

MANNA HOUSE (CUMBRIA)

England & Wales · Charity number 1147785

Details

Status Registered

Legal form Charitable company

Company number [08041948](#)

Registered 2012-06-21

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

Contact

Address Stephenson Centre
Ann Street
Kendal
LA9 6AA

Phone 01539725534

Email info@mannahouse.org.uk

Website www.mannahouse.org.uk

Activities

Objects: THE CHARITY'S OBJECTS ARE, FOR BENEFIT OF THE PUBLIC:-1) TO PROVIDE SERVICES FOR THOSE WHO ARE HOMELESS, VULNERABLY HOUSED, LONELY OR LACKING SOCIAL SUPPORT FOR THOSE LIVING IN CUMBRIA AND LANCASHIRE AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM AND THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT; AND2) TO FULFIL SUCH OTHER PURPOSES WHICH ARE EXCLUSIVELY CHARITABLE ACCORDING TO THE LAW OF ENGLAND AND WALES AND ARE CONNECTED TO THE CHARITABLE WORK OF THE CHARITY AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT.

Activities: Manna House works for the benefit of the public in South Lakeland providing advice, advocacy and a drop-in support centre for those who are homeless, vulnerably housed, lonely or needing help. The Charity also offers a range of activities to develop life and employment skills to enable service users to become active members of the local community.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** Education/training, The Prevention Or Relief Of Poverty, Accommodation/housing, Economic/community Development/employment
- **Who:** The General Public/mankind

Geography

- Cumbria
- Lancashire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£244,865	£323,661	-	-
2024-08-31	£395,017	£323,587	-	-
2023-08-31	£297,787	£315,578	-	-
2022-08-31	£341,842	£302,733	-	-
2021-08-31	£317,570	£303,015	-	-

Trustees

Name	Role	Appointed
Charles Anthony Cowling Reverend	Chair	2020-04-08
Brian David Watts		2025-11-12
FIONA NELSON		2017-03-21
Judith Robinson		2018-09-18
Matthew William Fowler		2024-07-10
Michael Featherstone		2026-01-21
Stephen Alan Taylor		2021-09-23
Susan Elizabeth Bagot		2022-11-01

MANNA HOUSE (CUMBRIA)

England & Wales - Charity number 1147785

Accounts



MANNA HOUSE

Registered Charity No. 1147785
Company Reg No. 08041948

Trustees' Report and Financial Statements Year Ended 31st August 2025

Manna House works for the benefit of the public in South Lakeland, providing advice, advocacy and a drop-in support centre for those who are homeless, vulnerably housed, lonely or needing help.

Contents:

	Page
Reference and administrative details of the company, Trustees and advisers	2
Trustees' Report	3-7
Independent examiner's report	8
Statement of Financial Activities	9
Balance Sheet	10
Notes to the financial statements	11-24
Our Supporters	25



MANNA HOUSE

Registered Charity No. 1147785

Company Reg No. 08041948

Reference and Administrative Details of the Company, its Trustees, and Advisers Year Ended 31st August 2025

Registered Charity Name Manna House (Cumbria)

Company Number 08041948

Charity Number 1147785

Registered Office The Stephenson Centre
Ann Street, Kendal
Cumbria, LA9 6AA

Trustees Charles Cowling, Chair
Susan Bagot, Vice Chair
Lee Crampton, Treasurer
Fiona Nelson
Judith Robinson
Matthew William Fowler
Marilyn Molloy
Paul Rodman
Karen Greene
Susan Williamson
Steven Taylor

Chief Officer Andrea Aldridge

Bankers Cumberland Building Society
Castle Street, Carlisle, CA3 8RX
Sort Code: 16-52-21
Account Number: 53190423

CCLA Investment Management LTD
COIF Charity Funds
80 Cheapside, LONDON EC2V 6DZ
Account Number 015370001C

Virgin Money
45 Penny Street, Lancaster LA1 1UE
Sort Code: 05-05-40
Account Number: 34282924

Independent Examiner Alan A. Clements
Fellow Association of Charity Independent Examiners
15 Carleton Road, Great Knowley, Chorley PR6 8TQ



The Queen's Award
for Voluntary Service

The MBE for volunteer groups



MANNA HOUSE

Registered Charity No. 1147785
Company Reg No. 08041948

Trustees' Report and Financial Statements Year Ended 31st August 2025

The Trustees present their Annual Report together with the financial statements of the company for the year 1 September 2024 to 31 August 2025. The Annual Report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual Report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

The Company qualifies as small under section 382 of the Companies Act 2006, the strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and Activities

To provide services for those who are homeless, vulnerably housed, lonely or lacking social support for those living in Cumbria and Lancashire, and other parts of the UK as the Trustees may from time to time see fit. Manna House provides a community of support for homeless and vulnerably housed people across the South Lakeland area of the new Westmorland and Furness Council. Our key services are:

1. Practical material assistance to address urgent physical needs. Support includes hot food, shower facilities, clothes washing and drying, food parcels, clothing, computer and phone use, needs assessments, nurse, foot, eye and hand surgeries, facilitation of doctors' and other essential appointments, and an emergency pod
2. Support, acceptance and positive role models for social and emotional wellbeing. Includes our drop-in, listening and student counselling, community lunches and Memorial Garden and allotment; women's group; mental health drop in
3. Advice, assistance, signposting and advocacy on housing, benefits and money matters to improve housing and financial security;
4. Learning opportunities that improve health, wellbeing and employment prospects including weekly Skills Café, daily Learning Kitchen, workshops, literacy, numeracy, gardening and IT.

Client Support

Client Support continued as the frontline of Manna House's services: a patient, compassionate, holistic and skilled approach was provided for assessing and advocating for our clients. Working with partner organisations in probation, NHS, housing, mental health and addiction, we holistically sought the best outcomes for every client. Homeless & Client Support Worker, Chris Holland, and Chris Ryan, Donations & Client Support Worker, and Benefits & Client Advisor, Lucy Bennett, ensured clients accessed the healthcare they needed, took on pro-social roles within our service, and kept important appointments in the community. There were 43 pod users who spent a total of 201 nights this year, safe from the weather and the demands of street living.

Housing & Benefits Advice

639 Benefits Advice sessions and 219 Housing appointments leading to further action on debt, budgeting, housing applications, eviction cases, and form filling in this year. Sophie Pheasey-Pritchard (Specialist Housing & Advice Coordinator) and Angela Powis (Specialist Benefits Advisor) were joined by Lucy Bennett (Benefits & Client Advisor)





MANNA HOUSE

Registered Charity No. 1147785

Company Reg No. 08041948

who altogether provided the specialist knowledge that helped many of our clients reach a vital point of stability. In May 2025 Mrs. Powis further reduced her working hours to 12 from 18.

Trustees' Report and Financial Statements Year Ended 31st August 2025

Learning Kitchen

Clare Neal, Learning Kitchen Manager, alongside her tremendous team of over 23 volunteers and clients, provided on average 150 meals weekly to anyone who needed a delicious free lunch. Clients stepped up to the plate and contributed their time and expertise to the menu, as well as learning some valuable skills for their own kitchens. Local supermarkets continued to provide us with donations picked up and distributed by the lovely Chris Ryan, Client Support Worker, a tireless ambassador for Manna House. His partnership with the Food Bank makes the Fresh Pound project work live on for 32 families in the area.

Volunteering

Altogether, 48 volunteers averaged four hours per week at Manna House, and donated just over £195,000 in-kind in 2024-2025, performing tasks such as statistics collation, facilitating support groups, preparing and serving food, being on Reception, helping with Women's Groups, preparing for and participating in events, gardening at the allotment, writing press releases, nominating us for awards, selling items on websites, taking away our cardboard for recycling, picking up donations, and being a listening ear. Anna Evans, our Volunteer Coordinator, arranged our annual Volunteer Celebration in June to show but some of our appreciation for their support. Quarterly Volunteer Forums were held to provide trainings to volunteers on mental health, values and goals, the stroke economy and the client satisfaction survey. This investment made the dedicated team even more skilled.

Investment policy and performance

The charity holds available funds in deposit accounts which earn interest. The Board of Trustees considers the current return on deposits to be in line with expectations and continues to review returns to ensure these are maximised.

Reserves policy

In line with Charity Commission guidance, The Trustees established and maintain unrestricted reserves that will enable Manna House to continue to operate for 3 months, should income fall below the level required to maintain Manna House services. A further amount is reserved for closing down costs which includes any redundancy payments to staff.

Constitution

Though in existence since 2002, the company is registered as a charitable company limited by guarantee and was set up by a Memorandum and Articles of Association on 17 April 2012.

The company is constituted under a Memorandum of Association dated 17 April 2012 and is a registered charity number 1147785.

The principal object of the company is:

To provide services to those who are homeless, vulnerably housed, lonely or needing help





MANNA HOUSE

Registered Charity No. 1147785
Company Reg No. 08041948

Trustees' Report and Financial Statements Year Ended 31st August 2025

Methods of appointment or election of Trustees

Trustee skills audits are regularly undertaken (next one due in 2026) to ensure that the team provide a diverse skill and knowledge base for a charity of this size.

New trustees are recruited and selected based on the contribution, skills, and expertise that they can make to the organisation with reference to the latest trustee skills audit. This aims to ensure the widest and most appropriate range of skills and knowledge are available through our trustees to the organisation. All trustee appointments are considered and decided upon by the Manna House Board.

There is a Trustee Induction Pack for each new trustee, so they understand the overall mission, values and aims and objectives of the organisation. New trustees are also supported to become involved and provided with relevant Charity Commission documents so that they are aware of their responsibilities.

All trustees attend board meetings and are encouraged to attend strategic planning days, participate in staff interviews, and observe the charitable activity first-hand whenever possible. They are also encouraged to provide support and guidance through task and finish groups established to research and make recommendations to the board on specific strategic developments.

Organisational structure and decision-making policies

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 Board of Trustees administer the charity and meet regularly - at least 4 times a year - when all aspects of the strategic management of the charity are discussed.

Subject specific sub-committees are formed and meet as and when required to undertake more detailed projects with a view to providing appropriate advice to the Board to help inform their decision making.

There is a permanent Chief Officer whose role is to:

- work closely with the Trustees on matters of finance, employment, and strategic direction
- identify any further opportunities for partnership working with agencies and organizations providing complementary services to support our work, and
- lead and manage the operational staff and volunteers who deliver a comprehensive recovery, support and educational service to clients and their families in South Lakeland.

Financial review - Results for the year

The charity's total income for the YE 2025 was £244,865. This is a 38% reduction on total income in YE 2024 which was £395,017.





MANNA HOUSE

Registered Charity No. 1147785
Company Reg No. 08041948

Trustees' Report and Financial Statements Year Ended 31st August 2025

Total Expenditure remained the same at £323,661 YE 2025 and £323,608 in 2024. The net result is a deficit of £78,796 YE 2025, while in YE 2024 there was a surplus of £71,409.

Plans for future periods

Manna House will continue to grow a diverse income mix over the next few years and will both raise our profile using social media and bring in unrestricted income from local community fundraising activities.

We will continue to champion the issues of clients in rural areas and look for innovative ideas as to how to support them effectively - including improved access to physical and mental health services.

We will adjust our team to the movement in job responsibilities for current team members. We will continue to hire client cleaners, providing the opportunity to practice work in a safe environment.

The charity's strategic plan was created in early 2022 and while reviewed regularly, is next due for overhaul in Autumn 2025. This will build on ambitions for providing a stable organisation, closing the health inequalities gap, and improving user voice. The current plan going forward is one that is connected and relevant.

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the company for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the state of the company and of its incoming resources and application of resources, including its income and expenditure for that period.

In preparing the financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently,
- observe the methods and principles of charities SORP (FRS 102),
- make judgments and accounting estimates that are reasonable and prudent,
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements,
- prepare the financial statement on the going concern basis, unless it is inappropriate to presume that the company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible





MANNA HOUSE

Registered Charity No. 1147785
Company Reg No. 08041948

Trustees' Report and Financial Statements Year Ended 31st August 2025

for safeguarding the assets of the company and hence, for taking reasonable steps for the prevention and detection of fraud and other irregularities. It is understood that the Trustees and any others who could be understood to be 'managers' in the activities and affairs of the Manna House Trust, as defined in Schedule 6 of the Finance Act 2010, have completed declarations that they are 'fit and proper' persons under the terms of the Finance Act 2010.

When a Trustee is elected for the first time or re-elected after a period of absence, they are invited to meet with the Chair to be briefed as to the present situation and future plans of the charity before they take up their appointment.

With regard to 'Risk Assessment', the Trustees recognise that 'risk' is defined as 'the threat of any action or event which adversely affect an organisation's ability to achieve its objectives and execute its strategies'. It also accepts that the term 'risk' can include circumstances that may, or do, have an adverse effect and is wider than financial matters. 'Risk' not only relates to the negative consequences of threat, but also to the impact of not taking advantage of opportunities.

The contents and obligations of the Equality Act 2010 and the 2018 General Data Protection Regulation are known and complied with to the best of the Trustee's ability.

The Trustees are aware of their responsibilities in respect of the Regulatory Reform (Fire Safety) Order 2005 in its requirement to carry out an assessment to identify any possible risks, to take actions to minimise such risks and to create a plan to deal with emergencies, and to write up and keep a record of its findings and to review the assessment annually. The Trustees have appointed Chris Holland to be the person responsible to put these things into action.

There is a Safeguarding Policy in place in respect of children and vulnerable adults. Checks have been made with the Disclosure and Barring Service in respect of persons dealing regularly with young people and vulnerable adults one to one. The Trust's appointed officer for this is Andrea Aldridge. Whilst it is impossible to eliminate all risks and their consequences, efforts are constantly made to minimise such circumstances.

Approved by order of the members of the board of Trustees and signed on their behalf by:

15th Dec 2025

Charles Cowling (Rev'd) – Chairman of Manna House





MANNA HOUSE

Registered Charity No. 1147785
Company Reg No. 08041948



MANNA HOUSE

Housing Advice, Advocacy and Support

The Stephenson Centre, Ann Street, Kendal, Cumbria, LA9 6AA

Tel: 01539 725534

email: info@manna-house.org.uk

web address: www.manna-house.org.uk

Independent Examiner's Report to the Trustees of Manna House (Cumbria) Limited.

I report on the accounts of the company for the year ended 31st. August 2025, which are set out on pages nine to ten of this Report.

Respective responsibilities of trustees and examiner.

The trustees (who are also the directors of the charity for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for the year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

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

Basis of the independent examiner's report.

My examination was carried out in accordance with the general Directions given by the Charity Commission.

An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement.

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with accounting records, comply with the accounting requirements of section 386 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charitieshave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed *Alan A Clements*

Date *5th January 2026*

Fellow of the Association of Charity Independent Examiners.

Address 15 Carleton Road, Great Knowley, Chorley PR6 8TQ

The ABC for volunteer groups



MANNA HOUSE

Registered Charity No. 1147785
Company Reg No. 08041948

Statement of Financial Activities Year Ended 31 August 2025

	Notes	Unrestricted funds	Restricted Income funds	Total funds	Prior year funds
		£	£	£	£
Income and endowments					
Donations and legacies	4	68,437	61,585	130,022	129,893
Charitable activities	5	625	82,831	83,456	236,897
Other trading activities	6	20,535	0	20,535	16,574
Investments	7	10,852	0	10,852	11,653
Total		100,449	144,415	244,865	395,017
Expenditure on:					
Raising funds	8	1,793	0	1,793	2,141
Charitable activities	9	174,329	147,539	321,868	321,468
Total		176,122	147,539	323,661	323,608
Net income/(expenditure) before investment gains/(losses)		-75,672	-3,124	-78,796	71,409
Net gains/(losses) on investments		0	0	0	0
Net income/(expenditure)		-75,672	-2,737	-78,796	71,409
Extraordinary items		0	0	0	0
Transfers between funds		0	0	0	0
Net Movement in Funds		-75,672	-3,124	-78,796	71,409
Reconciliation of Funds					
Total funds brought forward		255,475	215,199	470,674	399,265
Total funds carried forward		179,803	212,075	391,878	470,674



The Queen's Award
for Voluntary Service

The MBE for volunteer groups



MANNA HOUSE

Registered Charity No. 1147785
Company Reg No. 08041948

Balance Sheet
Year Ended 31 August 2025

	Unrestricted	Restricted	Notes	Total funds	Prior year
		Funds		Funds	funds
Fixed assets					
Intangible assets	0	0		0	0
Tangible assets	1,277.13	138,295.68	11	139,572.81	136,868.71
Investments	0	0		0	0
Total fixed assets	1,277.13	138,295.68		139,572.81	136,868.71
Current assets					
Stocks	0	0		0	0
Debtors	405.74	16.67	12	422.41	1,248.42
Investments	0	0		0	0
Cash at bank and in hand	177,920.29	73,872.48		251,792.77	333,159.59
Total current assets	178,326.03	73,889.15		252,215.18	334,408.01
Creditors: amounts falling due within one year	-199.65	109.71	13	-89.94	602.67
Net current assets/(liabilities)	178,525.68	73,779.44		252,305.12	333,805.34
Total assets less current liabilities	179,802.81	212,075.12		391,877.93	470,674.05
Creditors: amounts falling due after more than one year	0	0		0	0
Provisions for liabilities	0	0		0	0
Total net assets or liabilities	179,802.81	212,075.12		391,877.93	470,674.05
Funds of the Charity					
Endowment funds	0	0		0	0
Restricted income funds	0	212,075.12		212,075.12	215,198.86
Unrestricted funds	179,802.81	0		179,802.81	255,475.19
Revaluation reserve	0	0		0	0
Total funds	179,802.81	212,075.12		391,877.93	470,674.05

Signed by one or two trustees
on behalf of all the trustees

Signature

Print Name

Dated



The Queen's Award
for Voluntary Service
The MBE for volunteer groups



MANNA HOUSE

Registered Charity No. 1147785
Company Reg No. 08041948

The company was entitled to exemption from audit under section 477 under the Companies Act 2006.

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

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to the accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies' regime.

The financial statements were approved and authorized for issue by the Trustees and signed on their behalf by:

15th Dec 2025

Charles Cowling (Rev'd) – Chairman of Manna House



The Queen's Award
for Voluntary Service
The MBE for volunteer groups



MANNA HOUSE

Registered Charity No. 1147785

Company Reg No. 08041948

Notes to the Financial Statements Year Ended 31 August 2025

1. General information

Manna House (Cumbria) is a charity registered in England and Wales, its charity number being 1147785. The charity's registered office is Stephenson Centre, Ann Street, Kendal, Cumbria LA9 6AA. The financial statements are presented in Pounds Sterling.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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) (elective 1 January 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Manna House (Cumbria) meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

The Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future.

2.3 Income

All income is recognised once the company has entitlement to the income, it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Grants are included in the statement of financial activities on a regular basis when received. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Other income is recognised in the period in which it is receivable.





MANNA HOUSE

Registered Charity No. 1147785

Company Reg No. 08041948

Notes to the Financial Statements Year Ended 31 August 2025

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The cost of each activity is made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Staff costs are allocated based on time spent.

Expenditure on raising funds includes all expenditure incurred by the company to raise funds for its charitable purposes and includes costs of all fundraising activities and events.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the company's objectives, as well as any associated support costs. All expenditure is inclusive of irrecoverable VAT.

2.5 Taxation

The company is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the company is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

2.6 Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised.

Tangible fixed assets are carried at cost or valuation, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Fixtures and fittings	10% reducing balance
Equipment	5 years straight line





MANNA HOUSE

Registered Charity No. 1147785

Company Reg No. 08041948

Notes to the Financial Statements Year Ended 31 August 2025

2.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

2.10 Pensions

The company operates a defined contribution pension scheme, and the pension charge represents the amounts paid by the company to the fund in respect of the year.

2.11 Fund accounting

The General fund is unrestricted fund which is available for use at the discretion of the Trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted funds are set out in the notes to the financial statements.





MANNA HOUSE

Registered Charity No. 1147785
Company Reg No. 08041948

Notes to the Financial Statements Year Ended 31 August 2025

3. Critical accounting estimates and areas of judgment

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The company makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

Critical areas of judgment:

Manna House runs multiple projects. Support costs are allocated based on the number of hours worked on projects by staff.

Establishing useful economic lives:

Establishing useful economic lives for depreciation purposes of property, plant and equipment compose a significant portion of the total fixed asset. The annual depreciation charge depends primarily on the estimated useful economic lives of each type of asset and estimates of residual values. The trustees regularly review these assets useful economic lives and change them as necessary to reflect current thinking on remaining lives in light of prospective economic utilisation and physical condition of the assets concerned. Changes in asset useful lives can have a significant impact on depreciation charges for the period. Details of the depreciation policies based on estimated useful economic lives are included in accounting policies note 2.7.



The Queen's Award
for Voluntary Service
The MBE for volunteer groups



MANNA HOUSE

Registered Charity No. 1147785
Company Reg No. 08041948

**Income and Expenditure
Year Ended 31 August 2025**

Voluntary Income	Turnover year to date	Turnover last year to date
<i>Donations Churches and Groups</i>	21,201	12,836
<i>Donations- Individuals</i>	35,294	28,438
<i>Donations-Business</i>	4,732	23,027
<i>Gift aid tax Recoverable</i>	4,975	2,672
<i>Bequests and legacies</i>	1,000	0
<i>Grants received - Core Funding</i>	62,819	62,919
	130,021	129,892
Investment Income		
<i>Interest received</i>	10,852	11,653
	10,852	11,653
Charitable Activities Income		
<i>Grants rec. - Project Funding</i>	83,456	236,897
	83,456	236,897
Other Income		
<i>Commission/Sales of Big Issue</i>	0	0
<i>Fundraising income</i>	9,007	6,608
<i>SEG payment received</i>	1,210	0
<i>Rental income</i>	10,318	9,966
	20,535	16,574
Charitable Activities Costs		
<i>Consultancy</i>	1,184	1,184
<i>Fundraising costs</i>	609	957
<i>Big Issue Contra</i>	0	0
<i>Building Project Management</i>	0	0
<i>Food</i>	3,124	3,959
<i>Gardening</i>	0	393
<i>Professional fees</i>	930	357
<i>Salaries and wages</i>	216,859	202,182
<i>Pension contributions</i>	19,293	15,623
<i>Employer NI</i>	11,778	12,512
<i>Staff training costs</i>	1,406	966
<i>Travel expenses</i>	673	777
<i>Client expenses</i>	7,269	5,418
<i>Volunteer expenses</i>	619	206
<i>Heat & Light</i>	6,192	6,203



The Queen's Award
for Voluntary Service
The MBE for volunteer groups



MANNA HOUSE

Registered Charity No. 1147785
Company Reg No. 08041948

Water	3,309	2,814
Rent	31,403	30,000
Insurances	1,584	1,415
Cleaning suppl. & waste disp.	2,088	2,653
Maintenance/Repairs & Security	7,748	5,529
Phones, Internet & Printers	2,019	2,259
Stationery & office expenses	361	214
Printing/photocopying	613	155
Publicity costs	236	168
Recruitment	0	0
IT costs	1,106	4,711
Equipment purchases	1,580	2,898
Sundries	284	0
Skills Cafe	34	521
Purchase discounts taken	0	0
	(322,301)	(304,074)
Governance Costs		
Audit & accountancy costs	1,018	1,003
Subscriptions	342	326
	(1,360)	(1,329)
Other Resources Costs		
Suspense	0	0
Depreciation New Building	0	11,755
Depreciation Pod	0	875
Depreciation Counselling Suite	0	921
Depreciation Equipment	0	4,656
	0	(18,207)
Transfers		
Transfers between funds	0	0
	0	0
TOTAL SURPLUS/DEFICIT	(78,797)	71,406

No employee received remuneration amounting to more than £60,000 in either year. During the year remuneration paid to key management personnel amounted to £37174.8 YE 2025 (£32,980 in 2024).





MANNA HOUSE

Registered Charity No. 1147785
Company Reg No. 08041948

**Notes to the Financial Statements
Year Ended 31 August 2025**

YE August 2025

YE August 2024

Fixed Assets

Fixed Assets

New Building Refurbishment	207,319	New Building Refurbishment	207,319
Counselling Suite	14,205	Counselling Suite	14,205
Pod	9,845	Pod	9,845
Soundproofing	2,704	Soundproofing	0
Equipment	31,196	Equipment	31,196
Depreciation New Building	(101,524)	Depreciation New Building	(101,524)
Depreciation Counselling Suite	(5,921)	Depreciation Counselling Suite	(5,921)
Depreciation Pod	(1,860)	Depreciation Pod	(1,860)
Depreciation Equipment	(16,392)	Depreciation Equipment	(16,392)
	139,572		136,868

**Notes to the Financial Statements
Year Ended 31 August 2025**

12 Debtors

Due within one year

2025

2024

£

£

Prepayments
Recoverable Gift Aid

0
422

142
1107

Total

422

1,249

13 Creditors

Due within one year

2025

2024

£

£

Accruals

-89.94

603



The Queen's Award
for Voluntary Service

The MBE for volunteer groups



MANNA HOUSE

Registered Charity No. 1147785
Company Reg No. 08041948

Balance of funds August 2025

Fund Name	Fund balances BF	Income	Expenditure	Transfers	Gains & Losses	Fund balances CF
<i>General fund</i>	77,828	93,412	-145,274	0	0	25,966
<i>Reserve</i>	148,750	7,037	0	0	0	155,787
<i>Stephenson Trust</i>	28,897	0	-30,848	0	0	-1,951
<i>Albert Hunt Trust</i>	6,378	8,000	-9,046	0	0	5,332
<i>Aperta Mente Ltd</i>	10,998	0	-10,998	0	0	0
<i>Awards For All</i>	7,985	19,841	-7,819	0	0	20,007
<i>CCC Cost Of Living</i>	891	0	-597	0	0	294
<i>CRH Charitable Trust</i>	2,500	0	-2,500	0	0	0
<i>Cumbria Community Fund</i>	15,043	14,500	-21,292	0	0	8,252
<i>Frieda Scott Charitable Trust</i>	12,500	7,500	-13,750	0	0	6,250
<i>Friends of Manna House</i>	1,451	23,690	-14,224	0	0	10,918
<i>Garfield Weston Foundation</i>	16,274	0	-16,274	0	0	0
<i>Grocer's Charity</i>	3,000	0	-3,000	0	0	0
<i>Hadfield Trust</i>	0	4,284	-357	0	0	3,927
<i>Lloyds Bank Foundation</i>	0	25,000	-6,250	0	0	18,750
<i>Lupton Tower Trust</i>	0	2,000	-334	0	0	1,666
<i>Morrisons Foundation</i>	8,285	0	0	0	0	8,285
<i>New Building Fund</i>	105,790	0	0	0	0	105,790
<i>Oliver Borthwick</i>	2,750	0	-2,750	0	0	0
<i>Souter Charitable Trust</i>	1,450	2,000	-3,429	0	0	21
<i>The Clothworkers' Foundation</i>	11,520	0	0	0	0	11,520
<i>W&F Household support Fund</i>	978	8,000	-1,313	0	0	7,665
<i>Westmorland & Furness Council</i>	6,396	29,600	-33,607	0	0	2,389
<i>YWCA Kendal</i>	1,010	0	0	0	0	1,010
Totals	470,674	244,865	-323,661	0	0	391,878



The Queen's Award
for Voluntary Service
The MBE for volunteer groups



MANNA HOUSE

Registered Charity No. 1147785
Company Reg No. 08041948

Financial Statements Year Ended 31 August 2025

Statement of funds (continued)

Designated funds

Reserve – The Trustees have designated this fund to enable Manna House to continue to operate for 6 months, should income fall below the level required to maintain our services. This includes any redundancy payments to staff.

R J Stephenson Trust – Funding towards our services

Restricted funds

Albert Hunt Trust – Funding towards client support

Aperta Mente Ltd – Funding towards salaries

Awards For All – Funding for emergency accommodation - homeless pod

CRH Charitable Trust – Funding towards mental health support / volunteering

Cumbria Community Fund – Funding towards volunteering and utilities

Cumbria County Council – “Fresh Pound Project” providing fruit and vegetables to families,
Hardship Fund & Debt Recovery Order Support Fund

Frieda Scott Trust – Funding towards Skills café and Learning Kitchen

Friends of Manna House – Funding towards Skills Café & Client Support, telephone, internet and printers

Garfield Weston Foundation – Funding towards core costs

The Grocer’ Charity – Funding towards Skills Café & Learning Kitchen

The National Lottery – Cost of Living Fund – Funding towards our drop - in services

Henry Smith Charity – Funding towards employment, housing, benefit advice and overheads

Kendal Town Council – Funding towards gardening

Lloyds Bank Foundation – Funding towards salaries and other core costs

New Building Fund – Capital Funding – spent on refurbishment of the Stephenson Centre

Oliver Borthwick Memorial Trust – Funding towards Skills Café & Learning Kitchen

Souter Charitable Trust – Funding towards Skills Café & Learning Kitchen

Westmorland and Furness Council – Funding towards housing advice and support, household support,
building improvements and equipment purchases

YWCA Kendal – Capital funding spent on flooring and IT equipment





MANNA HOUSE

Registered Charity No. 1147785

Company Reg No. 08041948

**Notes to the Financial Statements
Year Ended 31 August 2025**

Statement of funds – prior year

Fund Name	Fund balances BF	Income	Expenditure	Transfers	Gains & Losses	Fund balances CF
General fund	19,373.27	86,868.84	-28,414.01	0	0	77,828.10
Reserve	148,750.00	0	0	0	0	148,750.00
Stephenson Trust	13,205.40	30,000.00	-14,308.31	0	0	28,897.09
3R Foundation	0	500	-500	0	0	0
Albert Hunt Trust	3,500.00	10,000.00	-7,121.58	0	0	6,378.42
Aperta Mente Ltd	15,000.00	12,000.00	-16,002.39	0	0	10,997.61
Asda	0	597	-597	0	0	0
Awards For All	8,764.20	0	-779.05	0	0	7,985.15
CCC Cost Of Living	1,987.91	0	-1,097.41	0	0	890.5
Community Energy Cumbria	225	0	-225	0	0	0
CRH Charitable Trust	0	5,000.00	-2,500.00	0	0	2,500.00
Cumbria Action 4 Sustainability	0	300	-300	0	0	0
Cumbria Community Fund	11,612.23	14,000.00	-10,568.88	0	0	15,043.35
Frieda Scott Charitable Trust	0	15,000.00	-2,500.00	0	0	12,500.00
Friends of Manna House	8,845.43	1,674.58	-9,068.92	0	0	1,451.09
Garfield Weston Foundation	17,143.84	25,000.00	-25,869.67	0	0	16,274.17
Grocer's Charity	0	5,000.00	-2,000.00	0	0	3,000.00
Henry Smith Charity	14,591.63	30,000.00	-44,591.63	0	0	0
Kendal Town Council	91.52	0	-91.52	0	0	0
Lloyds Bank Foundation	4,709.37	25,000.00	-29,709.37	0	0	0
Morrisons Foundation	9,205.07	0	-920.51	0	0	8,284.56
Neighbourly	333	0	-333	0	0	0
New Building Fund	117,545.18	0	-11,754.99	0	0	105,790.19
Oliver Borthwick	0	3,000.00	-250	0	0	2,750.00
Souter Charitable Trust	0	3,000.00	-1,549.69	0	0	1,450.31
The Clothworkers' Foundation	0	14,400.00	-2,880.00	0	0	11,520.00
The National Lottery Fund	0	70,000.00	-70,000.00	0	0	0
W&F Household support Fund	1,801.79	0	-823.79	0	0	978
Westmorland & Furness Council	1,000.00	43,677.00	-38,281.49	0	0	6,395.51
YWCA Kendal	1,580.00	0	-570	0	0	1,010.00
Totals	399,264.84	395,017.42	-323,608.21	0	0	470,674.05

Notes to the Financial Statements



The Queen's Award
for Voluntary Service
The MBE for volunteer groups



MANNA HOUSE

Registered Charity No. 1147785

Company Reg No. 08041948

Year Ended 31 August 2025

Statement of Financial Activities YE 31.08.25

Description by natural category	Unrestricted Funds £	Restricted Income Funds £	Endowment Funds £	Total this year £	Total last year £
Incoming Resources					
Incoming Resources	100,449	144,415	0	244,865	395,017
Total Incoming Resources	100,449	144,415	0	244,865	395,017
Resources Expended					
Resources Expended	174,329	147,539	0	321,868	303,261
Total Resources Expended	174,329	147,539	0	321,868	303,261
Net incoming/(outgoing) resources before transfers	(73,879)	(3,124)	0	(77,003)	91,756
Gross transfers between funds	0	0	0	0	0
Net incoming resources before other recognised gains/(losses)	(73,879)	(3,124)	0	(77,003)	91,756
Other recognised gains/(losses)					
Gains and losses on revaluation of fixed assets for the charity's own use	0	0	0	0	(4,656)
Gains and losses on investment assets	0	0	0	0	0
Net Movement in Funds	(73,879)	(3,124)	0	(77,003)	87,101
Total funds brought forward	255,475	215,199	0	470,674	399,265
Total funds carried forward	181,596	212,075	0	393,671	491,021



The Queen's Award
for Voluntary Service
The MBE for volunteer groups



MANNA HOUSE

Registered Charity No. 1147785

Company Reg No. 08041948

**Notes to the Financial Statements
Year Ended 31 August 2025**

16 Analysis of net assets between funds

Current year	Unrestricted	Restricted	Total
	2025	2025	2025
	£	£	£
Tangible fixed assets	1,277.13	138,295.68	139,572.81
Current assets	178,326.03	73,889.19	252,215.18
Creditors due within one year	-199.65	-109.71	-89.94
Total	179,802.81	212,075.12	391,877.93

Analysis of net assets between funds

Prior year	Unrestricted	Restricted	Total
	2024	2024	2024
	£	£	£
Tangible fixed assets	0	136,869	136,869
Current assets	255,671	78,737	334,408
Creditors due within one year	-196	-407	-603
Total	255,475	215,199	470,674

Details of certain items of expenditure

No trustees were paid or reimbursed out of pocket expenses or to third parties for expenses incurred by trustees.

The independent examiner was paid £300 examination fee.

The charity has no guarantees to third parties.



The Queen's Award
for Voluntary Service
The MBE for volunteer groups



MANNA HOUSE

Registered Charity No. 1147785
Company Reg No. 08041948

List of Financial Donors Year Ended 31 August 2025

Authorities

Westmorland and Furness Council

Kendal Town Council

Business donors

Aperta Mente Ltd
Cortillo Lounge
Grasmere Gingerbread
Keenedge Ltd
Lakeland Fireplaces
Plumbase
Skipton Building Society

Castle Green Hotel
First Trenitalia West Coast Rail Limited
Hare & Hounds, Levens
Lake District Estates
Lakeland Limited
Plumbing Supplies

Charitable and other donors

3R Foundation
Albert Hunt Trust
CRH Charitable Trust
Frieda Scott Charitable Trust
Garfield Weston Foundation
Lloyds Bank Foundation
RJ Stephenson Trust
The Grocers' Charity
The National Lottery Community Fund

Aitchison Charitable Trust
Brian Lancaster Trust
Cumbria Action for Sustainability
Friends of Manna House
Kendale Charitable Trust
Making a Difference Locally
Souter Charitable Trust
The Henry Smith Charity

Church, school and group donors

Arnside Art Group
First Church of Christ
Heron Hill Primary School
K Shoes Male Voice Choir
Kendal & Sedbergh Area Quaker Meeting
Kendal United Reformed Church
St Andrew's Church
Milnthorpe Craft Club
PCC Haversham
PCC Winster
PCC of Cautley
St Peter's Church, Sawrey
St John's Church, Helsington
St Mary's Church, Crosthwaite
Stricklandgate Methodist Church

Coniston PCC
Heron Hill Free Church
House of Mercy
K Shoes Pensioners Leisure Club
Kendal Methodist Church
Kendal & District Quiz League
Meet to Eat Community Cafe
PCC Crosscrake
PCC Levens
Plants on The Green, Levens
Sandylands Methodist Church
St James' Church, Staveley
All Saints Church, Underbarrow
St Thomas' Church, Kendal
WFA

We also received a great number of generous financial donations from individual donors. During the period we received a large amount of donations of goods such as food, toiletries, and clothes. Donors include individuals, churches, schools, clubs, various groups, charities, and local businesses.

Thank you to all our donors and supporters including, helpers, volunteers, prayer partners, trustees, and employees for their ongoing support, help and encouragement.



MANNA HOUSE (CUMBRIA)

England & Wales - Charity number 1147785

Accounts



MANNA HOUSE

Registered Charity No. 1147785
Company Reg No. 08041948

Trustees' Report and Financial Statements Year Ended 31st August 2024

Manna House works for the benefit of the public in South Lakeland, providing advice, advocacy and a drop-in support centre for those who are homeless, vulnerably housed, lonely or needing help.

Contents:

	Page
Reference and administrative details of the company, Trustees and advisers	2
Trustees' Report	3-7
Independent examiner's report	8
Statement of Financial Activities	9
Balance Sheet	10
Notes to the financial statements	11-24
Our Supporters	25



MANNA HOUSE

Registered Charity No. 1147785

Company Reg No. 08041948

Reference and Administrative Details of the Company, its Trustees, and Advisers Year Ended 31st August 2024

Registered Charity Name Manna House (Cumbria)

Company Number 08041948

Charity Number 1147785

Registered Office The Stephenson Centre
Ann Street, Kendal
Cumbria, LA9 6AA

Trustees Charles Cowling, Chair
Marilyn Molloy, Vice Chair
Lee Crampton, Treasurer
Fiona Nelson
Judith Robinson
Matthew William Fowler
Karen Greene
Paul Rodman
Susan Bagot
Steven Taylor

Chief Officer Andrea Aldridge

Bankers Cumberland Building Society
Castle Street, Carlisle, CA3 8RX
Sort Code: 16-52-21
Account Number: 53190423

CCLA Investment Management LTD
COIF Charity Funds
80 Cheapside, LONDON EC2V 6DZ
Account Number 015370001C

Virgin Money
45 Penny Street, Lancaster LA1 1UE
Sort Code: 05-05-40
Account Number: 34282924

Independent Examiner Alan A. Clements
Fellow Association of Charity Independent Examiners
15 Carleton Road, Great Knowley, Chorley PR6 8TQ



The Queen's Award
for Voluntary Service

The MBE for volunteer groups



MANNA HOUSE

Registered Charity No. 1147785
Company Reg No. 08041948

Trustees' Report and Financial Statements Year Ended 31st August 2024

The Trustees present their annual report together with the financial statements of the company for the year 1 September 2023 to 31 August 2024. The annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

The Company qualifies as small under section 382 of the Companies Act 2006, the strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and Activities

To provide services for those who are homeless, vulnerably housed, lonely or lacking social support for those living in Cumbria and Lancashire, and other parts of the UK as the Trustees may from time to time see fit. Manna House provides a community of support for homeless and vulnerably housed people across the South Lakeland area of the new Westmorland and Furness Council. Our key services are:

1. Practical material assistance to address urgent physical needs. Support includes hot food, shower facilities, clothes washing and drying, food parcels, clothing, computer and phone use, needs assessments, nurse, foot, eye and hand surgeries, facilitation of doctors' and other essential appointments, and an emergency pod
2. Support, acceptance and positive role models for social and emotional wellbeing. Includes our drop-in, listening and student counselling, community lunches and Memorial Garden and allotment; women's group; mental health drop in
3. Advice, assistance, signposting and advocacy on housing, benefits and money matters to improve housing security;
4. Learning opportunities that improve health, wellbeing and employment prospects including weekly Skills Café, daily Learning Kitchen, workshops, literacy, numeracy, gardening and IT.

Client Support

Client Support continues as the frontline of Manna House's services: a patient, compassionate, holistic and skilled approach is needed for assessing and advocating for our clients. Working with partner organisations in probation, NHS, housing, mental health and addiction, we holistically sought the best outcomes for every client. Client Support Workers Chris Holland and Chris Ryan ensured clients accessed the healthcare they needed, took on pro-social roles within our service, and kept important appointments in the community. There were 28 pod users this year.

Housing & Benefits Advice

176 people engaged with Benefits Advice sessions and 180 people accessed Housing appointments leading to further action on debt, budgeting, housing applications, eviction cases, and form filling were held in this year. Sophie Pheasey (Housing Advisor) and Angela Powis (Benefits and Employment Advisor) worked together to provide the specialist knowledge that helped many of our clients reach a vital point of stability. In May 2024 Mrs Powis semi-retired and reduced her working hours to 18 from 30.





MANNA HOUSE

Registered Charity No. 1147785

Company Reg No. 08041948

Trustees' Report and Financial Statements Year Ended 31st August 2024

Learning Kitchen

Holding steady with similar numbers to last year, Clare Neal, Learning Kitchen Manager, alongside her tremendous team of over 20 volunteers and clients, provided on average 120 meals weekly to anyone who needed a delicious free lunch. Clients stepped up to the plate and contributed their time and expertise to the menu, as well as learning some valuable skills for their own kitchens. This year saw the start of the Manna House kitchen supporting both refugee women and young men from The Well who are ready to give back to the community. Local supermarkets continued to provide us with donations picked up and distributed by the lovely Chris Ryan, a tireless ambassador for Manna House. His partnership with the Food Bank makes the Fresh Pound project work live on for families in the area.

Volunteering

Altogether, 60 volunteers averaged four hours per week, and donated nearly £130,000 in-kind in 2023-2024, performing tasks such as statistics collation, preparing and serving food, being on Reception, helping with Women's Groups, preparing for and participating in events, taking away our cardboard for recycling, and being a listening ear. We are so grateful to all of them – our annual Volunteer Celebration in June hardly cuts it!

Investment policy and performance

The charity holds available funds in deposit accounts which earn interest. The Board of Trustees considers the current return on deposits to be in line with expectations and continues to review returns to ensure these are maximised.

Reserves policy

In line with Charity Commission guidance, The Trustees established and maintain unrestricted reserves that will enable Manna House to continue to operate for 3 to 6 months, should income fall below the level required to maintain Manna House services. This includes any redundancy payments to staff.

Constitution

Though in existence since 2002, the company is registered as a charitable company limited by guarantee and was set up by a Memorandum and Articles of Association on 17 April 2012.

The company is constituted under a Memorandum of Association dated 17 April 2012 and is a registered charity number 1147785.

The principal object of the company is:

To provide services to those who are homeless, vulnerably housed, lonely or needing help.





MANNA HOUSE

Registered Charity No. 1147785

Company Reg No. 08041948

Trustees' Report and Financial Statements Year Ended 31st August 2024

Methods of appointment or election of Trustees

Trustee skills audits are regularly undertaken (next one due in 2025) to ensure that the team provide a diverse skill and knowledge base for a charity of this size.

New trustees are recruited and selected based on the contribution, skills, and expertise that they can make to the organization with reference to the latest trustee skills audit. This aims to ensure the widest and most appropriate range of skills and knowledge are available through our trustees to the organisation. All trustee appointments are considered and decided upon by the Manna House Board.

There is a Trustee Induction Pack for each new trustee, so they understand the overall mission, values and aims and objectives of the organisation. New trustees are also supported to become involved and provided with relevant Charity Commission documents so that they are aware of their responsibilities.

All trustees attend board meetings and are encouraged to attend strategic planning days, participate in staff interviews, and observe the charitable activity first-hand whenever possible. They are also encouraged to provide support and guidance through task and finish groups established to research and make recommendations to the board on specific strategic developments.

Organisational structure and decision-making policies

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 Board of Trustees administer the charity and meet regularly - at least 4 times a year - when all aspects of the strategic management of the charity are discussed.

Subject specific sub-committees are formed and meet as and when required to undertake more detailed projects with a view to providing appropriate advice to the Board to help inform their decision making.

There is a permanent Chief Officer whose role is to:

- work closely with the Trustees on matters of finance, employment, and strategic direction
- identify any further opportunities for partnership working with agencies and organizations providing complementary services to support our work, and
- lead and manage the operational staff and volunteers who deliver a comprehensive recovery, support and educational service to clients and their families in South Lakeland.

Financial review - Results for the year

The charity's total income for the year was £395,017 (£297,787 in 2023), a 33% increase as a result of securing a large grant funding from The National Lottery and receiving a number of small grants from Westmorland and Furness council. Trust and grant funding continues to be the dominant income stream at £299,816 (£214,340 in 2023) representing 76% of total income.





MANNA HOUSE

Registered Charity No. 1147785

Company Reg No. 08041948

Trustees' Report and Financial Statements Year Ended 31st August 2024

Total Expenditure increased by £8,030 (3%) to £323,608 (£315,578 in 2023). This increase was mainly associated with staff cost, and household support funds spent to support individuals moving into new accommodations. The net result was a surplus of £71,409 (a deficit of £17,791 in 2023).

Plans for future periods

Manna House will continue to grow a diverse income mix over the next few years and will both raise our profile using social media and bring in unrestricted income from local community fundraising activities.

We will continue to champion the issues of clients in rural areas and look for innovative ideas as to how to support them effectively - including improved access to physical and mental health services.

We will adjust our Advice team to the retirement of our longstanding Benefits Advisor by hiring a new staff member, creating some movement in job responsibilities for current team members. We will continue to hire client cleaners, providing the opportunity to practice work in a safe environment.

The charity's strategic plan was created in early 2022 and while reviewed regularly, is next due for overhaul in 2025. This will build on ambitions for providing accommodation, closing the health inequalities gap, and improving user voice. Aspirations to become a greener organization will also be emphasised. The current plan going forward is one that is connected and relevant.

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the company for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the state of the company and of its incoming resources and application of resources, including its income and expenditure for that period.

In preparing the financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently,
- observe the methods and principles of charities SORP (FRS 102),
- make judgments and accounting estimates that are reasonable and prudent,
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements,
- prepare the financial statement on the going concern basis, unless it is inappropriate to presume that the company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible



The Queen's Award
for Voluntary Service

The MBE for volunteer groups



MANNA HOUSE

Registered Charity No. 1147785
Company Reg No. 08041948

Trustees' Report and Financial Statements Year Ended 31st August 2024

for safeguarding the assets of the company and hence, for taking reasonable steps for the prevention and detection of fraud and other irregularities. It is understood that the Trustees and any others who could be understood to be 'managers' in the activities and affairs of the Manna House Trust, as defined in Schedule 6 of the Finance Act 2010, have completed declarations that they are 'fit and proper' persons under the terms of the Finance Act 2010.

When a Trustee is elected for the first time or re-elected after a period of absence, they are invited to meet with the Chair to be briefed as to the present situation and future plans of the charity before they take up their appointment.

With regard to 'Risk Assessment', the Trustees recognise that 'risk' is defined as 'the threat of any action or event which adversely affect an organisation's ability to achieve its objectives and execute its strategies'. It also accepts that the term 'risk' can include circumstances that may, or do, have an adverse effect and is wider than financial matters. 'Risk' not only relates to the negative consequences of threat, but also to the impact of not taking advantage of opportunities.

The contents and obligations of the Equality Act 2010 and the 2018 General Data Protection Regulation are known and complied with to the best of the Trustee's ability.

The Trustees are aware of their responsibilities in respect of the Regulatory Reform (Fire Safety) Order 2005 in its requirement to carry out an assessment to identify any possible risks, to take actions to minimise such risks and to create a plan to deal with emergencies, and to write up and keep a record of its findings and to review the assessment annually. The Trustees have appointed Chris Holland to be the person responsible to put these things into action.

There is a Safeguarding Policy in place in respect of children and vulnerable adults. Checks have been made with the Disclosure and Barring Service in respect of persons dealing regularly with young people and vulnerable adults one to one. The Trust's appointed officer for this is Andrea Aldridge. Whilst it is impossible to eliminate all risks and their consequences, efforts are constantly made to minimise such circumstances.

Approved by order of the members of the board of Trustees and signed on their behalf by:

Charles Cowling

4th November 2024





MANNA HOUSE

Registered Charity No. 1147785
Company Reg No. 08041948

Independent Examiner's report Year Ended 31st August 2024

Independent Examiner's Report to the Trustees of Manna House (Cumbria) Limited.

I report on the accounts of the company for the year ended 31st. August 2024, which are set out on pages nine to ten of this Report.

Respective responsibilities of trustees and examiner.

The trustees (who are also the directors of the charity for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for the year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

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

Basis of the independent examiner's report.

My examination was carried out in accordance with the general Directions given by the Charity Commission.

An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement.

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with accounting records, comply with the accounting requirements of section 386 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charitieshave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed Alan A Clements

Date 15th November 2024

Fellow of the Association of Charity Independent Examiners.
Address 15 Carleton Road, Great Knowley, Chorley PR6 8TQ.



The Queen's Award
for Voluntary Service
The MBE for volunteer groups



MANNA HOUSE

Registered Charity No. 1147785
Company Reg No. 08041948

**Statement of Financial Activities
Year Ended 31 August 2024**

	Notes	Unrestricted funds	Restricted Income funds	Total funds	Prior year funds
		£	£	£	£
Income and endowments					
Donations and legacies	4	66,142	63,751	129,893	132,982
Charitable activities	5	22,500	214,397	236,897	130,367
Other trading activities	6	16,574	0	16,574	28,093
Investments	7	11,653	0	11,653	6,344
Total		116,869	278,149	395,017	297,787
Expenditure on:					
Raising funds	8	1,510	631	2,141	3,403
Charitable activities	9	41,185	280,283	321,468	312,175
Total		42,695	280,914	323,587	315,578
Net income/(expenditure) before investment		74,147	-2,737	71,409	-17,791
Net gains/(losses) on investments		0	0	0	0
Net income/(expenditure)		74,147	-2,737	71,409	-17,791
Extraordinary items		0	0	0	0
Transfers between funds		0	0	0	0
Net Movement in Funds		74,147	-2,737	71,409	-17,791
Reconciliation of Funds					
Total funds brought forward		181,329	217,936	399,265	417,056
Total funds carried forward		255,475	215,199	470,674	399,265



The Queen's Award
for Voluntary Service
The MBE for volunteer groups



MANNA HOUSE

Registered Charity No. 1147785

Company Reg No. 08041948

**Balance Sheet
Year Ended 31 August 2024**

	Notes	Total funds	Prior year funds £
Fixed assets			
Intangible assets		0	0
Tangible assets	11	136,869	140,675
Heritage assets		0	0
Investments		0	0
		Total fixed assets	136,869
			140,675
Current assets			
Stocks		0	0
Debtors	12	1,248	465
Investments		0	0
Cash at bank and in hand		333,160	258,719
		Total current assets	334,408
			259,184
Creditors: amounts falling due within one year	13	603	595
		<i>Net current</i>	<i>333,805</i>
		Total assets less current liabilities	399,265
Creditors: amounts falling due after more than one year		0	0
Provisions for liabilities		0	0
		Total net assets or liabilities	399,265
Funds of the charity:			
Restricted income funds		215,199	217,936
Unrestricted funds		255,475	181,329
		Total charity funds	470,674
			399,265

Signed by one or two trustees on behalf of all the trustees

Signature

Print Name

Date of approval
dd/mm/yyyy

Charles Cowling

04/11/2024

The company was entitled to exemption from audit under section 477 under the Companies Act 2006. The members have not required the company to obtain an audit for the year in question in accordance with the section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to the accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies' regime.

The financial statements were approved and authorized for issue by the Trustees and signed on their behalf by:

Charles Cowling

4th November 2024



The Queen's Award
for Voluntary Service
The MBE for volunteer groups



MANNA HOUSE

Registered Charity No. 1147785

Company Reg No. 08041948

Notes to the Financial Statements Year Ended 31 August 2024

1. General information

Manna House (Cumbria) is a charity registered in England and Wales, its charity number being 1147785. The charity's registered office is Stephenson Centre, Ann Street, Kendal, Cumbria LA9 6AA. The financial statements are presented in Pounds Sterling.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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) (elective 1 January 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Manna House (Cumbria) meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

The Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future.

2.3 Income

All income is recognised once the company has entitlement to the income, it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Grants are included in the statement of financial activities on a regular basis when received. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Other income is recognised in the period in which it is receivable.





MANNA HOUSE

Registered Charity No. 1147785

Company Reg No. 08041948

Notes to the Financial Statements Year Ended 31 August 2024

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The cost of each activity is made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Staff costs are allocated based on time spent.

Expenditure on raising funds includes all expenditure incurred by the company to raise funds for its charitable purposes and includes costs of all fundraising activities and events.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the company's objectives, as well as any associated support costs. All expenditure is inclusive of irrecoverable VAT.

2.5 Taxation

The company is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the company is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

2.6 Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised.

Tangible fixed assets are carried at cost or valuation, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Fixtures and fittings	10% reducing balance
Equipment	5 years straight line





MANNA HOUSE

Registered Charity No. 1147785

Company Reg No. 08041948

Notes to the Financial Statements Year Ended 31 August 2024

2.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

2.10 Pensions

The company operates a defined contribution pension scheme, and the pension charge represents the amounts paid by the company to the fund in respect of the year.

2.11 Fund accounting

The General fund is unrestricted fund which is available for use at the discretion of the Trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted funds are set out in the notes to the financial statements.





MANNA HOUSE

Registered Charity No. 1147785
Company Reg No. 08041948

Notes to the Financial Statements Year Ended 31 August 2024

3. Critical accounting estimates and areas of judgment

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The company makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

Critical areas of judgment:

Manna House runs multiple projects. Support costs are allocated based on the number of hours worked on projects by staff.

Establishing useful economic lives:

Establishing useful economic lives for depreciation purposes of property, plant and equipment compose a significant portion of the total fixed asset. The annual depreciation charge depends primarily on the estimated useful economic lives of each type of asset and estimates of residual values. The trustees regularly review these assets useful economic lives and change them as necessary to reflect current thinking on remaining lives in light of prospective economic utilisation and physical condition of the assets concerned. Changes in asset useful lives can have a significant impact on depreciation charges for the period. Details of the depreciation policies based on estimated useful economic lives are included in accounting policies note 2.7.



The Queen's Award
for Voluntary Service
The MBE for volunteer groups



MANNA HOUSE

Registered Charity No. 1147785

Company Reg No. 08041948

**Notes to the Financial Statements
Year Ended 31 August 2024**

4 Income from donations and legacies

	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £
Donations	54,376	12,597	66,973
Grants received - Core Funding	11,765	51,154	62,919
Total	66,141	63,751	129,892

	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £
Donations	44,620	4,010	48,630
Grants received - Core Funding	15,600	68,373	83,973
Legacies	379	0	379
Total	60,599	72,383	132,982

5 Income from charitable activities

	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £
Grants received - Project Funding	22,500	214,397	236,897

	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £
Grants received - Project Funding	450	129,917	130,367



The Queen's Award
for Voluntary Service

The MBE for volunteer groups



MANNA HOUSE

Registered Charity No. 1147785

Company Reg No. 08041948

**Notes to the Financial Statements
Year Ended 31 August 2024**

6 Income from other trading activities

	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £
Fundraising income	6,608	0	6,608
Rental income	9,966	0	9,966
Total	16,574	0	16,574

	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £
Fundraising income	20,916	476	21,391
Rental income	6,702	0	6,702
Total	27,618	476	28,093

7 Income from investments

	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £
Interest received	11,653	0	11,653

	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £
Interest received	6,344	0	6,344



The Queen's Award
for Voluntary Service

The MBE for volunteer groups



MANNA HOUSE

Registered Charity No. 1147785

Company Reg No. 08041948

**Notes to the Financial Statements
Year Ended 31 August 2024**

8 Expenditure on raising funds

	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £
Consultancy	789	395	1,184
Fundraising costs	720	236	957
Total	1,509	631	2,141

	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £
Consultancy	1,184	0	1,184
Fundraising costs	1,470	749	2,219
Total	2,654	749	3,403

9 Expenditure on charitable activities

Summary by expenditure type

	Staff Cost 2024 £	Depreciation 2024 £	Other Costs 2024 £	Total 2024 £
Charitable activities	230,317	18,207	72,944	321,468

	Staff Cost 2023 £	Depreciation 2023 £	Other Costs 2023 £	Total 2023 £
Charitable activities	220,505	18,419	73,251	312,175



The Queen's Award
for Voluntary Service

The MBE for volunteer groups



MANNA HOUSE

Registered Charity No. 1147785

Company Reg No. 08041948

**Notes to the Financial Statements
Year Ended 31 August 2024**

10 Staff cost

	2024	2023
	£	£
Salaries and wages	£202,182	194,046
Social security costs	£12,512	14,763
Pension contributions	£15,623	11,696
Total	£230,317	220,505

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

	2024	2023
	No.	No.
Employees	10	10

No employee received remuneration amounting to more than £60,000 in either year. During the year remuneration paid to key management personnel amounted to £32,980 in 2024 (£31,164 in 2023).

11 Tangible fixed assets	Fixtures and fittings	Equipment	Homeless Pod	Total
	£	£	£	£
Cost or valuation at				
1 September 2023	221,523	16,796	9,845	248,164
Additions	0	14,400	0	14,400
31 August 2024	221,524	31,196	9,845	262,564
Depreciation				
1 September 2023	94,768	11,736	985	107,489
Charge for the year	12,676	4,656	875	18,207
31 August 2024	107,444	16,392	1,860	125,696
Net book value				
31 August 2024	114,079	14,804	7,985	136,868
31 August 2023	126,755	5,060	8,860	140,675



The Queen's Award
for Voluntary Service
The MBE for volunteer groups



MANNA HOUSE

Registered Charity No. 1147785
Company Reg No. 08041948

**Notes to the Financial Statements
Year Ended 31 August 2024**

12 Debtors		
Due within one year	2024	2023
	£	£
Prepayments	142	0
Recoverable Gift Aid	1,107	465
Total	1,249	465
13 Creditors		
Due within one year	2024	2023
	£	£
Accruals	603	595



The Queen's Award
for Voluntary Service
The MBE for volunteer groups



MANNA HOUSE

Registered Charity No. 1147785
Company Reg No. 08041948

**Notes to the Financial Statements
Year Ended 31 August 2024**

14 Statement of funds - Current year

	Balance at 1 September 2023	Income	Expenditure	Transfer	Balance at 31 August 2024
Unrestricted Funds					
General fund	19,373	86,869	-28,414	0	77,828
Reserve	148,750	0	0	0	148,750
R J Stephenson Trust	13,205	30,000	-14,308	0	28,897
Total Unrestricted Funds	181,329	116,869	-42,722	0	255,475
Restricted Funds					
3R Foundation	0	500	-500	0	0
Albert Hunt Trust	3,500	10,000	-7,122	0	6,378
Aperta Mente Ltd	15,000	12,000	-16,002	0	10,998
Asda Foundation	0	597	-597	0	0
Awards For All	8,764	0	-779	0	7,985
Cumbria County Council - Cost Of Living	1,988	0	-1,097	0	891
Cumbria County Council - Hardship Fund	1,802	0	-824	0	978
Community Energy Cumbria	225	0	-225	0	0
CRH Charitable Trust	0	5,000	-2,500	0	2,500
Cumbria Action 4 Sustainability	0	300	-300	0	0
Cumbria Community Fund	11,612	14,000	-10,569	0	15,043
Frieda Scott Charitable Trust	0	15,000	-2,500	0	12,500
Friends of Manna House	8,845	1,675	-9,069	0	1,451
Garfield Weston Foundation	17,144	25,000	-25,870	0	16,274
Grocer's Charity	0	5,000	-2,000	0	3,000
Henry Smith Charity	14,592	30,000	-44,592	0	0
Kendal Town Council	92	0	-92	0	0
Lloyds Bank Foundation	4,709	25,000	-29,709	0	0
Morrisons Foundation	9,205	0	-921	0	8,285
Neighbourly	333	0	-333	0	0
New Building Fund	117,545	0	-11,755	0	105,790
Oliver Borthwick Memorial Trust	0	3,000	-250	0	2,750
Souter Charitable Trust	0	3,000	-1,550	0	1,450
The Clothworkers' Foundation	0	14,400	-2,880	0	11,520
The National Lottery - Cost of Living Fund	0	70,000	-70,000	0	0
WAF - Housing Advice and Services	1,000	35,177	26,296	0	3,881
WAF - Household Support Fund	0	8,500	-5,985	0	2,515
YWCA Kendal	1,580	0	-570	0	1,010
Total Restricted Funds	217,936	278,149	-280,886	0	215,199
Total Funds	399,265	395,017	-323,608	0	470,674



The Queen's Award
for Voluntary Service
The MBE for volunteer groups



MANNA HOUSE

Registered Charity No. 1147785
Company Reg No. 08041948

Notes to the Financial Statements Year Ended 31 August 2024

14 Statement of funds (continued)

Designated funds

Reserve – The Trustees have designated this fund to enable Manna House to continue to operate for 6 months, should income fall below the level required to maintain our services. This includes any redundancy payments to staff.

R J Stephenson Trust – Funding towards our services

Restricted funds

3R Charity – Funding for purchasing a laptop

Albert Hunt Trust – Funding towards client support

Aperta Mente Ltd – Funding towards salaries

Asda Foundation – Funding towards food and purchasing a microwave

Awards For All – Funding for emergency accommodation - homeless pod

Community Energy Cumbria – Funding towards the cost of carrying out an energy audit

CRH Charitable Trust – Funding towards mental health support / volunteering

Cumbria Action 4 Sustainability – Funding towards gardening

Cumbria Community Fund – Funding towards volunteering and utilities

Cumbria County Council – “Fresh Pound Project” providing fruit and vegetables to families, Hardship Fund & Debt Recovery Order Support Fund

Frieda Scott Trust – Funding towards Skills café and Learning Kitchen

Friends of Manna House – Funding towards Skills Café & Client Support, telephone, internet and printers

Garfield Weston Foundation – Funding towards core costs

The Clothworkers’ Foundation – Funding for installation of solar panels

The Grocer’ Charity – Funding towards Skills Café & Learning Kitchen

The National Lottery – Cost of Living Fund – Funding towards our drop - in services

Henry Smith Charity – Funding towards employment, housing, benefit advice and overheads

Kendal Town Council – Funding towards gardening

Lloyds Bank Foundation – Funding towards salaries and other core costs

Morrisons Foundation – Capital Funding – spent on building of counselling suites

Neighbourly – Sainsbury’s – Funding towards food costs

New Building Fund – Capital Funding – spent on refurbishment of the Stephenson Centre

Oliver Borthwick Memorial Trust – Funding towards Skills Café & Learning Kitchen

Souter Charitable Trust – Funding towards Skills Café & Learning Kitchen





MANNA HOUSE

Registered Charity No. 1147785
Company Reg No. 08041948

**Notes to the Financial Statements
Year Ended 31 August 2024**

Westmorland and Furness Council – Funding towards housing advice and support, household support, building improvements and equipment purchases

YWCA Kendal – Capital funding spent on flooring and IT equipment

14 Statement of funds – prior year

	Balance at 1 September 2022 £	Income £	Expenditur £	Transfers £	Balance at 31 August £
Unrestricted Funds					
General Fund	41,502	80,011	-102,140	0	19,373
Reserve	148,750	0	0	0	148,750
Stephenson Trust	24,398	15,000	-26,192	0	13,205
Total Unrestricted Funds	214,650	95,011	-128,333	0	181,329
Total Restricted Funds					
Albert Hunt Trust	0	7,000	-3,500	0	3,500
Aperta Mente Ltd	12,000	15,000	-12,000	0	15,000
Awards For All	9,738	0	-974	0	8,764
Cumbria County Council	4,538	7,900	-8,648	0	3,790
Client emergency and travel	5	0	-5	0	0
Community Energy Cumbria	225	0	0	0	225
Cumbria Community Fund	3,969	20,301	-12,658	0	11,612
Cumbria Council for Voluntary Service	4,360	0	-4,360	0	0
Frieda Scott Charitable Trust	9,714	0	-9,714	0	0
Friends of Manna House	8,705	14,575	-14,434	0	8,845
Garfield Weston Foundation	0	25,000	-7,856	0	17,144
Groundwork - Tesco Community Grants	1,000	0	-1,000	0	0
Hadfield Trust	0	2,911	-2,911	0	0
Henry Smith Charity	3,928	60,000	-49,336	0	14,592
Kendal Town Council	0	500	-408	0	92
Lloyds Bank Foundation	0	28,025	-23,316	0	4,709
Morrisons Foundation	10,228	0	-1,023	0	9,205
Neighbourly	29	500	-196	0	333
New Building Fund	130,606	0	-13,061	0	117,545
Souter Charitable Trust	211	3,000	-3,211	0	0
Westmorland & Furness Council	1,000	18,063	-18,063	0	1,000
YWCA Kendal	2,150	0	-570	0	1,580
Total Restricted Funds	202,406	202,775	-187,245	0	217,936
Total Funds	417,056	297,787	-315,578	0	399,265



The Queen's Award
for Voluntary Service
The MBE for volunteer groups



MANNA HOUSE

Registered Charity No. 1147785
Company Reg No. 08041948

**Notes to the Financial Statements
Year Ended 31 August 2024**

15 Summary of funds - current year

	Balance at 1 September 2023	Income	Expenditure	Transfers	Balance at 31 August 2024
	£	£	£	£	£
General	19,373	86,869	-28,414	0	77,828
Designated	161,956	30,000	-14,308	0	177,647
Restricted	217,936	278,149	-280,886	0	215,119
Total	399,265	395,017	-323,608	0	470,474

15 Summary of funds - prior year

	Balance at 1 September 2022	Income	Expenditure	Transfers	Balance at 31 August 2023
	£	£	£	£	£
General	41,502	80,011	-102,140	0	19,373
Designated	173,148	15,000	-26,192	0	161,956
Restricted	202,406	202,775	-187,245	0	217,936
Total	417,056	297,787	-315,577	0	399,265



The Queen's Award
for Voluntary Service
The MBE for volunteer groups



MANNA HOUSE

Registered Charity No. 1147785
Company Reg No. 08041948

**Notes to the Financial Statements
Year Ended 31 August 2024**

16 Analysis of net assets between funds

Current year	Unrestricted	Restricted	Total
	2024	2024	2024
	£	£	£
Tangible fixed assets	0	136,869	136,869
Current assets	255,671	78,737	334,408
Creditors due within one year	-196	-407	-603
Total	255,475	215,199	470,674

Analysis of net assets between funds

Prior year	Unrestricted	Restricted	Total
	2023	2023	2023
	£	£	£
Tangible fixed assets	96	140,579	140,675
Current assets	181,362	77,822	259,184
Creditors due within one year	-130	-465	-595
Total	181,329	217,936	399,265

17 Details of certain items of expenditure

No trustees were paid or reimbursed out of pocket expenses or to third parties for expenses incurred by trustees.

The independent examiner was paid £300 examination fee.

The charity has no guarantees to third parties.



The Queen's Award
for Voluntary Service
The MBE for volunteer groups



MANNA HOUSE

Registered Charity No. 1147785
Company Reg No. 08041948

List of Financial Donors Year Ended 31 August 2024

Authorities

Westmorland and Furness Council

Business donors

Aperta Mente Ltd
Cortillo Lounge
Grasmere Gingerbread
Keenedge Ltd
Lakeland Fireplaces
Plumbase
Skipton Building Society

Castle Green Hotel
First Trenitalia West Coast Rail Limited
Hare & Hounds, Levens
Lake District Estates
Lakeland Limited
Plumbing Supplies

Charitable and other donors

3R Foundation
Albert Hunt Trust
Clothworkers' Foundation
Cumbria Action for Sustainability
Friends of Manna House
Kendal Charitable Trust
Making a Difference Locally
Souter Charitable Trust
The Henry Smith Charity

Aitchison Charitable Trust
Brian Lancaster Trust
CRH Charitable Trust
Frieda Scott Charitable Trust
Garfield Weston Foundation
Lloyds Bank Foundation
RJ Stephenson Trust
The Grocers' Charity
The National Lottery Community Fund

Church, school and group donors

Arnside Art Group
First Church of Christ
Heron Hill Primary School
K Shoes Male Voice Choir
Kendal & Sedbergh Area Quaker Meeting
Kendal United Reformed Church
St Andrew's Church
Milnthorpe Craft Club
PCC Haversham
PCC Winstar
PCC of Cautley
St Peter's Church, Sawrey
St John's Church, Helsington
St Mary's Church, Crosthwaite
Stricklandgate Methodist Church

Coniston PCC
Heron Hill Free Church
House of Mercy
K Shoes Pensioners Leisure Club
Kendal Methodist Church
Kendal & District Quiz League
Meet to Eat Community Cafe
PCC Crosscraze
PCC Levens
Plants on The Green, Levens
Sandylands Methodist Church
St James' Church, Staveley
All Saints Church, Underbarrow
St Thomas' Church, Kendal
WFA

We also received a great number of generous financial donations from individual donors. During the period we received a large amount of donations of goods such as food, toiletries, and clothes. Donors include individuals, churches, schools, clubs, various groups, charities, and local businesses.

Thank you to all our donors and supporters including, helpers, volunteers, prayer partners, trustees, and employees for their ongoing support, help and encouragement.



The Queen's Award
for Voluntary Service

The MBE for volunteer groups

MANNA HOUSE (CUMBRIA)

England & Wales - Charity number 1147785

Accounts



MANNA HOUSE

Registered Charity No. 1147785
Company Reg No. 08041948

Trustees' Report and Financial Statements Year Ended 31st August 2023

Manna House works for the benefit of the public in South Lakeland, providing advice, advocacy and a drop-in support centre for those who are homeless, vulnerably housed, lonely or needing help.

Contents:

	Page
Reference and administrative details of the company, its Trustees and advisers	2
Trustees Report	3-7
Independent examiner's report	8
Statement of Financial Activities	9
Balance Sheet	10
Notes to the financial statements	11-24
Our Supporters	25



MANNA HOUSE

Registered Charity No. 1147785

Company Reg No. 08041948

Reference and Administrative Details of the Company, its Trustees, and Advisers Year Ended 31st August 2023

Registered Charity Name	Manna House (Cumbria)
Company Number	08041948
Charity Number	1147785
Registered Office	The Stephenson Centre Ann Street, Kendal Cumbria, LA9 6AA
Trustees	Charles Cowling, Chair Marilyn Molloy, Vice Chair Sarah Playforth, Treasurer Fiona Nelson Judith Robinson Karen Greene Paul Rodman Susan Bagot Steven Taylor Marilyn Wadsworth (until 11.2022)
Chief Officer	Andrea Aldridge
Bankers	Cumberland Building Society Castle Street, Carlisle, CA3 8RX Sort Code: 16-52-21 Account Number: 53190423 CCLA Investment Management LTD COIF Charity Funds 80 Cheapside, LONDON EC2V 6DZ Account Number 015370001C Virgin Money 7 Stricklandgate, Kendal LA9 4NB Sort Code: 05-05-40 Account Number: 34282924
Independent Examiner	Alan A. Clements Fellow Association of Charity Independent Examiners 15 Carleton Road, Great Knowley, Chorley PR6 8TQ



The Queen's Award
for Voluntary Service

The MBE for volunteer groups



MANNA HOUSE

Registered Charity No. 1147785
Company Reg No. 08041948

Trustees' Report and Financial Statements Year Ended 31st August 2023

The Trustees present their annual report together with the financial statements of the company for the year 1 September 2022 to 31 August 2023. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

The Company qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and Activities

To provide services for those who are homeless, vulnerably housed, lonely or lacking social support for those living in Cumbria and Lancashire, and other parts of the UK as the Trustees may from time to time see fit. Manna House provides a community of support for homeless and vulnerably housed people across the South Lakeland area of the new Westmorland and Furness Council. Our key services are:

1. Practical material assistance to address urgent physical needs. Support includes hot food, shower facilities, clothes washing and drying, food parcels, clothing, needs assessments, nurse, foot, eye and hand surgeries, facilitation of doctors' and other essential appointments, and an emergency POD
2. Support, acceptance and positive role models for social and emotional wellbeing. Includes our drop-in, listening and student counselling, community lunches and Memorial Garden and allotment; women's group
3. Advice, assistance, signposting and advocacy on housing, benefits and money matters to improve housing security;
4. Learning opportunities that improve health, wellbeing and employment prospects including weekly Skills Café, daily Learning Kitchen, workshops, literacy, numeracy, gardening and IT.

Client Support

Client Support continues as the frontline of Manna House's services: a patient, compassionate, holistic and skilled approach is needed for assessing and advocating for our clients. Working with partner organisations in probation, NHS, housing, mental health and addiction, we holistically sought the best outcomes for every client. Client Support Workers Chris Holland and Chris Ryan ensured clients accessed the healthcare they needed, took on pro-social roles within our service, and kept important appointments in the community.

Housing & Benefits Advice

206 Benefits Advice sessions and 278 Housing appointments leading to further action on debt, budgeting, housing applications, eviction cases, and form filling were held in this year. Sophie Pheasey (Housing Advisor) and Angela Powis (Benefits and Employment Advisor) worked together to provide the specialist knowledge that helped many of our clients reach a vital point of stability.



The Queen's Award
for Voluntary Service
The MBE for volunteer groups



MANNA HOUSE

Registered Charity No. 1147785
Company Reg No. 08041948

Trustees' Report and Financial Statements Year Ended 31st August 2023

Learning Kitchen

Clare Neal, Learning Kitchen Manager, alongside her tremendous team of over 20 volunteers and clients, provided on average 120 meals weekly to anyone who needed a delicious free lunch. Clients stepped up to the plate and contributed their time and expertise to the menu, as well as learning some valuable skills for their own kitchens. Our kitchen hatch always had fans chatting and absorbing the positive vibe – hopefully they'll all one day be contributors themselves! Local supermarkets continued to provide us with donations picked up and distributed by the lovely Chris Ryan, a super ambassador for Manna House's mission.

Volunteering

Altogether, nearly 50 volunteers averaged four hours per week, and donated over £96,000 in-kind in 2022-2023, performing tasks such as statistics collation, preparing and serving food, being on Reception, helping with Women's Groups, preparing for and participating in events, taking away our cardboard for recycling, and being a listening ear.

Investment policy and performance

The charity holds available funds in deposit accounts which earn interest. The Board of Trustees considers the current return on deposits to be in line with expectations and continues to review returns to ensure these are maximized.

Reserves policy

In line with Charity Commission guidance, The Trustees aim to establish and maintain unrestricted reserves that will enable Manna House to continue to operate for 3 to 6 months, should income fall below the level required to maintain Manna House services. This includes any redundancy payments to staff.

Constitution

Though in existence since 2002, the company is registered as a charitable company limited by guarantee and was set up by a Memorandum and Articles of Association on 17 April 2012.

The company is constituted under a Memorandum of Association dated 17 April 2012 and is a registered charity number 1147785.

The principal object of the company is:

To provide services to those who are homeless, vulnerably housed, lonely or needing help.





MANNA HOUSE

Registered Charity No. 1147785
Company Reg No. 08041948

Trustees' Report and Financial Statements Year Ended 31st August 2023

Methods of appointment or election of Trustees

Trustee skills audits are regularly undertaken (next one due in 2023) to ensure that the team provide a diverse skill and knowledge base for a charity of this size.

New trustees are recruited and selected based on the contribution, skills, and expertise that they can make to the organization with reference to the latest trustee skills audit. This aims to ensure the widest and most appropriate range of skills and knowledge are available through our trustees to the organisation. All trustee appointments are considered and decided upon by the Manna House Board.

There is a Trustee Induction Pack for each new trustee, so they understand the overall mission, values and aims and objectives of the organisation. New trustees are also supported to become involved and provided with relevant Charity Commission documents so that they are aware of their responsibilities.

All trustees attend board meetings and are encouraged to attend strategic planning days, participate in staff interviews, and observe the charitable activity first-hand whenever possible. They are also encouraged to provide support and guidance through task and finish groups established to research and make recommendations to the board on specific strategic developments.

Organisational structure and decision-making policies

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 Board of Trustees administer the charity and meet regularly, at least 4 times a year when all aspects of the strategic management of the charity are discussed.

Subject specific sub-committees are formed and meet as and when required to undertake more detailed projects with a view to providing appropriate advice to the Board to help inform their decision making.

There is a permanent Chief Officer whose role is to:

- work closely with the Trustees on matters of finance, employment, and strategic direction
- identify any further opportunities for partnership working with agencies and organizations providing complementary services to support our work, and
- lead and manage the operational staff and volunteers who deliver a comprehensive recovery, support and educational service to clients and their families in South Lakeland.

Financial review - Results for the year

The charity's total income for the year was £297,787 (£341,842 in 2022), a decrease of 13%, which wasn't unexpected, as we have received a large legacy donation in 2022.

Trust and grants funding continues to be the dominant income stream at £214,340 (£151,083 in 2022) representing 72% of total income.





MANNA HOUSE

Registered Charity No. 1147785
Company Reg No. 08041948

Trustees' Report and Financial Statements Year Ended 31st August 2023

We are very grateful to our many individual, community, church and business supporters who have donated £132,982 during this year (£208,966 in 2022). Total Expenditure increased by £12,845 (4%) to £315,578 (£302,733 in 2022) This increase was mainly associated with additional staffing.
The net result was a deficit of £17,791 (a surplus of £39,110 in 2022).

Plans for future periods

Manna House will continue to grow a diverse income mix over the next few years and will both raise our profile using social media, a new fundraising platform and bring in unrestricted income from local community fundraising activities.

We will continue to champion the issues of clients in rural areas and look for innovative ideas as to how to support them effectively - including improved access to physical and mental health services.

The charity's strategic plan was created in early 2022 and while reviewed regularly, is next due for overhaul in 2025. This will build on ambitions for providing accommodation, closing the health inequalities gap, and improving user voice. Aspirations to become a greener organization will also be emphasized. The current plan going forward is one that is connected and relevant.

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the company for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the state of the company and of its incoming resources and application of resources, including its income and expenditure for that period.

In preparing the financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently,
- observe the methods and principles of charities SORP (FRS 102),
- make judgments and accounting estimates that are reasonable and prudent,
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements,
- prepare the financial statement on the going concern basis, unless it is inappropriate to presume that the company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. It is understood that the Trustees and any others who could be understood to be 'managers' in the activities and affairs of the Manna House Trust, as defined in Schedule 6 of the Finance Act 2010, have completed declarations that they are 'fit and proper' persons under the terms of the Finance Act 2010.





MANNA HOUSE

Registered Charity No. 1147785
Company Reg No. 08041948

Trustees' Report and Financial Statements Year Ended 31st August 2023

When a Trustee is elected for the first time or re-elected after a period of absence, they are invited to meet with the Chairman to be briefed as to the present situation and future plans of the charity before they take up their appointment.

With regard to 'Risk Assessment' the Trustees recognize that 'risk' is defined as 'the threat of any action or event which adversely affect an organization's ability to achieve its objectives and execute its strategies'. It also accepts that the term 'risk' can include circumstances that may, or do, have an adverse effect, and is wider than financial matters. 'Risk' not only relates to the negative consequences of threat, but also to the impact of not taking advantage of opportunities.

The contents and obligations of the Equality Act 2010 and the 2018 General Data Protection Regulation are known and complied with to the best of the Trustee's ability.

The Trustees are aware of their responsibilities in respect of the Regulatory Reform (Fire Safety) Order 2005 in its requirement to carry out an assessment to identify any possible risks, to take actions to minimize such risks and to create a plan to deal with emergencies, and to write up and keep a record of its findings and to review the assessment annually. The Trustees have appointed Chris Holland to be the person responsible to put these things into action.

There is a Protection Policy in place in respect of children and vulnerable adults. Checks have been made with the Disclosure and Barring Service in respect of persons dealing regularly with young people and vulnerable adults. The Trust's appointed officer for this is Andrea Aldridge. Whilst it is impossible to eliminate all risks and their consequences, efforts are constantly made to minimize such circumstances.

Approved by order of the members of the board of Trustees and signed on their behalf by:

Charles Cowling

1st November 2023



The Queen's Award
for Voluntary Service
The MBE for volunteer groups



MANNA HOUSE

Registered Charity No. 1147785
Company Reg No. 08041948

Independent Examiner's report Year Ended 31st August 2023

Independent Examiner's Report to the Trustees of Manna House (Cumbria) Limited.

I report on the accounts of the company for the year ended 31st. August 2023, which are set out on pages nine to ten of this Report.

Respective responsibilities of trustees and examiner.

The trustees (who are also the directors of the charity for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for the year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

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

Basis of the independent examiner's report.

My examination was carried out in accordance with the general Directions given by the Charity Commission.

An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement.

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with accounting records, comply with the accounting requirements of section 386 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charitieshave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed Alan A Clement Rev'd.

Date 26. November 2023.

Fellow of the Association of Charity Independent Examiners.

Address 15 Carleton Road, Great Knowley, Chorley PR6 8TQ.



The Queen's Award
for Voluntary Service
The MBE for volunteer groups



MANNA HOUSE

Registered Charity No. 1147785

Company Reg No. 08041948

Statement of Financial Activities Year Ended 31 August 2023

	Notes	Unrestricted funds	Restricted funds	Total funds	Prior year funds
		£	£	£	£
Income from:					
Donations and legacies	4	60,599	72,383	132,982	208,966
Charitable activities	5	450	129,917	130,367	111,233
Other trading activities	6	27,618	476	28,093	21,125
Investments	7	6,344	0	6,344	518
Total		95,011	202,775	297,787	341,842
Expenditure on:					
Raising funds	8	2,654	749	3,403	6,924
Charitable activities	9	125,679	186,496	312,175	295,808
Total		128,333	187,245	315,578	302,733
Net income/(expenditure)		-33,321	15,530	-17,791	39,110
Transfers between funds		0	0	0	0
Net Movement in funds		-33,321	15,530	-17,791	39,110
Reconciliation of funds					
Total funds brought forward		214,650	202,406	417,056	377,946
Total funds carried forward		181,329	217,936	399,265	417,056



The Queen's Award
for Voluntary Service

The MBE for volunteer groups



MANNA HOUSE

Registered Charity No. 1147785
Company Reg No. 08041948

Balance Sheet
Year Ended 31 August 2023

	Notes	Total Funds	Prior year funds
Fixed assets			
Intangible assets		0	0
Tangible assets	11	140,675	146,284
Heritage assets		0	0
Investments		0	0
	<i>Total fixed assets</i>	140,675	146,284
Current assets			
Stocks		0	0
Debtors	12	465	491
Investments		0	0
Cash at bank and in hand		258,719	271,520
	<i>Total current assets</i>	259,184	272,011
Creditors: amounts falling due within one year	13	595	1,239
	<i>Net current</i>	258,590	270,772
	<i>Total assets less current liabilities</i>	399,265	417,056
Creditors: amounts falling due after more than one year		0	0
Provisions for liabilities		0	0
Total net assets or liabilities		399,265	417,056
Funds of the charity:			
Endowment funds		0	0
Restricted income funds		217,936	202,406
Unrestricted funds		181,329	214,650
	Total charity funds	399,265	417,056

Signed by one or two trustees on behalf of all the trustees

Signature

Print Name
Charles Cowling

Date of approval
01/11/2023

The company was entitled to exemption from audit under section 477 under the Companies Act 2006. The members have not required the company to obtain an audit for the year in question in accordance with the section 476 of Companies Act 2006. The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to the accounting records and preparation of financial statements. The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies' regime. The financial statements were approved and authorized for issue by the Trustees and signed on their behalf by:
Charles Cowling

1st November 2023





MANNA HOUSE

Registered Charity No. 1147785

Company Reg No. 08041948

Notes to the Financial Statements Year Ended 31 August 2023

1. General information

Manna House (Cumbria) is a charity registered in England and Wales, its charity number being 1147785. The charity's registered office is Stephenson Centre, Ann Street, Kendal, Cumbria LA9 6AA. The financial statements are presented in Pounds Sterling.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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) (elective 1 January 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Manna House (Cumbria) meets the definition of a public benefit entity under FRS

102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

The Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future.

2.3 Income

All income is recognised once the company has entitlement to the income, it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Other income is recognised in the period in which it is receivable.



The Queen's Award
for Voluntary Service

The MBE for volunteer groups



MANNA HOUSE

Registered Charity No. 1147785

Company Reg No. 08041948

Notes to the Financial Statements Year Ended 31 August 2023

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The cost of each activity is made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Staff costs are allocated based on time spent.

Expenditure on raising funds includes all expenditure incurred by the company to raise funds for its charitable purposes and includes costs of all fundraising activities and events.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the company's objectives, as well as any associated support costs. All expenditure is inclusive of irrecoverable VAT.

2.5 Taxation

The company is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the company is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

2.6 Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised.

Tangible fixed assets are carried at cost or valuation, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Fixtures and fittings	10% reducing balance
Equipment	5 years straight line





MANNA HOUSE

Registered Charity No. 1147785
Company Reg No. 08041948

Notes to the Financial Statements Year Ended 31 August 2023

2.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

2.10 Pensions

The company operates a defined contribution pension scheme, and the pension charge represents the amounts paid by the company to the fund in respect of the year.

2.11 Fund accounting

The General fund is unrestricted fund which is available for use at the discretion of the Trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted funds are set out in the notes to the financial statements.





MANNA HOUSE

Registered Charity No. 1147785
Company Reg No. 08041948

Notes to the Financial Statements Year Ended 31 August 2023

3. Critical accounting estimates and areas of judgment

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The company makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

Critical areas of judgment:

Manna House runs multiple projects. Support costs are allocated based on the number of hours worked on projects by staff.

Establishing useful economic lives:

Establishing useful economic lives for depreciation purposes of property, plant and equipment compose a significant portion of the total fixed asset. The annual depreciation charge depends primarily on the estimated useful economic lives of each type of asset and estimates of residual values. The trustees regularly review these assets useful economic lives and change them as necessary to reflect current thinking on remaining lives in light of prospective economic utilization and physical condition of the assets concerned. Changes in asset useful lives can have a significant impact on depreciation charges for the period. Details of the depreciation policies based on estimated useful economic lives are included in accounting policies note 2.7.



The Queen's Award
for Voluntary Service

The MBE for volunteer groups



MANNA HOUSE

Registered Charity No. 1147785
Company Reg No. 08041948

**Notes to the Financial Statements
Year Ended 31 August 2023**

4 Income from donations and legacies

	Unrestricted	Restrict ed	Total
	2023	2023	2023
	£	£	£
Donations	44,620	4,010	48,630
Grants received - Core Funding	15,600	68,373	83,973
Legacies	379	0	379
Total	60,599	72,383	132,982

	Unrestricted	Restrict ed	Total
	2022	2022	2022
	£	£	£
Donations	29,089	12,060	41,149
Grants received - Core Funding	28,700	11,150	39,850
Legacies	127,967	0	127,967
Total	185,756	23,210	208,966

5 Income from charitable activities

	Unrestricted	Restricted	Total
	2023	2023	2023
	£	£	£
Grants received - Project Funding	450	129,917	130,367

	Unrestricted	Restricted	Total
	2022	2022	2022
	£	£	£
Grants received - Project Funding	2,500	108,733	111,233



The Queen's Award
for Voluntary Service
The MBE for volunteer groups



MANNA HOUSE

Registered Charity No. 1147785

Company Reg No. 08041948

**Notes to the Financial Statements
Year Ended 31 August 2023**

6 Income from other trading activities

	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £
Fundraising income	20,916	476	21,391
Rental income	6,702	0	6,702
Total	27,618	476	28,093

	Unrestricted 2022 £	Restricted 2022 £	Total 2022 £
Commission - Sales of Big Issue	151	0	151
Fundraising income	14,841	0	14,841
Rental income	6,132	0	6,132
Total	21,124	0	21,124

7 Income from investments

	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £
Interest received	6,344	0	6,344

	Unrestricted 2022 £	Restricted 2022 £	Total 2022 £
Interest received	518	0	518



The Queen's Award
for Voluntary Service

The MBE for volunteer groups



MANNA HOUSE

Registered Charity No. 1147785

Company Reg No. 08041948

**Notes to the Financial Statements
Year Ended 31 August 2023**

8 Expenditure on raising funds

	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £
Consultancy	1,184	0	1,184
Fundraising costs	1,470	749	2,219
Total	2,654	749	3,403

	Unrestricted 2022 £	Restricted 2022 £	Total 2022 £
Consultancy	4,446	0	4,446
Fundraising costs	2,478	0	2,478
Total	6,924	0	6,924

9 Expenditure on charitable activities

Summary by expenditure type

	Staff Cost 2023 £	Depreciation 2023 £	Other Costs 2023 £	Total 2023 £
Charitable activities	220,505	18,419	73,251	312,175

	Staff Cost 2022 £	Depreciation 2022 £	Other Costs 2022 £	Total 2022 £
Charitable activities	205,788	17,689	72,332	295,809



The Queen's Award
for Voluntary Service

The MBE for volunteer groups



MANNA HOUSE

Registered Charity No. 1147785
Company Reg No. 08041948

**Notes to the Financial Statements
Year Ended 31 August 2023**

10 Staff cost

	2023	2022
	£	£
Salaries and wages	194,046	181,847
Social security costs	14,763	9,969
Pension contributions	11,696	13,972
Total	220,505	205,788

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

	2023	2022
	No.	No.
Employees	10	10

No employee received remuneration amounting to more than £60,000 in either year. During the year remuneration paid to key management personnel amounted to £31,164 in 2023 (£29,125 in 2022).

11 Tangible fixed assets	Fixtures and fittings	Equipment	Homeless Pod	Total
	£	£	£	£
Cost or valuation at				
1 September 2022	221,523	13,832	0	235,355
Additions	0	2,964	9,845	12,809
31 August 2023	221,523	16,796	9,845	248,164
Depreciation				
1 September 2022	80,684	8,387	0	89,071
Charge for the year	14,084	3,349	985	18,418
31 August 2023	94,768	11,736	985	107,489
Net book value				
31 August 2023	126,755	5,060	8,860	140,675
31 August 2022	140,839	5,445	0	146,284



The Queen's Award
for Voluntary Service
The MBE for volunteer groups



MANNA HOUSE

Registered Charity No. 1147785

Company Reg No. 08041948

**Notes to the Financial Statements
Year Ended 31 August 2023**

12 Debtors		
Due within one year	2023	2022
	£	£
Prepayments	0	57
Recoverable Gift Aid	465	434
Total	465	491
13 Creditors		
Due within one year	2023	2022
	£	£
Accruals	595	1,239



The Queen's Award
for Voluntary Service

The MBE for volunteer groups



MANNA HOUSE

Registered Charity No. 1147785
Company Reg No. 08041948

**Notes to the Financial Statements
Year Ended 31 August 2023**

14 Statement of funds - Current year

	Balance at 1 September 2022 £	Income £	Expenditur £	Transfers £	Balance at 31 August 2023 £
Unrestricted Funds					
General fund	41,502	80,011	-102,140	0	19,373
Reserve	148,750	0	0	0	148,750
Stephenson Trust	24,398	15,000	-26,192	0	13,205
Total unrestricted funds	214,650	95,011	-128,333	0	181,329
Albert Hunt Trust	0	7,000	-3,500	0	3,500
Aperta Mente Ltd	12,000	15,000	-12,000	0	15,000
Awards For All	9,738	0	-974	0	8,764
Cumbria County Council	4,538	7,900	-8,648	0	3,790
Client emergency and travel	5	0	-5	0	0
Community Energy Cumbria	225	0	0	0	225
Cumbria Community Fund	3,969	20,301	-12,658	0	11,612
Cumbria Council for Voluntary Service	4,360	0	-4,360	0	0
Frieda Scott Charitable Trust	9,714	0	-9,714	0	0
Friends of Manna House	8,705	14,575	-14,434	0	8,845
Garfield Weston Foundation	0	25,000	-7,856	0	17,144
Groundwork - Tesco Community	1,000	0	-1,000	0	0
Hadfield Trust	0	2,911	-2,911	0	0
Henry Smith Charity	3,928	60,000	-49,336	0	14,592
Kendal Town Council	0	500	-408	0	92
Lloyds Bank Foundation	0	28,025	-23,316	0	4,709
Morrisons Foundation	10,228	0	-1,023	0	9,205
Neighbourly	29	500	-196	0	333
New Building Fund	130,606	0	-13,061	0	117,545
Souter Charitable Trust	211	3,000	-3,211	0	0
Westmorland & Furness Council	1,000	18,063	-18,063	0	1,000
YWCA Kendal	2,150	0	-570	0	1,580
Total restricted funds	202,406	202,775	-187,245	0	217,936
Totals funds	417,056	297,787	-315,578	0	399,265



The Queen's Award
for Voluntary Service
The MBE for volunteer groups



MANNA HOUSE

Registered Charity No. 1147785
Company Reg No. 08041948

Notes to the Financial Statements Year Ended 31 August 2023

14 Statement of funds (continued)

Designated funds

Reserves – The Trustees have designated this fund to enable Manna House to continue to operate for 6 months, should income fall below the level required to maintain our services. This includes any redundancy payments to staff.

R J Stephenson Trust – Funding towards our services

Restricted funds

Albert Hunt Trust – Funding towards client support

Aperta Mente Ltd – Funding towards salaries

Awards For All – Funding for emergency accommodation “homeless pod”

Client emergency and travel – Funding for travel and emergency accommodation costs

Community Energy Cumbria – Funding towards the cost of carrying out an energy audit

Cumbria Community Fund – Funding towards volunteering and utilities

Cumbria Council for Voluntary Service – Funding towards coordination of healthcare sessions
“Winter Wellness Project”

Cumbria County Council – “Fresh Pound Project” providing fruit and vegetables to families,
Hardship Fund & Debt Recovery Order Support Fund, Contain Outbreak Management Fund to maintain
COVID safe conditions

Frieda Scott Trust – Funding towards Skills café and Learning Kitchen

Friends of Manna House – Funding towards Skills Café and Client Support

Garfield Weston Foundation – Funding towards core costs

Groundwork - Tesco Community Grants – “Fresh Pound Project” providing fruit and vegetables to families

Hadfield Trust – Funding to refurbish our training room

Henry Smith Charity – Funding towards employment, housing, benefit advice and overheads

Kendal Town Council – Funding towards volunteering and gardening

Lloyds Bank Foundation – Funding towards salaries and other core costs

Morrisons Foundation – Capital Funding – spent on building of counselling suites

Neighbourly – Sainsbury’s – Funding towards food costs

New Building Fund – Capital Funding – spent on refurbishment of the Stephenson Centre

Souter Charitable Trust – Funding towards our learning kitchen and skills café

Westmorland and Furness Council – Funding towards housing advice and support

YWCA Kendal – Capital Funding – spent on flooring and IT equipment





MANNA HOUSE

Registered Charity No. 1147785
Company Reg No. 08041948

**Notes to the Financial Statements
Year Ended 31 August 2023**

14 Statement of funds – prior year

	Balance at 1 September 2021	Income	Expenditure	Transfers	Balance at 31 August 2022
	£	£	£	£	£
Unrestricted funds					
General fund	71,578	179,909	-96,853	-113,131	41,502
Reserve	35,719	0	0	113,031	148,750
Stephenson Trust	22,835	30,000	-28,437	0	24,398
Total unrestricted funds	130,131	209,909	-125,290	-100	214,650
Restricted funds					
Aperta Mente Ltd	10,000	12,000	-10,000	0	12,000
Arnold Clark Community Fund	0	1,000	-1,000	0	0
Awards For All	10,000	0	-262	0	9,738
Big Lottery Fund	0	0	0	0	0
Client emergency and travel	43	0	-38	0	5
Community Energy Cumbria	225	0	0	0	225
Cumbria Community Fund	4,480	4,566	-5,076	0	3,969
Cumbria CVS	0	6,440	-2,080	0	4,360
Cumbria County Council	15,951	8,227	-19,641	0	4,538
Frieda Scott Charitable Trust	8,574	10,000	-8,860	0	9,714
Friends of Manna House	5,185	11,200	-7,680	0	8,705
Garfield Weston Foundation	4,888	0	-4,888	0	0
Groundwork / Tesco	0	1,000	0	0	1,000
Henry Smith Charity	8,963	60,000	-65,035	0	3,928
Irving Memorial Trust	0	2,000	-2,000	0	0
Kendal Town Council	5,999	0	-5,999	0	0
Lloyds Bank Foundation	5,141	0	-5,141	0	0
Morrisons Foundation	11,364	0	-1,136	0	10,228
Neighbourly	0	500	-471	0	29
New Building Fund	145,118	0	-14,512	0	130,606
Police & Crime Commissioner	2,500	0	-2,500	0	0
Souter Charitable Trust	505	3,000	-3,294	0	211
South Lakeland District Council	1,000	12,000	-12,000	0	1,000
Winter Shelter	4,980	0	-5,080	100	0
YWCA Kendal	2,898	0	-748	0	2,150
Total restricted funds	247,815	131,933	-177,443	100	202,405
Total funds	377,946	341,842	-302,733	0	417,056



The Queen's Award
for Voluntary Service
The MBE for volunteer groups



MANNA HOUSE

Registered Charity No. 1147785
Company Reg No. 08041948

**Notes to the Financial Statements
Year Ended 31 August 2023**

15 Summary of funds - current year

	Balance at 1 September 2022 £	Income £	Expenditure £	Transfers £	Balance at 31 August 2023 £
General	41,502	80,011	-102,140	0	19,373
Designated	173,148	15,000	-26,192	0	161,956
Restricted	202,406	202,775	-187,245	0	217,936
Total	417,056	297,787	-315,577	0	399,265

15 Summary of funds - prior year

	Balance at 1 September 2021 £	Income £	Expenditure £	Transfers £	Balance at 31 August 2022 £
General	71,578	-96,853	-113,131	41,502	
Designated	58,554	30,000	-28,437	113,031	173,148
Restricted	247,814	131,933	-177,443	100	202,405
Total	377,946	341,842	-302,733	0	417,056



The Queen's Award
for Voluntary Service

The MBE for volunteer groups



MANNA HOUSE

Registered Charity No. 1147785

Company Reg No. 08041948

**Notes to the Financial Statements
Year Ended 31 August 2023**

16 Analysis of net assets between funds

Current year	Unrestricted	Restricted	Total
	2023	2023	2023
	£	£	£
Tangible fixed assets	96	140,579	140,675
Current assets	181,362	77,822	259,184
Creditors due within one year	-130	-465	-595
Total	181,329	217,936	399,265

Analysis of net assets between funds

Prior year	Unrestricted	Restricted	Total
	2022	2022	2022
	£	£	£
Tangible fixed assets	1,573	144,710	146,283
Current assets	213,725	58,286	272,012
Creditors due within one year	-648	-590	-1,239
Total	214,650	202,406	417,056

17 Details of certain items of expenditure

No trustees were paid or reimbursed out of pocket expenses or to third parties for expenses incurred by trustees.

The independent examiner was paid £300 examination fee.

The charity has no guarantees to third parties.



The Queen's Award
for Voluntary Service

The MBE for volunteer groups



MANNA HOUSE

Registered Charity No. 1147785
Company Reg No. 08041948

List of Financial Donors Year Ended 31 August 2023

Authorities

Cumbria County Council
Westmorland and Furness Council

Kendal Town Council

Business donors

Aperta Mente Ltd
Hare & Hounds, Levens
Lakeland Fireplaces
Premier League Security Ltd
Sainsbury's
West Coast Rail Limited

Creation.co
Keenedge Ltd
Plumbase
Pure Lakes Skincare
Skipton Building Society

Charitable and other donors

Albert Hunt Trust
Cumbria Community Foundation
Friends of Manna House
Hadfield Trust
Lloyds Bank Foundation
RJ Stephenson Trust
The Henry Smith Charity

Brian Lancaster Trust
Freida Scott Charitable Trust
Garfield Weston Foundation
Kendale Charitable Trust
Marsh Charitable Trust
Souter Charitable Trust

Church and group donors

All Saints Church, Underbarrow
Canary Girls
Churches Together
Hearnden A & E
Hope Church
Kendal Lions
Keswick Theatre
Meet2Eat
PCC Winster
Preston Patrick Quaker Meeting, Kendal & Sedbergh
Sandilands Methodist Church
St Andrew's Church, Sedbergh
St Thomas' Choir
St Peter's Parish Church, Sawrey
St Paul's Church, Grange
Unitarian Chapel, Kendal

Brigsteer Women's Institute
Carols on the Green - Fellside Forum
First Church of Christ, Kendal
Heron Hill Free Church
K Shoes Male Voice Choir
Kendal Parish Church
Macmillan Coffee Morning
Milnthorpe Craft Club
Plants on The Green, Levens
Sandgate School
Soroptimist International
St Mary's Church
St Thomas' Church, Kendal
St. Peter's Church, Heversham
The Parish Church of Saint John, Helsington
Yealand Quaker Group

We also received great number of generous financial donations from individual donors. During the period we received a large amount of donations of goods such as food, toiletries, and clothes. Donors ranged from individuals, churches, schools, clubs, various groups, charities, and local businesses.

Thank you to all our donors and supporters including, helpers, volunteers, prayer partners, trustees, and employees for their ongoing support, help and encouragement.



The Queen's Award
for Voluntary Service

The MBE for volunteer groups

MANNA HOUSE (CUMBRIA)

England & Wales - Charity number 1147785

Accounts



MANNA HOUSE

Registered Charity No. 1147785
Company Reg No. 08041948

Trustees' Report and Financial Statements Year Ended 31st August 2022

Manna House works for the benefit of the public in South Lakeland, providing advice, advocacy and a drop-in support centre for those who are homeless, vulnerably housed, lonely or needing help.

Contents:

	Page
Reference and administrative details of the company, its Trustees and advisers	2
Trustees Report	3-7
Independent examiner's report	8
Statement of Financial Activities	9
Balance Sheet	10
Notes to the financial statements	11-25
Our Supporters	26



MANNA HOUSE

Registered Charity No. 1147785

Company Reg No. 08041948

Reference and Administrative Details of the Company, its Trustees, and Advisers Year Ended 31st August 2022

Registered Charity Name Manna House (Cumbria)

Company Number 08041948

Charity Number 1147785

Registered Office The Stephenson Centre
Ann Street, Kendal
Cumbria, LA9 6AA

Trustees Charles Cowling, Chair
Marilyn Molloy, Vice Chair
Sarah Playforth, Treasurer
Fiona Nelson
Jayne Pugh
Judith Robinson
Marilyn Wadsworth
Paul Rodman
Robin Cope
Steven Taylor

Chief Officer Andrea Aldridge

Bankers Cumberland Building Society
Castle Street, Carlisle, CA3 8RX
Sort Code: 16-52-21
Account Number: 53190423

CCLA Investment Management LTD
COIF Charity Funds
80 Cheapside, LONDON EC2V 6DZ
Account Number 015370001C

Virgin Money
7 Stricklandgate, Kendal LA9 4NB
Sort Code: 05-05-40
Account Number: 34282924

Independent Examiner Alan A. Clements
Fellow Association of Charity Independent Examiners
15 Carleton Road, Great Knowley, Chorley PR6 8TQ





MANNA HOUSE

Registered Charity No. 1147785
Company Reg No. 08041948

Trustees' Report and Financial Statements Year Ended 31st August 2022

The Trustees present their annual report together with the financial statements of the company for the year 1 September 2021 to 31 August 2022. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) as amended by Update Bulletin 1 (effective January 2015).

The Company qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and Activities

To provide services for those who are homeless, vulnerably housed, lonely or lacking social support for those living in Cumbria and Lancashire, and other parts of the UK as the Trustees may from time to time see fit. Manna House provides a community of support for homeless and vulnerably housed people across South Lakeland. Our key services are:

1. Practical material assistance to address urgent physical needs. Support includes hot food, shower facilities, clothes washing and drying, food parcels, clothing, needs assessment, facilitation of doctors' and other essential appointments and Cold Weather Provision
2. Support, acceptance and positive role models for social and emotional wellbeing. Includes our drop-in, listening and counselling. Co-location with Cumbria Alcohol and Drug Advice Service (CADAS), and Big Issue sales, community lunches and community garden;
3. Advice, assistance, signposting and advocacy on housing, benefits and money matters to improve housing security;
4. Learning opportunities that improve health, wellbeing and employment prospects including weekly Skills Café, daily Learning Kitchen, workshops, literacy, numeracy, gardening and IT.

Client Support

Client Support was the frontline of Manna House's services: a patient, compassionate, holistic and skilled approach was needed for assessing and advocating for our clients. Working with partner organisations in probation, NHS, housing, mental health and addiction, we holistically sought the best outcomes for every client. Client Support Workers Chris Holland and Chris Ryan and Outreach & Development Worker, Penny Severn, ensured clients accessed the healthcare they needed, took on pro-social roles within our service, and kept important appointments in the community.

Housing & Benefits Advice

195 Benefits Advice sessions and 311 Housing appointments leading to further action on debt, budgeting, housing applications, eviction cases, and form filling were held in this year. Lesley Campbell left us in April 2022 and we were then joined in June by Sophie Pheasey, our new Housing Advisor. Sophie and Angela Powis (Benefits and Employment Advice) worked together to provide the specialist knowledge that helped many of our clients reach a vital point of stability.





MANNA HOUSE

Registered Charity No. 1147785
Company Reg No. 08041948

Trustees' Report and Financial Statements Year Ended 31st August 2022

Learning Kitchen

Clare Neal, Learning Kitchen Manager, alongside her tremendous team of over 20 volunteers and clients, provided on average 120 meals weekly to anyone who needed a delicious free lunch. Clients stepped up to the plate and contributed their time and expertise to the menu, as well as learning some valuable skills for their own kitchens. Our kitchen hatch always had fans chatting and absorbing the positive vibe – hopefully they'll all one day be contributors themselves! Local supermarkets continued to provide us with donations picked up and distributed by the lovely Chris Ryan, a super ambassador for Manna House's mission.

Volunteering

Altogether, nearly 50 volunteers donated over £34,000 in-kind in 2021-2022, and performed tasks such as statistics collation, preparing and serving food, being on Reception, helping with Men's and Women's Groups, taking away our cardboard for recycling, and being a listening ear.

Investment policy and performance

The charity holds available funds in deposit accounts which earn interest. The Board of Trustees considers the current return on deposits to be in line with expectations and continues to review returns to ensure these are maximized.

Reserves policy

In line with Charity Commission guidance, The Trustees aim to establish and maintain unrestricted reserves that will enable Manna House to continue to operate for 3 to 6 months, should income fall below the level required to maintain Manna House services. This includes any redundancy payments to staff.

Constitution

Though in existence since 2002, the company is registered as a charitable company limited by guarantee and was set up by a Memorandum and Articles of Association on 17 April 2012.

The company is constituted under a Memorandum of Association dated 17 April 2012 and is a registered charity number 1147785.

The principle object of the company is:

To provide services to those who are homeless, vulnerably housed, lonely or needing help.





MANNA HOUSE

Registered Charity No. 1147785
Company Reg No. 08041948

Trustees' Report and Financial Statements Year Ended 31st August 2022

Methods of appointment or election of Trustees

Trustee skills audits are regularly undertaken (next one due in 2023) to ensure that the team provide a diverse skill and knowledge base for a charity of this size.

New trustees are recruited and selected based on the contribution, skills, and expertise that they can make to the organization with reference to the latest trustee skills audit. This aims to ensure the widest and most appropriate range of skills and knowledge are available through our trustees to the organisation. All trustee appointments are considered and decided upon by the Manna House Board.

There is a Trustee Induction Pack for each new trustee, so they understand the overall mission, values and aims and objectives of the organisation. New trustees are also supported to become involved and provided with relevant Charity Commission documents so that they are aware of their responsibilities.

All trustees attend board meetings and are encouraged to attend strategic planning days, participate in staff interviews, and observe the charitable activity first-hand whenever possible. They are also encouraged to provide support and guidance through task and finish groups established to research and make recommendations to the board on specific strategic developments.

Organisational structure and decision-making policies

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 Board of Trustees administer the charity and meet regularly, at least 4 times a year when all aspects of the strategic management of the charity are discussed.

Subject specific sub-committees are formed and meet as and when required to undertake more detailed projects with a view to providing appropriate advice to the Board to help inform their decision making.

There is a permanent Chief Executive Officer whose role is to:

- work closely with the Trustees on matters of finance, employment, and strategic direction
- identify any further opportunities for partnership working with agencies and organizations providing complementary services to support our work, and
- lead and manage the operational staff and volunteers who deliver a comprehensive recovery, support and educational service to clients and their families in South Lakeland.

Plans for future periods

Manna House will continue to grow a diverse income mix over the next few years and will both raise our profile using new social media and bring in unrestricted income from local community fundraising activity.





MANNA HOUSE

Registered Charity No. 1147785
Company Reg No. 08041948

Trustees' Report and Financial Statements Year Ended 31st August 2022

We will continue to champion the issues of clients in rural areas and look for innovative ideas as to how to support them effectively - including improved access to physical and mental health services.

The charity's strategic plan was created in early 2022 and while reviewed regularly, is next due for overhaul in 2025. This will build on ambitions for providing accommodation, closing the health inequalities gap, and improving user voice. The current plan going forward is one that is connected and relevant.

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the company for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the state of the company and of its incoming resources and application of resources, including its income and expenditure for that period.

In preparing the financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently,
- observe the methods and principles of charities SORP (FRS 102),
- make judgments and accounting estimates that are reasonable and prudent,
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements,
- prepare the financial statement on the going concern basis, unless it is inappropriate to presume that the company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and Explain the company's transactions and disclose with reasonable accuracy at any time of the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

It is understood that the Trustees and any others who could be understood to be 'managers' in the activities and affairs of the Manna House Trust as defined in Schedule 6 of the Finance Act 2010 have completed declarations that they are 'fit and proper' persons under the terms of the Finance Act 2010.

When a Trustee is elected for the first time or are elected after a period of absence, they are invited to meet with the Chairman of the Trust to be briefed as to the present situation and future plans of the Trust before they take up their appointment. Trustee training is available to all Trustees as and when required.

With regard to 'Risk Assessment' the Trustees recognize that 'risk' is defined as 'the threat of any action or event which adversely affect an organization's ability to achieve its objectives and execute its strategies'. It also accepts that the term 'risk' can include circumstances that may, or do, have an adverse effect, and is wider than financial matters. 'Risk' not only relates to the negative consequences of threat, but also to the impact of not taking advantage of opportunities





MANNA HOUSE

Registered Charity No. 1147785

Company Reg No. 08041948

Trustees' Report and Financial Statements Year Ended 31st August 2022

The contents and obligations of the Equality Act 2010 and the 2018 General Data Protection Regulation are known and complied with to the best of the Trustee's ability.

The Trustees are aware of their responsibilities in respect of the Regulatory Reform (Fire Safety) Order 2005 in its requirement to carry out an assessment to identify any possible or risks, to take actions to minimize such risks and to create a plan to deal with emergencies, and to write up and keep a record of its findings and to review the assessment annually. The Trustees have appointed Chris Holland to be the person responsible to put these things into action.

There is a Protection Policy in place in respect of children and vulnerable adults. Checks have been made with the Disclosure and Barring Service in respect of persons dealing regularly with young people and vulnerable adults. The Trust's appointed officer for this is Penny Severn. Whilst it is impossible to eliminate all risks and their consequences, efforts are constantly made to minimize such circumstances.

Approved by order of the members of the board of Trustees and signed on their behalf by:

Charles Cowling

15th November 2022





MANNA HOUSE

Registered Charity No. 1147785
Company Reg No. 08041948

Independent examiner's report Year Ended 31st August 2022

Independent Examiner's Report to the Trustees of Manna House (Cumbria) Limited.

I report on the accounts of the company for the year ended 31st. August 2022, which are set out on pages nine to ten of this Report.

Respective responsibilities of trustees and examiner.

The trustees (who are also the directors of the charity for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for the year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

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

Basis of the independent examiner's report.

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement.

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with accounting records, comply with the accounting requirements of section 386 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charitieshave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed *Alan A Clement*

Date *2nd December 2022*

Fellow of the Association of Charity Independent Examiners.
Address 15 Carleton Road, Great Knowley, Chorley PR6 8TQ.





MANNA HOUSE

Registered Charity No. 1147785
Company Reg No. 08041948

**Statement of Financial Activities
Year Ended 31 August 2022**

	Notes	Unrestricted funds	Restricted funds	Total funds	Prior year funds
		£	£	£	£
Income from:					
Donations and legacies	4	185,756	23,210	208,966	107,656
Charitable activities	5	2,500	108,733	111,233	187,862
Other trading activities	6	21,125	0	21,125	22,008
Investments	7	518	0	518	44
Total		209,899	131,943	341,842	317,570
Expenditure on:					
Raising funds	8	6,924	0	6,924	6,014
Charitable activities	9	118,356	177,452	295,808	297,001
Total		125,280	177,452	302,732	303,015
Net income/(expenditure)		84,619	-45,509	39,110	14,555
Transfers between funds		-100	100	0	0
Net Movement in funds		84,519	-45,409	39,110	14,555
Reconciliation of funds					
Total funds brought forward		130,131	247,815	377,946	363,391
Total funds carried forward		214,650	202,406	417,056	377,946





MANNA HOUSE

Registered Charity No. 1147785
Company Reg No. 08041948

Balance Sheet
Year Ended 31 August 2022

	Notes	Total Funds	Prior Year Funds
Fixed Assets			
Intangible assets		0	0
Tangible assets	11	146,284	163,423
Heritage assets		0	0
Investments		0	0
	<i>Total fixed assets</i>	146,284	163,423
Current assets			
Stocks		0	0
Debtors	12	491	304
Investments		0	0
Cash at bank and in hand		271,520	216,013
	<i>Total current assets</i>	272,011	216,317
Creditors: amounts falling due within one year	13	1,239	1,794
	<i>Net current</i>	270,772	214,523
	<i>Total assets less current liabilities</i>	417,056	
Creditors: amounts falling due after more than one year		0	0
Provisions for liabilities		0	0
	Total net assets or liabilities	417,056	377,946
Funds of the charity:			
Endowment funds		0	0
Restricted income funds		202,406	247,815
Unrestricted funds		214,650	130,131
	Total charity funds	417,056	377,946

Signed by one or two trustees on behalf of all the trustees

Signature

Print Name
Charles Cowling

Date of approval
15/11/2022

The company was entitled to exemption from audit under section 477 under the Companies Act 2006. The members have not required the company to obtain an audit for the year in question in accordance with the section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to the accounting records and preparation of financial statements. The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies' regime. The financial statements were approved and authorized for issue by the Trustees and signed on their behalf by:
Charles Cowling

15th November 2022





MANNA HOUSE

Registered Charity No. 1147785
Company Reg No. 08041948

Notes to the Financial Statements Year Ended 31 August 2022

1. General information

Manna House (Cumbria) is a charity registered in England and Wales, its charity number being 1147785. The charity's registered office is Stephenson Centre, Ann Street, Kendal, Cumbria LA9 6AA.

The financial statements are presented in Pounds Sterling.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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) (elective 1 January 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Manna House (Cumbria) meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

The Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future.

2.3 Income

All income is recognised once the company has entitlement to the income, it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Other income is recognised in the period in which it is receivable.





MANNA HOUSE

Registered Charity No. 1147785

Company Reg No. 08041948

Notes to the Financial Statements Year Ended 31 August 2022

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The cost of each activity is made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Staff costs are allocated based on time spent.

Expenditure on raising funds includes all expenditure incurred by the company to raise funds for its charitable purposes and includes costs of all fundraising activities and events.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the company's objectives, as well as any associated support costs. All expenditure is inclusive of irrecoverable VAT.

2.5 Taxation

The company is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the company is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

2.6 Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised.

Tangible fixed assets are carried at cost or valuation, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Fixtures and fittings	10% reducing balance
Equipment	5 years straight line





MANNA HOUSE

Registered Charity No. 1147785

Company Reg No. 08041948

Notes to the Financial Statements Year Ended 31 August 2022

2.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

2.10 Pensions

The company operates a defined contribution pension scheme, and the pension charge represents the amounts paid by the company to the fund in respect of the year.

2.11 Fund accounting

The General fund is unrestricted fund which is available for use at the discretion of the Trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted funds are set out in the notes to the financial statements.





MANNA HOUSE

Registered Charity No. 1147785

Company Reg No. 08041948

Notes to the Financial Statements Year Ended 31 August 2022

3. Critical accounting estimates and areas of judgment

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The company makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

Critical areas of judgment:

Manna House runs multiple projects. Support costs are allocated based on the number of hours worked on projects by staff.

Establishing useful economic lives:

Establishing useful economic lives for depreciation purposes of property, plant and equipment compose a significant portion of the total fixed asset. The annual depreciation charge depends primarily on the estimated useful economic lives of each type of asset and estimates of residual values. The trustees regularly review these assets useful economic lives and change them as necessary to reflect current thinking on remaining lives in light of prospective economic utilization and physical condition of the assets concerned. Changes in asset useful lives can have a significant impact on depreciation charges for the period. Details of the depreciation policies based on estimated useful economic lives are included in accounting policies note 2.7.





MANNA HOUSE

Registered Charity No. 1147785
Company Reg No. 08041948

**Notes to the Financial Statements
Year Ended 31 August 2022**

4 Income from donations and legacies

	Unrestricted 2022 £	Restricted 2022 £	Total 2022 £
Donations	29,089	12,060	41,149
Grants received - Core Funding	28,700	11,150	39,850
Legacies	127,967	0	127,967
	<u>185,756</u>	<u>23,210</u>	<u>208,966</u>

	Unrestricted 2021 £	Restricted 2021 £	Total 2021 £
Donations	66,876	1,680	68,556
Grants received - Core Funding	1,099	30,000	31,099
Legacies	8,001	0	8,001
	<u>75,976</u>	<u>31,680</u>	<u>107,656</u>

5 Income from charitable activities

	Unrestricted 2022 £	Restricted 2022 £	Total 2022 £
Grants - Project Funding	<u>2,500</u>	<u>108,733</u>	<u>111,233</u>

	Unrestricted 2021 £	Restricted 2021 £	Total 2021 £
	<u>27,900</u>	<u>159,962</u>	<u>187,862</u>





MANNA HOUSE

Registered Charity No. 1147785

Company Reg No. 08041948

**Notes to the Financial Statements
Year Ended 31 August 2022**

6 Income from other trading activities

	Unrestricted 2022 £	Restricted 2022 £	Total 2022 £
Commission/Sales of Big Issue	151	0	151
Fundraising income	14,841	0	14,841
Rental income	6,132	0	6,132
	<u>21,124</u>	<u>0</u>	<u>21,124</u>

	Unrestricted 2021 £	Restricted 2021 £	Total 2021 £
Commission/Sales of Big Issue	161	0	161
Fundraising income	18,022	0	18,022
Rental income	3,825	0	3,825
	<u>22,008</u>	<u>0</u>	<u>22,008</u>

7 Income from investments

	Unrestricted 2022 £	Restricted 2022 £	Total 2022 £
Interest received	<u>518</u>	<u>0</u>	<u>518</u>

	Unrestricted 2021 £	Restricted 2021 £	Total 2021 £
Interest received	<u>44</u>	<u>0</u>	<u>44</u>





MANNA HOUSE

Registered Charity No. 1147785

Company Reg No. 08041948

**Notes to the Financial Statements
Year Ended 31 August 2022**

8 Expenditure on raising funds

	Unrestricted 2022 £	Restricted 2022 £	Total 2022 £
Consultancy	4,446	0	4,446
Fundraising costs	2,478	0	2,478
	<u>6,924</u>	<u>0</u>	<u>6,924</u>

	Unrestricted 2021 £	Restricted 2021 £	Total 2021 £
Consultancy	2,098	183	2,281
Fundraising costs	1,308	2,425	3,733
	<u>3,406</u>	<u>2,608</u>	<u>6,014</u>

9 Expenditure on charitable activities

Summary by expenditure type

	Staff Cost 2022 £	Depreciation 2022 £	Other Costs 2022 £	Total 2022 £
Charitable operations	<u>205,788</u>	<u>17,689</u>	<u>72,332</u>	<u>295,809</u>

	Staff Cost 2021 £	Depreciation 2021 £	Other Costs 2021 £	Total 2021 £
Charitable operations	<u>193,817</u>	<u>23,898</u>	<u>79,286</u>	<u>297,001</u>





MANNA HOUSE

Registered Charity No. 1147785

Company Reg No. 08041948

**Notes to the Financial Statements
Year Ended 31 August 2022**

10 Staff cost

	2022	2021
	£	£
Salaries and wages	181,847	167,656
Social security costs	9,969	13,924
Pension contributions	13,972	12,237
	<u>205,788</u>	<u>193,817</u>

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

	2022	2021
	No.	No.
Employees	10	9

No employee received remuneration amounting to more than £60,000 in either year.
During the year remuneration paid to key management personnel amounted to £29,125 in 2022 (£30,938 in 2021).

11 Tangible fixed assets

	Fixtures and fittings	Office and kitchen equipment	Total
	£	£	£
Cost or valuation at			
1 September 2021	221,523	13,282	234,805
Additions	0	550	550
31 August 2022	<u>221,523</u>	<u>13,832</u>	<u>235,355</u>
Depreciation			
1 September 2021	65,036	6,346	71,382
Charge for the year	15,648	2,041	17,689
31 August 2022	<u>80,684</u>	<u>8,387</u>	<u>89,071</u>





MANNA HOUSE

Registered Charity No. 1147785
Company Reg No. 08041948

**Notes to the Financial Statements
Year Ended 31 August 2022**

Net book value

31 August 2022	140,839	5,445	146,284
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
31 August 2021	156,486	6,935	163,423
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

12 Debtors

Due within one year	2022	2021
	£	£
Prepayments	57	0
Recoverable Gift Aid	434	304
	<hr/> 491 <hr/>	<hr/> 304 <hr/>

13 Creditors

Due within one year	2022	2021
	£	£
Accruals	<hr/> 1,239 <hr/>	<hr/> 1,794 <hr/>





MANNA HOUSE

Registered Charity No. 1147785
Company Reg No. 08041948

**Notes to the Financial Statements
Year Ended 31 August 2022**

14 Statement of funds - Current year

	Balance at 1 September 2021	Income	Expenditure	Transfers	Balance at 31 August 2022
	£	£	£	£	£
Unrestricted funds					
General fund	71,578	179,909	-96,853	-113,131	41,502
Reserve	35,719	0	0	113,031	148,750
Stephenson Trust	22,835	30,000	-28,437	0	24,398
Total unrestricted funds	<u>130,131</u>	<u>209,909</u>	<u>-125,290</u>	<u>-100</u>	<u>214,650</u>
Restricted funds					
Aperta Mente Ltd	10,000	12,000	-10,000	0	12,000
Arnold Clark Community Fund	0	1,000	-1,000	0	0
Awards For All	10,000	0	-262	0	9,738
Big Lottery Fund	0	0	0	0	0
Client emergency and travel	43	0	-38	0	5
Community Energy Cumbria	225	0	0	0	225
Cumbria Community Fund	4,480	4,566	-5,076	0	3,969
Cumbria CVS	0	6,440	-2,080	0	4,360
Cumbria County Council	15,951	8,227	-19,641	0	4,538
Frieda Scott Charitable Trust	8,574	10,000	-8,860	0	9,714
Friends of Manna House	5,185	11,200	-7,680	0	8,705
Garfield Weston Foundation	4,888	0	-4,888	0	0
Groundwork / Tesco	0	1,000	0	0	1,000
Henry Smith Charity	8,963	60,000	-65,035	0	3,928
Irving Memorial Trust	0	2,000	-2,000	0	0
Kendal Town Council	5,999	0	-5,999	0	0
Lloyds Bank Foundation	5,141	0	-5,141	0	0
Morrisons Foundation	11,364	0	-1,136	0	10,228
Neighbourly	0	500	-471	0	29
New Building Fund	145,118	0	-14,512	0	130,606
Police & Crime Commissioner	2,500	0	-2,500	0	0
Souter Charitable Trust	505	3,000	-3,294	0	211
South Lakeland District Council	1,000	12,000	-12,000	0	1,000
Winter Shelter	4,980	0	-5,080	100	0
YWCA Kendal	2,898	0	-748	0	2,150
Total restricted funds	<u>247,815</u>	<u>131,933</u>	<u>-177,443</u>	<u>100</u>	<u>202,405</u>
Total funds	<u>377,946</u>	<u>341,842</u>	<u>-302,733</u>	<u>0</u>	<u>417,056</u>





MANNA HOUSE

Registered Charity No. 1147785
Company Reg No. 08041948

Notes to the Financial Statements Year Ended 31 August 2022

14 Statement of funds (continued)

Designated funds

Reserves – The Trustees have designated this fund to enable Manna House to continue to operate for 6 months, should income fall below the level required to maintain our services. This includes any redundancy payments to staff.

R J Stephenson Trust – Funding towards our services

Restricted funds

Aperta Mente Ltd – Funding towards salaries

Arnold Clark Community Fund – Funding towards client support

Awards For All – Funding for emergency accommodation “homeless pod”

Client emergency and travel – Funding for travel and emergency accommodation costs

Community Energy Cumbria – Funding towards the cost of carrying out an energy audit

Cumbria Community Fund – Funding towards volunteering and utilities

Cumbria Council for Voluntary Services – Funding towards coordination of healthcare sessions
“Winter Wellness Project”

Cumbria County Council – “Fresh Pound Project” providing fruit and vegetables to families,
Hardship Fund & Debt Recovery Order Support Fund, Contain Outbreak Management Fund to maintain
COVID safe conditions

Frieda Scott Trust – Funding towards Skills café and Learning Kitchen

Friends of Manna House – Funding towards Skills Café and Client Support

Garfield Weston Foundation – Funding towards core costs

Groundwork / Tesco Community Grants – “Fresh Pound Project” providing fruit and vegetables to families

Henry Smith Charity – Funding towards employment, housing, benefit advice and overheads

Irving Memorial Trust – Funding towards Client Support

Kendal Town Council – Funding towards volunteering and gardening

Lloyds Bank Foundation – Funding towards salaries and other core costs

Morrisons Foundation – Capital Funding – building of counselling suites





MANNA HOUSE

Registered Charity No. 1147785
Company Reg No. 08041948

**Notes to the Financial Statements
Year Ended 31 August 2022**

14 Statement of funds (continued)

Neighbourly – Sainsbury’s – Funding towards the cost of delivering food to families

New Building Fund – Capital Funding – refurbishment of the Stephenson Centre

Police & Crime Commissioner – Funding for one-on-one meetings

Souter Charitable Trust – Funding towards our learning kitchen and skills café

South Lakeland District Council – Funding towards housing advice and support

Winter Shelter – Funding towards the running costs of our winter shelter / winter provision

YWCA Kendal – Funding towards staff training, flooring, and laptops





MANNA HOUSE

Registered Charity No. 1147785
Company Reg No. 08041948

**Notes to the Financial Statements
Year Ended 31 August 2022**

14 Statement of funds – prior year

	Balance at 1 September 2020 £	Income £	Expenditure £	Transfers £	Balance at 31 August 2021 £
Unrestricted funds					
General fund	26,090	86,294	-31,492	-9,314	71,578
Reserve	20,490	2,000	0	13,229	35,719
RJ Stephenson Trust	31,011	27,500	-35,676		22,835
Total unrestricted funds	77,591	115,794	-67,168	3,915	130,132
Restricted funds					
Aperta Mente Ltd	12,507	10,000	-12,507	0	10,000
Awards For All	0	10,000	0	0	10,000
CAF	3,279	0	-3,279	0	0
Client emergency and travel	464	500	-921	0	43
Community Energy Cumbria	0	625	-400	0	225
Cumbria Community Fund	8,488	3,706	-7,714	0	4,480
Cumbria County Council	1,500	20,650	-6,199	0	15,951
Frieda Scott Trust	29,923	10,000	-31,349	0	8,574
Friends of Manna House	0	10,134	-4,949	0	5,185
Garfield Weston Foundation	7,187	20,000	-22,299	0	4,888
Henry Smith Charity	9,433	30,000	-30,470	0	8,963
Hilden Charitable Fund	5,000	0	-5,000	0	0
Homeless Link	3,056	16,960	-20,016	0	0
Kendal Town Council	3,402	5,500	-2,903	0	5,999
Lloyds Bank Foundation	9,558	35,510	-39,927	0	5,141
Morrisons Foundation	12,785	0	-1,421	0	11,364
New Building Fund	170,192	0	-21,322	-3,753	145,118
Police & Crime Commissioner	0	2,500	0	0	2,500
RAFT (The Fore)	1,798	0	-1,798	0	0
Souter Charitable Trust	0	2,511	-2,006	0	505
South Lakeland District Council	1,000	12,000	-12,000	0	1,000
Tesco Groundwork	196	0	-196	0	0
Winter Shelter	6,032	1,180	-2,069	-163	4,980
YWCA Kendal	0	10,000	-7,102	0	2,898
Total restricted funds	285,800	201,776	-235,847	-3,915	247,814
Total funds	363,391	317,570	-303,015	0	377,946





MANNA HOUSE

Registered Charity No. 1147785
Company Reg No. 08041948

**Notes to the Financial Statements
Year Ended 31 August 2022**

15 Summary of funds - current year

	Balance at 1 September 2021	Income	Expenditure	Transfers	Balance at 31 August 2022
	£	£	£	£	£
General	71,578	179,909	-96,853	-113,131	41,502
Designated	58,554	30,000	-28,437	113,031	173,148
Restricted	247,814	131,933	-177,443	100	202,405
	377,946	341,842	-302,733	0	417,056

Summary of funds - prior year

	Balance at 1 September 2020	Income	Expenditure	Transfers	Balance at 31 August 2021
	£	£	£	£	£
General	26,090	86,294	-31,492	-9,314	71,578
Designated	51,501	29,500	-35,676	13,229	58,554
Restricted	285,800	201,776	-235,847	-3,915	247,814
	363,391	317,570	-303,015	0	377,946





MANNA HOUSE

Registered Charity No. 1147785

Company Reg No. 08041948

**Notes to the Financial Statements
Year Ended 31 August 2022**

16 Analysis of net assets between funds

Current year	Unrestricted	Restricted	Total
	2022	2022	2022
	£	£	£
Tangible fixed assets	1,573	144,710	146,283
Current assets	213,725	58,286	272,012
Creditors due within one year	-648	-590	-1,239
Total	214,650	202,406	417,056

Analysis of net assets between funds

Prior year	Unrestricted	Restricted	Total
	2021	2021	2021
	£	£	£
Tangible fixed assets	3,034	160,383	163,418
Current assets	127,097	89,225	216,322
Creditors due within one year	0	-1,794	-1,794
Total	130,131	290,395	377,946

17 Details of certain items of expenditure

No trustees were paid or reimbursed out of pocket expenses or to third parties for expenses incurred by trustees.

The independent examiner was paid £300 examination fee.

The charity has no guarantees to third parties.





MANNA HOUSE

Registered Charity No. 1147785
Company Reg No. 08041948

**List of Financial Donors
Year Ended 31 August 2022**

Authorities

Cumbria County Council

South Lakeland District Council

Business donors

Aperta Mente Ltd
Keenedge Ltd
Sainsbury's
The Drunken Duck Inn & Restaurant

Fichtner Consulting Engineers Ltd
Lakeland Fireplaces
Skipton Building Society
TK Maxx

Charitable and other donors

Arnold Clark Community Fund
Cumbria Community Foundation
Groundwork / Tesco Community Grants
Lanequest Charities
Souter Charitable Trust
The Henry Smith Charity

Brian Lancaster Trust
Friends of Manna House
Irving Memorial Trust
RJ Stephenson Trust
The Freida Scott Charitable Trust

Church and group donors

Brigflatts Quaker Meeting
Heron Hall Academy
Holy Trinity, Winster
Kendal Quaker Meeting
King's Church, Kendal
Rotary Club of Kendal
Sedbergh NFU
St Catherine's Church, Crook
St Peter's Church, Sawrey
The Parish Church of Saint John, Helsington

Carols on the Green
Heron Hill Free Church, Kendal
Kendal Probus Club
Kendal United Reformed Church
Queen Katherine School
Sandylands Methodist Church
St Andrew's Church, Sedbergh
St James' Church, Staveley
St Thomas' Church, Kendal

We also received great number of generous financial donations from individual donors. During the period we received a large amount of donations of goods such as food, toiletries, and clothes. Donors ranged from individuals, churches, schools, clubs, various groups, charities, and local businesses.

Thank you to all our donors and supporters including, helpers, volunteers, prayer partners, trustees, and employees for their ongoing support, help and encouragement.



MANNA HOUSE (CUMBRIA)

England & Wales - Charity number 1147785

Accounts



MANNA HOUSE

Registered Charity No. 1147785
Company Reg No. 08041948

Trustees' Report and Financial Statements Year Ended 31st August 2021

Manna House works for the benefit of the public in South Lakeland, providing advice, advocacy and a drop-in support centre for those who are homeless, vulnerably housed, lonely or needing help.

Contents:

	Page
Reference and administrative details of the company, its Trustees and advisers	2
Trustees Report	3-7
Independent examiner's report	8
Statement of Financial Activities	9
Balance Sheet	10
Notes to the financial statements	11-25
Our Supporters	26



MANNA HOUSE

Registered Charity No. 1147785
Company Reg No. 08041948

**Reference and Administrative Details of the Company, its Trustees, and
Advisers
Year Ended 31st August 2021**

Registered Charity Name	Manna House (Cumbria)
Company Number	08041948
Charity Number	1147785
Registered Office	The Stephenson Centre Ann Street, Kendal Cumbria, LA9 6AA
Trustees	Charles Cowling, Chair Marilyn Molloy, Vice Chair Sarah Playforth, Treasurer Fiona Nelson Jayne Pugh Judith Robinson Marilyn Wadsworth Paul Rodman Robin Cope
Chief Officer	Andrea Aldridge
Bankers	Cumberland Building Society Castle Street, Carlisle, CA3 8RX Sort Code: 16-52-21 Account Number: 53190423 CCLA Investment Management LTD COIF Charity Funds 80 Cheapside, LONDON EC2V 6DZ Account Number 015370001C Virgin Money 7 Stricklandgate, Kendal LA9 4NB Sort Code: 05-05-40 Account Number: 34282924
Independent Examiner	Alan A. Clements Fellow Association of Charity Independent Examiners J.C.C. Services Ltd 17 Thirlmere Avenue, Horwich, Bolton, Lancashire, BL6 6DS



The Queen's Award
for Voluntary Service
The MBE for volunteer groups



MANNA HOUSE

Registered Charity No. 1147785

Company Reg No. 08041948

Trustees' Report and Financial Statements Year Ended 31st August 2021

The Trustees present their annual report together with the financial statements of the company for the year 1 September 2020 to 31 August 2021. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) as amended by Update Bulletin 1 (effective January 2015).

The Company qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and Activities

To provide services for those who are homeless, vulnerably housed, lonely or lacking social support for those living in Cumbria and Lancashire, and other parts of the UK as the Trustees may from time to time see fit. Manna House provides a community of support for homeless and vulnerably housed people across South Lakeland. Our key services are:

1. Practical material assistance to address urgent physical needs. Support includes hot food, shower facilities, clothes washing and drying, food parcels, clothing, needs assessment, facilitation of doctors' and other essential appointments and Cold Weather Provision
2. Support, acceptance and positive role models for social and emotional wellbeing. Includes our drop-in, listening and counselling. Co-location with Cumbria Alcohol and Drug Advice Service (CADAS), and Big Issue sales, community lunches and community garden;
3. Advice, assistance, signposting and advocacy on housing, benefits and money matters to improve housing security;
4. Learning opportunities that improve health, wellbeing and employment prospects including weekly Skills Café, daily Learning Kitchen, workshops, literacy, numeracy, gardening and IT.

Altogether, nearly 50 volunteers donated over £34,000 in-kind in 2020.21.

Client Support

Client Support is the frontline of services: a patient, compassionate, holistic and skilled approach is needed for assessing and advocating for our clients. Working with partner organisations in probation, NHS, housing, mental health and addiction, we holistically seek the best outcomes for every client. Client Support Worker Chris Holland and Outreach & Development Worker Penny Severn ensure clients can access the healthcare they need, take on pro-social roles within our service, and keep important appointments in the community.

Housing & Benefits Advice

Perspex screening kept us safe but was no barrier to the success of 227 Benefits Advice sessions and 306 Housing appointments leading to further action on debt, budgeting, housing applications, eviction cases, and form filling. Lesley Campbell (Housing Advice) and Angela Powis (Benefits and Employment Advice) work together to provide the specialist knowledge that can help our clients reach a vital point of stability.



The Queen's Award
for Voluntary Service
The MBE for volunteer groups



MANNA HOUSE

Registered Charity No. 1147785
Company Reg No. 08041948

Trustees' Report and Financial Statements Year Ended 31st August 2021

Learning Kitchen

Clare Neal, Learning Kitchen Manager, alongside her tremendous team of over 20 volunteers and clients, provided 120 meals weekly to anyone who needed a delicious free lunch. We bowed to COVID, serving al fresco lunches under our gazebos, alleviating social isolation. In colder months we served indoors and had great success with clients stepping up to learn to cook, being rewarded with take home soup blenders on "Souper Tuesdays". Working closely with Sandylands Residents' Association ensured excess donations were given to local families, who also received our food parcels during Covid. Local supermarkets continued to provide us with donations picked up by our tenacious Chris Ryan, renowned for never turning down a donation he knows will feed someone in need.

Investment policy and performance

The charity holds available funds in deposit accounts which earn interest. The Board of Trustees considers the current return on deposits to be in line with expectations and continues to review returns to ensure these are maximized.

Reserves policy

In line with Charity Commission guidance The Trustees shall aim to establish and maintain unrestricted reserves that will enable Manna House to continue to operate for 3 to 6 months, should income fall below the level required to maintain Manna House services. This includes any redundancy payments to staff. The charity will set aside into reserves 15% of all unrestricted grants or donations.

Constitution

The company is registered as a charitable company limited by guarantee and was set up by a Memorandum and Articles of Association on 17 April 2012.

The company is constituted under a Memorandum of Association dated 17 April 2012 and is a registered charity number 1147785.

The principle object of the company is:

To provide services to those who are homeless, vulnerably housed, lonely or needing help.





MANNA HOUSE

Registered Charity No. 1147785
Company Reg No. 08041948

Trustees' Report and Financial Statements Year Ended 31st August 2021

Methods of appointment or election of Trustees

Trustee skills audits are undertaken to ensure that the team provide a diverse skill and knowledge base for a charity of this size.

New trustees are recruited and selected based on the contribution, skills, and expertise that they can make to the organization with reference to the latest trustee skills audit. This aims to ensure the widest and most appropriate range of skills and knowledge are available through our trustees to the organization. All trustee appointments are considered and decided upon by the Manna House Board.

There is a Trustee Induction Pack for each new trustee, so they understand (the overall mission, values and aims and objectives of the organization. New trustees are also supported to become involved and provided with relevant Charity Commission documents so that they are aware of their responsibilities. All trustees attend board meetings and are encouraged to attend strategic planning days, participate in staff interviews, and observe the charitable activity first-hand whenever possible. They also encouraged to provide support and guidance through task and finish groups established to research and make recommendations to the board on specific strategic developments.

Organisational structure and decision-making policies

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 Board of Trustees administer the charity and meet regularly, at least 4 times a year when all aspects of the strategic management of the charity are discussed.

Subject specific sub-committees are formed and meet as and when required to undertake more detailed projects with a view to providing appropriate advice to the Board to help inform their decision making.

There is a permanent Chief Executive Officer whose role is to:

- work closely with the Trustees on matters of finance, employment, and strategic direction
- identify any further opportunities for partnership working with agencies and organizations providing complementary services to support our work, and
- lead and manage the operational staff and volunteers who deliver a comprehensive recovery, support and educational service to clients and their families in South Lakeland.

Plans for future periods

Manna House will continue to grow a diverse income mix over the next few years and will both raise our profile and bring in unrestricted income from local community fundraising activity.

We will continue to champion the issues of clients in rural areas and look for innovative ideas as to how to support them effectively - including improved digital services.





MANNA HOUSE

Registered Charity No. 1147785

Company Reg No. 08041948

Trustees' Report and Financial Statements Year Ended 31st August 2021

The charity's next strategic plan is due in 2021/22. This will build on ambitions for diversification of income and will involve several stakeholder consultation activities and events so that the plan going forward is one that is connected and relevant.

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the company for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the state of the company and of its incoming resources and application of resources, including its income and expenditure for that period.

In preparing the financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently,
- observe the methods and principles of charities SORP (FRS 102),
- make judgments and accounting estimates that are reasonable and prudent,
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements,
- prepare the financial statement on the going concern basis, unless it is inappropriate to presume that the company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and Explain the company's transactions and disclose with reasonable accuracy at any time of the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

It is understood that the Trustees and any others who could be understood to be 'managers' in the activities and affairs of the Manna House Trust as defined in Schedule 6 of the Finance Act 2010 have completed declarations that they are 'fit and proper' persons under the terms of the Finance Act 2010.

When a Trustee is elected for the first time or are elected after a period of absence, they are invited to meet with the Chairman of the Trust to be briefed as to the present situation and future plans of the Trust before they take up their appointment. Trustee training is available to all Trustees as and when required.

With regard to 'Risk Assessment' the Trustees recognize that 'risk' is defined as 'the threat of any action or event which adversely affect an organization's ability to achieve its objectives and execute its strategies'. It also accepts that the term 'risk' can include circumstances that may, or do, have an adverse effect, and is wider than financial matters. 'Risk' not only relates to the negative consequences of threat, but also to the impact of not taking advantage of opportunities.





MANNA HOUSE

Registered Charity No. 1147785
Company Reg No. 08041948

Trustees' Report and Financial Statements Year Ended 31st August 2021

The contents and obligations of the Equality Act 2010 and the 2018 General Data Protection Regulation are known and complied with to the best of the Trustee's ability.

The Trustees are aware of their responsibilities in respect of the Regulatory Reform (Fire Safety) Order 2005 in its requirement to carry out an assessment to identify any possible or risks, to take actions to minimize such risks and to create a plan to deal with emergencies, and to write up and keep a record of its findings and to review the assessment annually. The Trustees have appointed Chris Holland to be the person responsible to put these things into action.

There is a Protection Policy in place in respect of children and vulnerable adults. Checks have been made with the Disclosure and Barring Service in respect of persons dealing regularly with young people and vulnerable adults. The Trust's appointed officer for this is Penny Severn. Whilst it is impossible to eliminate all risks and their consequences, efforts are constantly made to minimize such circumstances.

Approved by order of the members of the board of Trustees and signed on their behalf by:

Charles Cowling

15th December 2021





MANNA HOUSE
Registered Charity No. 1147785
Company Reg No. 08041948

**Independent Examiner's Report
Year Ended 31 August 2021**

Independent Examiner's Report to the Trustees of Manna House (Cumbria) Limited.

I report on the accounts of the company for the year ended 31st. August 2021, which are set out on pages nine to ten of this Report.

Respective responsibilities of trustees and examiner.

The trustees (who are also the directors of the charity for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for the year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

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

Basis of the independent examiner's report.

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement.

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with accounting records, comply with the accounting requirements of section 386 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charitieshave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed

Alan J Clementi

Date

16th December 2021.

Fellow of the Association of Charity Independent Examiners.

Address 15 Carleton Road, Great Knowley, Chorley PR6 8TQ.





MANNA HOUSE

Registered Charity No. 1147785
Company Reg No. 08041948

**Statement of Financial Activities
Year Ended 31 August 2021**

	Notes	Unrestricted funds	Restricted funds	Total funds	Prior year funds
		£	£	£	£
Income from:					
Donations and legacies	4	75,976	31,680	107,656	120,576
Charitable activities	5	27,900	159,962	187,862	206,684
Other trading activities	6	22,008	0	22,008	14,199
Investments	7	44	0	44	338
Total		125,928	191,642	317,570	341,797
Expenditure on:					
Raising funds	8	3,406	2,608	6,014	4,700
Charitable activities	9	69,301	227,700	297,001	266,157
Total		72,707	230,308	303,015	270,857
Net income/(expenditure)		53,221	-38,666	14,555	70,940
Transfers between funds		3,915	-3,915	0	0
Net Movement in funds		57,136	-42,581	14,555	70,940
Reconciliation of funds					
Total funds brought forward		72,996	290,395	363,391	292,451
Total funds carried forward		130,132	247,814	377,946	363,391




The Queen's Award
for Voluntary Service
The MBE for volunteer groups



MANNA HOUSE

Registered Charity No. 1147785
Company Reg No. 08041948

Balance Sheet
Year Ended 31 August 2021

	Notes	Total funds	Prior year funds
Fixed assets			
Tangible assets	11	163,423	184,470
Total fixed assets		163,423	184,470
Current assets			
Debtors	12	304	436
Cash at bank and in hand		216,013	201,704
Total current assets		216,317	202,140
Creditors: amounts falling due within one year	13	-1,794	-23,219
Net current assets/(liabilities)		214,523	178,921
Total assets less current liabilities		377,946	363,391
Total net assets or liabilities		377,946	363,391
Funds of the charity:			
Restricted funds	14	247,814	290,395
Unrestricted funds	14	94,413	52,506
Unrestricted reserve	14	35,719	20,490
Total funds		377,946	363,391
Signed by one or two trustees on behalf of all the trustees	Signature 	Print Name Charles Cowling	Date of approval 15/12/2021

The company was entitled to exemption from audit under section 477 under the Companies Act 2006. The members have not required the company to obtain an audit for the year in question in accordance with the section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to the accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies' regime.

The financial statements were approved and authorized for issue by the Trustees and signed on their behalf by:

Charles Cowling



15th December 2021



The Queen's Award
for Voluntary Service
The MBE for volunteer groups



MANNA HOUSE

Registered Charity No. 1147785
Company Reg No. 08041948

Notes to the Financial Statements Year Ended 31 August 2021

1. General information

Manna House (Cumbria) is a charity registered in England and Wales, its charity number being 1147785. The charity's registered office is Stephenson Centre, Ann Street, Kendal, Cumbria LA9 6AA.

The financial statements are presented in Pounds Sterling.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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) (elective 1 January 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Manna House (Cumbria) meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

The Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future.

2.3 Income

All income is recognised once the company has entitlement to the income, it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Other income is recognised in the period in which it is receivable.





MANNA HOUSE

Registered Charity No. 1147785

Company Reg No. 08041948

Notes to the Financial Statements Year Ended 31 August 2021

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The cost of each activity is made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Staff costs are allocated based on time spent.

Expenditure on raising funds includes all expenditure incurred by the company to raise funds for its charitable purposes and includes costs of all fundraising activities and events.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the company's objectives, as well as any associated support costs. All expenditure is inclusive of irrecoverable VAT.

2.5 Taxation

The company is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the company is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

2.6 Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised.

Tangible fixed assets are carried at cost or valuation, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Fixtures and fittings	10% reducing balance
Equipment	5 years straight line





MANNA HOUSE

Registered Charity No. 1147785

Company Reg No. 08041948

Notes to the Financial Statements Year Ended 31 August 2021

2.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

2.10 Pensions

The company operates a defined contribution pension scheme, and the pension charge represents the amounts paid by the company to the fund in respect of the year.

2.11 Fund accounting

The General fund is unrestricted fund which is available for use at the discretion of the Trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted funds are set out in the notes to the financial statements.





MANNA HOUSE

Registered Charity No. 1147785

Company Reg No. 08041948

Notes to the Financial Statements Year Ended 31 August 2021

3. Critical accounting estimates and areas of judgment

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The company makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

Critical areas of judgment:

Manna House runs multiple projects. Support costs are allocated based on the number of hours worked on projects by staff.

Establishing useful economic lives:

Establishing useful economic lives for depreciation purposes of property, plant and equipment compose a significant portion of the total fixed asset. The annual depreciation charge depends primarily on the estimated useful economic lives of each type of asset and estimates of residual values. The trustees regularly review these assets useful economic lives and change them as necessary to reflect current thinking on remaining lives in light of prospective economic utilization and physical condition of the assets concerned. Changes in asset useful lives can have a significant impact on depreciation charges for the period. Details of the depreciation policies based on estimated useful economic lives are included in accounting policies note 2.7.





MANNA HOUSE

Registered Charity No. 1147785
Company Reg No. 08041948

**Notes to the Financial Statements
Year Ended 31 August 2021**

4 Income from donations and legacies

	Unrestricted	Restricted	Total
	2021	2021	2021
	£	£	£
Donations Churches and Groups	66,876	1,680	68,556
Grants received - Core Funding	1,099	30,000	31,099
Legacies	8,001	0	8,001
	<u>75,976</u>	<u>31,680</u>	<u>107,656</u>

	Unrestricted	Restricted	Total
	2020	2020	2020
	£	£	£
Donations Churches and Groups	41,315	1,494	42,809
Grants received - Core Funding	20,600	57,168	77,768
	<u>61,915</u>	<u>58,662</u>	<u>120,577</u>

5 Income from charitable activities

	Unrestricted	Restricted	Total
	2021	2021	2021
	£	£	£
Grants - Project Funding	<u>27,900</u>	<u>159,962</u>	<u>187,862</u>

	Unrestricted	Restricted	Total
	2020	2020	2020
	£	£	£
	<u>32,484</u>	<u>174,200</u>	<u>206,684</u>



The Queen's Award
for Voluntary Service
The MBE for volunteer groups



MANNA HOUSE

Registered Charity No. 1147785

Company Reg No. 08041948

Notes to the Financial Statements Year Ended 31 August 2021

6 Income from other trading activities

	Unrestricted 2021 £	Restricted 2021 £	Total 2021 £
Commission/Sales of Big Issue	161	0	161
Fundraising income	18,022	0	18,022
Rental income	3,825	0	3,825
	<u>22,008</u>	<u>0</u>	<u>22,008</u>

	Unrestricted 2020 £	Restricted 2020 £	Total 2020 £
Fundraising income	12,396	0	12,396
Rental income	1,803	0	1,803
	<u>14,199</u>	<u>0</u>	<u>14,199</u>

7 Income from investments

	Unrestricted 2021 £	Restricted 2021 £	Total 2021 £
Interest received	<u>44</u>	<u>0</u>	<u>44</u>

	Unrestricted 2020 £	Restricted 2020 £	Total 2020 £
Interest received	<u>338</u>	<u>0</u>	<u>338</u>



The Queen's Award
for Voluntary Service
The MBE for volunteer groups



MANNA HOUSE

Registered Charity No. 1147785
Company Reg No. 08041948

**Notes to the Financial Statements
Year Ended 31 August 2021**

8 Expenditure on raising funds

	Unrestricted 2021 £	Restricted 2021 £	Total 2021 £
Consultancy	2,098	183	2,281
Fundraising costs	1,308	2,425	3,733
	<u>3,406</u>	<u>2,608</u>	<u>6,014</u>

	Unrestricted 2020 £	Restricted 2020 £	Total 2020 £
Consultancy	768	575	1,343
Fundraising costs	2,957	400	3,357
	<u>3,725</u>	<u>975</u>	<u>4,700</u>

9 Expenditure on charitable activities

Summary by expenditure type

	Staff Cost 2021 £	Depreciation 2021 £	Other Costs 2021 £	Total 2021 £
Charitable operations	<u>193,817</u>	<u>23,898</u>	<u>79,286</u>	<u>297,001</u>

	Staff Cost 2020 £	Depreciation 2020 £	Other Costs 2020 £	Total 2020 £
Charitable operations	<u>171,098</u>	<u>23,197</u>	<u>71,862</u>	<u>266,157</u>



The Queen's Award
for Voluntary Service
The MBE for volunteer groups



MANNA HOUSE

Registered Charity No. 1147785
Company Reg No. 08041948

**Notes to the Financial Statements
Year Ended 31 August 2021**

10 Staff cost

	2021	2020
	£	£
Salaries and wages	167,656	148,905
Social security costs	13,924	9,057
Pension contributions	12,237	13,136
	<u>193,817</u>	<u>171,098</u>

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

	2021	2020
	No.	No.
Employees	9	9

No employee received remuneration amounting to more than £60,000 in either year.

During the year remuneration paid to key management personnel amounted to £30,938 in 2021 (£32,634 in 2020).

11 Tangible fixed assets

	Fixtures and fittings £	Office and kitchen equipment £	Total £
Cost or valuation at			
1 September 2020	221,523	10,432	231,955
Additions	0	2,850	2,850
31 August 2021	<u>221,523</u>	<u>13,282</u>	<u>234,805</u>
Depreciation			
1 September 2020	42,884	4,602	47,486
Charge for the year	22,152	1,744	23,896
31 August 2021	<u>65,036</u>	<u>6,346</u>	<u>71,382</u>



The Queen's Award
for Voluntary Service
The MBE for volunteer groups



MANNA HOUSE

Registered Charity No. 1147785

Company Reg No. 08041948

Notes to the Financial Statements Year Ended 31 August 2021

Net book value			
31 August 2021	156,486	6,935	163,423
31 August 2020	178,639	5,830	184,469
12 Debtors			
Due within one year	2021	2020	
	£	£	
Recoverable Gift Aid	304	436	
13 Creditors			
Due within one year	2021	2020	
	£	£	
Grants received in advance	0	20,000	
Accruals	1,794	3,219	
	1,794	23,219	



The Queen's Award
for Voluntary Service
The MBE for volunteer groups



MANNA HOUSE

Registered Charity No. 1147785
Company Reg No. 08041948

**Notes to the Financial Statements
Year Ended 31 August 2021**

14 Statement of funds - current year

	Balance at 1 September 2020	Income	Expenditure	Transfers	Balance at 31 August 2021
	£	£	£	£	£
Unrestricted funds					
General fund	26,090	86,294	-31,492	-9,314	71,578
Reserve	20,490	2,000	0	13,229	35,719
RJ Stephenson Trust	31,011	27,500	-35,676		22,835
Total unrestricted funds	77,591	115,794	-67,168	3,915	130,132
Restricted funds					
Aperta Mente Ltd	12,507	10,000	-12,507	0	10,000
Awards For All	0	10,000	0	0	10,000
CAF	3,279	0	-3,279	0	0
Client emergency and travel	464	500	-921	0	43
Community Energy Cumbria	0	625	-400	0	225
Cumbria Community Fund	8,488	3,706	-7,714	0	4,480
Cumbria County Council	1,500	20,650	-6,199	0	15,951
Frieda Scott Trust	29,923	10,000	-31,349	0	8,574
Friends of Manna House	0	10,134	-4,949	0	5,185
Garfield Weston Foundation	7,187	20,000	-22,299	0	4,888
Henry Smith Charity	9,433	30,000	-30,470	0	8,963
Hilden Charitable Fund	5,000	0	-5,000	0	0
Homeless Link	3,056	16,960	-20,016	0	0
Kendal Town Council	3,402	5,500	-2,903	0	5,999
Lloyds Bank Foundation	9,558	35,510	-39,927	0	5,141
Morrisons Foundation	12,785	0	-1,421	0	11,364
New Building Fund	170,192	0	-21,322	-3,753	145,118
Police & Crime Commissioner	0	2,500	0	0	2,500
RAFT (The Fore)	1,798	0	-1,798	0	0
Souter Charitable Trust	0	2,511	-2,006	0	505
South Lakeland District Council	1,000	12,000	-12,000	0	1,000
Tesco Groundwork	196	0	-196	0	0
Winter Shelter	6,032	1,180	-2,069	-163	4,980
YWCA Kendal	0	10,000	-7,102	0	2,898
Total restricted funds	285,800	201,776	-235,847	-3,915	247,814
Total funds	363,391	317,570	-303,015	0	377,946



The Queen's Award
for Voluntary Service
The MBE for volunteer groups



MANNA HOUSE

Registered Charity No. 1147785
Company Reg No. 08041948

Notes to the Financial Statements Year Ended 31 August 2021

14 Statement of funds (continued)

Designated funds

Reserves – The Trustees have designated 15% of all unrestricted grants or donations that will enable Manna House to continue to operate for 3 to 6 months, should income fall below the level required to maintain Manna House services. This includes any redundancy payments to staff.

R J Stephenson Trust

Funding towards Client Support, Skills Café and Learning Kitchen

Restricted funds

Aperta Mente Ltd – Funding towards salaries

Awards For All – Funding for emergency accommodation “homeless pod”

Charities Aid Foundation – Coronavirus emergency fund

Client emergency and travel – Funding for travel and emergency accommodation costs

Community Energy Cumbria – Funding toward the cost of carrying out an energy audit

Cumbria Community Fund – Funding toward chairs in our dining area, and towards volunteering

Cumbria County Council – “Fresh Pound Project” providing fruit and vegetables to families, funding toward the cost of carrying out an energy audit, funding for white goods, Debt Recovery Order support fund, Hardship Covid Winter grant fund (made available by DWP)

Frieda Scott Trust – Funding towards Skills café and Learning Kitchen

Friends of Manna House – Funding towards Skills Café and Client Support

Garfield Weston Foundation – Funding towards core costs

Henry Smith Charity – Funding towards employment, housing, benefit advice and overheads

Hilden Charitable Fund – Funding towards running costs of Wednesday workshop

Homeless Link – Winter Transformation Fund

Kendal Town Council – Funding towards Christmas Getaway, gardening, and COVID funding

Lloyds Bank Foundation – Funding towards salaries and other core costs

Morrisons Foundation – Capital Funding – building of counselling suites





MANNA HOUSE

Registered Charity No. 1147785
Company Reg No. 08041948

**Notes to the Financial Statements
Year Ended 31 August 2021**

14 Statement of funds (continued)

New Building Fund – Capital Funding – refurbishment of the Stephenson Centre

Police & Crime Commissioner – Funding for one-on-one meetings

RAFT (The Fore) – COVID fund

Souter Charitable Trust – Funding towards our learning kitchen and skills café

South Lakeland District Council – Funding towards housing advice and support

Tesco Groundwork – COVID 19 response fund for food

Winter Shelter – Funding towards the running costs of our winter shelter / winter provision

YWCA Kendal – Funding towards staff training, flooring, and laptops



The Queen's Award
for Voluntary Service
The MBE for volunteer groups



MANNA HOUSE

Registered Charity No. 1147785
Company Reg No. 08041948

**Notes to the Financial Statements
Year Ended 31 August 2021**

**14 Statement of funds -
prior year**

	Balance at 1 September 2019	Income	Expenditure	Transfers	Balance at 31 August 2020
	£	£	£	£	£
Unrestricted funds					
General fund	17,894	77,428	-58,906	-10,327	26,090
Reserve	8,658	1,506	0	10,327	20,490
RJ Stephenson Trust	1,517	30,000	-506	0	31,011
Total unrestricted funds	<u>28,069</u>	<u>108,934</u>	<u>-59,412</u>	<u>0</u>	<u>77,591</u>
Restricted funds					
Aperta Mente Ltd	10,837	10,000	-8,330	0	12,507
Awards For All	8,408	0	-8,408	0	0
Big Lottery Fund	19,551	47,508	-67,059	0	0
Charities Aid Foundation	0	8,000	-4,721	0	3,279
Christmas Getaway	533	2,085	-2,618	0	0
Client emergency and travel	506	0	-41	0	465
Cumbria Community Fund	5,250	10,415	-7,177	0	8,488
Cumbria County Council	0	1,500	0	0	1,500
Frieda Scott	0	35,000	-5,077	0	29,923
Garfield Weston Foundation	0	20,000	-12,813	0	7,187
Henry Smith Charity	8,065	20,000	-18,631	0	9,433
Hilden Charitable Fund	0	5,000	0	0	5,000
Homeless Link	0	10,195	-7,139	0	3,056
Kendal Town Council	3,000	1,240	-838	0	3,402
Kitchen fund	458	0	-458	0	0
Lloyds Bank Foundation	10,299	25,000	-25,741	0	9,558
Morrisons Foundation	0	18,000	-5,215	0	12,785
New Building Fund	190,334	0	-20,142	0	170,192
Police & Crime Commissioner	942	0	-942	0	0
RAFT (The Fore)	0	5,000	-3,202	0	1,798
South Lakeland District Council	1,180	12,000	-12,180	0	1,000
Tesco Groundwork	0	500	-304	0	196
Winter Shelter	5,021	1,419	-408	0	6,032
Total restricted funds	<u>264,384</u>	<u>232,863</u>	<u>-211,445</u>	<u>0</u>	<u>285,801</u>
Total funds	<u>292,452</u>	<u>341,797</u>	<u>-270,857</u>	<u>0</u>	<u>363,391</u>



The Queen's Award
for Voluntary Service
The MBE for volunteer groups



MANNA HOUSE

Registered Charity No. 1147785
Company Reg No. 08041948

**Notes to the Financial Statements
Year Ended 31 August 2021**

15 Summary of funds - current year

	Balance at 1 September 2020	Income	Expenditure	Transfers	Balance at 31 August 2021
	£	£	£	£	£
General	26,090	86,294	-31,492	-9,314	71,578
Designated	51,501	29,500	-35,676	13,229	58,554
Restricted	285,800	201,776	-235,847	-3,915	247,814
	363,391	317,570	-303,015	0	377,946

Summary of funds - prior year

	Balance at 1 September 2019	Income	Expenditure	Transfers	Balance at 31 August 2020
	£	£	£	£	£
General	17,894	77,428	-58,906	-10,327	26,090
Designated	10,174	31,506	-506	10,327	51,500
Restricted	264,384	232,863	-211,445	0	285,801
	292,452	341,797	-270,857	0	363,391



The Queen's Award
for Voluntary Service
The MBE for volunteer groups



MANNA HOUSE

Registered Charity No. 1147785

Company Reg No. 08041948

**Notes to the Financial Statements
Year Ended 31 August 2021**

**16 Analysis of net assets between funds -
current year**

	Unrestricted	Restricted	Total
	2021	2021	2021
	£	£	£
Tangible fixed assets	3,034	160,383	163,418
Current assets	127,097	89,225	216,322
Creditors due within one year	0	-1,794	-1,794
Total	130,131	247,814	377,946

**Analysis of net assets between funds -
prior year**

	Unrestricted	Restricted	Total
	2020	2020	2020
	£	£	£
Tangible fixed assets	3,810	180,660	184,470
Current assets	77,236	124,904	202,140
Creditors due within one year	-8,050	-15,169	-23,219
Total	72,996	290,395	363,391

17 Details of certain items of expenditure

No trustees were paid or reimbursed out of pocket expenses or to third parties for expenses incurred by trustees.

The independent examiner was paid £300 examination fee.

The charity has no guarantees to third parties.



The Queen's Award
for Voluntary Service
The MBE for volunteer groups



MANNA HOUSE

Registered Charity No. 1147785
Company Reg No. 08041948

List of Financial Donors Year Ended 31 August 2021

Authorities

Cumbria County Council
Cumbria Police and Crime Commissioner
Kendal Town Council

Department for Work and Pension
South Lakeland District Council

Business donors

Aperta Mente Ltd
Clearwater Corporation
James Copper Ltd
Keenedge Ltd
Milne Moser Solicitors
RDBIFS Ltd, Financial Advisers
West Cumbria Credit Affinity

BillerudKorsnäs
Fellside Coffee
Lakeland Fireplace
Lakeland Ltd
TK Maxx
Vogue Leisure Ltd

Charitable and other donors

Asda Foundation
Cumbria Community Foundation
Friends of Manna House
Homeless link
Lloyds Bank Foundation
RJ Stephenson Charities
The Freida Scott Charitable Trust
The National Lottery Community Fund

Bryan Lancaster's Friends
Community Energy Cumbria
Garfield Weston Foundation
Kendale Charitable Trust
Neighbourly Limited
Souter Charitable Trust
The Henry Smith Charity
YWCA, Kendal

Church and group donors

All Saints Church Underbarrow
Ambleside FC
Heron Hill Church
Kendal United Reformed Church
Kendale Quaker Meeting
Stramongate Primary School
Saint Peter's Parish Church, Sawrey
PCC Crosscrake
PCC Kentmere
Queen Catherine School
Rotary Club Ambleside
Sandylands Methodist Church
St James PCC, Arnside
PCC Heversham

Brigsteer WI
Brigflatts Quaker Meeting
Heron Hill Primary School
Kendal Lions
Levens Choir
St George's Church, Kendal
PCC Levens
Preston Patrick Friends Meeting
PCC Winster
Rotary Club Kendal
St Thomas Church, Kendal
St Catherine's Church, Crook
St Mary's Church, Crostwaite
Windermere Sorop International

We also received great number of generous financial donations from individual donors.

During the period we received a large amount of donations of goods such as food, toiletries, and clothes. Donors ranged from individuals, churches, schools, clubs, various groups, charities, and local businesses.

Thank you to all our donors, supporters including, helpers, volunteers, prayer partners, trustees, and employees for their ongoing support, help and encouragement.



The Queen's Award
for Voluntary Service
The MBE for volunteer groups