVEMENT IN FUNDS - continued****Comparatives for movement in funds**

	At 1.1.20 £	Net movement in funds £	At 31.12.20 £
<b>Unrestricted funds</b>			
General fund	6,316	4,787	11,103
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	255,709	(250,922)	4,787
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	6,316	1,636	7,952
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	460,146	(458,510)	1,636
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<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.