

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 Coxtie 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.

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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 Merrymead 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.

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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

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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

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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

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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>

**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	<u>8,403</u>	<u>2,062</u>	<u>10,465</u>
FUNDS AT 31 MARCH 2020	<u>23,537</u>	<u>-</u>	<u>23,537</u>