

Manna Fund

Report and Financial Statements

Year Ended 2022

Charity Number 1188438

Trustees

Mark Moresby-white

Debbie Pereira

Yvonne Weber

Address

31 Ladywood Court

Plymouth Street

Portsmouth

Po54jj

Structure, governance and management

The charity was established to assist the homeless of Cape Town, South Africa.

New trustees are elected by the current and existing Trustee's. The Trustees have declared they are existing until they no longer feel fit to fulfil their role.

The Trustees have a bi-annual meeting to discuss the forward planning and vision of the Charity, which is determine best practices going forward

All Trustees give of their time freely and no compensation was received for work done.

Risk Management

All Trustees are aware of the risks posed by the Charity, they have reviewed the risks and attempted to mitigate such risks.

Our major operational risk is that the registered Charities that we support are indeed utilising the Grants we provide to better enhance the lives of those in need.

The Trustees mitigate that risk by only allowing Grants to be allocated to genuine company invoices, no cash is ever handed over to South African Charities.

Objectives and activities for the public benefit

The Charity was established to assist the homeless members of the Cape town community, the goal was to provide one nourishing meal a day and to assist the homeless in attempting to re-house and re-educate themselves so they can become contributing members in society.

The Charity carries out these objectives by assisting locally based established Charities within the Cape Town area. We assist them with providing Grant monies to purchase food and cooking equipment, we do not offer cash, we accept authentic original invoicing from recognised supermarket chains and pay the invoices on behalf of the locally based charities.

We also as Trustees spend time in Cape Town a couple of months of the year, being involved directly with the feeding and education of the homeless. Giving the Trustee's an inside perspective on what the needs are and how we can better serve the local Charities.

Grant Making Policy

We have two established registered Charities with whom we work, namely:

RPJ-Helping Hands

Ladles of Love

Both were established independently and are individually operated, we have agreements set in place to assist the Charities with financial assistance in the form of Grant providing for Supermarket food invoices.

We have set it up this way to mitigate any potential for donor funds to be misappropriated. We as trustees realise the generosity of our Donors and wish to ensure that the proceeds donated are indeed spent where they should be.

Financial Review

The Charity is solely reliant on donations/grants received, and each trustee works on a voluntary basis to ensure that all the proceeds received are given to the dependants who rely upon them.

Plans for the future

We as the Trustees all have a desire to grow the charity to enable us to the best of our ability to assist the homeless of Cape Town, we have a heart for the disadvantaged and disenfranchised and wish to assist them. Our Goal is to attain private/government funding as well as private and commercial donations. We also aim to grow our local charity base to include other locally based and registered charities to reach further communities than the current location.

Trustees responsibilities in relation to the financial statements

The Trustees are responsible for preparing the Trustees report and financial statements in accordance with applicable law within the United Kingdom.



Charity Name		Charity No (if any)	
Annual accounts for the period			
Period start date		To	Period end date

Section A Statement of financial activities

Recommended categories by activity	Details of own analysis	Note	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04
Incoming resources (Note 3)						
Incoming resources from generated funds			-	-	-	-
Voluntary income		S01	-	-	-	-
Activities for generating funds		S02	-	-	-	-
Investment income		S03	-	-	-	-
Incoming resources from charitable activities		S04	-	-	-	-
Other incoming resources		S05	-	-	-	-
Total incoming resources		S06	-	-	-	-
Resources expended (Notes 4-8)						
Costs of Generating Funds			-	-	-	-
Costs of generating voluntary income		S07	-	-	-	-
Fundraising trading costs		S08	-	-	-	-
Investment management costs		S09	-	-	-	-
Charitable activities		S10	-	-	-	-
Governance costs		S11	-	-	-	-
Other resources expended		S12	-	-	-	-
Total resources expended		S13	-	-	-	-
Net incoming/(outgoing) resources before transfers		S14	-	-	-	-
Gross transfers between funds		S15	-	-	-	-
Net incoming/(outgoing) resources before other recognised gains/(losses)		S16	-	-	-	-
Other recognised gains/(losses)						
Gains and losses on revaluation of fixed assets for the charity's own use		S17	-	-	-	-
Gains and losses on investment assets		S18	-	-	-	-
Net movement in funds		S19	-	-	-	-
Total funds brought forward		S20	-	-	-	-
Total funds carried forward		S21	-	-	-	-

CC17a

Total last
year
£
F05

-
-
-
-
-
-
-
-

-
-
-
-
-
-
-
-
-
-
-

-
-
-
-
-

Section B Balance sheet

	Note	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03
Fixed assets				
Tangible assets (Note 9)	B01	-	-	-
	B02	-	-	-
Investments (Note 10)	B03	-	-	-
Total fixed assets	B04	-	-	-
Current assets				
Stock and work in progress	B05	-	-	-
Debtors (Note 11)	B06	-	-	-
(Short term) investments	B07	-	-	-
Cash at bank and in hand	B08	-	-	-
Total current assets	B09	-	-	-
Creditors: amounts falling due within one year (Note 12)	B10	-	-	-
Net current assets/(liabilities)	B11	-	-	-
Total assets less current liabilities	B12	-	-	-
Creditors: amounts falling due after one year (Note 12)	B13	-	-	-
Provisions for liabilities and charges	B14	-	-	-
Net assets	B15	-	-	-
Funds of the Charity				
Unrestricted funds	B16	-		
	B17	-		
Restricted income funds (Note 13)	B18		-	
Endowment funds (Note 13)	B19			-
Total funds	B20	-	-	-

Signed by one or two trustees on behalf of all the trustees

Signature

Print I



Total this year £ F04	Total last year £ F05
-	-
-	-
-	-
-	-

-	-
-	-
-	-
-	-
-	-

-	-
---	---

-	-
---	---

-	-
---	---

-	-
-	-

-	-
---	---

-	-
-	-
-	-
-	-

-	-
---	---

Name	Date of approval

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared on the basis of historic cost (or fair value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP) 2019
 - and with*

✓

 Accounting Standards;
 - or

 Financial Reporting Standards for Charities 2019
 - and with the Charities Act.
- [** except for the following].

Give details in this box if a different standard has been used.

* -Tick as appropriate:

- ☐ if all relevant disclosures shown in the pack have been given
- ☐ if disclosures completed in these accounts have been restricted to the minimum required by the “Financial Reporting Standards for Smaller Enterprises (FRSSE)”.

** - If no departures from the chosen standards have been made then tick the boxes.

1.2 Change in basis of accounting

There has been no change to the accounting policies (valuation basis) except for the following).

No changes have been made to accounts for previous years.

§ if no changes have been made to accounting policies then delete this section.

1.3 Changes to previous accounts

No changes have been made to accounts for previous years (§ if applicable).

§§ if no changes have been made to accounts for previous periods then delete this section.

Accounts

st (except that investments are shown at market

nmended Practice (SORP 2005);

Smaller Enterprises (FRSSE);

followed.

then please tick "Accounting Standards";

ed to those required by the FRSSE, then please tick

n delete these words; otherwise give details of any changes

n rules and methods of accounting) since last year (§

ears

hese words.

§ except for the following).

en delete these words.

Note 2

Accounting policies

This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.

INCOMING RESOURCES**Recognition of incoming resources**

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Incoming resources with related expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.

Grants and donations

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

Tax reclaims on donations and gifts

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

Contractual income and performance related grants

This is only included in the SoFA once the related goods or services have been delivered.

Gifts in kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.

Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity.

Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

Donated services and facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Investment income

This is included in the accounts when receivable.

Investment gains and losses

This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

EXPENDITURE AND LIABILITIES**Liability recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance costs

Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

Grants with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

Grants payable without performance conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

Support Costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

ASSETS**Tangible fixed assets for use by charity**

These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.

Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

Stocks and work in progress

These are valued at the lower of cost or market value.

**POLICIES ADOPTED
ADDITIONAL TO OR
DIFFERENT FROM THOSE
ABOVE**

Section C**Notes to the accounts****Note 3****Analysis of incoming resources**

Incoming resources may be further analysed if this would help the reader of the accounts.

	Analysis	This year £
Voluntary income	Trustee Donation-Deborah Pereira	590
	Trustee Donation-Mark Moresby-white	150
		-
		-
		-
	Total	740
Activities for generating funds		-
		-
		-
		-
		-
	Total	-
Investment income		-
		-
		-
		-
		-
	Total	-
Incoming resources from charitable activities		-
		-
		-
		-
		-
	Total	-

**Last year
£**

-
-
-
-
-
-

-
-
-
-
-
-

-
-
-
-
-
-

-
-
-
-
-
-

Section C**Notes to the accounts****Note 4****Analysis of resources expended**

Resources expended may be further analysed if this would help the reader of the account

	Analysis	This year £
Costs of generating voluntary income	Website Creation	124
	Website Hosting	315
		-
	Website Payment facility	150
	Charity Registration	1,038
	Total	1,627
Fundraising trading costs		
		-
		-
		-
		-
	Total	-
Investment management costs		-
		-
		-
	Total	-
Charitable activities		-
		-
		-
		-
		-
	Total	-
Governance costs		-
		-
		-
	Total	-

(

S.

Last year
£

-
-
-
-
-

-
-
-
-
-
-

-
-
-
-

-
-
-
-
-
-

-
-
-
-

Section C**Notes to the accounts****Note 5 Support Costs**

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

Support cost type	Fundraising activity £	Charitable Activity £	Governance Activity £	Total Cost £
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
Total	-	-	-	-

Note 6 Details of certain items of expenditure**6.1 Trustee expenses**

Please provide details of the amount of any payment or reimbursement of out-of-pocket expenses made to trustees or to third parties for expenses incurred by trustees. If no expenses were paid, please enter 'None' in the appropriate box(es).

Number of trustees who were paid expenses

Nature of the expenses

Total amount paid

This year	Last year
None	None
None	None

6.2 Fees for examination or audit of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner or auditor. If nothing was paid please enter NONE in the appropriate box(es).

Independent examiner's or auditors' fees for reporting on the accounts

Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor

This year £	Last year £
None	None
None	None

Section C	Notes to the accounts	(c)
------------------	------------------------------	------------

Note 7 **Paid employees**
Please complete this note if the charity has any employees.

Column1	Column2	Column3	Column4	Column5
7.1 Staff Costs				
			This year £	Last year £
Gross wages,			-	-
Employer's National			-	-
Pension costs			-	-
		Total staff costs	None	None

7.2 Average number of full-time equivalent employees in the year			This year Number	Last year Number
The parts of the charity in which the employees work			-	-
			-	-
			-	-
			-	-
		Total	None	None

7.3 Defined contribution pension scheme

Please complete if a defined contribution pension scheme is operated.

Brief details of the scheme				
			This year £	Last year £
The costs of the scheme to the charity for the year				
The amount of any contributions outstanding at the year end				
The amount of any contributions prepaid at the year end				

Section C**Notes to the accounts****Note 8 Grantmaking**

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

8.1 Total value of grants

Purpose for which grants made	Grants to institutions Total amount £
	-
	-
	-
	-
	-
	-
Total	-

8.1 Grantmaking costs

If the charity's accounts are prepared on the "activity basis" please give details of any support costs associated with grantmaking. Please enter "Nil" if the charity does not identify any support costs.

Support costs of grantmaking

8.3 Grants made to institutions

If the charity has made grants to particular institutions that are material in the context of grantmaking please give details of the institution supported, purpose of the grant and the amount of the grant for each institution listed. Sufficient information should be given to provide a reasonable basis for the range of institutions supported.

Names of institutions	Purpose

Total grants to institutions

(c)

Aggregate form a

Grants to individuals Total amount £
-
-
-
-
-
-
-

*Any support cost
or allocate*

£

*Next of its
and total paid to
the understanding*

Total amount of grants paid £
-
-
-
-
-
-
-
-
-
-
-

Section C

Notes to the accounts

Note 9 Tangible fixed assets

Please complete this note if the charity has any tangible fixed assets

9.1 Cost or valuation

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Payments on account and assets under construction	Total
	£	£	£	£	£	£
Balance brought forward	-	-	-	-	-	-
Additions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers *	-	-	-	-	-	-
Balance carried forward	-	-	-	-	-	-

9.2 Accumulated depreciation and impairment provisions

**Basis	SL or RB	SL or RB	SL or RB	SL or RB	SL or RB
** Rate					

Balance brought forward	-	-	-	-	-	-
Depreciation charge for year	-	-	-	-	-	-
Impairment provisions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers*	-	-	-	-	-	-
Balance carried forward	-	-	-	-	-	-

9.3 Net book value

Brought forward	-	-	-	-	-	-
Carried forward	-	-	-	-	-	-

9.4 Revaluation

If any fixed assets have been revalued please give details of the valuer and method of valuation

--

* The "transfers" row is for movements between fixed asset categories.

** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

Section C**Notes to the accounts****Note 10 Investment assets**

Please complete this note if the charity has any investment assets.

10.1 Fixed assets investments

	£
Carrying (market) value at beginning of year	-
Add: additions to investments at cost	-
Less: disposals at carrying value	-
Add/(deduct): net gain/(loss) on revaluation	-
Carrying (market) value at end of year	-

Please provide below:

10.2 A breakdown of the market values of investments shown above agreeing with the sheet row B03.

10.3 A breakdown of the income from investments agreeing with SOFA row S03.

Analysis of investments

	10.2 Market value at year end £
Investment properties	-
Investments listed on a recognised stock exchange or held in common investment funds, open ended investment companies, unit trusts or other collective investment schemes	-
Investments in subsidiary or connected undertakings and companies	-
Securities not listed on a recognised Stock Exchange	-
Cash held as part of the investment portfolio	-
Other investments	-
Total	-

10.4 Material investment holdings

If any single investment is material in terms of its value (for example represents more than 10% of the value of the charity's total investments) please provide details.

Investment held	
Market Value	

Balance

10.3 Income from investments for the year £
-
-
-
-
-
-
-

in 5 per cent

Note 11 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

Analysis of debtors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Trade debtors	-	-	-	-
Amounts due from subsidiary and associated undertakings	-	-	-	-
Other debtors	-	-	-	-
Prepayments and accrued income	-	-	-	-
Total	-	-	-	-

Note 12 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

12.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Amounts due to subsidiary and associated undertakings	-	-	-	-
Other creditors	-	-	-	-
Accruals and deferred income	-	-	-	-
Total	-	-	-	-

12.2 Security over assets

If any loan, overdraft or other creditor holds a charge or other security over any assets of the charity please provide details.

--

Section C**Notes to the accounts****Note 13****Endowment and restricted income funds**

Please complete this section if the charity has any endowment or restricted income funds.

13.1 Funds held

Please give a brief description of any of the following type of funds held by the charity:

- permanent endowment funds (PE);
- expendable endowment funds (EE); and
- restricted income funds, including special trusts, of the charity (R).

Fund Name	Type PE, EE or R	Purpose and Restrictions

13.2 Movements of major funds

Please give details of the movements of the major funds summarised in the restricted and endowment columns of the Statement of Financial Activities.

Fund names	Fund balances brought forward £	Incoming resources £	Outgoing resources £	Transfers £	Gains and losses £	Fund balances carried forward £
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
Total Funds	-	-	-	-	-	-

13.3 Transfers between funds

Please give details of any transfers between funds.

From Fund (Name)	To Fund (Name)	Reason	Amount

Section C**Notes to the accounts****Note 14 Transactions with related parties**

If the charity has any transactions with related parties (other than the trustee expenses note 6) details of such transactions should be provided in this note. If there are no transactions, please enter "None" in the relevant boxes.

14.1 Remuneration and benefits

Please give the amount of, and legal authority for, any remuneration or other benefits paid to or other related parties by the charity or any institution or company connected with it.

Name of trustee or connected party	Legal authority (eg order, governing document)	Amounts paid or received
		This year £

14.2 Loans

Please give details of and amounts owing to or from the charity's trustees or other related parties at the year end.

	Name of trustee or connected party	Legal authority	Amount
			This year £
Due to trustees and related parties			
Due from trustees and related parties			

14.3 Other transaction(s) with trustees or related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest.

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	This year £

(co

**s explained in
sactions to**

aid to a trustee

or benefit value
Last year £

ed parties by

t owing
Last year £

h a trustee or

Last year £

Note 15	Additional Disclosures
----------------	-------------------------------

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.
