

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 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 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

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).

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	535	300
	<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
TOTAL INCOME	42,205	-	42,205
EXPENDITURE			
Expenditure on charitable activities:			
Activities	22,094	2,140	24,234
Grants	-	-	-
Support costs	5,611	-	5,611
Governance	535	-	535
TOTAL EXPENDITURE	28,240	2,140	30,380
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
FUNDS AT 31 MARCH 2023	59,779	-	59,779