

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.

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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.

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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.

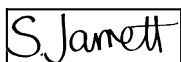
DECLARATION

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

Signed on behalf of the charity's trustees:

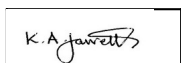
Signature

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.

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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	408	2,926
(* including provision of audio and audio-visual materials)		
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.