



Registered Charity No. 1147785
Company Reg No. 08041948

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

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

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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 31st August 2023**

Registered Charity Name Manna House (Cumbria)

Company Number 08041948

Charity Number 1147785

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

Trustees Charles Cowling, Chair
Marilyn Molloy, Vice Chair
Sarah Playforth, Treasurer
Fiona Nelson
Judith Robinson
Karen Greene
Paul Rodman
Susan Bagot
Steven Taylor
Marilyn Wadsworth (until 11.2022)

Chief Officer Andrea Aldridge

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

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

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

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





MANNA HOUSE

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

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

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

Objectives and Activities

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

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

Client Support

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

Housing & Benefits Advice

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





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

Investment policy and performance

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

Reserves policy

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

Constitution

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

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

The principal object of the company is:

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





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Methods of appointment or election of Trustees

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

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

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

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

Organisational structure and decision-making policies

The charity is controlled by its governing document, a deed of trust, and constitutes a Limited company, limited by guarantee, as defined by the Companies Act 2006.

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

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

There is a permanent Chief Officer whose role is to:

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

Financial review - Results for the year

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

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





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

Plans for future periods

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

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

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

Statement of Trustees' responsibilities

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

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

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

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

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





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

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

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

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

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

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

Charles Cowling

1st November 2023





MANNA HOUSE

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Independent Examiner's report Year Ended 31st August 2023

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

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

Respective responsibilities of trustees and examiner.

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

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

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

Basis of the independent examiner's report.

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

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

Independent examiner's statement.

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

- (1) which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with accounting records, comply with the accounting requirements of section 386 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by 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 Rev'd.

Date 26 November 2023

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 2023

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





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Balance Sheet Year Ended 31 August 2023

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

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

Signature

Print Name
Charles Cowling

**Date of
approval**
01/11/2023

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

1st November 2023





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Notes to the Financial Statements Year Ended 31 August 2023

1. General information

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

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (elective 1 January 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

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

2.2 Going concern

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

2.3 Income

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

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

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





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Notes to the Financial Statements Year Ended 31 August 2023

2.4 Expenditure

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

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

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

2.5 Taxation

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

2.6 Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised.

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

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



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Notes to the Financial Statements Year Ended 31 August 2023

2.7 Debtors

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

2.8 Cash at bank and in hand

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

2.9 Liabilities and provisions

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

2.10 Pensions

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

2.11 Fund accounting

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

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

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





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Notes to the Financial Statements Year Ended 31 August 2023

3. Critical accounting estimates and areas of judgment

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

Critical accounting estimates and assumptions:

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

Critical areas of judgment:

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

Establishing useful economic lives:

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





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Notes to the Financial Statements Year Ended 31 August 2023

4 Income from donations and legacies

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

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

5 Income from charitable activities

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

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



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Notes to the Financial Statements Year Ended 31 August 2023

6 Income from other trading activities

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

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

7 Income from investments

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

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



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Notes to the Financial Statements Year Ended 31 August 2023

8 Expenditure on raising funds

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

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

9 Expenditure on charitable activities

Summary by expenditure type

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

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



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Notes to the Financial Statements Year Ended 31 August 2023

10 Staff cost

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

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

	2023 No.	2022 No.
Employees	10	10

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

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





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Notes to the Financial Statements Year Ended 31 August 2023

12 Debtors

Due within one year	2023	2022
	£	£
Prepayments	0	57
Recoverable Gift Aid	465	434
Total	465	491

13 Creditors

Due within one year	2023	2022
	£	£
Accruals	595	1,239



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Notes to the Financial Statements Year Ended 31 August 2023

14 Statement of funds - Current year

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



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Company Reg No. 08041948

Notes to the Financial Statements Year Ended 31 August 2023

14 Statement of funds (continued)

Designated funds

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

R J Stephenson Trust – Funding towards our services

Restricted funds

Albert Hunt Trust – Funding towards client support

Aperta Mente Ltd – Funding towards salaries

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

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

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

Cumbria Community Fund – Funding towards volunteering and utilities

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

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

Frieda Scott Trust – Funding towards Skills café and Learning Kitchen

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

Garfield Weston Foundation – Funding towards core costs

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

Hadfield Trust – Funding to refurbish our training room

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

Kendal Town Council – Funding towards volunteering and gardening

Lloyds Bank Foundation – Funding towards salaries and other core costs

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

Neighbourly – Sainsbury’s – Funding towards food costs

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

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

Westmorland and Furness Council – Funding towards housing advice and support

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





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Notes to the Financial Statements Year Ended 31 August 2023

14 Statement of funds – prior year

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



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Notes to the Financial Statements Year Ended 31 August 2023

15 Summary of funds - current year

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

15 Summary of funds - prior year

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



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Notes to the Financial Statements Year Ended 31 August 2023

16 Analysis of net assets between funds

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

Analysis of net assets between funds

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

17 Details of certain items of expenditure

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

The independent examiner was paid £300 examination fee.

The charity has no guarantees to third parties.



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MANNA HOUSE

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List of Financial Donors Year Ended 31 August 2023

Authorities

Cumbria County Council
Westmorland and Furness Council

Kendal Town Council

Business donors

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

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

Charitable and other donors

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

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

Church and group donors

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

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

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

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

