

**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.

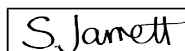
#### DECLARATION

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

#### Signed on behalf of the charity's trustees:

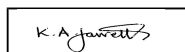
Signature

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 £
<b>INCOME</b>					
<b>Donations received</b>					
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
<b>Interest receivable</b>		1	0	1	0
		7,663	9,606	17,269	15,543
<b>EXPENDITURE</b>					
<b>Administration</b>		10	0	10	34
<b>Grants paid</b>	3B	9,884	9,606	19,490	14,790
<b>Bank charges</b>		117	0	117	86
		10,011	9,606	19,617	14,910
<b>NET MOVEMENT IN FUNDS</b>		-2,348	0	-2,348	633
Add: Total funds brought forward at start of period		3,016	0	3,016	2,383
<b>TOTAL FUNDS CARRIED FORWARD</b>		668	0	668	3,016

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

# THE MANGA COMMUNITY DEVELOPMENT PROGRAMME

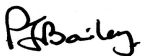
## ACCOUNTS FOR THE YEAR TO 30 SEPTEMBER 2022

		2022	2021
		£	£
<b>BALANCE SHEET</b>	Note		
<b>CURRENT ASSETS</b>			
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
<b>NET ASSETS</b>		668	3,016
<b>FUNDS OF THE CHARITY</b>			
Unrestricted funds		668	3,016
<b>TOTAL FUNDS</b>		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
	£	£
<b>Purpose</b>		
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.