

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.

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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.

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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.

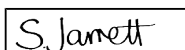
DECLARATION

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

Signed on behalf of the charity's trustees:

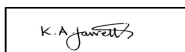
Signature

Date of approval



7 March 2022

S. Jarrett, Chair



7 March 2022

K. A. Jarrett, Secretary

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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

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ACCOUNTS FOR THE YEAR TO 30 SEPTEMBER 2021

		2021	2020
BALANCE SHEET	Note	£	£
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:

P. J. Bailey

7 March 2022

P. J. Bailey, Treasurer

S. Jarrett

7 March 2022

S. Jarrett, Chair

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

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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.

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.

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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.