

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).

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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 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.

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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

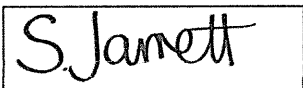
The Trustees confirm that they have complied with their duty to have regard to the Charity Commission's guidance on public benefit. This guidance has been taken into account by the Trustees in drawing up the charity's constitution, establishing the Memorandum of Understanding with ACM, designing the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

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ACCOUNTS FOR THE YEAR TO 30 SEPTEMBER 2024

		2024	2023
	Note	£	£
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		1,780	8,294
Creditors/Provisions for liabilities		0	0
NET ASSETS		1,780	8,294
FUNDS OF THE CHARITY			
Unrestricted funds		1,780	8,294
TOTAL FUNDS		1,780	8,294

Signature

Date of approval

Signed on behalf of all the trustees:

P. J. Bailey.

17 March 2025

P. J. Bailey, Treasurer

S. Jarrett

17 March 2025

S. Jarrett, Chair

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

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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.

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ACCOUNTS FOR THE YEAR TO 30 SEPTEMBER 2024

NOTES TO THE ACCOUNTS continued

NOTE 3 Income - Restricted Funds

Balance 1 October 2023
 Donations received (including related Gift aid receivable)
 Expenditure against restricted funds (grants paid)
 Balance 30 September 2024

Land development phases 3/4	Water tank, pump & solar panel	Total
(Note A)	(Note B)	
£	£	£
0	0	0
573	927	1,500
-573	-927	-1,500
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').

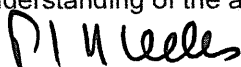
I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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