

MANNA MEALS

England & Wales · Charity number 1165147

Details

Other names	COMMUNITY MANNA
Status	Registered
Legal form	CIO
Registered	2016-01-13
Register	View on the Charity Commission register

Contact

Address	77a Coxtie Green Road Pilgrims Hatch Brentwood CM14 5PS
Phone	07956439983
Email	contactmannameals@gmail.com
Website	mannameals.org

Activities

Objects: I. TO ADVANCE THE CHRISTIAN FAITH FOR THE BENEFIT OF THE PUBLIC, THROUGH SHARING AND TEACHING THE GOSPEL OF JESUS CHRIST.II.TO RELIEVE POVERTY AND TO PROMOTE SOCIAL INCLUSION FOR THE PUBLIC BENEFIT BY PREVENTING PEOPLE FROM BECOMING SOCIALLY EXCLUDED, RELIEVING THE NEEDS OF THOSE PEOPLE WHO ARE SOCIALLY EXCLUDED AND ASSISTING THEM TO INTEGRATE INTO SOCIETY, THROUGH THE PROVISION OF FOOD, PRACTICAL ADVICE AND OTHER FORMS OF CHRISTIAN CARE.FOR THE PURPOSE OF THIS CLAUSE 'SOCIALLY EXCLUDED' MEANS BEING EXCLUDED FROM SOCIETY, OR PARTS OF SOCIETY, AS A RESULT OF ONE OF MORE OF THE FOLLOWING FACTORS: UNEMPLOYMENT; FINANCIAL HARDSHIP; YOUTH OR OLD AGE; ILL HEALTH (PHYSICAL OR MENTAL); SUBSTANCE ABUSE OR DEPENDENCY INCLUDING ALCOHOL AND DRUGS; DISCRIMINATION ON THE GROUNDS OF SEX, RACE, DISABILITY, ETHNIC ORIGIN, RELIGION, BELIEF, CREED, SEXUAL ORIENTATION OR GENDER RE-ASSIGNMENT; POOR EDUCATIONAL OR SKILLS ATTAINMENT; RELATIONSHIP AND FAMILY BREAKDOWN; POOR HOUSING (THAT IS HOUSING THAT DOES NOT MEET BASIC HABITABLE STANDARDS; CRIME (EITHER AS A VICTIM OF CRIME OR AS AN OFFENDER REHABILITATING INTO SOCIETY).

Activities: Partner with local charities providing regular grocery and recipe bags.Partner with a number of local churches by cooking, freezing and stocking freezer hubs for the community.Run a regular Sunday lunch

at local community centre in liaison with a local Baptist Church. Run events at the community centre providing a free 2 course dinner to the local community. Run a Community Pantry

Classification

- **How:** Makes Grants To Organisations, Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Religious Activities, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Essex

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£34,916	£41,789	-	-
2024-03-31	£8,842	£32,774	-	-
2023-03-31	£42,205	£30,380	-	-
2022-03-31	£19,337	£12,853	-	-
2021-03-31	£51,383	£33,450	-	-

Trustees

Name	Role	Appointed
ANNA COPE	Chair	2016-01-11
ABIGAIL SARAH GOWLAND		2016-01-11
Deborah McLean		2026-05-13
Peter Embling		2026-06-10
VICTORIA JOY DE COSTER		2016-01-11

MANNA MEALS

England & Wales - Charity number 1165147

Accounts

MANNA MEALS

REPORT AND FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

REGISTERED CHARITY NUMBER: 1165147

REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

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REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees

Anna Cope Chair
Victoria De Coster
Abigail Gowland

Charity registration number

1165147

Registered office address

77a Coxtie Green Road
Pilgrims Hatch
Brentwood
CM14 5PS

Independent Examiner

Alan C Radford FCA DChA
Needham Cottage
Needham Green
Hatfield Broad Oak
Bishops Stortford
CM22 7JT

Bankers

Barclays Bank PLC
75 High Street
Brentwood
CM14 4RP

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

The Trustees present their annual report and financial statements for the year ended 31 March 2024. The Trustees confirm that the annual report and financial statements of the Charity comply with the accounting policies set out in Note 1 to the financial statements, the requirements of the Charity's governing document and the Statement of Recommended Practice - Accounting and Reporting by Charities - (Charities SORP FRS102).

Structure, governance and management

The charity adopted its constitution on 11 January 2016 and was registered as a foundation Charitable Incorporated Organisation by the Charity Commission for England & Wales on 13 January 2016.

The current Trustees, who have all served throughout the year and since, are:

Anna Cope (Chair)

Victoria De Coster

Abigail Gowland

The constitution requires the charity to have a minimum of three Trustees. The initial Trustees were appointed on registration and can serve without restriction as to term. Subsequently appointed Trustees will be appointed for three-year terms.

Objectives and Activities

The objects of the Charity are to promote the benefit of the public by:-

- The advancement of the Christian faith, through sharing and teaching the Gospel of Jesus Christ.
- The relief of poverty and the promotion of social inclusion by preventing people from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society, through the provision of food, practical advice and other forms of Christian care.

The charity's activities are carried out in Brentwood, Essex and the surrounding area and are aimed at fulfilling our objectives through loving our community and the provision of food.

Achievements and Performance

We continue to partner with the Hope Mums project in Brentwood, providing them with regular grocery and recipe bags.

We continue to cook, freeze, and maintain stock at our various freezer hubs in the community on a regular basis (Brentwood Baptist Church, St Peter's Church, Hutton, Dodd Road Church, Brentwood, St George's Church, Brentwood, Brentwood Baptist Church and Trinity Church, Brentwood).

We continue to provide grocery bags to the Lighthouse Project for them to distribute along with the frozen meals as and when they meet those who need extra food.

We continue to run a regular Sunday lunch at Bishops Hall Community Centre in partnership with Pilgrims Hatch Baptist Church. This is either a free 2 course hot meal or a free buffet style hot and cold breakfast selection. These events are free for anyone in the community to attend.

We continue to run our free 'Tea-Time Together' events every other Wednesday afternoon/evening from the Bishops Hall Community Centre. This event offers free tea-time snacks, sandwiches and soup along with a 2 course hot meal (plus vegetarian option) for anyone in the community to receive. We also offer free grocery bags at this event for those in need of additional food.

All Manna Meals events are free to anyone in the local community.

We have recently opened a Community Pantry at the Bishops Hall Community Centre. This pantry is a non-profit mini shop run by volunteers. The model works in such a way that the value of a basket of items will usually be up to 30% lower than local supermarkets. The pantry also offers regularly

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

changing recipe bags at a reduced price for both 2 and 4 portions. These bags include all the ingredients and instructions to complete the recipe. The pantry is stocked with fresh fruit and vegetables, dairy products such as fresh milk and cheese, fresh bread, eggs and other general grocery items (currently stocking circa 180 products) and is open to the public twice a week. There is also a space at each session for people to pop in and have a free tea or coffee and a biscuit, regardless of whether they are purchasing from the pantry or not.

Manna Meals continues to engage with different churches and organisations around the Brentwood area to see how we can partner and support our community.

Financial review

Our income increased this year to £34,916 from £8,842 in the previous year, largely thanks to a grant from Essex County Council to enable us to set up a Community Pantry. Our expenditure totalled £41,789 (2023-24 - £32,774), generating an overall deficit of £6,873.

Generous donations received in previous years have enabled us to finance this deficit and continue our activities without any curtailment. We are grateful to all our donors for their support, both this year and in earlier years.

The Trustees seek to manage the charity with a minimum of cost and external financial commitment. Our unrestricted reserves totalled £22,398 at 31 March 2025 (2024 - £35,847).

Reserves policy

In line with Charity Commission guidelines, the Trustees have developed a reserves policy to cover their financial responsibilities should the charity suffer an unexpected fall in income.

The Trustees have agreed that they should maintain a figure of £5,000 in unrestricted funds to enable the payment of insurance, rent, mobile phone charges, professional fees, replenishment of freezers and other expenses. At 31 March 2025, the unrestricted reserves of £22,398 comfortably exceeded that sum.

The Trustees review this policy annually at the Annual General Meeting.

Public benefit statement

The Trustees confirm that, in reviewing their aims and objectives and in planning future activities, they have complied with their duty in Section 17 of the Charities Act 2011 to have due regard to the guidance on public benefit published by the Charity Commission.

The public benefit of the Charity's activities is outlined in relation to its objects set out under 'Objectives and Activities' above and detailed in terms of its execution in the report of 'Achievements and Performance'.

This report was approved and authorised for issue by the Trustees on 18 September 2025 and signed on their behalf by:

Anna Cope

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF MANNA MEALS

I report to the Trustees on my examination of the accounts of Manna Meals (the charity) for the year ended 31 March 2025, which comprise the Statement of Financial Activities, the Balance Sheet and related notes.

RESPECTIVE RESPONSIBILITIES OF THE TRUSTEE AND EXAMINER

The charity's Trustees are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the Act).

I report in respect of my examination of the charity's accounts under section 145 of the Act and, in carrying out my examination, I have followed all the applicable Directions given by the Charity Commissioners 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 which give me cause to believe that in any material respect:

- 1- accounting records were not kept as required by section 130 of the Act.
- 2- the accounts do not accord with those accounting records.
- 3- the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Repots) 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 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.

Alan C Radford FCA DChA

Needham Cottage
Needham Green
Hatfield Broad Oak
Bishops Stortford
CM22 7JT

18 September 2025

MANNA MEALS

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2025

	Note	Unrestricted Funds	Restricted Funds	2025	2024
		£	£	£	£
INCOME					
Donations		19,497	15,000	34,497	8,842
Fundraising		-	-	-	-
Other		419	-	419	-
TOTAL INCOME		19,916	15,000	34,916	8,842
EXPENDITURE					
Expenditure on charitable activities:					
Activities		28,650	8,424	37,074	28,859
Grants		-	-	-	-
Support costs	3	4,265	-	4,265	3,590
Governance	4	450	-	450	325
TOTAL EXPENDITURE		33,365	8,424	41,789	32,774
SURPLUS OF INCOME OVER EXPENDITURE		(13,449)	6,576	(6,873)	(23,932)
TRANSFER OF FUNDS		-	-	-	-
NET MOVEMENT IN FUNDS		(13,449)	6,576	(6,873)	(23,932)
FUNDS AT 1 APRIL 2024		35,847	-	35,847	59,779
FUNDS AT 31 MARCH 2025		22,398	6,576	28,974	35,847

The statement of financial activities includes all gains and losses recognised in the period. All income and expenditure derive from continuing activities.

The annexed notes form part of these financial statements

MANNA MEALS

BALANCE SHEET 31 MARCH 2025

	Note	2025 £	2024 £
FIXED ASSETS	5	5,489	2,118
CURRENT ASSETS			
Debtors		-	-
Cash at bank and in hand		<u>23,935</u>	<u>34,054</u>
		23,935	34,054
CURRENT LIABILITIES			
Creditors: Amounts falling due within one year	6	<u>(450)</u>	<u>(325)</u>
NET CURRENT ASSETS		<u>23,485</u>	<u>33,729</u>
NET ASSETS		<u>28,974</u>	<u>35,847</u>
FUNDS			
Unrestricted funds		22,398	35,847
Restricted funds	7	<u>6,576</u>	<u>-</u>
		<u>28,974</u>	<u>35,847</u>

The financial statements were approved, and authorised for issue, by the Trustees on 18 September 2025 and signed on their behalf by:

.....
Anna Cope

The annexed notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

1. ACCOUNTING POLICIES

a) Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) – ‘Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)’ and the Charities Act 2011.

b) Going concern

The Trustees consider that there are no material uncertainties over the charity’s ability to continue as a going concern.

c) Fund accounting

Unrestricted funds are funds which are available for use at the discretion of the Trustees in furtherance of the general objects of the Charity and which have not been designated for other purposes. Restricted funds are those held with donor-imposed conditions attached.

d) Fixed Assets

Equipment with an individual cost of over £1,000 is capitalised as a fixed asset. Depreciation is charged at 25% per annum to write off the cost over four years.

e) Donations

Donations represent the amount receivable for the year, including gift aid recovery.

f) Expenditure

Expenditure is included in the Statement of Financial Activities on the accruals basis.

2. TRUSTEE REMUNERATION AND REIMBURSED EXPENSES

During the year, no Trustees received any remuneration, and no expenses were reimbursed to them (2023-24 - none).

3. SUPPORT COSTS

	2025	2024
	£	£
Office rent	744	690
Printing, stationery, and postage	-	71
IT costs	985	665
Insurance	413	352
Training	78	-
Promotional materials	314	265
Subscriptions	75	35
Cleaning	200	-
Travel	1,100	1,382
Phone	300	240
Donations and gifts	56	220
	<u>4,265</u>	<u>3,590</u>

4. GOVERNANCE COSTS

Independent Examiner’s fee	<u>450</u>	<u>535</u>
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

5. FIXED ASSETS

	2025	2024
	£	£
EQUIPMENT		
Cost at 1 April 2024	4,236	4,236
Additions	4,850	-
Depreciation at 1 April 2024	2,118	1,059
Depreciation charge for the year	1,479	1,059
Net book amount at 31 March 2025	<u>5,489</u>	<u>2,118</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Accruals and deferred income	450	325
	<u>450</u>	<u>325</u>

7 RESTRICTED FUNDS

During the year, Essex County Council provided funding of £15,000 as a Community Supermarket Programme Grant. This is part of a funded partnership programme to develop sustainable access to affordable food. Manna Meals delivers this through a transactional, retail experience, offering food and household items at a reduced cost to shoppers.

The balance of the funds at 31 March 2025 after expenditure of £8,424 was £6,576.

The fund balance comprises:

	2025	2024
	£	£
Fixed Asset	1,317	0
Cash at bank	5,259	0
	<u>6,576</u>	<u>0</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

8. STATEMENT OF FINANCIAL ACTIVITIES FOR 2023-24 SPLIT BY FUND DESIGNATION

	Unrestricted Funds	Restricted Funds	Total
	£	£	£
INCOME			
Donations	8,842	-	8,842
TOTAL INCOME	8,842	-	8,842
EXPENDITURE			
Expenditure on charitable activities:			
Activities	28,859	-	28,859
Grants	-	-	-
Support costs	3,590	-	3,590
Governance	325	-	325
TOTAL EXPENDITURE	32,774	-	32,774
NET DEFICIT IN FUNDS	(23,932)	-	(23,932)
FUNDS AT 1 APRIL 2023	59,779	-	59,779
FUNDS AT 31 MARCH 2024	35,847	-	35,847

MANNA MEALS

England & Wales - Charity number 1165147

Accounts

MANNA MEALS

REPORT AND FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

REGISTERED CHARITY NUMBER: 1165147

REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

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REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees

Anna Cope Chair
Victoria De Coster
Abigail Gowland

Charity registration number

1165147

Registered office address

77a Coxtie Green Road
Pilgrims Hatch
Brentwood
CM14 5PS

Independent Examiner

Alan C Radford FCA DChA
Needham Cottage
Needham Green
Hatfield Broad Oak
Bishops Stortford
CM22 7JT

Bankers

Barclays Bank PLC
75 High Street
Brentwood
CM14 4RP

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

The Trustees present their annual report and financial statements for the year ended 31 March 2024. The Trustees confirm that the annual report and financial statements of the Charity comply with the accounting policies set out in Note 1 to the financial statements, the requirements of the Charity's governing document and the Statement of Recommended Practice - Accounting and Reporting by Charities - (Charities SORP FRS102).

Structure, governance and management

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The current Trustees, who have all served throughout the year and since, are:

Anna Cope (Chair)
Victoria De Coster
Abigail Gowland

The constitution requires the charity to have a minimum of three Trustees. The initial Trustees were appointed on registration and can serve without restriction as to term. Subsequently appointed Trustees will be appointed for three-year terms.

Objectives and Activities

The objects of the Charity are to promote the benefit of the public by:-

- The advancement of the Christian faith, through sharing and teaching the Gospel of Jesus Christ.
- The relief of poverty and the promotion of social inclusion by preventing people from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society, through the provision of food, practical advice and other forms of Christian care.

The charity's activities are carried out in Brentwood, Essex and the surrounding area and are aimed at fulfilling our objectives through loving our community and the provision of food.

Achievements and Performance

We continue to partner with the Hope Mums project in Brentwood, providing them with regular grocery and recipe bags.

We continue to cook, freeze, and maintain stock at our various freezer hubs in the community on a regular basis (Brentwood Baptist Church, St Peter's Church, Hutton, Dodd Road Church, Brentwood, St George's Church, Brentwood, Brentwood Baptist Church and Trinity Church).

We continue to provide grocery bags to the Lighthouse Project for them to distribute along with the frozen meals as and when they meet those who need extra food.

We continue to run a regular Sunday lunch at Bishops Hall Community Centre in partnership with Pilgrims Hatch Baptist Church. This is a free 2 course hot meal for anyone in the community to attend.

We continue to run our free 'Tea-Time Together' events every other Wednesday afternoon/evening from the Bishops Hall Community Centre. This event offers free tea-time snacks, sandwiches and soup along with a 2 course hot meal (plus a vegetarian option) for anyone in the community to receive. We also offer free grocery bags at this event for those in need of additional food.

All Manna Meals events are free to anyone in the local community.

We continue to engage with different churches and organisations around the Brentwood area to see how we can partner and support our community.

Financial review

Unrestricted donations to the charity during the year amounted to £8,842 (2022-23 - £41,836). Our unrestricted expenditure in the year totalled £32,774 (2022-23 - £28,240), generating an overall deficit on our unrestricted funds of £23,932.

Generous donations received in previous years have enabled us to finance this deficit and continue our activities without any curtailment. We are grateful to all our donors for their support, both this year and in earlier years.

The Trustees seek to manage the charity with a minimum of cost and external financial commitment. Our unrestricted reserves totalled £35,847 at 31 March 2024 (2023 - £59,779).

Although the charity's income in 2023-24 did not reach the level at which an independent examination was required, the Trustees decided to continue with this form of examination in the expectation that it will rise again in future years to above the minimum level of income at which an examination is required by law.

Reserves policy

In line with Charity Commission guidelines, the Trustees have developed a reserves policy to cover their financial responsibilities should the charity suffer an unexpected fall in income.

The Trustees have agreed that they should maintain a figure of £3,000 in unrestricted funds to enable the payment of insurance, rent, mobile phone charges, professional fees, replenishment of freezers and other expenses. At 31 March 2024, the unrestricted reserves of £35,847 comfortably exceeded that sum.

The Trustees will review this figure annually at the Annual General Meeting.

Public benefit statement

The Trustees confirm that, in reviewing their aims and objectives and in planning future activities, they have complied with their duty in Section 17 of the Charities Act 2011 to have due regard to the guidance on public benefit published by the Charity Commission.

The public benefit of the Charity's activities is outlined in relation to its objects set out under 'Objectives and Activities' above and detailed in terms of its execution in the report of 'Achievements and Performance'.

This report was approved and authorised for issue by the Trustees on
signed on their behalf by:

2024 and

Anna Cope

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF MANNA MEALS

I report to the Trustees on my examination of the accounts of Manna Meals (the charity) for the year ended 31 March 2023, which comprise the Statement of Financial Activities, the Balance Sheet and related notes.

RESPECTIVE RESPONSIBILITIES OF THE TRUSTEE AND EXAMINER

The Charity's Trustees are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the Act).

I report in respect of my examination of the charity's accounts under section 145 of the Act and, in carrying out my examination, I have followed all the applicable Directions given by the Charity Commissioners 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 which give me cause to believe that in any material respect:

- 1- accounting records were not kept as required by section 130 of the Act.
- 2- the accounts do not accord with those accounting records.
- 3- the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Repots) 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 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.

Alan C Radford FCA DChA

Needham Cottage
Needham Green
Hatfield Broad Oak
Bishops Stortford
CM22 7JT

2024

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024**

	Note	Unrestricted Funds	Restricted Funds	2024	2023
		£	£	£	£
INCOME					
Donations		8,842	-	8,842	41,836
Fundraising		-	-	-	-
Other		-	-	-	369
TOTAL INCOME		8,842	-	8,842	42,205
EXPENDITURE					
Expenditure on charitable activities:					
Activities		28,859	-	28,859	24,234
Grants		-	-	-	-
Support costs	3	3,590	-	3,590	5,611
Governance	4	325	-	325	535
TOTAL EXPENDITURE		32,774	-	32,774	30,380
SURPLUS OF INCOME OVER EXPENDITURE		(23,932)	-	(23,932)	11,825
TRANSFER OF FUNDS		-	-	-	-
NET MOVEMENT IN FUNDS		(23,932)	-	(23,932)	11,825
FUNDS AT 1 APRIL 2023		59,779	-	59,779	47,954
FUNDS AT 31 MARCH 2024		35,847	-	35,847	59,779

The statement of financial activities includes all gains and losses recognised in the period. All income and expenditure derive from continuing activities.

The annexed notes form part of these financial statements

BALANCE SHEET
31 MARCH 2024

	Note	2024 £	2023 £
FIXED ASSETS	5	2,118	3,177
CURRENT ASSETS			
Debtors		-	-
Cash at bank and in hand		<u>34,054</u>	<u>57,137</u>
		34,053	57,137
CURRENT LIABILITIES			
Creditors: Amounts falling due within one year	6	<u>(325)</u>	<u>(535)</u>
NET CURRENT ASSETS		<u>33,729</u>	<u>56,602</u>
NET ASSETS		<u>35,847</u>	<u>59,779</u>
FUNDS			
Unrestricted funds		35,847	59,779
Restricted funds		<u>-</u>	<u>-</u>
		<u>35,847</u>	<u>59,779</u>

The financial statements were approved, and authorised for issue, by the Trustees on 2024 and signed on their behalf by:

.....
 Anna Cope

The annexed notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

1. ACCOUNTING POLICIES

- a) Basis of preparation of financial statements
The financial statements have been prepared in accordance with the Charities SORP (FRS 102) – ‘Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)’ and the Charities Act 2011.
- b) Going concern
The Trustees consider that there are no material uncertainties over the charity’s ability to continue as a going concern.
- c) Fund accounting
Unrestricted funds are funds which are available for use at the discretion of the Trustees in furtherance of the general objects of the Charity and which have not been designated for other purposes. Restricted funds are those held with donor-imposed conditions attached.
- d) Fixed Assets
Equipment with an individual cost over £1,000 is capitalised as a fixed asset. Depreciation is charged at 25% per annum to write off the cost over four years.
- e) Donations
Donations represent the amount receivable for the year, including gift aid recovery.
- f) Expenditure
Expenditure is included in the Statement of Financial Activities on the accruals basis.

2. TRUSTEE REMUNERATION AND REIMBURSED EXPENSES

During the year, no Trustees received any remuneration, and no expenses were reimbursed to them (2022-23 - none).

3. SUPPORT COSTS

	2024	2023
	£	£
Office rent	360	690
Printing, stationery, and postage	71	110
IT costs	665	1,640
Insurance	352	300
Training	-	433
Promotional materials	265	635
Books	-	530
Subscriptions	35	36
Cleaning	-	80
Travel	1,382	882
Phone	240	275
Donations and gifts	220	-
	<u>3,590</u>	<u>5,611</u>

4. GOVERNANCE COSTS

Independent Examiner's fee	<u>325</u>	<u>535</u>
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

5. FIXED ASSETS

	2024	2023
	£	£
EQUIPMENT		
Cost at 1 April 2023	4,236	2,185
Additions	-	4,236
Disposal	-	(2,185)
Depreciation at 1 April 2023	1,059	619
Depreciation charge for the year	1,059	(1,059)
Depreciation eliminated on disposal	-	(619)
Net book amount at 31 March 2024	<u>2,118</u>	<u>3,177</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Accruals and deferred income	<u>535</u>	<u>300</u>
	<u>535</u>	<u>300</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

7. STATEMENT OF FINANCIAL ACTIVITIES FOR 2022-23 SPLIT BY FUND DESIGNATION

	Unrestricted Funds	Restricted Funds	Total
	£	£	£
INCOME			
Donations	41,836	-	41,836
Other	369	-	369
	<hr/>		
TOTAL INCOME	42,205	-	42,205
	<hr/>		
EXPENDITURE			
Expenditure on charitable activities:			
Activities	22,094	2,140	24,234
Grants	-	-	-
Support costs	5,611	-	5,611
Governance	535	-	535
	<hr/>		
TOTAL EXPENDITURE	28,240	2,140	30,380
	<hr/>		
SURPLUS OF INCOME	13,965	(2,140)	11,825
TRANSFER OF FUNDS	4,236	(4,236)	-
NET MOVEMENT IN FUNDS	18,201	(6,376)	11,825
FUNDS AT 1 APRIL 2022	41,578	6,376	47,954
	<hr/>		
FUNDS AT 31 MARCH 2023	59,779	-	59,779
	<hr/> <hr/>		

MANNA MEALS

England & Wales - Charity number 1165147

Accounts

MANNA MEALS

REPORT AND FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

REGISTERED CHARITY NUMBER: 1165147

REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

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REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees

Anna Cope Chair
Victoria De Coster
Abigail Gowland

Charity registration number

1165147

Registered office address

77a Coxtie Green Road
Pilgrims Hatch
Brentwood
CM14 5PS

Independent Examiner

Alan C Radford FCA DChA
Needham Cottage
Needham Green
Hatfield Broad Oak
Bishops Stortford
CM22 7JT

Bankers

Barclays Bank PLC
75 High Street
Brentwood
CM14 4RP

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

The Trustees present their annual report and financial statements for the year ended 31 March 2023. The Trustees confirm that the annual report and financial statements of the Charity comply with the accounting policies set out in Note 1 to the financial statements, the requirements of the Charity's governing document and the Statement of Recommended Practice - Accounting and Reporting by Charities - (Charities SORP FRS102).

Structure, governance and management

The charity adopted its constitution on 11 January 2016 and was registered as a foundation Charitable Incorporated Organisation by the Charity Commission for England & Wales on 13 January 2016.

The current Trustees, who have all served throughout the year and since, are:

Anna Cope (Chair)
Victoria De Coster
Abigail Gowland

The constitution requires the charity to have a minimum of three Trustees. The initial Trustees were appointed on registration and can serve without restriction as to term. Subsequently appointed Trustees will be appointed for three-year terms.

Objectives and Activities

The objects of the Charity are to promote the benefit of the public by:-

- The advancement of the Christian faith, through sharing and teaching the Gospel of Jesus Christ.
- The relief of poverty and the promotion of social inclusion by preventing people from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society, through the provision of food, practical advice and other forms of Christian care.

The charity's activities are carried out in Brentwood, Essex and the surrounding area and are aimed at fulfilling our objectives through loving our community and the provision of food.

Achievements and Performance

We continue to partner with the Hope Mums project in Brentwood, providing them with regular grocery and recipe bags.

We continue to cook, freeze, and maintain stock at our various freezer hubs in the community on a regular basis (Brentwood Baptist Church, St Peter's Church, Hutton, Dodd Road Church, Brentwood, St George's Church, Brentwood and Trinity Church).

We continue to provide grocery bags to the Lighthouse Project for them to distribute as and when they meet those who need extra food.

We continue to run a regular Sunday lunch at Bishops Hall Community Centre in partnership with Pilgrims Hatch Baptist Church. This is a free 2 course hot meal for anyone in the community to attend.

We continue to run our free 'Tea-Time Together' events every other Wednesday afternoon/evening from the Bishops Hall Community Centre. This event offers free tea-time snacks, sandwiches and soup along with a 2 course hot meal (plus a vegetarian option) for anyone in the community to receive. We also offer free grocery bags at these events for those in need of additional food.

All Manna Meals events are free to anyone in the local community.

We continue to engage with different churches and organisations around the Brentwood area to see how we can partner and support our community.

Financial review

Unrestricted donations to the charity during the year amounted to £41,836 (2021-22 - £14,243). Our unrestricted expenditure in the year totalled £28,240 (2021-22 - £10,287), generating an overall surplus on our unrestricted funds of £13,965.

During the year, we spent the balance of grant funding received in earlier years from Brentwood Borough Council for the purchase of kitchen equipment. We have been most grateful for their support.

The Trustees seek to manage the charity with a minimum of cost and external financial commitment. After a successful year, our unrestricted reserves totalled £59,779 at 31 March 2023 (2022 - £41,578).

Reserves policy

In line with Charity Commission guidelines, the Trustees have developed a reserves policy to cover their financial responsibilities should the charity suffer an unexpected fall in income.

The Trustees have agreed that they should maintain a figure of £3,000 in unrestricted funds to enable the payment of insurance, rent, mobile phone charges, professional fees, replenishment of freezers and other expenses. At 31 March 2023, the unrestricted reserves of £59,779 comfortably exceeded that sum.

The Trustees will review this figure annually at the Annual General Meeting.

Public benefit statement

The Trustees confirm that, in reviewing their aims and objectives and in planning future activities, they have complied with their duty in Section 17 of the Charities Act 2011 to have due regard to the guidance on public benefit published by the Charity Commission.

The public benefit of the Charity's activities is outlined in relation to its objects set out under 'Objectives and Activities' above and detailed in terms of its execution in the report of 'Achievements and Performance'.

This report was approved and authorised for issue by the Trustees on 19 November 2023 and signed on their behalf by:

Anna Cope

Independent Examiner's report to the Trustees of Manna Meals for the year ended 31 March 2023.

I report on my examination of the accounts of Manna Meals for the year ended 31 March 2023, which comprise the Statement of Financial Activities, the Balance Sheet and related notes.

RESPECTIVE RESPONSIBILITIES OF THE TRUSTEE AND EXAMINER

The Charity's Trustees are responsible for the preparation of the financial statements. They consider that an audit is not required for this year (under section 145 of the Charities Act 2011 (the Act) and that an independent examination is needed. It is my responsibility to examine the financial statements (under section 145 (1) (a) of the Act), to follow procedures laid down in the General Directions given by the Charity Commissioners under section 145 (5) (b) of the Act and to state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S REPORT

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

INDEPENDENT EXAMINER'S STATEMENT

In connection with my examination, no material matters have come to my attention which give me cause to believe that in any material respect:

- 1- accounting records were not kept in respect of the charity as required by section 130 of the Act.
- 2- the accounts do not accord with those accounting records.
- 3- the accounts do not comply with the accounting 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 come across no 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.

Alan C Radford FCA DChA

Chartered Accountant

Needham Cottage
Needham Green
Hatfield Broad Oak
Bishops Stortford
CM22 7JT

19 November 2023

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023**

	Note	Unrestricted Funds	Restricted Funds	2023	2022
		£	£	£	£
INCOME					
Donations		41,836	-	41,836	19,243
Fundraising		-	-	-	94
Other		369	-	369	-
TOTAL INCOME		42,205	-	42,205	19,337
EXPENDITURE					
Expenditure on charitable activities:					
Activities		22,094	2,140	24,234	7,752
Grants		-	-	-	1,715
Support costs	3	5,611	-	5,611	3,086
Governance	4	535	-	535	300
TOTAL EXPENDITURE		28,240	2,140	30,380	12,853
SURPLUS OF INCOME OVER EXPENDITURE		13,965	(2,140)	11,825	6,484
TRANSFER OF FUNDS		4,236	(4,236)	-	-
NET MOVEMENT IN FUNDS		18,201	(6,376)	11,825	6,484
FUNDS AT 1 APRIL 2022		41,578	6,376	47,954	41,470
FUNDS AT 31 MARCH 2023		59,779	-	59,779	47,954

The statement of financial activities includes all gains and losses recognised in the period. All income and expenditure derive from continuing activities.

The annexed notes form part of these financial statements

BALANCE SHEET
31 MARCH 2023

	Note	2023 £	2022 £
FIXED ASSETS	5	3,177	1,566
CURRENT ASSETS			
Debtors		-	1,550
Cash at bank and in hand		<u>57,137</u>	<u>45,138</u>
		57,137	46,688
CURRENT LIABILITIES			
Creditors: Amounts falling due within one year	6	<u>(535)</u>	<u>(300)</u>
NET CURRENT ASSETS		<u>56,602</u>	<u>46,388</u>
NET ASSETS		<u>59,779</u>	<u>47,954</u>
 FUNDS			
Unrestricted funds		59,779	41,578
Restricted funds	7	<u>-</u>	<u>6,376</u>
		<u>59,779</u>	<u>47,954</u>

The financial statements were approved, and authorised for issue, by the Trustees on 19 November 2023 and signed on their behalf by:

.....
Anna Cope

The annexed notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

1. ACCOUNTING POLICIES

- a) Basis of preparation of financial statements
The financial statements have been prepared in accordance with the Charities SORP (FRS 102) – ‘Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)’ and the Charities Act 2011.
- b) Going concern
The Trustees consider that there are no material uncertainties over the charity’s ability to continue as a going concern.
- c) Fund accounting
Unrestricted funds are funds which are available for use at the discretion of the Trustees in furtherance of the general objects of the Charity and which have not been designated for other purposes. Restricted funds are those held with donor-imposed conditions attached.
- d) Fixed Assets
Equipment with an individual cost over £1,000 is capitalised as a fixed asset. Depreciation is charged at 20% per annum to write off the cost over four years.
- e) Donations
Donations represent the amount receivable for the year, including gift aid recovery.
- f) Expenditure
Expenditure is included in the Statement of Financial Activities on the accruals basis.

2. TRUSTEE REMUNERATION AND REIMBURSED EXPENSES

During the year, no Trustees received any remuneration, and no expenses were reimbursed to them (2021-22 - none).

3. SUPPORT COSTS

	2023	2022
	£	£
Office rent	690	450
Printing, stationery, and postage	110	388
IT costs	1,640	247
Insurance	300	293
Training	433	389
Promotional materials	635	-
Books	530	295
Subscriptions	36	178
Cleaning	80	140
Travel	882	616
Phone	275	-
Sundries	-	90
	<u>5,611</u>	<u>3,086</u>

4. GOVERNANCE COSTS

Independent Examiner's fee (2022 - Accountant's fee)	<u>535</u>	<u>300</u>
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

5. FIXED ASSETS

	2023	2022
	£	£
EQUIPMENT		
Cost at 1 April 2022	2,185	2,185
Additions	4,236	-
Disposal	(2,185)	-
Depreciation at 1 April 2022	619	(182)
Depreciation charge for the year	1,059	(437)
Depreciation eliminated on disposal	(619)	-
Net book amount at 31 March 2023	<u>3,177</u>	<u>1,566</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Accruals and deferred income	<u>535</u>	<u>300</u>
	<u>535</u>	<u>300</u>

7. RESTRICTED FUNDS

At 1 April 2022, Manna Meals held funds totalling £6,376 received from Brentwood Borough Council in respect of projects for the purchase of kitchen and catering equipment. During the year, the full sum was spent, leaving a nil balance at 31 March 2023. The major items of expenditure incurred covered an oven and a water heater. These have been capitalized as fixed assets in these accounts and included as part of general funds.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

8. STATEMENT OF FINANCIAL ACTIVITIES FOR 2021-22 SPLIT BY FUND DESIGNATION

	Unrestricted Funds	Restricted Funds	Total
	£	£	£
INCOME			
Donations	14,243	5,000	19,243
Fundraising	94	-	94
TOTAL INCOME	14,337	5,000	19,337
EXPENDITURE			
Expenditure on charitable activities:			
Activities	5,186	2,566	7,752
Grants	1,715		1,715
Support costs	3,086	-	3,086
Governance	300	-	300
TOTAL EXPENDITURE	10,287	2,566	12,853
NET MOVEMENT IN FUNDS	4,050	2,434	6,484
FUNDS AT 1 APRIL 2021	37,528	3,942	41,470
FUNDS AT 31 MARCH 2022	41,578	6,376	47,954

MANNA MEALS

England & Wales - Charity number 1165147

Accounts

MANNA MEALS

REPORT AND FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

REGISTERED CHARITY NUMBER: 1165147

REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

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REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees

Anna Cope Chair
Victoria De Coster
Abigail Gowland

Charity registration number

1165147

Registered office address

77a Coxtie Green Road
Pilgrims Hatch
Brentwood
CM14 5PS

Independent Accountant

Alan C Radford FCA DChA
Needham Cottage
Needham Green
Hatfield Broad Oak
Bishops Stortford
CM22 7JT

Bankers

Barclays Bank PLC
75 High Street
Brentwood
CM14 4RP

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

The Trustees present their annual report and financial statements for the year ended 31 March 2022. The Trustees confirm that the annual report and financial statements of the Charity comply with the accounting policies set out in Note 1 to the financial statements, the requirements of the Charity's governing document and the Statement of Recommended Practice - Accounting and Reporting by Charities - (Charities SORP FRS102).

Structure, governance and management

The charity adopted its constitution on 11 January 2016 and was registered as a foundation Charitable Incorporated Organisation by the Charity Commission for England & Wales on 13 January 2016.

The current Trustees, who have all served throughout the year and since, are:

Anna Cope (Chair)
Victoria De Coster
Abigail Gowland

The constitution requires the charity to have a minimum of three Trustees. The initial Trustees were appointed on registration and can serve without restriction as to term. Subsequently appointed Trustees will be appointed for three-year terms.

Objectives and Activities

The objects of the Charity are to promote the benefit of the public by:-

- The advancement of the Christian faith, through sharing and teaching the Gospel of Jesus Christ.
- The relief of poverty and the promotion of social inclusion by preventing people from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society, through the provision of food, practical advice and other forms of Christian care.

The charity's activities are carried out in Brentwood, Essex and the surrounding area and are aimed at fulfilling our objectives through loving our community and the provision of food.

Achievements and Performance

We continue to partner with the Hope Mums project in Brentwood, providing them with regular grocery and recipe bags.

We continue to cook, freeze, and maintain stock at our various freezer hubs in the community on a regular basis (Brentwood Baptist Church, St Peter's Church, Dodd Road Church, St George's Church, Lighthouse Project, and Trinity Church).

We continue to provide grocery bags to the Lighthouse Project for them to distribute along with the frozen meals as and when they meet those who need extra food.

We continue to run regular coffee mornings at St George's Church to support them meeting the needs of the local community through their foodbank outlet. The foodbank runs alongside the coffee morning for guests to attend.

We continue to run a regular Sunday lunch at Bishops Hall Community Centre in partnership with Pilgrims Hatch Baptist Church. This is a free 2 course hot meal for anyone in the community to attend.

We have recently started a new project called 'Tea-Time Together'. This project runs mid-week, every other week from the Bishops Hall Community Centre. This event offers free tea-time snacks along with a 2 course hot meal for anyone in the community to receive. We also offer free grocery bags at this event for those in need of additional food.

All Manna Meals events are free to anyone in the local community.

We continue to engage with different churches and organisations around the Brentwood area to see how we can partner and support our community.

Financial review

Unrestricted donations to the charity during the year amounted to £14,243 (2021 - £47,441) and fundraising provided a further £94. Our unrestricted expenditure in the year totalled £10,287 (2021 - £33,450), resulting in a surplus on our unrestricted funds of £4,050.

During the year, a grant of £5,000 was received from Brentwood Borough Council for the purchase of kitchen equipment. This grant followed two made by the Council in the previous year and we have been most grateful for each of these. £2,566 was spent in the year from these restricted funds with a balance of £6,376 for future expenditure.

The Trustees seek to manage the charity with a minimum of cost and external financial commitment. After a successful year, our unrestricted reserves totalled £41,578 at 31 March 2022 (2021 - £37,528).

Reserves policy

In line with Charity Commission guidelines, the Trustees have developed a reserves policy to cover their financial responsibilities should the charity suffer an unexpected fall in income.

The Trustees have agreed that they should maintain a figure of £3,000 in unrestricted funds to enable the payment of insurance, rent, mobile phone charges, professional fees, replenishment of freezers and other expenses. At 31 March 2022, the unrestricted reserves of £41,578 comfortably exceeded that sum.

The Trustees will review this figure annually at the AGM.

Public benefit statement

The Trustees confirm that they have complied with their duty in Section 17 of the Charities Act 2011 to have due regard to the guidance on public benefit published by the Charity Commission in reviewing the aims and objectives and outcomes of their work. The public benefit of the Charity's activities is outlined in relation to its objects set out under 'Objectives and Activities' above and detailed in terms of its execution in the report of 'Achievements and Performance'.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

The Trustees are required to prepare financial statements for each financial year, which give a true and fair view of the financial activities of the charity and of its financial position at the end of that year. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are reasonable and prudent,
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue to operate.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved and authorised for issue by the Trustees on 1 December 2022 and signed on their behalf by:

.....
Anna Cope

Chartered Accountant's report to the Trustees of Manna Meals on the preparation of the unaudited accounts of Manna Meals for the year ended 31 March 2022.

I have prepared for your approval the accounts of Manna Meals for the year ended 31 March 2022 set out on pages 8 to 12 from the charity's accounting records and information and explanations you have given to me.

As a practising member of the Institute of Chartered Accountants in England and Wales (ICAEW), I am subject to its ethical and other professional requirements, which are detailed at <http://www.icaew.com/en/members/regulations-standards-and-guidance/>.

This report is made solely to the Trustees in accordance with the terms of my engagement dated 21 August 2017. My work has been undertaken solely to prepare for your approval the accounts of Manna Meals and state those matters that I have agreed to state to the Trustees in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Trustees for my work or for this report.

It is your duty to ensure that Manna Meals has kept adequate accounting records and to prepare accounts that give a true and fair view of the assets, liabilities, financial position and surplus or deficit of Manna Meals. You consider that Manna Meals is exempt from the audit requirement for the year ended 31 March 2022 and that an independent examination is not required under the Charities Act 2011.

I have not been instructed to carry out an audit or an independent examination of the accounts of Manna Meals. For this reason, I have not verified the accuracy or completeness of the accounting records or information and explanations you have given to me and I do not, therefore, express any opinion on the accounts.

Alan C Radford FCA DChA

Chartered Accountant

Needham Cottage
Needham Green
Hatfield Broad Oak
Bishops Stortford
CM22 7JT

1 December 2022

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022**

	Note	Unrestricted Funds	Restricted Funds	2022	2021
		£	£	£	£
INCOME					
Donations		14,243	5,000	19,243	51,383
Fundraising		94	-	94	-
TOTAL INCOME		14,337	5,000	19,337	51,383
EXPENDITURE					
Expenditure on charitable activities:					
Activities		5,186	2,566	7,752	31,201
Grants		1,715	-	1,715	-
Support costs	3	3,086	-	3,086	1,824
Governance	4	300	-	300	425
TOTAL EXPENDITURE		10,287	2,566	12,853	33,450
NET MOVEMENT IN FUNDS		4,050	2,434	6,484	17,933
FUNDS AT 1 APRIL 2021		37,528	3,942	41,470	23,537
FUNDS AT 31 MARCH 2022		41,578	6,376	47,954	41,470

The statement of financial activities includes all gains and losses recognised in the period. All income and expenditure derive from continuing activities.

The annexed notes form part of these financial statements

BALANCE SHEET
31 MARCH 2022

	Note	2022 £	2021 £
FIXED ASSETS	5	1,566	2,003
CURRENT ASSETS			
Debtors		1,550	-
Cash at bank and in hand		<u>45,138</u>	<u>39,892</u>
		46,688	39,892
CURRENT LIABILITIES			
Creditors: Amounts falling due within one year	6	<u>(300)</u>	<u>(425)</u>
NET CURRENT ASSETS		<u>46,388</u>	<u>39,467</u>
NET ASSETS		<u>47,954</u>	<u>41,470</u>
 FUNDS			
Unrestricted funds		41,578	37,528
Restricted funds	7	<u>6,376</u>	<u>3,942</u>
		<u>47,954</u>	<u>41,470</u>

The financial statements were approved, and authorised for issue, by the Trustees on 1 December 2022 and signed on their behalf by:

.....
Anna Cope

The annexed notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

1. ACCOUNTING POLICIES

- a) Basis of preparation of financial statements
The financial statements have been prepared in accordance with the Charities SORP (FRS 102) – ‘Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)’ and the Charities Act 2011.
- b) Going concern
The Trustees consider that there are no material uncertainties over the charity’s ability to continue as a going concern.
- c) Fund accounting
Unrestricted funds are funds which are available for use at the discretion of the Trustees in furtherance of the general objects of the Charity and which have not been designated for other purposes. Restricted funds are those held with donor-imposed conditions attached.
- d) Fixed Assets
Equipment with an individual cost over £1,000 is capitalised as a fixed asset. Depreciation is charged at 20% per annum to write off the cost over five years.
- e) Donations
Donations represent the amount receivable for the year, including gift aid recovery.
- f) Expenditure
Expenditure is included in the Statement of Financial Activities on the accrual basis.

2. TRUSTEE REMUNERATION AND REIMBURSED EXPENSES

During the year, no Trustees received any remuneration, and no expenses were reimbursed to them (2021 - none).

3. SUPPORT COSTS

	2022	2021
	£	£
Office and premises rent	450	360
Printing, stationery, and postage	388	172
IT costs	247	380
Insurance	293	253
Repairs and maintenance	-	267
Training	389	257
Books	295	-
Subscriptions	178	-
Cleaning	140	-
Travel	616	-
Data protection registration	-	35
Sundries	90	100
	<u>3,086</u>	<u>1,824</u>

4. GOVERNANCE COSTS

Accountancy fee (2021 - Independent examiner’s fee)	<u>300</u>	<u>425</u>
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

5. FIXED ASSETS

	2022	2021
	£	£
Cost at 1 April 2021 and 31 March 2022	2,185	-
Addition - Trailer	-	2,185
Depreciation at 1 April 2021	182	-
Depreciation charge for the year	437	182
Net book amount – 31 March 2022	<u>1,566</u>	<u>2,003</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Accruals and deferred income	300	425
	<u>300</u>	<u>425</u>

7. RESTRICTED FUNDS

During the year, Manna Meals received further grant funding of £5,000 from Brentwood Borough Council in respect of a project for the purchase of kitchen equipment. £361 was spent for this purpose, leaving a balance of £4,639. In the previous year, Brentwood Borough Council also provided funding of £1,817 for the acquisition of portable catering and service equipment, which was fully spent during 2021-22 and £2,125, whose purpose was originally for purchase of a vehicle. The Council subsequently agreed that the grant could instead be used for kitchen and catering equipment and £388 was expended during the year. The total of these three grants remaining unspent at the year-end was £6,376 (2021- £3,942).

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

8. STATEMENT OF FINANCIAL ACTIVITIES FOR 2020-21 SPLIT BY FUND DESIGNATION

	Unrestricted Funds	Restricted Funds	Total
	£	£	£
INCOME			
Donations	47,441	3,942	51,383
TOTAL INCOME	47,441	3,942	51,383
EXPENDITURE			
Expenditure on charitable activities:			
Activities	31,201	-	31,201
Support costs	1,824	-	1,824
Governance	425	-	425
TOTAL EXPENDITURE	33,450	-	33,450
NET MOVEMENT IN FUNDS	13,991	3,942	17,933
FUNDS AT 1 APRIL 2020	23,537	-	23,537
FUNDS AT 31 MARCH 2021	37,528	-	41,470

MANNA MEALS

England & Wales - Charity number 1165147

Accounts

MANNA MEALS

REPORT AND FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2021

REGISTERED CHARITY NUMBER: 1165147

REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

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REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees

Anna Cope Chair
Victoria De Coster
Abigail Gowland

Charity registration number

1165147

Registered office address

77a Coptie Green Road
Pilgrims Hatch
Brentwood
Essex
CM14 5PS

Independent Examiner

Alan C Radford FCA DChA
Needham Cottage
Needham Green
Hatfield Broad Oak
Bishops Stortford
CM22 7JT

Bankers

Barclays Bank PLC
75 High Street
Brentwood
Essex
CM14 4RP

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

The Trustees present their annual report and financial statements for the year ended 31 March 2021. The Trustees confirm that the annual report and financial statements of the Charity comply with the accounting policies set out in Note 1 to the financial statements, the requirements of the Charity's governing document and the Statement of Recommended Practice - Accounting and Reporting by Charities - (Charities SORP FRS102).

Structure, governance and management

The charity adopted its constitution on 11 January 2016 and was registered as a foundation Charitable Incorporated Organisation by the Charity Commission for England & Wales on 13 January 2016.

The current Trustees, who have all served throughout the year and since, are:

Anna Cope (Chair)
Victoria De Coster
Abigail Gowland

The constitution requires the charity to have a minimum of three Trustees. The initial Trustees were appointed on registration and can serve without restriction as to term. Subsequently appointed Trustees will be appointed for three-year terms.

Objectives and Activities

The objects of the Charity are to promote the benefit of the public by:-

- The advancement of the Christian faith, through sharing and teaching the Gospel of Jesus Christ.
- The relief of poverty and the promotion of social inclusion by preventing people from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society, through the provision of food, practical advice and other forms of Christian care.

The charity's activities are carried out in Brentwood, Essex and the surrounding area and are aimed at fulfilling our objectives through loving our community and the provision of food.

Achievements and Performance

From March until August 2020 the charity was involved with the local council, providing regular food parcels and frozen meals to those in need in the local community. This included working closely with other local charities and organisations to ensure that those people in need were able to receive necessary food on a regular basis and running the holiday hunger project for the local community with weekly recipe bags and frozen meals given out where needed.

Since September 2020 we have been transitioning from the parcel delivery service, back to community run events, where possible. This included a full Christmas meal for all those clients who had received parcels from us during the first lockdown. This allowed us to meet the clients face to face and build up stronger links and a better understanding of their needs, enabling us to signpost them on to other organisations to help them. Although the third lockdown in January 2021 meant we could no longer meet, we continued to keep contact with our clients through our Afternoon Tea doorstep delivery service. This service included a selection of homemade cakes and sweet treats made, packaged, parcelled up and delivered with a general grocery bag once every other week. This meant that all our clients were able to receive a food treat parcel and a friendly chat at the 'doorstep'. The aim of the delivery driver stopping for a chat was to ensure that the client was coping with the various struggles that come with isolation. If any issues arose, the driver would then report back to the trustees who would be able to signpost the client on to the appropriate service for additional help.

We have also been running a telephone befriending service for any person who is struggling and feeling isolated during this time. This service has been running since December 2020 and continues to make contact with the clients on a weekly basis.

MANNA MEALS

We continue to partner with the Hope Mums project in Brentwood, providing them with regular grocery and recipe bags during the pandemic. We aim to return to supporting them with cakes and meals as we were before March 2020.

We continue to cook, freeze and maintain stock at our various freezer hubs in the community on a regular basis (GoodNews Harold Hill, Daily Bread Café St Peters, Trinity Church, Foodbank at Dodd Road church, Sawyers Hall Church, Lighthouse and an additional one at Merrymeade House for the sole use of Brentwood Mutual Aid (local charity set up at the beginning of the first lockdown).

We continue to provide grocery bags to the Lighthouse for them to distribute along with the frozen meals and we have also partnered with CAP (Christians Against Poverty) Brentwood, to provide both frozen meals and grocery bags for them to take and give to their clients.

We continue to engage with different churches and organisations around the Brentwood area to see how we can partner and support community organisations.

The charity continues to take necessary steps (in line with government advice) to help contain/manage the spread of COVID-19. This includes a track and trace document for all who attend a Manna Meals community event.

The trustees are monitoring income and expenditure and, if it becomes necessary, will take measures to mitigate the impact of COVID-19 on the charity's reserves.

Financial review

Unrestricted donations to the charity during the year amounted to £47,441 (2020 - £26,247), an increase of 80.7% over the previous year's total. Our unrestricted expenditure in the year totalled £33,450, resulting in a surplus on our unrestricted funds of £13,991.

During the year, two donations were received from Brentwood Borough Council totalling £3,942 for the purchase of specific equipment. These grants were not spent in the year and are carried forward as restricted funds.

The Trustees seek to manage the charity with a minimum of cost and external financial commitment. After a successful year, our unrestricted reserves totalled £37,528 at 31 March 2021 (2020 - £23,537).

Reserves policy

In line with Charity Commission guidelines, the Trustees have developed a reserves policy to cover their financial responsibilities should the charity suffer an unexpected fall in income.

The Trustees have agreed that they should maintain a figure of £3,000 in unrestricted funds to enable the payment of insurance, rent, mobile phone charges, professional fees, replenishment of freezers and other expenses. At 31 March 2021, the unrestricted reserves held were £37,528.

The Trustees will review this figure annually at the AGM.

Public benefit statement

The Trustees confirm that they have complied with their duty in Section 17 of the Charities Act 2011 to have due regard to the guidance on public benefit published by the Charity Commission in reviewing the aims and objectives and outcomes of their work. The public benefit of the Charity's activities is outlined in relation to its objects set out under 'Objectives and Activities' above and detailed in terms of its execution in the report of 'Achievements and Performance'.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

MANNA MEALS

The Trustees are required to prepare financial statements for each financial year, which give a true and fair view of the financial activities of the charity and of its financial position at the end of that year. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are reasonable and prudent,
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue to operate.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved and authorised for issue by the Trustees on 20 August 2021 and signed on their behalf by:



.....
Anna Cope

MANNA MEALS

Independent Examiner's report to the Trustees of Manna Meals

I report to the Trustees on my examination of the accounts of Manna Meals for the year ended 31 March 2021.

RESPONSIBILITIES AND BASIS OF MY REPORT

As Trustees of the charity, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the accounts as required under section 145 of the 2011 Act. 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 my examination giving me cause to believe that in any material respect:

- 1- accounting records were not kept in respect of the charity as required by section 130 of the Act.
- 2- the accounts do not accord with those records.
- 3- the accounts do not comply with the accounting 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 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.



Alan C Radford FCA DChA

Chartered Accountant

Needham Cottage
Needham Green
Hatfield Broad Oak
Bishops Stortford
CM22 7JT

20 August 2021

MANNA MEALS

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2021

	Note	Unrestricted Funds	Restricted Funds	2021	2020
		£	£	£	£
INCOME					
Donations		47,441	3,942	51,383	26,247
TOTAL INCOME		47,441	3,942	51,383	26,247
EXPENDITURE					
Expenditure on charitable activities:					
Activities		31,201	-	31,201	10,419
Support costs	3	1,824	-	1,824	2,331
Governance	4	425	-	425	425
TOTAL EXPENDITURE		33,450	-	33,450	13,175
NET MOVEMENT IN FUNDS		13,991	3,942	17,933	13,072
FUNDS AT 1 APRIL 2020		23,537	-	23,537	10,465
FUNDS AT 31 MARCH 2021		37,528	3,942	41,470	23,537

The statement of financial activities includes all gains and losses recognised in the period. All income and expenditure derive from continuing activities.

The annexed notes form part of these financial statements

MANNA MEALS

BALANCE SHEET 31 MARCH 2021

	Note	2021 £	2020 £
FIXED ASSETS	5	2,003	-
CURRENT ASSETS			
Cash at bank and in hand		<u>39,892</u>	<u>23,962</u>
		39,892	23,962
CURRENT LIABILITIES			
Creditors: Amounts falling due within one year	6	<u>(425)</u>	<u>(425)</u>
NET CURRENT ASSETS		<u>39,467</u>	<u>23,537</u>
NET ASSETS		<u>41,470</u>	<u>23,537</u>
FUNDS			
Unrestricted funds		37,528	23,537
Restricted funds	7	<u>3,942</u>	<u>-</u>
		<u>41,470</u>	<u>23,537</u>

The financial statements were approved, and authorised for issue, by the Trustees on 20 August 2021 and signed on their behalf by:



Anna Cope

The annexed notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

1. ACCOUNTING POLICIES

- a) Basis of preparation of financial statements
The financial statements have been prepared in accordance with the Charities SORP (FRS 102) – ‘Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)’ and the Charities Act 2011.
- b) Going concern
The Trustees consider that there are no material uncertainties over the charity’s ability to continue as a going concern.
- c) Fund accounting
Unrestricted funds are funds which are available for use at the discretion of the Trustees in furtherance of the general objects of the Charity and which have not been designated for other purposes. Restricted funds are those held with donor-imposed conditions attached.
- d) Fixed Assets
Equipment with an individual cost over £1,000 is capitalised as a fixed asset. Depreciation is charged at 25% per annum to write off the cost over four years.
- e) Donations
Donations represent the amount receivable for the year, including gift aid recovery.
- f) Expenditure
Expenditure is included in the Statement of Financial Activities on the accrual basis.

2. TRUSTEE REMUNERATION AND REIMBURSED EXPENSES

During the year, no Trustees received any remuneration, and no expenses were reimbursed to them (2020 - none).

3. SUPPORT COSTS

	2021	2020
	£	£
Office rent	360	453
Printing, stationery, and postage	172	1,429
IT costs	380	96
Insurance	253	163
Repairs and maintenance	267	-
Training	257	-
Data protection registration	35	35
Sundries	100	155
	<u>1,824</u>	<u>2,331</u>

4. GOVERNANCE COSTS

Independent examination fee	<u>425</u>	<u>425</u>
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5. FIXED ASSETS

	2021
	£
Addition - Trailer	2,185
Depreciation charge	182
Net book amount – 31 March 2021	<u>2,003</u>

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Accruals and deferred income	425	425
	<u>425</u>	<u>425</u>

7. RESTRICTED FUNDS

During the year, Manna Meals received grant funding from Brentwood Borough Council in respect of two projects. £2,125 was received to part fund the purchase of a small vehicle to visit those who are socially isolated and £1,817 was received for portable catering and service equipment. No expenditure was incurred against the projects during the year ended 31 March 2021.

8. STATEMENT OF FINANCIAL ACTIVITIES FOR 2019-20 SPLIT BY FUND DESIGNATION

	Unrestricted Funds	Restricted Funds	Total
	£	£	£
INCOME			
Donations	26,247	-	26,247
TOTAL INCOME	<u>26,247</u>	<u>-</u>	<u>26,247</u>
EXPENDITURE			
Expenditure on charitable activities:			
Activities	8,357	2,062	10,419
Support costs	2,331	-	2,331
Governance	425	-	425
TOTAL EXPENDITURE	<u>11,113</u>	<u>2,062</u>	<u>13,175</u>
NET MOVEMENT IN FUNDS	15,134	(2,062)	13,072
FUNDS AT 1 APRIL 2019	8,403	2,062	10,465
FUNDS AT 31 MARCH 2020	<u>23,537</u>	<u>-</u>	<u>23,537</u>