

Manna - UK Branch of Meir Panim

Charity No. 1129738

Company No. 06772130

Trustees' Report and Unaudited Accounts

31 December 2025

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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



## 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.
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Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
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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.
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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.
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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.
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Volunteer help	The value of any volunteer help received is not included in the accounts.
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Investment income	This is included in the accounts when receivable.
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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.
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Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.
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## 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	<u>386,463</u>	<u>386,463</u>	<u>405,001</u>
	<u><u>386,463</u></u>	<u><u>386,463</u></u>	<u><u>405,001</u></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	-	-
At 31 December 2024	-	-

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.