

THE MANGA COMMUNITY DEVELOPMENT PROGRAMME

England & Wales · Charity number 1153037

Details

Other names MANGACDP

Status Registered

Legal form CIO

Registered 2013-07-23

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

Contact

Address 2 Faber Close
Copmanthorpe
York
YO23 3XF

Phone 01904206320

Email chair@mangacdp.org.uk

Activities

Objects: 1. THE PREVENTION OR RELIEF OF POVERTY AMONGST SOCIALLY AND ECONOMICALLY DISADVANTAGED COMMUNITIES IN THE 'MANGA' AND SURROUNDING AREAS WITHIN THE REGIONS OF ZINDER AND DIFFA IN THE REPUBLIC OF NIGER, IN PARTICULAR, BUT NOT EXCLUSIVELY, THE COMMUNITIES OF THE VARIOUS KANURI PEOPLE GROUPS, BY PROVIDING GRANTS, ITEMS AND SERVICES TO CHARITIES OR OTHER ORGANISATIONS WORKING TO PREVENT OR RELIEVE POVERTY. 2. THE ADVANCEMENT OF THE CHRISTIAN RELIGION FOR THE BENEFIT OF THE PUBLIC IN THE AFOREMENTIONED COMMUNITIES, MAINLY, BUT NOT EXCLUSIVELY, BY PROVIDING GRANTS, ITEMS AND SERVICES TO CHARITIES OR OTHER ORGANISATIONS WORKING TO PRODUCE AND DISSEMINATE BIBLICAL MATERIALS IN PRINT AND NON PRINT FORMAT.

Activities: Provision of information and biblical materials to villages with little or no previous knowledge of the Christian religion. Funding the training of potential Christian leaders. Providing / maintaining buildings to facilitate Christian worship, literacy classes and storage for food aid and cereal banks.

Classification

- **How:** Makes Grants To Organisations, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Religious Activities, Economic/community Development/employment
- **Who:** People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies

Geography

- Niger

Finances

Period end	Income	Expenditure	Assets	Employees
2025-09-30	£9,689	£10,553	-	-
2024-09-30	£32,679	£39,193	-	-
2023-09-30	£12,957	£5,331	-	-
2022-09-30	£17,269	£19,617	-	-
2021-09-30	£15,543	£14,910	-	-

Trustees

Name	Role	Appointed
SUSAN JARRETT	Chair	2013-05-29
ANNE BAILEY		2013-05-29
Carron Louise Hopwood		2023-03-18
KEVIN ANTHONY JARRETT		2013-05-29
PETER JOHN BAILEY BSC FCA		2013-05-29
REV Philip Moore		2016-09-09

THE MANGA COMMUNITY DEVELOPMENT PROGRAMME

England & Wales - Charity number 1153037

Accounts

THE MANGA COMMUNITY DEVELOPMENT PROGRAMME

CHARITY REGISTRATION NUMBER 1153037

ANNUAL REPORT AND STATEMENT OF ACCOUNTS

FOR 12 MONTHS TO 30 SEPTEMBER 2025

THE MANGA COMMUNITY DEVELOPMENT PROGRAMME

ANNUAL REPORT FOR THE YEAR TO 30 SEPTEMBER 2025

BACKGROUND INFORMATION

The Manga Community Development Programme (MangaCDP for short) was formed on 18 April 2013 and registered with the Charity Commission for England and Wales as a Charitable Incorporated Organisation on 23 July 2013 (Charity Registration number 1153037).

The charity's principal address is 2 Faber Close, Copmanthorpe, York YO23 3XF.

The trustees during the year and up to the date of this report were:

Mrs Susan Jarrett (Chair)
Mr Kevin Jarrett (Secretary)
Mr Peter Bailey (Treasurer)
Mrs Anne Bailey
Rev Philip Moore
Mrs Carron Hopwood

The charity's governing document is the "Foundation" constitution for a Charitable Incorporated Organisation dated 18 April 2013. The constitution requires that trustees are appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees.

OBJECTIVES, ACTIVITIES and ACHIEVEMENTS incorporating FINANCIAL REVIEW

MangaCDP's objectives are to provide funding and support to charities and other organisations working to relieve poverty and advance the Christian religion in Niger, West Africa. A full statement of charitable objectives can be found on the Charity Commission's website.

In this twelfth year of operation, 12 months to 30 September 2025, MangaCDP received income of £9,689 (2023/24 £32,679). This was made up of:

- Donations totalling £9,683 (£32,568), including £1,239 (£5,534) tax recoverable via Gift Aid; and
- Interest receivable of £6 (£111), which mainly represents interest on money held in our deposit account with COIF (the Charities Official Investment Fund, administered by CCLA Investment Management Ltd.). The comparative figure for last year related mainly to money for phases of a project which were not yet ready to commence.

Expenditure in the period amounted to £10,553 (£39,193). This was made up of:

- Grants of £10,411 (£39,065) or 98.7% (99.7 %) sent to Niger to pay for a number of schemes designed to meet MangaCDP's charitable objectives. In 2024/25, grants were paid on three occasions, in November 2024, March 2025 and September 2025. (In the previous year, grants were sent on four occasions, October and December 2023 and in April and August 2024); and
- Other expenditure totalling £142 (£128), comprising:
 - Administration £46 (£22), which represents the cost of the MangaCDP email facility; and
 - Bank charges £96 (£106) on funds transferred to ACM's bank account in Niger. The transfer of funds to Niger involves an intermediary bank and, as a result, bank charges included agents' fees totalling £66 (£66).

THE MANGA COMMUNITY DEVELOPMENT PROGRAMME

ANNUAL REPORT FOR THE YEAR TO 30 SEPTEMBER 2025

All grants have been sent to Association Chrétienne du Manga (ACM) which has implemented the agreed schemes on our behalf. ACM is a development organisation, which is registered with the government in Niger, and which has very similar charitable objectives to those of MangaCDP.

There is a Memorandum of Understanding between MangaCDP and ACM setting out how the two organisations work in partnership to achieve MangaCDP's charitable objectives. In addition, each grant allocation is supported by a detailed budget, with specified objectives, and the way the money is spent is reported back to MangaCDP against this framework. We also receive regular reports, where appropriate, on the outcomes of schemes, with supporting evidence where applicable.

Using email and WhatsApp we are able to discuss with ACM the utilisation of funds, to satisfy ourselves that all funds have been used to secure MangaCDP's charitable objectives. Arrangements are also in place for a sample of supporting documentation, such as receipts and photographs, to be transmitted electronically to MangaCDP for inspection.

In summary, achievements during the period include providing funding for:

- completion of the development by ACM of the plot of land, within the security perimeter of the major town in the "far east" of the country, allocated to it by the government in Niger, to create a building for use as a place for meetings and worship. The development incorporates living accommodation and a meeting place within perimeter compound walls. Part of the cost of the final stage of this project was met by a donation (in August 2024) to ACM from another organisation. Additional funding was provided in 2024/25 to enable ACM to replace materials stolen from the site before completion of the project.
- running costs for the 4WD vehicle. Owing to the mechanical condition of the vehicle, it has been restricted to "local" use;
- payment of the salaries (and certain accommodation costs) of two pastors to oversee the development of the emerging Christian communities in the 'near east' region of Niger;
- advancement of the Christian religion for the benefit of the public, through provision of information and biblical materials to people with little or no previous knowledge of the Christian religion living in their home villages or in refugee settlements;
- maintenance and running costs of the motorcycle used by a pastor in the area, enabling him to reach local communities; and
- a proportion of necessary administrative costs (book-keeping, communications, and office space) for the effective management and financial reporting of grant programmes;

The political situation in Niger may have some impact on the operational capabilities of ACM. The Trustees of MangaCDP keep this situation under review and grants are only sent to ACM if the Trustees have sufficient confidence that the objectives of the grants will be achieved.

In view of security concerns hindering completion of the development project in the "far east" of the country, the trustees informed ACM in October 2025 that unspent funds (and grants to be sent in the near future) may be used for any purpose consistent with our charitable objectives as expressed in the Memorandum of Understanding. This is to allow ACM flexibility to use grants, in the most effective way possible in the present circumstances, to further our charitable aims.

The balance in the current account at the year end, £722, will be sent to ACM, in the next batch of grants, in December 2025.

THE MANGA COMMUNITY DEVELOPMENT PROGRAMME

ANNUAL REPORT FOR THE YEAR TO 30 SEPTEMBER 2025

FINANCIAL POSITION AT THE END OF THE REPORTING PERIOD

At the end of the financial reporting period, net assets amounted to £916 (a reduction of £864). The previous year's figures were net assets of £1,780 (a reduction of £6,514). The large reduction last year was due to utilisation of funds (by way of grant payments) previously held for the final phase of the development project.

RESOLUTION TO WIND UP

On 7 July, 2025 the members of the charity passed a special resolution, in accordance with clause 28 of the Constitution, to wind up the charity. The trustees have since commenced steps to distribute the remaining net assets for charitable purposes in accordance with the charity's governing document. This will include the release and distribution of the reserves held at 30 September 2025. There are no outstanding liabilities that need to be settled.

RESERVES POLICY

Following the decision of members that the charity should be wound up, the Trustees have decided that the amount previously held as a reserve (a minimal amount of approximately £100 held to meet any administrative costs or unforeseen eventualities) should be transferred to the current account. This will aid the utilisation of all funds for charitable purposes prior to closure of the charity.

At 30 September, MangaCDP's funds amounted to £916 (£1,780). Of these funds:

- £100 (plus £19 interest) was held as a reserve: and
- the rest is to be included in grants to be paid to ACM in December 2025.

After paying a final grant amount to ACM (planned for February 2026) which will include further income received to the end of December 2025 and the amount currently held in reserves, the Trustees have agreed that any balance remaining will be donated to SIM International (UK), a charity with similar objectives.

PUBLIC BENEFIT STATEMENT

The Trustees confirm that they have complied with their duty to have regard to the Charity Commission's guidance on public benefit. This guidance has been taken into account by the Trustees in drawing up the charity's constitution, establishing the Memorandum of Understanding with ACM, designing the programme of grants and ensuring the objectives set for each grant have been achieved. Our partnership with ACM has enabled us to bring poverty relief and to advance the Christian religion, for the benefit of the people in the Manga region of Niger.

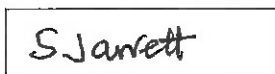
DECLARATION

The trustees declare that they have approved the trustees' annual report above.

Signed on behalf of the charity's trustees:

Signature

Date of approval



24 November 2025

S. Jarrett, Chair



24 November 2025

K. A. Jarrett, Secretary

THE MANGA COMMUNITY DEVELOPMENT PROGRAMME

ACCOUNTS FOR THE YEAR TO 30 SEPTEMBER 2025

STATEMENT OF FINANCIAL ACTIVITIES

	Note	Unrestricted Funds	Restricted Funds	Total 2025	Unrestricted Funds £	Restricted Funds £	Total 2024 £
INCOME							
Donations received							
Net donations		8,444	0	8,444	25,534	1,500	27,034
Tax recoverable		1,239	0	1,239	5,534	0	5,534
Gross donations	3	9,683	0	9,683	31,068	1,500	32,568
Interest receivable	4	6	0	6	111	0	111
		9,689	0	9,689	31,179	1,500	32,679
EXPENDITURE							
Administration		46	0	46	22	0	22
Grants paid	5	10,411	0	10,411	37,565	1,500	39,065
Bank charges	6	96	0	96	106	0	106
		10,553	0	10,553	37,693	1,500	39,193
NET MOVEMENT IN FUNDS		-864	0	-864	-6,514	0	-6,514
Add: Total funds brought forward at start of period		1780	0	1,780	8,294	0	8,294
TOTAL FUNDS CARRIED FORWARD		916	0	916	1,780	0	1,780

Notes 1 to 9 on pages 7 to 9 form part of these accounts

THE MANGA COMMUNITY DEVELOPMENT PROGRAMME

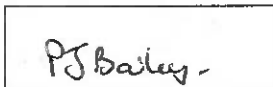
ACCOUNTS FOR THE YEAR TO 30 SEPTEMBER 2025

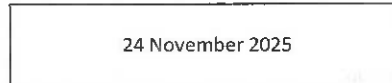
	Note	2025 £	2024 £
BALANCE SHEET			
CURRENT ASSETS			
Debtors	7	75	11
Cash at bank and in hand		722	1,655
Short term investments / deposits		119	114
Total current assets		916	1,780
Creditors/Provisions for liabilities		0	0
NET ASSETS		916	1,780
FUNDS OF THE CHARITY			
Unrestricted funds		916	1,780
TOTAL FUNDS		916	1,780

Signature

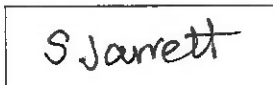
Date of approval

Signed on behalf of all the trustees:





P. J. Bailey, Treasurer





S. Jarrett, Chair

Notes 1 to 9 on pages 7 to 9 form part of these accounts

THE MANGA COMMUNITY DEVELOPMENT PROGRAMME

ACCOUNTS FOR THE YEAR TO 30 SEPTEMBER 2025

NOTES TO THE ACCOUNTS

NOTE 1 Basis of preparation and events after the reporting period

These accounts have been prepared in accordance with current statutory requirements, including charity law applicable to England and Wales, on the basis of historic cost, and in accordance with the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Following the decision of members, at a general meeting held on 7 July 2025, to start the process of closing the charity, the accounts are prepared by the Trustees on a break-up basis, rather than a going concern basis. Under the break-up basis assets are stated at their net realisable value and liabilities include all costs expected to be incurred upon dissolution. This change of accounting basis has had no impact on the amounts recognised in the current year or comparatives.

Since the year end, the trustees have commenced the process of distributing the remaining assets (by way of grants) for charitable purposes in accordance with the charity's governing document. There are no outstanding liabilities requiring settlement.

No changes to accounting estimates have occurred in the reporting period and no material prior year errors have been identified in the reporting period.

NOTE 2 Accounting policies

Incoming resources

Recognition of incoming resources

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources
- the trustees are virtually certain that they will receive the resources, and
- the monetary value can be measured with sufficient reliability.

Donations

These are only included in the SoFA when the charity has unconditional entitlement to the resource.

Tax reclaims on donations and gifts / Debtors

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate. On a going concern basis, applicable at 30 September 2024, where the tax reclaimed has not been received by the balance sheet date, the resultant debtor is included at the amount due. On a break-up basis, applicable at 30 September 2025, the debtor is included at net realisable value after taking into account any related costs and recognising any impairment or write-down. This change of accounting basis has had no impact on the figures disclosed in the statement of accounts.

Investment / deposit income

This is included in the accounts when receivable.

Expenditure and liabilities

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Grants payable without performance conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

Costs of dissolution

As at 30 September 2025, the break-up basis requires recognition of all the costs of dissolution of the charity. No such costs are anticipated.

THE MANGA COMMUNITY DEVELOPMENT PROGRAMME

ACCOUNTS FOR THE YEAR TO 30 SEPTEMBER 2025

NOTES TO THE ACCOUNTS continued

NOTE 3 Income - Restricted Funds

All donation income in 2024/25 was unrestricted.

In the previous year, 2023/24, £1,500 of restricted donations were received (£573 for phases 3 and 4 of the land development* and £927 for a water tank, pump and solar panel for this development). All the 2023/24 restricted donations were used to pay grants for these purposes in that year.

*The land development is a project to develop a plot of land allocated to ACM for this purpose by the government in Niger, creating a building in a secure compound for use as a place for meetings and worship, including living accommodation. Additional donations were received in 2023/24 which, though not legally restricted, were designated for this project.

NOTE 4 Interest receivable

	2025	2024
	£	£
CCLA Investment Management Ltd COIF interest	5	110
Other interest / bank refund and compensation	1	1
	6	111

NOTE 5 Expenditure - Grants paid

Grants paid during the year to Association Chrétienne du Manga (ACM) were allocated for the purposes shown below. In some cases (4WD vehicle maintenance, Team outreach trips and Motorcycle maintenance), funds previously sent to ACM have been reallocated to provide additional funds required for the land development project and this is reflected in the figures reported below.

Footnotes	2025			2024
	Grants sent in year	Reallocation	Net allocation in year	
Purpose	£	£	£	£
Supporting key ACM Christian education workers	1,929	0	1,929	2,628
4WD vehicle maintenance and repairs	a 528	-569	-41	2,202
Team outreach trips for Christian education* and poverty relief (* including provision of audio and audio-visual materials)	b 217	-124	93	1,710
Motorcycle maintenance and running costs	c 148	-199	-51	1,065
Support towards ACM administration and communication costs	804	0	804	1,095
Erection of a building for meetings and worship (land development project)	d 6,785	892	7,677	29,438
Water tank, with solar panels and pump, for new building	0	0	0	927
	10,411	0	10,411	39,065

Footnotes

The Annual Report includes a brief summary of achievements. The in-year reallocations of grants are summarised below:

- The 4WD vehicle has recurrent engine problems which are no longer capable of economic repair. Usage was restricted to local journeys and maintenance and repair budgets (including funds held by ACM) were reduced accordingly.
- Team outreach trips were reduced, and budgets reduced accordingly, due to the condition of the 4WD vehicle and the need to focus on completing the development project.
- Motorcycle maintenance budgets (including funds held by ACM) were reduced, due to the fact only a single motorcycle was operational.
- Additional funds needed for completion of the land development project were funded, in part, by the reallocation of grants described above.

As explained in the Annual Report, trustees informed ACM in October 2025 that, to allow ACM flexibility to use grants to further our charitable aims in the present circumstances, unspent funds may be used for any purpose consistent with our charitable objectives as expressed in the Memorandum of Understanding.

NOTE 6 Bank charges

	2025	2024
	£	£
Bank charges	30	40
Agent's fees (intermediary bank)	66	66
	96	106

NOTE 7 Debtors and Prepayments

	2025	2024
	£	£
Other debtors (Gift Aid tax reclaimable)	75	11

NOTE 8 Related party transactions

There were no related party transactions, other than donations from trustees totalling £3,025 (£21,460).

NOTE 9 Other disclosures

None of the trustees has been paid any remuneration or received any other benefits from an employment with their charity or a related entity. No Trustee expenses were incurred.

NOTE 10 Post Balance Sheet Events**Nature of event**

After the reporting date the trustees resolved to close the charity and to distribute available resources as final grants.

Amounts involved and intended use

At the reporting date the charity's total net assets were £916, comprising Debtors £75; Cash at bank £722; Short term deposits £119. All amounts are unrestricted. The trustees intend that the Debtors, when realised, and Cash at bank will be used, together with income received after the reporting date, to pay grants in December 2025. The Short term deposits (held as a reserve) will be applied, together with further income received, to fund final grants expected to be paid in February 2026.

Adjusting or non-adjusting

This is a non-adjusting post-balance sheet event for the year ended 30 September 2025; it does not change the amounts recognised in the financial statements at the reporting date.

Estimate of financial effect

The trustees estimate that the cash and realisable debtors at the reporting date, together with post-year-end income, will be sufficient to meet the planned grant payments, since these are always limited to the resources available. The amounts shown in the statement of financial position at the reporting date remain unchanged at £916.

THE MANGA COMMUNITY DEVELOPMENT PROGRAMME

England & Wales - Charity number 1153037

Accounts

THE MANGA COMMUNITY DEVELOPMENT PROGRAMME

CHARITY REGISTRATION NUMBER 1153037

ANNUAL REPORT AND STATEMENT OF ACCOUNTS

FOR 12 MONTHS TO 30 SEPTEMBER 2024

THE MANGA COMMUNITY DEVELOPMENT PROGRAMME

ANNUAL REPORT FOR THE YEAR TO 30 SEPTEMBER 2024

BACKGROUND INFORMATION

The Manga Community Development Programme (MangaCDP for short) was formed on 18 April 2013 and registered with the Charity Commission for England and Wales as a Charitable Incorporated Organisation on 23 July 2013 (Charity Registration number 1153037).

The charity's principal address is 2 Faber Close, Copmanthorpe, York YO23 3XF.

The trustees during the year and up to the date of this report were:

Mrs Susan Jarrett (Chair)
Mr Kevin Jarrett (Secretary)
Mr Peter Bailey (Treasurer)
Mrs Anne Bailey
Rev Philip Moore
Mrs Carron Hopwood

The charity's governing document is the "Foundation" constitution for a Charitable Incorporated Organisation dated 18 April 2013. The constitution requires that trustees are appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees.

OBJECTIVES, ACTIVITIES and ACHIEVEMENTS incorporating FINANCIAL REVIEW

MangaCDP's objectives are to provide funding and support to charities and other organisations working to relieve poverty and advance the Christian religion in Niger, West Africa.

A full statement of charitable objectives can be found on the Charity Commission's website.

In this eleventh year of operation, 12 months to 30 September 2024, MangaCDP received income of £32,679 (2022/23 £12,957). This was made up of:

- Donations totalling £32,568 (£12,768), including £5,534 (£2,131) tax recoverable via Gift Aid; and
- Interest receivable of £111 (£189), which represents interest on money held in our deposit account with COIF (the Charities Official Investment Fund, administered by CCLA Investment Management Ltd.). This related mainly to money for phases of a project which were not yet ready to commence. The comparative figure for last year was £97 and the other £92 of interest represented refunds and compensation from the bank for an error in transmitting funds.

Expenditure in the period amounted to £39,193 (£5,331). This was made up of:

- Grants of £39,065 or 99.7 % (£5,214 or 97.8%) sent to Niger to pay for a number of schemes designed to meet MangaCDP's charitable objectives. In 2023/24, grants were paid on four occasions, in October and December 2023 and in April and August 2024. (In the previous year, grants were sent on two occasions, December 2022 and April 2023); and
- Other expenditure totalling £128 (£117), comprising:
 - Administration £22 (£34), which represents the cost of the MangaCDP email facility; and
 - Bank charges £106 (£83) on funds transferred to ACM's bank account in Niger. The transfer of funds to Niger involves an intermediary bank and, as a result, bank charges included agents' fees totalling £66 (£44).

THE MANGA COMMUNITY DEVELOPMENT PROGRAMME

ANNUAL REPORT FOR THE YEAR TO 30 SEPTEMBER 2024

All grants have been sent to Association Chrétienne du Manga (ACM) which has implemented the agreed schemes on our behalf. ACM is a development organisation, which is registered with the government in Niger, and which has very similar charitable objectives to those of MangaCDP.

There is a Memorandum of Understanding between MangaCDP and ACM setting out how the two organisations work in partnership to achieve MangaCDP's charitable objectives. In addition, each grant allocation is supported by a detailed budget, with specified objectives, and the way the money is spent is reported back to MangaCDP against this framework. We also receive regular reports, where appropriate, on the outcomes of schemes, with supporting evidence where applicable.

Using email and WhatsApp we are able to discuss with ACM the utilisation of funds, to satisfy ourselves that all funds have been used to secure MangaCDP's charitable objectives. Arrangements are also in place for a sample of supporting documentation, such as receipts and photographs, to be transmitted electronically to MangaCDP for inspection.

In summary, achievements during the period include providing funding for:

- advancement of the Christian religion for the benefit of the public, through provision of information and biblical materials to the populations of a number of villages with little or no previous knowledge of the Christian religion, as well as to refugees seeking safety within the area;
- maintenance and repair costs for the 4WD vehicle, which is essential in reaching and assisting remote communities to fulfil projects undertaken to advance our charitable objectives;
- payment of the salaries (and certain accommodation costs) of two pastors to oversee the development of the emerging Christian communities in the 'near east' region of Niger;
- maintenance and running costs of motorcycles for use by pastors in the area, enabling them to reach local communities; and
- a proportion of necessary administrative costs (book-keeping, communications, and office space) for the effective management and financial reporting of grant programmes;
- development by ACM of the plot of land, within the security perimeter of the major town in the "far east" of the country, allocated to it by the government in Niger, to create a building for use as a place for meetings and worship. The development incorporates living accommodation and a meeting place within perimeter compound walls. Part of the cost of the final stage of this project was met by a donation to ACM from another organisation.
- a water tank, pump and solar panel, to provide the water supply for the new building.

The political situation in Niger may have some impact on the operational capabilities of ACM. The Trustees of MangaCDP keep this situation under review and grants are only sent to ACM if the Trustees have sufficient confidence that the objectives of the grants will be achieved.

The balance in the current account at the year end, £1,655, was sent to ACM, in the next batch of grants, in November 2024. The previous year's balance, £3,081, was higher than normal, due to uncertainty at the time, about the ability to transfer money to ACM through the banking system.

THE MANGA COMMUNITY DEVELOPMENT PROGRAMME

ANNUAL REPORT FOR THE YEAR TO 30 SEPTEMBER 2024

Financial position at the end of the reporting period

At the end of the financial reporting period, net assets amounted to £1,780 (£8,294), a reduction of £6,514 (increase of £7,626). This reduction reflected utilisation of the additional amounts held last year in the COIF Charities Deposit Fund and the bank current account, for the purposes explained above. The relationship of these balances to our reserves policy is explained below.

RESERVES POLICY

MangaCDP does not plan to keep any funds in reserve other than a minimal amount (approximately £100) to meet any administrative costs or unforeseen eventualities. Additional amounts may be kept in reserve where they have been donated to MangaCDP towards a particular project which is not yet ready to commence. For efficient administration in both organisations, a programme of grants and allocations is agreed between MangaCDP and ACM several times each year. We avoid small remittances overseas, except in the case of urgent need, in order to keep down the level of bank charges incurred in the UK and Niger.

At 30 September, MangaCDP's funds amounted to £1,780 (£8,294). Of these funds:

- £100 (plus interest) was held as a reserve: and
- the rest was paid as grants to ACM in November 2024.

PUBLIC BENEFIT STATEMENT

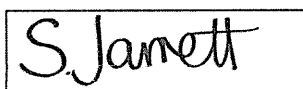
The Trustees confirm that they have complied with their duty to have regard to the Charity Commission's guidance on public benefit. This guidance has been taken into account by the Trustees in drawing up the charity's constitution, establishing the Memorandum of Understanding with ACM, designing the programme of grants and ensuring the objectives set for each grant have been achieved. Our partnership with ACM enables us to bring poverty relief and to advance the Christian religion, for the benefit of the people in the Manga region of Niger.

DECLARATION

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees:

Signature



S. Jarrett, Chair

Date of approval

17 March 2025



K. A. Jarrett, Secretary

17 March 2025

THE MANGA COMMUNITY DEVELOPMENT PROGRAMME

ACCOUNTS FOR THE YEAR TO 30 SEPTEMBER 2024

STATEMENT OF FINANCIAL ACTIVITIES

	Note	Unrestricted Funds	Restricted Funds	Total 2024	Unrestricted Funds £	Restricted Funds £	Total 2023 £
INCOME							
Donations received							
Net donations		25,534	1,500	27,034	10,637	0	10,637
Tax recoverable		5,534	0	5,534	2,131	0	2,131
Gross donations	3	31,068	1,500	32,568	12,768	0	12,768
Interest receivable	4	111	0	111	189	0	189
		31,179	1,500	32,679	12,957	0	12,957
EXPENDITURE							
Administration		22	0	22	34	0	34
Grants paid	5	37,565	1,500	39,065	5,214	0	5,214
Bank charges	6	106	0	106	83	0	83
		37,693	1,500	39,193	5,331	0	5,331
NET MOVEMENT IN FUNDS		-6,514	0	-6,514	7,626	0	7,626
Add: Total funds brought forward at start of period		8,294	0	8,294	668	0	668
TOTAL FUNDS CARRIED FORWARD		1,780	0	1,780	8,294	0	8,294

Notes 1 to 9 on pages 7 to 9 form part of these accounts

THE MANGA COMMUNITY DEVELOPMENT PROGRAMME

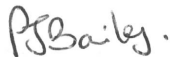
ACCOUNTS FOR THE YEAR TO 30 SEPTEMBER 2024

	Note	2024 £	2023 £
BALANCE SHEET			
CURRENT ASSETS			
Debtors	7	11	6
Cash at bank and in hand		1,655	3,081
Short term investments / deposits		114	5,207
Total current assets		<u>1,780</u>	<u>8,294</u>
Creditors/Provisions for liabilities		0	0
NET ASSETS		<u>1,780</u>	<u>8,294</u>
FUNDS OF THE CHARITY			
Unrestricted funds		1,780	8,294
TOTAL FUNDS		<u>1,780</u>	<u>8,294</u>

Signature


Date of approval

Signed on behalf of all the trustees:



17 March 2025

P. J. Bailey, Treasurer



17 March 2025

S. Jarrett, Chair

Notes 1 to 9 on pages 7 to 9 form part of these accounts

THE MANGA COMMUNITY DEVELOPMENT PROGRAMME

ACCOUNTS FOR THE YEAR TO 30 SEPTEMBER 2024

NOTES TO THE ACCOUNTS

NOTE 1 Basis of preparation

These accounts have been prepared in accordance with current statutory requirements, including charity law applicable to England and Wales, on an accruals basis and on the basis of historic cost, and in accordance with the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

The accounts are prepared on a going concern basis. Grants are only paid from income already received and the Trustees are satisfied that MangaCDP has no financial obligations other than minor administration costs, for which the amount kept in reserves is more than sufficient. There are no material uncertainties in the foreseeable future that would affect this assessment.

No changes to accounting estimates have occurred in the reporting period and no material prior year errors have been identified in the reporting period.

NOTE 2 Accounting policies

Incoming resources

Recognition of incoming resources

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources
- the trustees are virtually certain that they will receive the resources, and
- the monetary value can be measured with sufficient reliability.

Donations

These are only included in the SoFA when the charity has unconditional entitlement to the resource.

Tax reclaims on donations and gifts

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

Investment / deposit income

This is included in the accounts when receivable.

Expenditure and liabilities

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Grants payable without performance conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

THE MANGA COMMUNITY DEVELOPMENT PROGRAMME

ACCOUNTS FOR THE YEAR TO 30 SEPTEMBER 2024

NOTES TO THE ACCOUNTS continued

NOTE 3 Income - Restricted Funds

	Land development phases 3/4 (Note A)	Water tank, pump & solar panel (Note B)	Total
	£	£	£
Balance 1 October 2023	0	0	0
Donations received (including related Gift aid receivable)	573	927	1,500
Expenditure against restricted funds (grants paid)	-573	-927	-1,500
Balance 30 September 2024	0	0	0

A. "Land development" is a project to develop a plot of land allocated to ACM for this purpose by the government in Niger, creating a building in a secure compound for use as a place for meetings and worship, including living accommodation. Additional donations were received which, though not legally restricted, were designated for this project.

B. The water tank, pump and solar panel provide the water supply for the new building.

Previous year restricted funds

All donation income in 2023/24 was unrestricted. A gift of £5,000, including Gift Aid, was designated for phase 3 of the Land Development project, but was not legally restricted.

NOTE 4 Interest receivable

	2024	2023
	£	£
CCLA Investment Management Ltd COIF interest	110	97
Other interest / bank refund and compensation	1	92
	111	189

NOTE 5 Expenditure - Grants paid

Grants paid during the year to Association Chrétienne du Manga (ACM) were allocated for the following purposes :

	2024	2023
	£	£
Purpose		
Supporting key ACM Christian education workers	2,628	1,349
4WD vehicle maintenance and repairs	2,202	2,115
Team outreach trips in 4WD vehicle for Christian education* and poverty relief (* including provision of audio and audio-visual materials)	1,710	408
Motorcycle maintenance and running costs	1,065	750
Contingency funds provided	0	30
Support towards ACM administration and communication costs	1,095	562
Erection of a building for meetings and worship (land development project)	29,438	0
Water tank, with solar panels and pump, for new building	927	0
	39,065	5,214

The Annual Report includes a brief summary of achievements.

NOTE 6 Bank charges

	2024	2023
	£	£
Bank charges	40	39
Agent's fees (intermediary bank)	66	44
	106	83

NOTE 7 Debtors and Prepayments

2024

2023

£

£

Other debtors (Gift Aid tax reclaimable)

11

6

NOTE 8 Related party transactions

There were no related party transactions, other than donations from trustees totalling £21,460 (£6,160).

NOTE 9 Other disclosures

None of the trustees has been paid any remuneration or received any other benefits from an employment with their charity or a related entity. No Trustee expenses were incurred.

Independent Examiner's Report to the Trustees of the Manga Community Development Project (Manga CDP)

I report to the trustees on my examination of accounts of the Manga CDP for the year ended 30th September 2024, which are set out on pages 5 to 9.

Responsibilities and Basis of Report

As trustees of the charity, you are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ('the Act').

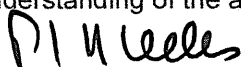
I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records, or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



P.G.H. Wells FCA
6 Hulme Hall Avenue
Cheadle Hulme
Cheadle
Cheshire SK8 6LN

20th March 2025

THE MANGA COMMUNITY DEVELOPMENT PROGRAMME

England & Wales - Charity number 1153037

Accounts

THE MANGA COMMUNITY DEVELOPMENT PROGRAMME

CHARITY REGISTRATION NUMBER 1153037

ANNUAL REPORT AND STATEMENT OF ACCOUNTS

FOR 12 MONTHS TO 30 SEPTEMBER 2023

THE MANGA COMMUNITY DEVELOPMENT PROGRAMME

ANNUAL REPORT FOR THE YEAR TO 30 SEPTEMBER 2023

BACKGROUND INFORMATION

The Manga Community Development Programme (MangaCDP for short) was formed on 18 April 2013 and registered with the Charity Commission for England and Wales as a Charitable Incorporated Organisation on 23 July 2013 (Charity Registration number 1153037).

The charity's principal address is 2 Faber Close, Copmanthorpe, York YO23 3XF.

The trustees during the year and up to the date of this report were:

Mrs Susan Jarrett (Chair)
Mr Kevin Jarrett (Secretary)
Mr Peter Bailey (Treasurer)
Mrs Anne Bailey
Rev Philip Moore
Mrs Carron Hopwood (from 18 March 2023)

The charity's governing document is the "Foundation" constitution for a Charitable Incorporated Organisation dated 18 April 2013. The constitution requires that trustees are appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees.

OBJECTIVES, ACTIVITIES and ACHIEVEMENTS incorporating FINANCIAL REVIEW

MangaCDP's objectives are to provide funding and support to charities and other organisations working to relieve poverty and advance the Christian religion in Niger, West Africa. A full statement of charitable objectives can be found on the Charity Commission's website.

In this tenth year of operation, 12 months to 30 September 2023, MangaCDP received income of £12,957 (2021/22 £17,269). This was made up of:

- Donations totalling £12,768 (£17,268), including £2,131 (£2,406) tax recoverable via Gift Aid; and
- Interest receivable of £189 (£1) of which:
 - £97 (£1) represents interest on money held in our deposit account with COIF (the Charities Official Investment Fund, administered by CCLA Investment Management Ltd.). This related mainly to money for a project which was not yet ready to commence.
 - The other £92 of interest represents refunds and compensation from the bank (explained in more detail below).

Expenditure in the period amounted to £5,331 (£19,617). This was made up of:

- Grants of £5,214 or 97.8% (£19,490 or 99.4%) sent to Niger to pay for a number of schemes designed to meet MangaCDP's charitable objectives; and
- Other expenditure totalling £117 (£127), comprising:
 - Administration £34 (£10), which represents the cost of the MangaCDP email facility; and
 - Bank charges £83 (£117) on funds transferred to ACM's bank account in Niger. The transfer of funds to Niger involves an intermediary bank and, as a result, bank charges included agents' fees totalling £44, for 2 transfers in the year (£66 for 3 transfers in the previous year). Bank charges also include £13 relating to an error by the bank, whereby an insufficient sum was sent to Niger. As a result, a supplementary transfer of funds had to be made by the bank.

Following the error by the bank described above, there was also an unexplained shortfall in funds received by ACM. A refund of £42 was subsequently received from the bank and a further £50 by way of compensation following our formal complaint about the problems we had experienced when making overseas payments. These sums, totalling £92, are included in income, within the figure for interest receivable.

THE MANGA COMMUNITY DEVELOPMENT PROGRAMME

ANNUAL REPORT FOR THE YEAR TO 30 SEPTEMBER 2023

All grants have been sent to Association Chrétienne du Manga (ACM) which has implemented the agreed schemes on our behalf. ACM is a development organisation, which is registered with the government in Niger, and which has very similar charitable objectives to those of MangaCDP.

There is a Memorandum of Understanding between MangaCDP and ACM setting out how the two organisations work in partnership to achieve MangaCDP's charitable objectives. In addition, each grant allocation is supported by a detailed budget, with specified objectives, and the way the money is spent is reported back to MangaCDP against this framework. We also receive regular reports, where appropriate, on the outcomes of schemes, with supporting evidence where applicable.

Using email and WhatsApp we are able to discuss with ACM the utilisation of funds, to satisfy ourselves that all funds have been used to secure MangaCDP's charitable objectives. Arrangements are also in place for a sample of supporting documentation, such as receipts and photographs, to be transmitted electronically to MangaCDP for inspection.

In summary, achievements during the period include providing funding for:

- advancement of the Christian religion for the benefit of the public, through provision of information and biblical materials to the populations of a number of villages with little or no previous knowledge of the Christian religion, as well as to refugees seeking safety within the area;
- maintenance and repair costs for the 4WD vehicle, which is essential in reaching and assisting remote communities to fulfil projects undertaken to advance our charitable objectives;
- payment of the salaries (and certain accommodation costs) of two pastors to oversee the development of the emerging Christian communities in the 'near east' region of Niger;
- maintenance and running costs of three motorcycles for use by pastors in the area, enabling them to reach local communities; and
- a proportion of necessary administrative costs (book-keeping, communications, and office space) for the effective management and financial reporting of grant programmes;

Some initial funding, £3,000, was provided in 2021/22 towards the third phase of the development of the plot of land allocated by the government in Niger. This third phase of the project aims to create a building for use as a place for meetings and worship, by incorporating accommodation and a meeting place within the framework structure and secure compound already erected. This money was held by ACM, awaiting sufficient funds to commence phase 3.

The trustees of MangaCDP subsequently approved the use of some of this phase 3 funding to meet additional costs (relating to earlier phases of the development) which arose as a result of:

- a longer perimeter wall having to be constructed, following the allocation to ACM by the Niger government of a larger than expected plot of land for development; and
- work needed to strengthen the original structure, following storm damage to similar structures in other locations in Niger.

Further funding of £5,000 received during 2022/23 towards this project, was retained in our COIF Charities Deposit Fund account at the year end, as there were insufficient funds for the third phase to commence. This, together with interest received, explains the increase since the previous year end in the figure shown in the balance sheet for short term investments / deposits from £110 to £5,207.

Recent political developments in Niger may have some impact on the operational capabilities of ACM. The Trustees of MangaCDP are keeping this situation under review and grants will only be sent to ACM if the Trustees have sufficient confidence that the objectives of the grants will be achieved. The bank balance at the year end, £3,081, was higher than normal, due to uncertainty about the ability to transfer money to ACM through the banking system but, once this had been confirmed, in October 2023, grants amounting to £1,852 were sent to ensure ACM could meet the regular outgoings supported by MangaCDP. Further grants were sent in December 2023, including funding for phase 3 of the land development project, following the receipt of sufficient donations to enable this phase to be undertaken.

THE MANGA COMMUNITY DEVELOPMENT PROGRAMME

ANNUAL REPORT FOR THE YEAR TO 30 SEPTEMBER 2023

Financial position at the end of the reporting period

At the end of the financial reporting period, net assets amounted to £8,294, an increase of £7,626. This reflected the additional amounts held, temporarily, in the COIF Charities Deposit Fund and the bank current account, for the purposes explained above. The relationship of these balances to our reserves policy is explained below.

RESERVES POLICY

MangaCDP does not plan to keep any funds in reserve other than a minimal amount (approximately £100) to meet any administrative costs or unforeseen eventualities. Additional amounts may be kept in reserve where they have been donated to MangaCDP towards a particular project which is not yet ready to commence. For efficient administration in both organisations, a programme of grants and allocations is agreed between MangaCDP and ACM several times each year. We avoid small remittances overseas, except in the case of urgent need, in order to keep down the level of bank charges incurred in the UK and Niger; in 2022/23, grants were paid on two occasions, in December 2022 and April 2023.

At 30 September, MangaCDP's funds amounted to £8,294. Of these funds:

- £5,000 (plus accrued interest) was retained in our deposit account, for future use for the third phase of the land development project, when the level of funds is sufficient;
- £100 (plus interest) was held as a reserve: and
- most of the rest was paid as grants to ACM in October 2023 and the remainder was sent in December.

PUBLIC BENEFIT STATEMENT

The Trustees confirm that they have complied with their duty to have regard to the Charity Commission's guidance on public benefit. This guidance has been taken into account by the Trustees in drawing up the charity's constitution, establishing the Memorandum of Understanding with ACM, designing the programme of grants and ensuring the objectives set for each grant have been achieved. Our partnership with ACM enables us to bring poverty relief and to advance the Christian religion, for the benefit of the people in the Manga region of Niger.

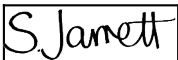
DECLARATION

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees:

Signature

Date of approval



4 March 2024

S. Jarrett, Chair



4 March 2024

K. A. Jarrett, Secretary

THE MANGA COMMUNITY DEVELOPMENT PROGRAMME

ACCOUNTS FOR THE YEAR TO 30 SEPTEMBER 2023

STATEMENT OF FINANCIAL ACTIVITIES

	Note	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Unrestricted Funds £	Restricted Funds £	Total 2022 £
INCOME							
Donations received							
Net donations		10,637	0	10,637	6,581	8281	14,862
Tax recoverable		2,131	0	2,131	1,081	1325	2,406
Gross donations	3	12,768	0	12,768	7,662	9606	17,268
Interest receivable	4	189	0	189	1	0	1
		12,957	0	12,957	7,663	9606	17,269
EXPENDITURE							
Administration		34	0	34	10	0	10
Grants paid	5	5,214	0	5,214	9,884	9606	19,490
Bank charges	6	83	0	83	117	0	117
		5,331	0	5,331	10,011	9606	19,617
NET MOVEMENT IN FUNDS		7,626	0	7,626	-2,348	0	-2,348
Add: Total funds brought forward at start of period		668	0	668	3,016	0	3,016
TOTAL FUNDS CARRIED FORWARD		8,294	0	8,294	668	0	668

Notes 1 to 9 on pages 7 to 9 form part of these accounts

THE MANGA COMMUNITY DEVELOPMENT PROGRAMME

ACCOUNTS FOR THE YEAR TO 30 SEPTEMBER 2023

		2023	2022
BALANCE SHEET	Note	£	£
CURRENT ASSETS			
Debtors	7	6	70
Cash at bank and in hand		3,081	488
Short term investments / deposits		5,207	110
Total current assets		8,294	668
Creditors/Provisions for liabilities		0	0
NET ASSETS		8,294	668
FUNDS OF THE CHARITY			
Unrestricted funds		8,294	668
TOTAL FUNDS		8,294	668

Signature

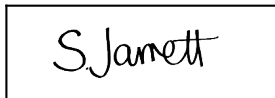
Date of approval

Signed on behalf of all the trustees:



4 March 2024

P. J. Bailey, Treasurer



4 March 2024

S. Jarrett, Chair

Notes 1 to 9 on pages 7 to 9 form part of these accounts

THE MANGA COMMUNITY DEVELOPMENT PROGRAMME

ACCOUNTS FOR THE YEAR TO 30 SEPTEMBER 2023

NOTES TO THE ACCOUNTS

NOTE 1 Basis of preparation

These accounts have been prepared in accordance with current statutory requirements, including charity law applicable to England and Wales, on an accruals basis and on the basis of historic cost, and in accordance with the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

The accounts are prepared on a going concern basis. Grants are only paid from income already received and the Trustees are satisfied that MangaCDP has no financial obligations other than minor administration costs, for which the amount kept in reserves is more than sufficient. There are no material uncertainties in the foreseeable future that would affect this assessment.

No changes to accounting estimates have occurred in the reporting period and no material prior year errors have been identified in the reporting period.

NOTE 2 Accounting policies

Incoming resources

Recognition of incoming resources

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources
- the trustees are virtually certain that they will receive the resources, and
- the monetary value can be measured with sufficient reliability.

Donations

These are only included in the SoFA when the charity has unconditional entitlement to the resource.

Tax reclaims on donations and gifts

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

Investment / deposit income

This is included in the accounts when receivable.

Expenditure and liabilities

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Grants payable without performance conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

THE MANGA COMMUNITY DEVELOPMENT PROGRAMME

ACCOUNTS FOR THE YEAR TO 30 SEPTEMBER 2023

NOTES TO THE ACCOUNTS continued

NOTE 3 Income - Gross donations

All donation income in 2022/23 was unrestricted. A gift of £5,000, including Gift Aid, was designated for phase 3 of the Land Development project, but was not legally restricted.

Previous year restricted funds

	Grain Mill	Food for child refugees	Land development phase 2	Land development phase 3	Total
	£	£	£	£	£
Balance 1 October 2021	0	0	0	0	0
Donations received (including related Gift aid receivable)	825	650	5,131	3,000	9,606
Expenditure against restricted funds (grants paid)	-825	-650	-5,131	-3,000	-9,606
Balance 30 September 2022	0	0	0	0	0

Additional donations were received which, though not legally restricted, were designated for these projects.

NOTE 4 Interest receivable

	2023	2022
	£	£
Bank refund and compensation	92	0
CCLA Investment Management Ltd COIF interest	97	1
	189	1

NOTE 5 Expenditure - Grants paid

Grants paid during the year to Association Chrétienne du Manga (ACM) were allocated for the following purposes :

	2023	2022
	£	£
Purpose		
Supporting key ACM Christian education workers	1,349	1,940
4WD vehicle maintenance and repairs	2,115	1,751
Team outreach trips in 4WD vehicle for Christian education* and poverty relief (* including provision of audio and audio-visual materials)	408	2,926
Motorcycle maintenance and running costs	750	943
Contingency funds provided / net funds reallocated to other areas	30	-1,084
Support towards ACM administration and communication costs	562	808
Erection of a building for meetings and worship:		
· Phase 2 - perimeter wall, gates and security fencing	702	7,463
· Phase 3 - initial funding for creation of accommodation and meeting place	-702	3,000
(2023 figures represent reallocation of grants originally sent for phase 3)		
Emergency relief materials and self-sufficiency assistance	0	1,743
	5,214	19,490

The Annual Report includes a brief summary of achievements.

NOTE 6 Bank charges

	2023	2022
	£	£
Bank charges	39	51
Agent's fees (intermediary bank)	44	66
	83	117

NOTE 7 Debtors and Prepayments

	2023	2022
	£	£
Other debtors (Gift Aid tax reclaimable)	6	70

NOTE 8 Related party transactions

There were no related party transactions, other than donations from trustees totalling £7,550 (£7,225) including £1,390 (£1,325) tax recoverable under the Gift Aid scheme.

NOTE 9 Other disclosures

None of the trustees has been paid any remuneration or received any other benefits from an employment with their charity or a related entity. No Trustee expenses were incurred.

THE MANGA COMMUNITY DEVELOPMENT PROGRAMME

England & Wales - Charity number 1153037

Accounts

THE MANGA COMMUNITY DEVELOPMENT PROGRAMME

CHARITY REGISTRATION NUMBER 1153037

ANNUAL REPORT AND STATEMENT OF ACCOUNTS

FOR 12 MONTHS TO 30 SEPTEMBER 2022

THE MANGA COMMUNITY DEVELOPMENT PROGRAMME
ANNUAL REPORT FOR THE YEAR TO 30 SEPTEMBER 2022

BACKGROUND INFORMATION

The Manga Community Development Programme (MangaCDP for short) was formed on 18 April 2013 and registered with the Charity Commission as a Charitable Incorporated Organisation on 23 July 2013 (Charity Registration number 1153037).

The charity's principal address is 2 Faber Close, Copmanthorpe, York YO23 3XF.

The trustees during the year and up to the date of this report were:

Mrs Susan Jarrett (Chair)
Mr Kevin Jarrett (Secretary)
Mr Peter Bailey (Treasurer)
Mrs Anne Bailey
Rev Philip Moore

The charity's governing document is the "Foundation" constitution for a Charitable Incorporated Organisation dated 18 April 2013. The constitution requires that trustees are appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees.

OBJECTIVES, ACTIVITIES and ACHIEVEMENTS incorporating FINANCIAL REVIEW

MangaCDP's objectives are to provide funding and support to charities and other organisations working to relieve poverty and advance the Christian religion in Niger, West Africa. A full statement of charitable objectives can be found on the Charity Commission's website.

In this ninth year of operation, 12 months to 30 September 2022, MangaCDP received income of £17,269 (2020/21 £15,543) including £70 (£564) tax recoverable, but not received as at 30 September, from HMRC under the Gift Aid scheme.

Expenditure in the period amounted to £19,617 (£14,910) of which £19,490 or 99.4% (£14,790 or 99.2%) was sent to Niger to pay for a number of schemes designed to meet MangaCDP's charitable objectives. All of this was in the form of grants. The only other costs incurred amounted to £127 (£120), being the cost of administration £10 (£34), which represents the cost of the MangaCDP website and email facility, and bank charges £117 (£86) on funds transferred to ACM's bank account in Niger. Bank charges again included agents' fees on the transfers of grant money, totalling £66 on 3 transfers (£44, on 2 of the 3 transfers).

All funds have been sent to Association Chrétienne du Manga (ACM) which has implemented the agreed schemes on our behalf. ACM is a development organisation, which is registered with the government in Niger, and which has very similar charitable objectives to those of MangaCDP.

There is a Memorandum of Understanding between MangaCDP and ACM setting out how the two organisations work in partnership to achieve MangaCDP's charitable objectives. In addition, each grant allocation is supported by a detailed budget, with specified objectives, and the way the money is spent is reported back to MangaCDP against this framework. We also receive regular reports, where appropriate, on the outcomes of schemes, with supporting evidence where applicable.

Using email and WhatsApp we are able to discuss the utilisation of funds, to satisfy ourselves that all funds have been used to secure MangaCDP's charitable objectives. Arrangements are also in place for a sample of supporting documentation, such as receipts, to be transmitted electronically to MangaCDP for inspection.

THE MANGA COMMUNITY DEVELOPMENT PROGRAMME

ANNUAL REPORT FOR THE YEAR TO 30 SEPTEMBER 2022

In summary, achievements during the period include providing funding for:

- advancement of the Christian religion for the benefit of the public through provision of information and biblical materials to a number of villages, as well as to refugees seeking safety within the only secure town in one particular area, with little or no previous knowledge of the Christian religion;
- maintenance costs for the 4WD vehicle, which is essential in reaching and assisting remote communities to fulfil projects undertaken to advance our charitable objectives;
- payment of the salaries (and certain accommodation costs) of two pastors to oversee the development of the emerging Christian communities in the 'near east' region of Niger;
- acquisition and installation of a grain mill for a remote community, to alleviate poverty and generate income - awaiting the construction of a mud brick one-room to house the grain mill, which will take place during the dry season;
- purchase of millet to feed refugee children;
- maintenance and running costs of three motorcycles for use by pastors in the area, enabling them to reach local communities;
- a proportion of necessary administrative costs (book-keeping, communications, and office space) for the effective management and financial reporting of grant programmes;
- the second phase of development of a plot of land allocated by the government in Niger, by constructing a perimeter wall, with gates and security fencing, to protect the structure erected last year, intended for use as a place for meetings and worship.

Some initial funding was also provided towards the third phase of the development described above, which aims to create accommodation and a meeting place within the framework structure.

THE MANGA COMMUNITY DEVELOPMENT PROGRAMME

ANNUAL REPORT FOR THE YEAR TO 30 SEPTEMBER 2022

RESERVES POLICY

MangaCDP does not plan to keep any funds in reserve other than a minimal amount (approximately £100) to meet any administrative costs or unforeseen eventualities. Additional amounts may be kept in reserve where they have been donated to MangaCDP towards a particular project which is not yet ready to commence. For efficient administration in both organisations, a programme of grants and allocations is agreed between MangaCDP and ACM several times each year. We avoid small remittances overseas, except in the case of urgent need, in order to keep down the level of bank charges incurred in the UK and Niger; in 2021/22, grants were paid in December 2021 and in April and August 2022.

At 30 September, MangaCDP's funds amounted to £668. These funds, supplemented by donations received subsequently, were utilised within three months of the financial year end, being sent to ACM in December 2022.

PUBLIC BENEFIT

The Trustees confirm that they have complied with their duty to have regard to the Charity Commission's guidance on public benefit. This guidance has been taken into account by the Trustees in drawing up the charity's constitution, establishing the Memorandum of Understanding with ACM, designing the programme of grants and ensuring the objectives set for each grant have been achieved.

DECLARATION

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees:

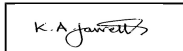
Signature

Date of approval



6 March 2023

S. Jarrett, Chair



6 March 2023

K. A. Jarrett, Secretary

**THE MANGA COMMUNITY DEVELOPMENT PROGRAMME
ACCOUNTS FOR THE YEAR TO 30 SEPTEMBER 2022**

STATEMENT OF FINANCIAL ACTIVITIES

	Note	Unrestricted Funds £	Restricted Funds £	Total 2022 £	2021 £
INCOME					
Donations received					
Net donations		6,581	8,281	14,862	13,225
Tax recoverable		1,081	1,325	2,406	2,318
Gross donations	3A	7,662	9,606	17,268	15,543
Interest receivable		1	0	1	0
		7,663	9,606	17,269	15,543
EXPENDITURE					
Administration		10	0	10	34
Grants paid	3B	9,884	9,606	19,490	14,790
Bank charges		117	0	117	86
		10,011	9,606	19,617	14,910
NET MOVEMENT IN FUNDS		-2,348	0	-2,348	633
Add: Total funds brought forward at start of period		3,016	0	3,016	2,383
TOTAL FUNDS CARRIED FORWARD		668	0	668	3,016

Notes 1 to 6 on pages 7 to 8 form part of these accounts

THE MANGA COMMUNITY DEVELOPMENT PROGRAMME

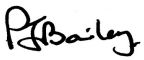
ACCOUNTS FOR THE YEAR TO 30 SEPTEMBER 2022

BALANCE SHEET	Note	2022 £	2021 £
CURRENT ASSETS			
Debtors	4	70	564
Cash at bank and in hand		488	2,343
Short term investments / deposits		110	109
Total current assets		668	3,016
Creditors/Provisions for liabilities		0	0
NET ASSETS		668	3,016
FUNDS OF THE CHARITY			
Unrestricted funds		668	3,016
TOTAL FUNDS		668	3,016

Signature


Date of approval

Signed on behalf of all the trustees:



6 March 2023

P. J. Bailey, Treasurer



6 March 2023

S. Jarrett, Chair

Notes 1 to 6 on pages 7 to 8 form part of these accounts

THE MANGA COMMUNITY DEVELOPMENT PROGRAMME

ACCOUNTS FOR THE YEAR TO 30 SEPTEMBER 2022

NOTES TO THE ACCOUNTS

NOTE 1 Basis of preparation

These accounts have been prepared in accordance with current statutory requirements, including charity law applicable to England and Wales, on an accruals basis and on the basis of historic cost, and in accordance with the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102 and Update Bulletin 1.

The accounts are prepared on a going concern basis. The Trustees are satisfied that MangaCDP has no financial obligations other than minor administration costs, for which the amount kept in reserves is more than sufficient.

No changes to accounting estimates have occurred in the reporting period and no material prior year errors have been identified in the reporting period.

NOTE 2 Accounting policies

Incoming resources

Recognition of incoming resources

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources
- the trustees are virtually certain that they will receive the resources, and
- the monetary value can be measured with sufficient reliability.

Donations

These are only included in the SoFA when the charity has unconditional entitlement to the resource.

Tax reclaims on donations and gifts

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

Investment / deposit income

This is included in the accounts when receivable.

Expenditure and liabilities

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Grants payable without performance conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

THE MANGA COMMUNITY DEVELOPMENT PROGRAMME

ACCOUNTS FOR THE YEAR TO 30 SEPTEMBER 2022

NOTES TO THE ACCOUNTS continued

NOTE 3 Statement of Financial Activities

3A Income - Restricted Funds

	Grain Mill	Food for child refugees	Land development phase 2	Land development phase 3	Total
	£	£	£	£	£
Balance 1 October 2021	0	0	0	0	0
Donations received (including related Gift aid receivable)	825	650	5,131	3,000	9,606
Expenditure against restricted funds (grants paid)	-825	-650	-5,131	-3,000	-9,606
Balance 30 September 2022	0	0	0	0	0

Additional donations were received which, though not legally restricted, were designated for these projects.

Previous year

	Self-sufficiency grants	Total
	£	£
Balance 1 October 2020	0	0
Donations received (no Gift aid receivable)	1,000	1,000
Expenditure against restricted funds (grants paid)	-1,000	-1,000
Balance 30 September 2021	0	0

Additional donations were received which, though not legally restricted, were designated for this project and for phase 1 of the land development project.

3B Expenditure - Grants paid

Grants paid during the year to Association Chrétienne du Manga (ACM) were allocated for the following purposes :

	2022	2021
	£	£
Purpose		
Erection of a building for meetings and worship:		
• Phase 1 - obtaining, transporting and erecting framework structure	0	3,588
• Phase 2 - perimeter wall, gates and security fencing	7,463	0
• Phase 3 - initial funding for creation of accommodation and meeting place	3,000	0
Provision and maintenance of other buildings and structures	0	373
Team outreach trips in 4WD vehicle for Christian education* and poverty relief	2,926	3,239
Emergency relief materials and self-sufficiency assistance	1,743	1,755
Supporting key ACM Christian education workers	1,940	2,085
4WD vehicle maintenance and repairs	1,751	1,657
Motorcycle maintenance and running costs	943	1,243
Support towards ACM administration and communication costs	808	828
Contingency funds provided (net funds reallocated to other areas)	-1,084	22
	19,490	14,790

* including provision of audio and audio-visual materials

The Annual Report includes a brief summary of achievements.

NOTE 4 Debtors and Prepayments

	2022	2021
	£	£
Other debtors (Gift Aid tax reclaimable)	70	564

NOTE 5 Related party transactions

There were no related party transactions other than donations from trustees totalling £4,112 (£4,660) including £702 (£765) tax recoverable under the Gift Aid scheme.

NOTE 6 Other disclosures

None of the trustees has been paid any remuneration or received any other benefits from an employment with their charity or a related entity. No Trustee expenses were incurred.

THE MANGA COMMUNITY DEVELOPMENT PROGRAMME

England & Wales - Charity number 1153037

Accounts

THE MANGA COMMUNITY DEVELOPMENT PROGRAMME

CHARITY REGISTRATION NUMBER 1153037

ANNUAL REPORT AND STATEMENT OF ACCOUNTS

FOR 12 MONTHS TO 30 SEPTEMBER 2021

THE MANGA COMMUNITY DEVELOPMENT PROGRAMME
ANNUAL REPORT FOR THE YEAR TO 30 SEPTEMBER 2021

BACKGROUND INFORMATION

The Manga Community Development Programme (MangaCDP for short) was formed on 18 April 2013 and registered with the Charity Commission as a Charitable Incorporated Organisation on 23 July 2013 (Charity Registration number 1153037).

The charity's principal address is 2 Faber Close, Copmanthorpe, York YO23 3XF.

The trustees during the year and up to the date of this report were:

Mrs Susan Jarrett (Chair)
Mr Kevin Jarrett (Secretary)
Mr Peter Bailey (Treasurer)
Mrs Anne Bailey
Rev Philip Moore

The charity's governing document is the "Foundation" constitution for a Charitable Incorporated Organisation dated 18 April 2013. The constitution requires that trustees are appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees.

OBJECTIVES, ACTIVITIES and ACHIEVEMENTS incorporating FINANCIAL REVIEW

MangaCDP's objectives are to provide funding and support to charities and other organisations working to relieve poverty and advance the Christian religion in Niger, West Africa. A full statement of charitable objectives can be found on the Charity Commission's website.

In this eighth year of operation, 12 months to 30 September 2021, MangaCDP received income of £15,543 (2019/20 £12,990) including £564 (£316) tax recoverable, but not received as at 30 September, from HMRC under the Gift Aid scheme.

Expenditure in the period amounted to 14,910 (£11,684) of which £14,790 or 99.2% (£11,635 or 99.6%) was sent to Niger to pay for a number of schemes designed to meet MangaCDP's charitable objectives. All of this was in the form of grants. The only other costs incurred amounted to £120 (£49), being the cost of administration £34 (£10), which represents the cost of the MangaCDP website and email facility, and bank charges £86 (£39) on funds transferred to ACM's bank account in Niger. Bank charges this year included agents' fees on two of the three transfers of grant money, totalling £44.

All funds have been sent to Association Chrétienne du Manga (ACM) which has implemented the agreed schemes on our behalf. ACM is a development organisation, which is registered with the government in Niger, and which has very similar charitable objectives to those of MangaCDP.

There is a Memorandum of Understanding between MangaCDP and ACM setting out how the two organisations work in partnership to achieve MangaCDP's charitable objectives. In addition, each grant allocation is supported by a detailed budget, with specified objectives, and the way the money is spent is reported back to MangaCDP against this framework. We also receive regular reports, where appropriate, on the outcomes of schemes, with supporting evidence where applicable.

Using email and WhatsApp we are able to discuss the utilisation of funds, to satisfy ourselves that all funds have been used to secure MangaCDP's charitable objectives. Arrangements are also in place for a sample of supporting documentation, such as receipts, to be transmitted electronically to MangaCDP for inspection.

THE MANGA COMMUNITY DEVELOPMENT PROGRAMME

ANNUAL REPORT FOR THE YEAR TO 30 SEPTEMBER 2021

In summary, achievements during the period include providing funding for:

- advancement of the Christian religion for the benefit of the public through provision of information and biblical materials to a number of villages, as well as to refugees seeking safety within the only secure town in one particular area, with little or no previous knowledge of the Christian religion;
- maintenance costs for the 4WD vehicle, which is essential in reaching and assisting remote communities to fulfil projects undertaken to advance our charitable objectives;
- payment of the salaries (and certain accommodation costs) of two pastors to oversee the development of the emerging Christian communities in the 'near east' region of Niger;
- assistance for two other pastors working in the same area to become self-sufficient, when their sponsoring organisation in Brazil was no longer able to financially support them;
- reconstruction of one of the buildings used to house ACM staff and family members, following storm damage;
- maintenance and running costs of three motorcycles for use by pastors in the area, enabling them to reach local communities;
- a proportion of necessary administrative costs (book-keeping, communications, and office space) for the effective management and financial reporting of grant programmes;
- the initial phase of development of a plot of land allocated by the government in Niger by obtaining, transporting and erecting a donated wall-less barn structure suitable for use as a place for meetings and worship, together with partial funding towards the second phase of development, namely, protecting the land and structure with a perimeter wall.

This year, less than 30% of the now 6th generation improved seed that was planted (for which MangaCDP provided the initial funding) produced crops for harvesting. This was due to the abrupt cessation of all rainfall before the plants' growth cycle was sufficiently advanced.

THE MANGA COMMUNITY DEVELOPMENT PROGRAMME

ANNUAL REPORT FOR THE YEAR TO 30 SEPTEMBER 2021

RESERVES POLICY

MangaCDP does not plan to keep any funds in reserve other than a minimal amount (approximately £100) to meet any administrative costs or unforeseen eventualities.

For efficient administration in both organisations, a programme of grants and allocations is agreed between MangaCDP and ACM several times each year. We avoid small remittances overseas, except in the case of urgent need, in order to keep down the level of bank charges incurred in the UK and Niger; in 2020-21 grants were paid in October 2020, March 2021 and September 2021.

At 30 September, MangaCDP's funds amounted to £3,016. These funds, supplemented by donations received subsequently, were utilised within three months of the financial year end, being sent to ACM in mid-December 2021.

PUBLIC BENEFIT

The Trustees confirm that they have complied with their duty to have regard to the Charity Commission's guidance on public benefit. This guidance has been taken into account by the Trustees in drawing up the charity's constitution, establishing the Memorandum of Understanding with ACM, designing the programme of grants and ensuring the objectives set for each grant have been achieved.

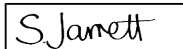
DECLARATION

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees:

Signature

Date of approval



7 March 2022

S. Jarrett, Chair



7 March 2022

K. A. Jarrett, Secretary

**THE MANGA COMMUNITY DEVELOPMENT PROGRAMME
ACCOUNTS FOR THE YEAR TO 30 SEPTEMBER 2021**

STATEMENT OF FINANCIAL ACTIVITIES

	Note	Unrestricted Funds £	Restricted Funds £	Total 2021 £	2020 £
INCOME					
Donations received	3A	12,225	1,000	13,225	11,180
Tax recoverable		2,318	0	2,318	1,810
		14,543	1,000	15,543	12,990
EXPENDITURE					
Administration		34	0	34	10
Grants paid	3B	13,790	1,000	14,790	11,635
Bank charges		86	0	86	39
		13,910	1,000	14,910	11,684
NET MOVEMENT IN FUNDS		633	0	633	1,306
Add: Total funds brought forward at start of period		2383	0	2,383	1,077
TOTAL FUNDS CARRIED FORWARD		3,016	0	3,016	2,383

Notes 1 to 6 on pages 7 to 8 form part of these accounts

THE MANGA COMMUNITY DEVELOPMENT PROGRAMME

ACCOUNTS FOR THE YEAR TO 30 SEPTEMBER 2021

BALANCE SHEET	Note	2021 £	2020 £
CURRENT ASSETS			
Debtors	4	564	316
Cash at bank and in hand		2,343	1,958
Short term investments / deposits		109	109
Total current assets		3,016	2,383
Creditors/Provisions for liabilities		0	0
NET ASSETS		3,016	2,383
 FUNDS OF THE CHARITY			
Unrestricted funds		3,016	2,383
TOTAL FUNDS		3,016	2,383

Signature

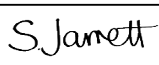
Date of approval

Signed on behalf of all the trustees:



7 March 2022

P. J. Bailey, Treasurer



7 March 2022

S. Jarrett, Chair

Notes 1 to 6 on pages 7 to 8 form part of these accounts

THE MANGA COMMUNITY DEVELOPMENT PROGRAMME

ACCOUNTS FOR THE YEAR TO 30 SEPTEMBER 2021

NOTES TO THE ACCOUNTS

NOTE 1 Basis of preparation

These accounts have been prepared in accordance with current statutory requirements, including charity law applicable to England and Wales, on an accruals basis and on the basis of historic cost, and in accordance with the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102 and Update Bulletin 1.

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No changes to accounting estimates have occurred in the reporting period and no material prior year errors have been identified in the reporting period.

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Incoming resources

Recognition of incoming resources

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Investment / deposit income

This is included in the accounts when receivable.

Expenditure and liabilities

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Grants payable without performance conditions

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THE MANGA COMMUNITY DEVELOPMENT PROGRAMME

ACCOUNTS FOR THE YEAR TO 30 SEPTEMBER 2021

NOTES TO THE ACCOUNTS continued

NOTE 3 Grant making

3A Restricted Funds

Donation income in 2020/21 included £1,000 classified as restricted income. This was a donation towards the cost of self-sufficiency grants. No Gift Aid was recoverable. This was all spent during the year, being included in grants sent to ACM for this purpose.

3B Grants paid

Grants paid during the year to Association Chrétienne du Manga (ACM) were allocated for the following purposes :

	2021	2020
Purpose	£	£
Erection of a building for meetings and worship	3,588	0
Provision and maintenance of other buildings and structures	373	0
Team outreach trips in 4WD vehicle for Christian education* and poverty relief	3,239	3,234
Emergency relief materials and self-sufficiency assistance	1,755	2,913
Supporting key ACM Christian education workers	2,085	2,076
4WD vehicle maintenance and repairs	1,657	1,646
Christian education residential course	0	833
Motorcycle maintenance and running costs	1,243	830
Support towards ACM administration and communication costs	828	623
Contingency funds provided (2020 net funds reallocated to other areas)	22	-520
	14,790	11,635

* including provision of audio and audio-visual materials

The Annual Report includes a brief summary of achievements.

NOTE 4 Debtors and Prepayments

	2021	2020
	£	£
Other debtors (Gift Aid tax reclaimable)	564	316

NOTE 5 Related party transactions

There were no related party transactions other than donations from trustees totalling £4,660 (£5,700) including £765 (£890) tax recovered under the Gift Aid scheme).

NOTE 6 Other disclosures

None of the trustees has been paid any remuneration or received any other benefits from an employment with their charity or a related entity. No Trustee expenses were incurred.