

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:

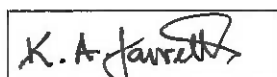
Signature



S. Jarrett, Chair

Date of approval

24 November 2025



K. A. Jarrett, Secretary

24 November 2025

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

		2025	2024
	Note	£	£
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:

PJ Bailey

24 November 2025

P. J. Bailey, Treasurer

S Jarrett

24 November 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 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.

