



Registered Charity No. 1147785  
Company Reg No. 08041948

## **Trustees' Report and Financial Statements Year Ended 31<sup>st</sup> 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.

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MANNA HOUSE

Registered Charity No. 1147785  
Company Reg No. 08041948

**Reference and Administrative Details of the Company, its Trustees, and Advisers  
Year Ended 31<sup>st</sup> 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

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## Trustees' Report and Financial Statements Year Ended 31<sup>st</sup> 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.





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### **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.





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## Trustees' Report and Financial Statements Year Ended 31<sup>st</sup> 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.





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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





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## Trustees' Report and Financial Statements Year Ended 31<sup>st</sup> 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

15<sup>th</sup> November 2022







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## Independent examiner's report Year Ended 31<sup>st</sup> 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 31<sup>st</sup>. 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 Charities
 have 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

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## Statement of Financial Activities Year Ended 31 August 2022

|                                    | Notes | Unrestricted funds | Restricted funds | Total funds    | Prior year funds |
|------------------------------------|-------|--------------------|------------------|----------------|------------------|
|                                    |       | £                  | £                | £              | £                |
| <b>Income from:</b>                |       |                    |                  |                |                  |
| 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               |
| <b>Total</b>                       |       | <b>209,899</b>     | <b>131,943</b>   | <b>341,842</b> | <b>317,570</b>   |
| <b>Expenditure on:</b>             |       |                    |                  |                |                  |
| Raising funds                      | 8     | 6,924              | 0                | 6,924          | 6,014            |
| Charitable activities              | 9     | 118,356            | 177,452          | 295,808        | 297,001          |
| <b>Total</b>                       |       | <b>125,280</b>     | <b>177,452</b>   | <b>302,733</b> | <b>303,015</b>   |
| <b>Net income/(expenditure)</b>    |       | <b>84,619</b>      | <b>-45,509</b>   | <b>39,110</b>  | <b>14,555</b>    |
| <b>Transfers between funds</b>     |       | <b>-100</b>        | <b>100</b>       | <b>0</b>       | <b>0</b>         |
| <b>Net Movement in funds</b>       |       | <b>84,519</b>      | <b>-45,409</b>   | <b>39,110</b>  | <b>14,555</b>    |
| <b>Reconciliation of funds</b>     |       |                    |                  |                |                  |
| Total funds brought forward        |       | 130,131            | 247,815          | 377,946        | 363,391          |
| <b>Total funds carried forward</b> |       | <b>214,650</b>     | <b>202,406</b>   | <b>417,056</b> | <b>377,946</b>   |





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**Balance Sheet**  
**Year Ended 31 August 2022**

|   | Notes  | Total Funds    | Prior<br>Year Funds |
|---|--|----------------|---------------------|
| <b>Fixed Assets</b>                                     |  |                |                     |
| Intangible assets                                       |  | 0              | 0                   |
| Tangible assets   | 11   | 146,284        | 163,423             |
| Heritage assets   |  | 0              | 0                   |
| Investments   |  | 0              | 0                   |
|   | <i>Total fixed assets</i>                    | <b>146,284</b> | <b>163,423</b>      |
| <b>Current assets</b>                                   |  |                |                     |
| 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>                  | <b>272,011</b> | <b>216,317</b>      |
| 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> | <b>417,056</b> |                     |
| Creditors: amounts falling due after more than one year |  | 0              | 0                   |
| Provisions for liabilities                              |  | 0              | 0                   |
| <b>Total net assets or liabilities</b>                  |  | <b>417,056</b> | <b>377,946</b>      |
| <b>Funds of the charity:</b>                            |  |                |                     |
| Endowment funds   |  | 0              | 0                   |
| Restricted income funds                                 |  | 202,406        | 247,815             |
| Unrestricted funds                                      |  | 214,650        | 130,131             |
| <b>Total charity funds</b>                              |  | <b>417,056</b> | <b>377,946</b>      |

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

15<sup>th</sup> November 2022





MANNA HOUSE

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## 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.





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## 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 |





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## 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.





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### 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.







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

### 4 Income from donations and legacies

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

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

### 5 Income from charitable activities

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

|  | Unrestricted<br>2021<br>£ | Restricted<br>2021<br>£ | Total<br>2021<br>£ |
|--|---------------------------|-------------------------|--------------------|
|  | <b>27,900</b>             | <b>159,962</b>          | <b>187,862</b>     |





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

**6 Income from other trading activities**

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

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

**7 Income from investments**

|                   | <b>Unrestricted<br/>2022<br/>£</b> | <b>Restricted<br/>2022<br/>£</b> | <b>Total<br/>2022<br/>£</b> |
|-------------------|------------------------------------|----------------------------------|-----------------------------|
| Interest received | 518                                | 0                                | 518                         |

|                   | <b>Unrestricted<br/>2021<br/>£</b> | <b>Restricted<br/>2021<br/>£</b> | <b>Total<br/>2021<br/>£</b> |
|-------------------|------------------------------------|----------------------------------|-----------------------------|
| Interest received | 44                                 | 0                                | 44                          |





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<br>2022<br>£ | Restricted<br>2022<br>£ | Total<br>2022<br>£ |
|-------------------|---------------------------|-------------------------|--------------------|
| Consultancy       | 4,446                     | 0                       | 4,446              |
| Fundraising costs | 2,478                     | 0                       | 2,478              |
|                   | <b>6,924</b>              | <b>0</b>                | <b>6,924</b>       |

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

### 9 Expenditure on charitable activities

#### Summary by expenditure type

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

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





MANNA HOUSE

Registered Charity No. 1147785

Company Reg No. 08041948

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

### 10 Staff cost

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

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

|           | 2022<br>No. | 2021<br>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<br>£ | Office and kitchen equipment<br>£ | Total<br>£     |
|-----------------------------|----------------------------|-----------------------------------|----------------|
| <b>Cost or valuation at</b> |                            |                                   |                |
| 1 September 2021            | 221,523                    | 13,282                            | 234,805        |
| Additions                   | 0                          | 550                               | 550            |
| 31 August 2022              | <b>221,523</b>             | <b>13,832</b>                     | <b>235,355</b> |
| <b>Depreciation</b>         |                            |                                   |                |
| 1 September 2021            | 65,036                     | 6,346                             | 71,382         |
| Charge for the year         | 15,648                     | 2,041                             | 17,689         |
| 31 August 2022              | <b>80,684</b>              | <b>8,387</b>                      | <b>89,071</b>  |





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

### 12 Debtors

#### Due within one year

|                      | <b>2022</b> | 2021       |
|----------------------|-------------|------------|
|                      | £           | £          |
| Prepayments          | 57          | 0          |
| Recoverable Gift Aid | 434         | 304        |
|                      | <b>491</b>  | <b>304</b> |

### 13 Creditors

#### Due within one year

|          | <b>2022</b>  | 2021         |
|----------|--------------|--------------|
|          | £            | £            |
| Accruals | <b>1,239</b> | <b>1,794</b> |





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<br>September<br>2021 | Income         | Expenditure     | Transfers | Balance at 31<br>August<br>2022 |
|---------------------------------|-----------------------------------|----------------|-----------------|-----------|---------------------------------|
|                                 | £                                 | £              | £               | £         | £                               |
| <b>Unrestricted funds</b>       |                                   |                |                 |           |                                 |
| 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                         |
| <b>Restricted funds</b>         |                                   |                |                 |           |                                 |
| 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                         |
| <b>Total funds</b>              | <b>377,946</b>                    | <b>341,842</b> | <b>-302,733</b> | <b>0</b>  | <b>417,056</b>                  |







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<br>September<br>2020<br>£ | Income<br>£    | Expenditure<br>£ | Transfers<br>£ | Balance at<br>31 August<br>2021<br>£ |
|---------------------------------|--|----------------|------------------|----------------|--------------------------------------|
| <b>Unrestricted funds</b>       |  |                |                  |                |                                      |
| 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                               |
| <b>Total unrestricted funds</b> | <b>77,591</b>                          | <b>115,794</b> | <b>-67,168</b>   | <b>3,915</b>   | <b>130,132</b>                       |
| <b>Restricted funds</b>         |  |                |                  |                |                                      |
| 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                                |
| <b>Total restricted funds</b>   | <b>285,800</b>                         | <b>201,776</b> | <b>-235,847</b>  | <b>-3,915</b>  | <b>247,814</b>                       |
| <b>Total funds</b>              | <b>363,391</b>                         | <b>317,570</b> | <b>-303,015</b>  | <b>0</b>       | <b>377,946</b>                       |





MANNA HOUSE

Registered Charity No. 1147785  
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**Notes to the Financial Statements  
Year Ended 31 August 2022**

**15 Summary of funds - current year**

|            | Balance at 1<br>September<br>2021 | Income         | Expenditure     | Transfers | Balance<br>at 31<br>August<br>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                            |
|            | <b>377,946</b>                    | <b>341,842</b> | <b>-302,733</b> | <b>0</b>  | <b>417,056</b>                     |

**Summary of funds - prior year**

|            | Balance at 1<br>September<br>2020 | Income         | Expenditure     | Transfers | Balance<br>at 31<br>August<br>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                            |
|            | <b>363,391</b>                    | <b>317,570</b> | <b>-303,015</b> | <b>0</b>  | <b>377,946</b>                     |





MANNA HOUSE

Registered Charity No. 1147785  
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## 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         |
| <b>Total</b>                  | <b>214,650</b> | <b>202,406</b> | <b>417,056</b> |

### 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         |
| <b>Total</b>                  | <b>130,131</b> | <b>290,395</b> | <b>377,946</b> |

### 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.**

