



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.

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MANNA HOUSE

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**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





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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.





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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.





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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.





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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.



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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

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**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.





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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






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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



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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.





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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





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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.





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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.



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Notes to the Financial Statements Year Ended 31 August 2021

4 Income from donations and legacies

	Unrestricted 2021 £	Restricted 2021 £	Total 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
	75,976	31,680	107,656

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

5 Income from charitable activities

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

	Unrestricted 2020 £	Restricted 2020 £	Total 2020 £
	32,484	174,200	206,684





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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
	22,008	0	22,008

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

7 Income from investments

	Unrestricted 2021 £	Restricted 2021 £	Total 2021 £
Interest received	44	0	44

	Unrestricted 2020 £	Restricted 2020 £	Total 2020 £
Interest received	338	0	338



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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
	3,406	2,608	6,014

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

9 Expenditure on charitable activities

Summary by expenditure type

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

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



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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
	193,817	171,098

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

	2021 No.	2020 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	221,523	13,282	234,805
Depreciation			
1 September 2020	42,884	4,602	47,486
Charge for the year	22,152	1,744	23,896
31 August 2021	65,036	6,346	71,382



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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	





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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	<u>77,591</u>	<u>115,794</u>	<u>-67,168</u>	<u>3,915</u>	<u>130,132</u>
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	<u>285,800</u>	<u>201,776</u>	<u>-235,847</u>	<u>-3,915</u>	<u>247,814</u>
Total funds	<u>363,391</u>	<u>317,570</u>	<u>-303,015</u>	<u>0</u>	<u>377,946</u>





MANNA HOUSE

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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



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MANNA HOUSE

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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



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MANNA HOUSE

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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	28,069	108,934	-59,412	0	77,591
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	264,384	232,863	-211,445	0	285,801
Total funds	292,452	341,797	-270,857	0	363,391





MANNA HOUSE

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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





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.



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MANNA HOUSE

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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 Crosscraze
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 Winstar
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.



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