

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

CONTENTS

	PAGE
Reference and administrative information	3
Trustees' report	4-5
Independent Examiner's report	6
Statement of financial activities	7
Balance sheet	8
Notes to the financial statements	9-11

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 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	535	300
	<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