

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 Coptie 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