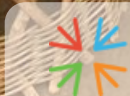


Photo Credit: David Manna  
of Nampula, Mozambique

Anglicans



# ANNUAL REPORT 2022



# MANNA

**PARTNERING WITH THE ANGLICAN  
CHURCHES IN MOZAMBIQUE & ANGOLA**

# about us



We are **MANNA**.

We are intent on investing in the  
**building up of the local Anglican churches**  
in Mozambique & Angola.

By doing this, we enable these churches  
to support their communities &

**grow community  
development projects.**

These churches face the enormous struggles  
of extreme poverty & injustice whilst trying to  
care for the vulnerable & bring about

**good long-term change**  
through being the Good News.

# trustees



**Mr John Tasker (Chair)**

**Rev. Philippa Boardman, Venerable Dr Christopher  
Cunliffe, Mr Jake Cunliffe, Mr. Gilberto Da Silva Afonso,  
Mrs Melba dos Santos, Mr John Doble,  
Mrs Eileen Hamilton, Mr Ken Hamilton,  
Rev. Joe Moffatt, Rev. Dr Helen Van Koevering,  
Rev. Carla Vicencio Prior**

**Organising Secretary: Mrs Elizabeth Thomas  
Accounts Administrator: Mrs Sarah Rae**

# 2022 in numbers

1

Province -  
IAMA



£169,328

sent to  
projects &  
dioceses



12

Dioceses as  
partners



308

Priests &  
deacons



£9,534

sent to support  
Nora Sturges  
Health Centre,  
Angola



1,026

congregations  
across Mozambique  
and Angola



£19,767

sent to 2 Dioceses In  
Angola to set up an  
income generating  
projects



£11,037

sent to Dioceses  
for climate  
emergencies



6.5%

of MANNA  
expenditure  
goes on  
support costs



# 4 KEY MOMENTS in 2022



## **CLIMATE EMERGENCY in Mozambique and Angola**

Both countries continue to suffer greatly from extreme weather conditions. All the Dioceses have been responding in a wide variety of ways that MANNA has been supporting. MANNA recognises that these severe weather emergencies are becoming the 'new normal' and we need to find ways together to develop the church's resilience.



## **ARCHBISHOP JUSTIN visits Cabo Delgado, Mozambique**

Archbishop of Canterbury Justin Welby visited Maputo to celebrate the inauguration of the new Province IAMA and went on to visit the northern Diocese of Nampula, spending time with displaced people who had fled the violence and hearing their stories. From this, a pioneering trauma support project is emerging.



## **12 BISHOPS come to Lambeth conference**

A momentous occasion that all the new Bishops and Dioceses were inaugurated in time for 12 Bishops to come to the UK for the Lambeth conference in the summer.

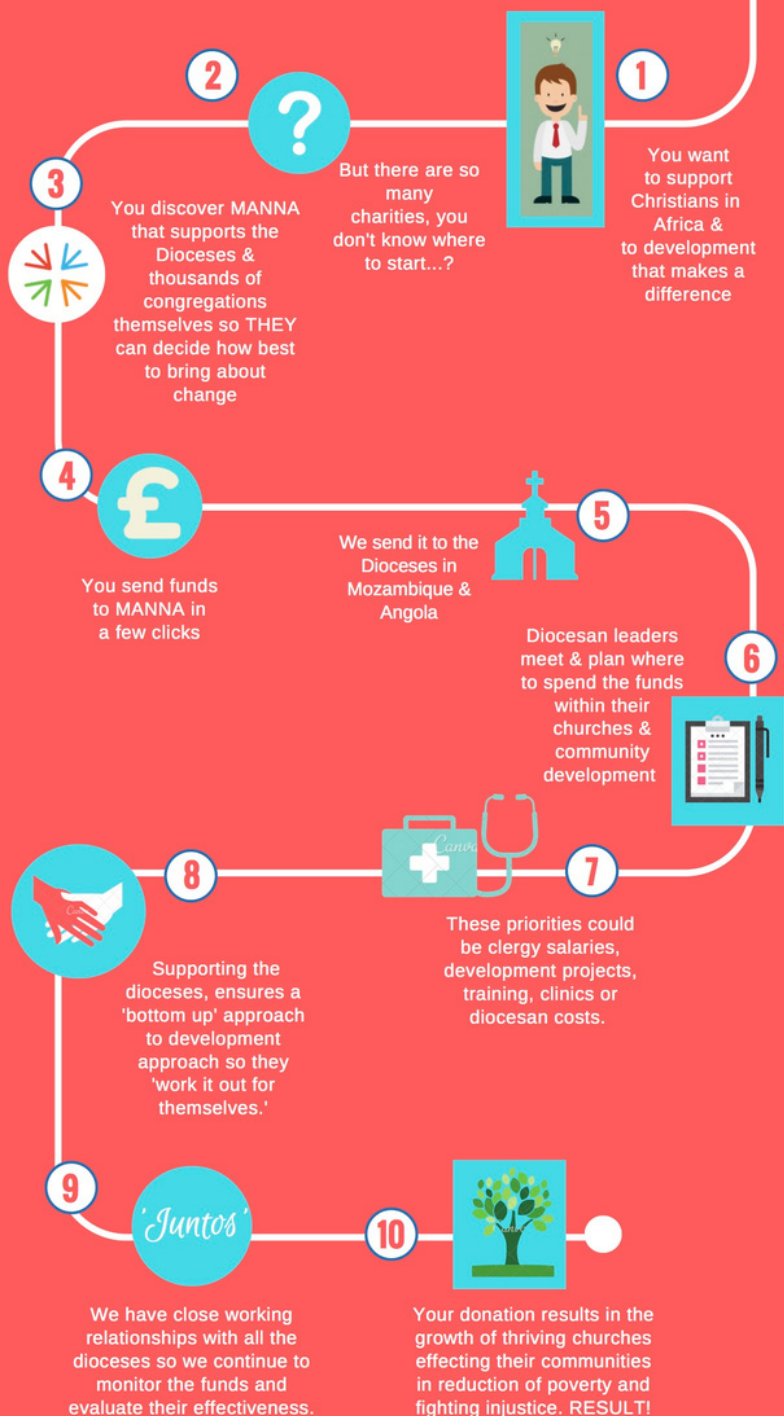


## **SUSTAINABILITY from the Mustard Seed Fund**

MANNA gave two grants towards a bakery in the Diocese of Cristo Rei and a pharmacy in the Diocese of Divina Esperanca - both in Angola as income generating projects so they can work towards self-sufficiency.



# how manna works



**Independent examiner's report  
to the Trustees of the Mozambique and Angola Anglican Association (MANNA)**

I report to the trustees on my examination of the accounts of the above charity for the year ended 31 December 2022, which are set out on the following pages.

***Respective responsibilities of trustees and examiner***

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- 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 matter has come to my attention:

- which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep accounting records in accordance with section 130 of the 2011 Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Acthave not been met; or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Signed:



**Gareth Williams (FCA)**

**14 Munster Road, Teddington, TW11 9LL**

**15 September 2023**



**THE MOZAMBIQUE AND ANGOLA ANGLICAN ASSOCIATION**  
**STATEMENT OF FINANCIAL ACTIVITIES**

Note		General Funds	Designated Funds	Restricted Funds	Year to 31 December 2022	Year to 31 December 2021
		£	£	£	£	£
	<b>Income &amp; Endowments</b>					
1	Donations	12,145	-	56,362	68,507	109,545
	Legacies	45,596	-	-	45,596	2,636
2	Investment income	6,965	11,488	-	18,473	19,313
	<b>Total income</b>	<b>64,726</b>	<b>11,488</b>	<b>56,362</b>	<b>132,576</b>	<b>131,494</b>
	<b>Expenditure</b>					
3	Charitable Activities	24,241	88,767	59,320	172,328	117,174
4	Support Costs	8,897	-	-	8,897	8,804
	<b>Total Expenditure</b>	<b>33,138</b>	<b>88,767</b>	<b>59,320</b>	<b>181,225</b>	<b>125,978</b>
	<b>Net Expenditure/Receipts before other Gains and Losses</b>	<b>31,588</b>	<b>(77,279)</b>	<b>(2,958)</b>	<b>(48,649)</b>	<b>5,516</b>
2	Transfers between funds	-	-	-	-	-
2	Gains/(Losses) on investments	(26,102)	(43,503)	-	(69,604)	80,420
	<b>Net movement in Funds</b>	<b>5,487</b>	<b>(120,782)</b>	<b>(2,958)</b>	<b>(118,253)</b>	<b>85,936</b>
	<b>Reconciliation of Funds</b>					
	Net Funds brought forward	248,434	402,062	26,298	676,794	590,858
	<b>Total Funds carried forward</b>	<b>253,921</b>	<b>281,280</b>	<b>23,340</b>	<b>558,541</b>	<b>676,794</b>
	The notes to these accounts form part of the Financial Statements					



THE MOZAMBIQUE AND ANGOLA ANGLICAN ASSOCIATION			
BALANCE SHEET			
Note		Total 31/12/22 £	Total 31/12/21 £
	<b>Current Assets</b>		
2	Investments	492,287	642,392
	Debtor: Gift Aid Receivable	1,489	2,665
5	Bank Deposits	69,239	32,956
	<b>Total current assets</b>	<b>563,015</b>	<b>678,013</b>
	<b>Liabilities due in one year</b>		
6	Creditors	(4,474)	(1,219)
	<b>Net Assets</b>	<b>558,541</b>	<b>676,794</b>
	<b>The Funds of the Charity</b>		
	Unrestricted Funds	253,921	248,433
	Designated Funds	281,280	402,062
	Restricted Funds	23,340	26,298
	<b>Total Charity Funds</b>	<b>558,541</b>	<b>676,794</b>

The notes to these accounts form part of the Financial Statements.

These accounts were prepared by Sarah Rae, Accounts Administrator of MANNA.

They were approved by Trustees at the meeting on 15th September 2023 and signed on their behalf by John Tasker.



John Tasker, Chairman



## Notes to the Accounts

The financial statements have been prepared in accordance with the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities (Charities SORP FRSSE) (effective 1 January 2015) and applicable accounting standards. They are prepared on an accruals basis under the historical cost convention except that investment assets are shown at market value. The financial statements include all transactions, assets and liabilities for which MANNA is responsible.

Since the multiplication from 4 Dioceses to 12 in 2021, MANNA is now dividing general funds between 12 Dioceses and have begun the process of sending grants direct to all Dioceses on completion of satisfactory due diligence of financial controls within the new Dioceses.

- Tax rebates on earmarked Gift Aid donations are allocated to the same destination as the donation at the date the original donation is received, unless the donor requests otherwise. Gift aid claimed in 2022 was £4,425 (2021: £6,542)
- Investments are shown at market value.
- All amounts are shown in sterling.
- Funds are marked as restricted, designated or unrestricted:
  - Restricted funds can only be used for the purposes for which the donation was given;
  - Designated funds are funds that the Trustees have designated for certain purposes, eg The Mustard Seed fund ;
  - Unrestricted funds can be used at the Trustees' collective discretion



<b>Movements in restricted funds</b>						
	bfwd 1st Jan 2022	Income	Expenditure	Transfers between reserves	cfwd 31 Dec 2022	
	£	£	£	£	£	
<b>Mozambique</b>						
Niassa	155	2,157	-	-	2,313	
Peg Cumberland	3,790	23,850	(27,640)	-	-	
Lebombo	2,152	1,619	(1,644)	(2,101)	27	
Rio Pungue	-	-	(2,101)	2,101	-	
Big Appeal (running costs)	-	872	-	-	872	
Small Appeal (wheelchairs)	-	4,144	-	-	4,144	
Climate emergencies	-	6,019	(5,695)	-	324	
Nampula	-	325	(162)	-	163	
Nampula - Maratane	5,003	500	-	-	5,503	
Nampula - Chimoio	9,630	10	-	-	9,640	
Nampula - Cabo Delgado	67	2,000	(2,067)	-	-	
<b>Angola</b>						
Angola - Bom Pasteur	21	803	(553)	-	271	
Angola - Cunene	4,284	139	(4,423)	-	-	
Centro el Sul	-	4,388	(4,388)	-	-	
Health centre - Nora Sturges	1,196	9,534	(10,647)	-	83	
<b>TOTAL</b>	<b>26,298</b>	<b>56,362</b>	<b>(59,320)</b>	<b>-</b>	<b>23,340</b>	



## INVESTMENTS AND POLICY ON RESERVES

In 2018 the Trustees agreed to invest unrestricted legacies received during 2018 with CCLA – in their investment fund and property fund. The objectives identified for the investments were to:

- prevent inflation from eroding the real value of the capital
- maximise the investment income received without exposing the capital to significant investment risk
- adhere to the Church of England ethical guidelines (or similar).

The Trustees also agreed that 62.5% of all investments held would be placed in a designated fund and the income used to support projects that promote the Dioceses future self-sufficiency (known as the “Mustard Seed” fund). The income from remaining investments is to be used to offset the running expenses of the charity.

Movements in the valuations of the assets held were:

Investments	M&G Charifund	CBF income	CBF Property	Total
	£	£	£	£
Market value at 1st January 2022	28,739	486,204	127,449	642,392
Additions/disposals	-	(80,500)	-	(80,500)
Loss on disposal	-	(6,224)	-	(6,224)
Revaluation at year end	(1,601)	(46,817)	(14,963)	(63,380)
Market value at 31st December 2022	27,139	352,663	112,486	492,287
Number of units	1,846.75	17,081.51	87,545.47	106,473.73
Historial cost at 31st December 2022	30,337	286,716	125,000	442,052

Investment income on the above investments totalled £18,381 (31/12/21: £19,307). Of this £11,488 was income designated to support projects that promote self- sufficiency (the “Mustard Seed” fund). The other investment income is interest on bank accounts which totalled £92 (2021: £6).



## CHARITABLE ACTIVITIES

The following was spent on charitable activities:

	Restricted	Designated	Unrestricted	2022	2021
	£	£	£	£	£
<b>Mozambique</b>					
Niassa	27,640	-	1,997	29,637	30,967
Lebombo	1,644	-	2,274	3,918	5,181
Rio Pungue	2,101	11,500	1,997	15,598	-
Tete	1,277	11,500	1,997	14,774	-
Nampula	2,229	-	1,997	4,226	42,715
Inhumbane	-	11,500	1,997	13,497	-
Maciene	-	11,500	1,997	13,497	-
Zambezia	-	-	1,997	1,997	-
<b>Angola</b>					
Angola - Bom Pasteur	11,251	-	1,997	13,248	26,811
Cristo Rei	-	23,567	1,997	25,564	-
Centro e Sul de Angola	13,178	11,500	1,997	23,675	-
Divina Esperanca	-	7,700	1,997	9,697	11,500
<b>TOTAL</b>	<b>59,320</b>	<b>88,767</b>	<b>24,241</b>	<b>169,328</b>	<b>117,174</b>

The amounts are analysed further below:

	Restricted	Designated	Unrestricted	2022	2021
	£	£	£	Total	Total
<b>Niassa</b>					
Work at Mesumba	-	-	-	-	150
Dr Peg Cumberland's work	27,640	-	-	27,640	26,500
For general diocesan expenses	-	-	1,997	1,997	4,317
<b>TOTAL</b>	<b>27,640</b>	<b>-</b>	<b>1,997</b>	<b>29,637</b>	<b>30,967</b>

At the year end the £1,997 of unrestricted reserves was still to be sent to Niassa (2021: £nil).

	Restricted	Designated	Unrestricted	2022	2021
	£		£	Total	Total
<b>Lebombo</b>					
Mustard Seed Fund (see note 2)	-	-	-	-	196
Cyclone Eloise		-	-	-	1,000
For St Andrews Namaacha	450	-	-	450	450
Training of Catechists	40	-	-	40	40
Gifts for translators	-	-	162	162	152
For general diocesan expenses	1,154	-	2,112	3,266	2,943
<b>TOTAL</b>	<b>1,644</b>	<b>-</b>	<b>2,274</b>	<b>3,918</b>	<b>5,181</b>



<b>Rio Pungue</b>					
Centre at Zove	2,101			2,101	400
For general diocesan expenses	-	11,500	1,997	13,497	
	<b>2,101</b>	<b>11,500</b>	<b>1,997</b>	<b>15,598</b>	<b>400</b>
<b>Tete</b>					
Climate emergencies	1,277	-	-	1,277	0
For general diocesan expenses	-	11,500	1,997	13,497	
	<b>1,277</b>	<b>11,500</b>	<b>1,997</b>	<b>14,774</b>	<b>-</b>
<b>Nampula</b>					
	Restricted	Designated	Unrestricted	2022	2021
				Total	Total
	£	£	£	£	£
Cabo Delgado	2,067	-	-	2,067	35,972
Trauma Healing work	-			-	3,000
For general diocesan expenses	162	-	1,997	2,159	3,743
<b>TOTAL</b>	<b>2,229</b>	<b>-</b>	<b>1,997</b>	<b>4,226</b>	<b>42,715</b>

<b>Angola</b>					
	Restricted	Designated	Unrestricted	2022	2021
				Total	Total
	£	£	£	£	£
Support for two theological students (grant received from St Augustine's foundation) (2)		-			5,597
Health centre - Nora Sturges (3)	10,647	-	-	10,647	10,009
COVID		-		-	242
Cunene	51	-	-	51	5,000
Training of Catechists	240	-	-	240	240
For general diocesan expenses	313	-	1,997	2,310	5,723
<b>TOTAL</b>	<b>11,251</b>	<b>-</b>	<b>1,997</b>	<b>13,248</b>	<b>38,311</b>



<b>Cristo Rei</b>					
Mustard Seed Bakery	-	12,067	-	12,067	-
For general diocesan expenses	-	11,500	1,997	13,497	-
	-	<b>23,567</b>	<b>1,997</b>	<b>25,564</b>	-
<b>Centro e Sul</b>					
Climate emergencies	5,388	-	-	5,388	-
New Hampshire payment to Centro e Sul	3,000	-	-	-	-
Cunene - emergency appeal	4,372	-	-	4,372	-
For general diocesan expenses	418	11,500	1,997	13,915	-
	<b>13,178</b>	<b>11,500</b>	<b>1,997</b>	<b>23,675</b>	-
<b>Divina Esperanca</b>					
Mustard Seed Pharmacy (stage 1)	-	7,700	-	7,700	11,500
For general diocesan expenses	-	-	1,997	1,997	-
	-	<b>7,700</b>	<b>1,997</b>	<b>9,697</b>	<b>11,500</b>

## SUPPORT COSTS

<b>a) Cost of raising funds</b>		
	<b>2022</b>	<b>2021</b>
	£	£
Producing & distributing newsletter & other communications	1,136	1,045
Website expenses	756	242
<b>TOTAL</b>	<b>1,892</b>	<b>1,287</b>
<b>b) Governance costs</b>		
	<b>2022</b>	<b>2021</b>
	£	£
Bank charges inc paypal fees	380	301
Trustee expenses	232	96
Trustee meetings	154	77
Elizabeth Thomas (Organising secretary)	4,972	5,498
Sarah Rae (Accounts administrator)	1,088	1,365
Independent examiner fee	-	-
Other expenses	180	180
<b>TOTAL</b>	<b>7,005</b>	<b>7,516</b>

During 2022 the charity had no employees. Elizabeth Thomas and Sarah Rae, who undertook work for the charity, were self-employed and charged the charity for their time on an agreed hourly rate.



## BANK DEPOSITS

	2022	2021
	£	£
CAF bank (current account)	61,656	27,250
Virgin bank (current account)	2,440	630
CCLA (instant access deposit account)	5,142	5,076
<b>TOTAL</b>	<b>69,239</b>	<b>32,956</b>

## ACCRUALS

	2022	2021
	£	£
Amounts still payable to Diocese re 2022	3,994	-
Officers time and expenses	480	1,219
<b>TOTAL</b>	<b>4,474</b>	<b>1,219</b>

## TRANSACTIONS WITH TRUSTEES

No Trustee received remuneration as part of their role of Trustee. Trustee's expenses were reimbursed on a receipted basis.

Donations made to the charity by Trustees during the year totalled £1,900 (2021: £2,840).

## PUBLIC BENEFIT

The Trustees believe that the charity passes the Public Benefit Tests set by the Charity Commission. There are identifiable benefits for the advancement of religion, the relief of poverty and the furtherance of education across all Dioceses supported by the charity. These benefits are available to all who live in Mozambique and Angola, whether Anglican or not.

Some of the positive outcomes of this charitable support are described in detail on the website and in the regular magazine. Other positive outcomes are described by the close communication with Bishops, Diocesan staff through emails, ZOOMs, reports, whatsapp and webinars alongside in country visits.





## **RISK MANAGEMENT**

The Trustees are committed to managing, and if practicable to reducing, the major risks that they have already identified. They also seek to identify new risks as they arise and subject them to the same process of management and reduction.

The Trustees are aware that MANNA is dependent on the co-operation of local church officers and auditors in Mozambique and Angola to ensure the proper accountability of funds spent locally. Receipt of audited accounts, showing how funds have been spent, is required by the trustees each year.

## **CONTINGENT LIABILITIES**

There were no Contingent Liabilities over the year to 31/12/22 (2021: nil).






1 The Green, Marcham, OX13 6NE, UK

[manna-anglican.org](http://manna-anglican.org)

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**Registered Charity No. 262818**