

# THE MANNA HOUSE TRUST

England & Wales · Charity number 286358

## Details

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Other names	THE NORTHAMPTON CHRISTIAN CENTRES TRUST, THE MANNA HOUSE - THE MANNA HOUSE COUNSELLING SERVICE
Status	Registered
Legal form	Trust
Registered	1983-02-16
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	The Manna House Trust UoN Innovation Centre Green Street Northampton NN1 1SY
Phone	01604 633304
Email	<a href="mailto:mhcs@mannahouse.org.uk">mhcs@mannahouse.org.uk</a>
Website	<a href="http://www.mannahouse.org.uk">www.mannahouse.org.uk</a>

## Activities

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**Objects:** FOR THE PUBLIC BENEFIT TO PROMOTE AND PROTECT GOOD MENTAL HEALTH THROUGH THE PROVISION OF COUNSELLING, THERAPY, AND PASTORAL CARE BY PROVIDING, IN PARTICULAR BUT NOT EXCLUSIVELY: A) A PROFESSIONAL COUNSELLING SERVICE, DELIVERED BY REGISTERED COUNSELLORS AVAILABLE TO ALL PERSONS IRRESPECTIVE OF THEIR GENDER, SEXUAL ORIENTATION, RELIGION OR ETHNIC ORIGIN, BASED ON THE PRINCIPLES OF CARING, COMPASSION AND RESPECT TOWARDS ALL PEOPLE; B) ACCREDITED TRAINING COURSES TO PROSPECTIVE COUNSELLORS AND PASTORAL CARERS; C) SUPPORT AND SUPERVISION FOR THOSE ENGAGED IN PROVIDING COUNSELLING ON BEHALF OF THE CHARITY.

**Activities:** Since 1982 the Manna House Trust has sought to serve the community by providing access to professional counselling services, accredited courses to students training to be future counsellors and supervisors, and wellbeing workshops, for everyone in Northamptonshire irrespective of faith background or ability to pay. It has also provided a coffee shop, bookshop and flats for the homeless.

## Classification

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- **How:** Provides Human Resources, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Accommodation/housing, Religious Activities, Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

## Geography

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- **Area of benefit:** UNDEFINED
- Bedford
- Buckinghamshire
- Cambridgeshire
- Leicestershire
- Northamptonshire
- Peterborough City
- Warwickshire

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-03-31	£191,549	£246,636	-	-
2024-03-31	£326,801	£377,495	-	-
2022-09-30	£239,732	£201,796	-	-
2021-09-30	£208,969	£170,069	-	-
2020-09-30	£188,517	£155,588	-	-

## Trustees

Name	Role	Appointed
<b>GWYN PRITCHARD</b>	Chair	2019-03-26
DAVID VICTOR HILL		
Dr Ivet White		2024-10-09
EDWARD PATRICK HARDING		
Elizabeth Sturgess		2020-07-28
KEITH THOMAS DAVIDSON		
LENNOX EDMOND THOMSON		
Paulette Ernestine Peters		2026-01-28
Raymond Ombui		2023-11-29

**THE MANNA HOUSE TRUST**

England & Wales - Charity number 286358

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# Accounts

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**THE MANNA HOUSE TRUST**

**TRUSTEES REPORT AND FINANCIAL STATEMENTS**  
**FOR THE PERIOD TO 31 MARCH 2025**

Registered Charity Number 286358

## THE MANNA HOUSE TRUST

### REPORT OF THE TRUSTEES

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The trustees present their report and the financial statements for the period ended 31 March 2025.

#### **Principal activity and objects**

The Manna House Trust (MHT) is a long-standing Christian charity based in Northampton and through the Manna House Counselling Service (MHCS) provides access to professional counselling services, accredited training courses to potential counsellors and pastoral carers, and health and wellbeing workshops, training and resources, available to everyone in Northamptonshire, irrespective of background or ability to pay.

The Manna House Trust (formally The Northampton Christian Centres Trust) is registered by the Charity Commission (No: 286358) and is governed by a trust deed dated 23 August 1982 and a supplemental deed dated 8 January 1983. Further amendments were made on 8 May 2003 changing two parts of the constitution and the charity's name to the Manna House Trust (MHT). A further amendment was made on 31 January 2024 to more accurately reflect the on-going and evolving work of serving the wider community.

#### **Review of the activities and achievements**

This review of the Trust's activities beginning in April 2024 and ending March 2025 covers a period of significant challenge, growth and change, not least in the sale of the Trust's property at 73 St Giles Street, Northampton, and relocation of all services to the University of Northampton Innovation Centre, Green Street.

There were many reasons for the property sale and move. Faced with a real challenge to the public health funding landscape, to charitable finances and service delivery in 2023/24, MHT needed to release capital to ensure cash-flow, continuity and investment in its service infrastructure. Moving to the University Innovation Centre as short-term tenants has enabled MHT to achieve these ambitions as well as to make savings in property overheads and outgoings.

The primary focus throughout this period of change and relocation, has been to ensure the continuity of our services to clients, students, staff and supporters. MHCS continued and continues to offer low cost subsidised counselling to everyone who is referred, accepting only donations for the work of the Manna House Trust. One important significant change was from a complex Sliding Scale of Fees, dependent on household income, to a more simple "honestly" scale called Pay What You Can Afford. This suggests three levels of donations can be made – Supporter, Standard, Supported - starting at £20 per session and rising to £55. Furthermore, with the thanks of supporters, churches, commissioners and charitable grants, many clients were able to be seen according to bursaries and thus receive counselling free.

Here we must express our thanks to the Mental Health Northants Collaboration (MHNC) for commissioning counselling and wellbeing services through their Primary Care Interventions/Public Health funding and also to West Northampton Council for a Discretionary Community Funding Grant (DCFG) in support of men of working age, and a Creation Of New Volunteering Opportunities through Social Action Project Grant (CONVOSAPG) for our specific GRT work. We are also grateful to the Northampton Community Foundation for their support in successful grant applications and to a number of other grant making bodies.

In 2024/2025 MHCS provided 1,263 counselling sessions to over 198 clients. Most clients received between 6 - 12 sessions with some significantly more, depending on need and the presenting issues. We continued to experience a significant number of 'late cancellations' and

## THE MANNA HOUSE TRUST

### REPORT OF THE TRUSTEES

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'did not attend sessions' recorded at 183, at a cost to MHT of £8,235. However, this was significantly less – 51.2% decrease - than in previous years. We understand that this in large part was due to the mitigations and support that we had put in place following a National Lottery Community Fund award to research the reasons for LC and DNAs in 2023/24.

Referrals received during this reporting period totalled 110 with the majority being self-referrals, from family and friends, and from GP practices/social prescribers. The waiting list in March 2024 stood at 36 clients. Twelve months later this fell to 15 clients with the expectation that they would be seen by one of our counsellors within three to four weeks from referral. Staffing levels and the nominal role did, however, fluctuate and MHCS experienced a reduction in the overall availability and numbers of staff and volunteer counsellors, resulting in the need to further employ paid sessional counsellors. In March 2024 the nominal role stood at 5.1 Whole Time Equivalent (seven staff members including four staff counsellors), 5 sessional counsellors, 6 volunteer counsellors and 2 training tutors. In April 2025 the figures stood as 3.9 WTE (five staff members including two staff counsellors), 6 sessional counsellors, 7 volunteer counsellors, 10 student counsellors and 3 training tutors. MHCS also benefitted from a rise from 4 counselling supervisors under contract to 6 supervisors and 2 staff in supervision training.

Demographically, the ratio of clients from Northampton postcodes fell to 40% of total, with a rise to 17% from Daventry postcodes, 11% Wellingborough, 8% South Northants, 8% Kettering and 14% Corby.

As well as providing counselling services, MHCS also offered free wellbeing workshops on depression, peer support, anxiety, anger management, stress and emotional resilience, life transitions, self-awareness, food and mood, forgiveness and depression. Primarily these have been provided through membership of the Mental Health Northants Collaboration Wellbeing Education Network (WEN) – 14 courses of between five to six sessions each delivered during this period. In addition MHCS has also delivered its own Wellbeing Programme of workshops (in-person and remote) to a number of other charities, organisations and individuals, as well as weekly in-person peer support groups and a monthly Café Club run by volunteers.

MHT has remained determined to continue to provide cost effective ways into counselling training and practice, by delivering accredited low cost courses to students training to be counsellors, supervisors and pastoral care workers of the future. As a training centre we welcomed students from many backgrounds and educational experiences on Level 2, 3 and 4 CPCAB validated courses. The transition from the Open College Network to CPCAB accreditation began in 2021/22 and was completed in 2023/24. During this reporting 2024/25 period, fourteen students on the two year training course started their clinical placements with ten choosing to complete this at MHCS. A further thirty students completed Level 2 and thirteen students the Level 3 training.

### **Matters Arising & Development Planning**

2024/25 was a year of significant challenge and change especially with regards the sale of property and relocation. MHT and MHCS have been on a journey of transition as the Trust has sought to nurture and nourish its roots, embrace a more robust governance framework and develop a new financial model in readiness for planned growth. The Trust was nominated as the

## THE MANNA HOUSE TRUST

### REPORT OF THE TRUSTEES

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Bishop Of Peterborough's Charity of the Year, ran a fundraising appeal among its supporters and participated in concerts and events to raise profile.

In 2024 the Trust Board agreed significant infrastructure resourcing in the purchase of a new client reporting system, moving from a predominantly paper-based model to a secure on-line one, a SAGE accounting package to bring finance in-house, an upgrade to the telephone system to ensure easier remote access to receive client referrals, an extension to counselling hours to evenings and weekends, and an update to the website.

Alongside this investment the Trust Board agreed that the remainder of the property sale proceeds should be designated to the purchase of a new longer term home for MHCS. This is a significant project and one which the Board is focussed. Sale money has been invested in secured Charity Bonds for the time being.

In many ways we continue to feel the effects of Covid, the cost of living crisis and increased economic, employment, political uncertainty and insecurity. For those who we seek to serve in our community, it is people at the lowest end of the socio-economic spectrum that refer to MHCS as a trusted provider. Even though a number of specific service projects have been developed – Waiting List Reduction, Cost of Living Initiative, Gypsy, Roma, Traveller Suicide Prevention and Counselling Service, Volunteer Listeners Project, Counselling Bursaries and Older Peoples Project - MHCS has continued to experience higher numbers of longer term clients with complex mental health needs, with people requiring longer term counselling care and support. Since the pandemic and as people emerged from lock down and a return to "normal" routines, there have also been many challenges to face such as loneliness, bereavement, loss of integration, loss or change of employment and employment practices, loss of confidence.

The Trust remains committed to providing safe spaces for people to talk to professionally trained counsellors and mental healthcare practitioners, to discover, rediscover or recover that which makes life worth living. MHCS continues to offer free well-being workshops and deliver CPCAB accredited courses and remains determined to serve the community by providing services that are safe, effective, caring, responsive and well led.

#### **Financial review**

The net incoming resources of the Charity for the year amounted to (£55,087) as set out on page 8.

THE MANNA HOUSE TRUST  
REPORT OF THE TRUSTEES

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**Reserves policy**

The trustees have again reviewed this policy and aim to ensure that unrestricted reserves be sufficient to cover 3 to 6 months expenses. This would negate the need to realise fixed assets due to unforeseen difficulties.

**Trustees and members of the committee**

The trustees serving during the year were:

Mr V G Winchcombe (chair) resigned 19/3/25

Mr D V Hill (chair)

pMr K T Davidson (Honorary President)

Mr E P Harding (representative of the Parochial Church Council for the Parish of St Giles)

Mr L E Thomson

Mr G Pritchard

Mrs E M Sturgess

Mr N Purvey-Tyrer (CEO)

Mrs H Goff (Clerk to trustees) ceased to be clerk 04/09/24

Mr R Ombui

Dr I White from 9/10/24

**Principal address**

The Innovation Centre  
University of Northampton  
Green Street  
NN1 1SY

**Independent examiner**

James Parsons FCCA  
Sawford Bullard  
Accountants  
The Old Mill  
Blisworth Hill Farm  
Stoke Road  
Blisworth  
Northampton  
NN7 3DB

**Bankers**

The Co-operative Bank Plc  
1 Balloon Street  
Manchester  
M60 1GP

**On behalf of the trustees**

**24<sup>th</sup> September 2025**

**Dave Hill**  
**Chairman (Interim) & Hon Treasurer**

THE MANNA HOUSE TRUST

INDEPENDENT EXAMINER'S UNQUALIFIED REPORT TO THE TRUSTEES

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I report to the charity trustees on my examination of the financial statements of The Manna House Trust ('the charity') for the period ended 31 March 2025 which are set out on pages 1 to 14.

**Responsibilities and basis of report**

As the charity's trustees you 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 financial statements carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission 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 giving 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; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable 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 no concerns and have come across no other 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.

James Parsons FCCA

Sawford Bullard  
Accountants  
The Old Mill  
Blisworth Hill Farm  
Stoke Road  
Blisworth  
Northampton  
NN7 3DB

24<sup>th</sup> September 2025

THE MANNA HOUSE TRUST  
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED  
31 MARCH 2025

	Unrestricted funds	Restricted funds	2025	2024 (18 months)
Note	£	£	£	£
<b>Incoming resources</b>				
Donations and legacies received	76,610	5,500	82,110	103,382
Council contracts		34,461	34,461	60,643
Counselling course and contract fees	71,939		71,939	158,607
Other income	519		519	1,252
Interest received	2,521		2,521	2,917
<b>Total income and endowments</b>	<b>151,589</b>	<b>39,961</b>	<b>191,549</b>	<b>326,801</b>
<b>Resources expended</b>	<b>4 (198,430)</b>	<b>(48,206)</b>	<b>(246,636)</b>	<b>(377,495)</b>
<b>Net (outgoing)incoming resources</b>	<b>(46,842)</b>	<b>(8,245)</b>	<b>(55,087)</b>	<b>(50,694)</b>
Balances at 1 April 2024	489,445	13,301	502,746	553,440
<b>Balances at 31 March 2025</b>	<b>442,603</b>	<b>5,056</b>	<b>447,659</b>	<b>502,746</b>

Adjustments have been made to prior year headings. A reallocation of £95,852 from Grants received from local councils to Counselling courses and contract fees due to a misallocation of contracts received in the previous year. This had had no impact on the loss recorded.

THE MANNA HOUSE TRUST  
BALANCE SHEET AT  
31 MARCH 2025

		2025	2025	2024	2024
	Note	£	£	£	£
<b>Fixed assets</b>					
Tangible fixed assets	5		1,557		385,797
Investment in subsidiary			-		-
			<u>1,557</u>		<u>385,797</u>
<b>Current assets</b>					
Debtors	6	8,782		13,721	
Cash at bank and in hand		444,530		117,496	
		<u>453,312</u>		<u>131,217</u>	
<b>Creditors: due within one year</b>	7	(7,210)		(14,268)	
<b>Net current assets</b>			446,102		116,949
<b>Total assets less current liabilities</b>			<u>447,659</u>		<u>502,746</u>
<b>Creditors: due after one year</b>	8		-		-
<b>Total net assets</b>			<u>447,659</u>		<u>502,746</u>
<b>Income funds</b>					
Restricted reserves	9		5,056		13,301
Unrestricted reserves	10		442,603		489,445
<b>Total charity funds</b>			<u>447,659</u>		<u>502,746</u>

These financial statements were approved by the board of trustees and committee on 24<sup>th</sup> September 2025 and are signed on behalf of the board by:



**Dave Hill**  
Chairman (Interim) & Hon Treasurer

THE MANNA HOUSE TRUST  
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED  
31 MARCH 2025

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**1. General information**

The charity is a registered charity in England and Wales and is unincorporated. The address of the principal office is The Innovation Centre, University of Northampton, Green Street, NN1 1SY

**2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, The Financial Reporting Standard applicable in the UK and the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

**3. Accounting policies**

**Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income and expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

**Cash flow statement**

The charity satisfies the criteria of being a qualifying entity as defined by FRS 102 and has taken advantage of exemption in respect of not preparing a cash flow statement.

**Going concern**

There are no material uncertainties about the charity's ability to continue.

**Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the proprietor for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds

**Incoming resources**

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.

THE MANNA HOUSE TRUST  
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED  
31 MARCH 2025

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- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

**Resources expended**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

**VAT**

Value added tax is not recoverable by the charitable company, and as such is included in the relevant costs in the Statement of Financial Activities and tangible fixed assets.

**Tangible fixed assets and depreciation**

Depreciation of fixed assets is calculated to write off their cost or valuation less any residual value over their estimated useful lives as follows:

Freehold land and buildings	Nil
Office equipment	25% on reducing balance
Computer equipment	33.3% straight line

THE MANNA HOUSE TRUST  
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED  
31 MARCH 2025

**4. Resources expended**

	Unrestricted funds	Restricted funds	2025	2024 (18 months)
	£	£	£	£
Salaries	128,221	37,924	166,145	271,182
Staff training	2,247	2,886	5,133	10,225
Counselling course and contract expenses	9,160	4,583	13,743	12,760
Consultancy fees and fund raising	-	-	-	15,244
Volunteer expenses	2,070	-	2,070	-
Staff costs	-	-	-	6,854
Travelling costs	1,088	-	1,088	1,128
Rent	20,276	-	20,276	25
Room hire	3,376	1,124	4,500	-
Rates and water charges	1,781	-	1,781	3,489
Insurances	1,251	-	1,251	5,725
Storage costs	1,723	-	1,723	-
Property repairs and maintenance	4,911	-	4,911	8,224
Light and heat	2,654	-	2,654	9,945
Bank charges	211	-	211	29
Telephone, internet and office costs	9,600	1,124	10,724	14,651
Independent examiners fees	1,800	-	1,800	2,700
Professional fees and subscriptions	6,469	-	6,469	11,230
Sundry expenses and cleaning	300	565	865	2,814
Profit/loss on disposals	903	-	903	752
Depreciation	389	-	389	518
	198,430	48,206	246,636	377,495

THE MANNA HOUSE TRUST  
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED  
31 MARCH 2025

**5. Tangible fixed assets**

	Freehold land and buildings	Office equipment	Total
	£	£	£
<b>Cost</b>			
1 April 2024	383,699	20,657	404,356
Additions	-	-	-
Disposals	(383,699)	(18,230)	(401,929)
31 March 2025	<u>-</u>	<u>2,427</u>	<u>2,427</u>
<b>Depreciation</b>			
1 April 2024	-	18,559	18,559
Charge for period	-	389	389
On disposals	-	(18,078)	(18,078)
31 March 2025	<u>-</u>	<u>870</u>	<u>870</u>
<b>Net book value</b>			
31 March 2025	-	1,557	1,557
31 March 2024	<u>383,699</u>	<u>2,098</u>	<u>385,797</u>

**6. Debtors**

	2025	2024
	£	£
<b>Amounts falling due within one year</b>		
Trade debtors	-	-
Other debtors	1,767	-
Prepayments and accrued income	7,015	13,721
	<u>8,782</u>	<u>13,721</u>
<b>Amounts falling due after one year</b>	-	-
<b>Total debtors</b>	<u>8,782</u>	<u>13,721</u>

THE MANNA HOUSE TRUST  
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED  
31 MARCH 2025

**7. Creditors due within one year**

	2025	2024
	£	£
Trade creditors	978	551
Other creditors	6,232	13,717
	7,210	14,268

**8. Creditors due after one year**

	2025	2024
	£	£
Other loans	-	-
	-	-

**9. Restricted reserves**

	2024	Incoming resources	Resources expended	Transfer	2025
	£	£		£	£
Counselling fund	13,301	39,961	(48,206)	-	5,056
	13,301	39,961	(48,206)	-	5,056

**10. Unrestricted funds**

	2024	Incoming resources	Resources expended	Transfer	2025
	£	£	£	£	£
General income fund	489,445	151,588	(198,430)	(380,000)	62,603
Designated fund - Building	-	-	-	315,000	315,000
Designated fund - other	-	-	-	65,000	65,000
	489,445	151,588	(198,430)	-	442,603

THE MANNA HOUSE TRUST  
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED  
31 MARCH 2025

**11. Analysis of net assets by fund**

	Designated	Unrestricted funds	Restricted funds	2025
	£	£	£	£
Tangible fixed assets	-	1,557	-	1,557
Current assets	-	3,726	5,056	8,782
Cash at bank	380,000	64,530	-	444,530
Creditors due within one year	-	(7,210)	-	(7,210)
Creditors due after one year	-	-	-	-
At 31 <sup>st</sup> March 2025	<u>380,000</u>	<u>62,603</u>	<u>5,056</u>	<u>447,659</u>

**12. Transactions with trustees**

No remuneration was paid to the trustees in either the current or the previous year.

**13. Ultimate controlling party**

The Manna House Trust is controlled by its board of trustees as identified in the trustees report.

No transitional adjustments were required in the retained funds or income or expenditure for the year.

**14. Operating lease commitments**

The total future minimum lease payments under not-cancellable operating leases are as follows:

	2025	2024
	£	£
Not later than 1 year	12,947	12,818
Later than 1 year and not later than 5 years	3,534	5,879
	<u>16,481</u>	<u>18,697</u>

THE MANNA HOUSE TRUST  
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED  
31 MARCH 2025

	2025	2025	2024	2024
			(18 months)	(18 months)
	£	£	£	£
<b>Income</b>				
Donations and legacies received		82,110		103,382
Grants received from local councils		34,461		60,643
Counselling course and contract fees		71,939		158,607
Other income		519		1,252
Interest received		2,520		2,917
		191,549		326,801
<b>Less overheads</b>				
Salaries	166,145		271,182	
Staff training	5,133		10,225	
Counselling course and contract expenses	13,743		12,760	
Consultancy fees & fundraising	-		15,244	
Volunteer and staff expenses	2,070		6,854	
Travelling costs	1,088		1,128	
Rent	20,276		25	
Room hire	4,500		-	
Rates and water charges	1,781		3,489	
Insurances	1,251		5,725	
Property repairs and maintenance	4,911		8,224	
Storage costs	1,723			
Light and heat	2,654		9,945	
Bank charges	211		29	
Telephone, internet and office costs	10,724		14,651	
Independent examiners fees	1,800		2,700	
Professional fees and subscriptions	6,469		11,230	
Sundry expenses and cleaning	865		2,814	
Profit/loss on disposals	903		752	
Depreciation	389		518	
		246,636		377,495

THE MANNA HOUSE TRUST  
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED  
31 MARCH 2025

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**Net surplus/(deficit) for year**

(55,087)

(50,694)

This page does not form part of the statutory accounts.

**THE MANNA HOUSE TRUST**

England & Wales - Charity number 286358

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# Accounts

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**THE MANNA HOUSE TRUST**

**TRUSTEES REPORT AND FINANCIAL STATEMENTS**

**FOR THE PERIOD**

**1 OCTOBER 2022 TO 31 MARCH 2024**

Registered Charity Number 286358

**THE MANNA HOUSE TRUST**  
**CONTENTS**

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Report of the trustees	2 to 6
Independent examiner's report	7
Statement of financial activities	8
Balance sheet	9
Notes to the financial statements	10 to 16

THE MANNA HOUSE TRUST  
REPORT OF THE TRUSTEES

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The trustees present their report and the financial statements for the period ended 31 March 2024.

**Principal activity and objects**

The Manna House Trust (formally The Northampton Christian Centres Trust) is registered by the Charity Commission (No: 286358) and is governed by a trust deed dated 23 August 1982 and a supplemental deed dated 8 January 1983. Further amendments were made on 8 May 2003 changing two parts of the constitution and the charity's name. The Charity Commission accepted these changes on 26 February 2004 and the charity has been known as the Manna House Trust (MHT) with effect from this date.

Mindful of the need for changes to the objects of the Trust in order to reflect the on-going and evolving work of serving the wider community, especially post Covid pandemic, and having taken professional legal advice on the appropriate wording for the new objects, together with specific guidance from the Charity Commission in respect of the procedure to be followed, on 31 January 2024 MHT approved an additional supplemental change and resolved:

"THAT, in accordance with the provisions of clause 11 of the Declaration of Trust, clause 2 be amended so that the words "for the promotion of the Christian religion" be removed and substituted with the following:

"for the public benefit to promote and protect good mental health through the provision of counselling, therapy, and pastoral care by providing, in particular but not exclusively:

- a) a professional counselling service, delivered by registered counsellors available to all persons irrespective of their gender, sexual orientation, religion or ethnic origin, based on the principles of caring, compassion and respect towards all people;
- b) accredited training courses to prospective counsellors and pastoral carers;
- c) support and supervision for those engaged in providing counselling on behalf of the Charity."

The Manna House Trust (MHT) therefore remains a long-standing Christian charity based in Northampton and through the Manna House Counselling Service (MHCS) provides access to professional counselling services, accredited training courses to potential counsellors and pastoral carers, and health and wellbeing workshops, training and resources, available to everyone in Northamptonshire, irrespective of background or ability to pay.

**Review of the activities and achievements**

This review of the Trust's activities beginning in October 2022 and ending March 2024 covers a period of significant challenge, growth and change, not least in bringing the reporting year in line with the financial year.

In May 2023, after 40 years, MHT's founding director retired. A new CEO was appointed in June 2023 and has overseen changes to both the strategic and operational direction of MHCS. This at a time of real challenge to the public health funding landscape, to charitable finances and service delivery. MHT has continued, however, in its vision to develop MHCS as the counselling service of choice available to everyone in Northamptonshire, providing a well-respected Christian service of hope, meaning and purpose to all.

MHCS offers low-cost subsidised counselling to everyone who is referred, accepting only donations for the work of the Manna House Trust according to a recommended scale based on household income. On average MHCS received £6.15 per session from clients over this eighteen-month reporting period. However, counselling costs £55 per session to deliver. Thanks

THE MANNA HOUSE TRUST  
REPORT OF THE TRUSTEES

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to service contracts for Primary Care Interventions from the Mental Health Northants Collaboration, successful funding applications to the Northampton Community Foundation and to other local charities and funders, MHCS has been able to continue to offer free and funded sessions to those most in need.

Between 2022 – 2024 MHCS provided 2,831 counselling sessions to over 100 clients each and every month. Most clients received between 12 - 20 sessions (some significantly more depending on need and presenting issues.) Unfortunately, during this period there was a rise in 'late cancellations' and 'did not attend sessions' recorded at 375 in total or 21 missed sessions per month. MHCS is grateful to the National Lottery Community Fund for awarding £9,926 in September 2023 to research into the reasons for LC and DNA, and to provide mitigations and support to clients experiencing difficulty in accessing services.

Referrals received during this reporting period totalled 193 with the majority being self-referrals, from family and friends, and from GP practices/social prescribers. The waiting list in October 2022 stood at 68 clients. Due to successful funding applications and an increase in the total number of counselling staff hours, by March 2024 the waiting list had been reduced to 36 clients. Staffing levels and the nominal role did, however, fluctuate and MHCS experienced a reduction in the overall availability and numbers of volunteer counsellors, resulting in the need to employ paid sessional counsellors from October 2023. This was particularly important to the north of the county in order to meet contractual commitments to MHNC-PCI funding. As of March 2024 the nominal role stands at 5.1 Whole Time Equipment (seven staff members including four staff counsellors), 5 sessional counsellors, 6 volunteer counsellors and 2 training tutors. MHCS also benefits from 4 counselling supervisors under contract.

Demographically, the ratio of clients from Northampton postcodes increased to 66% of total, with 14% from Daventry postcodes, 7% Wellingborough, 7% South Northants, 5% Kettering and 1% Corby.

Part of the Trust's stated mission is to provide safe spaces for people of all ages and backgrounds, irrespective of faith or ability to pay, to talk to a professionally trained counsellor about whatever is on their mind and receive excellent mental healthcare services:

"We believe that good mental health care is a universal human right and we are dedicated to addressing the inequalities in mental health and working towards good mental health for all, not just for those who are able to afford counselling and good wellbeing service provision."

As well as providing counselling services, MHCS has also offered free wellbeing workshops on depression, peer support, anxiety, anger management, stress and emotional resilience, life transitions, self-awareness, food and mood, forgiveness, depression, Mindfulness and spirituality. Primarily these have been provided through membership of the Mental Health Northants Collaboration (MHNC) Wellbeing Education Network (WEN) – 18 courses of between five to six sessions each delivered during this period. In addition MHCS has also delivered its own Wellbeing Programme of workshops (in-person and remote via Zoom) to a number of other charities, organisations and individuals, as well as weekly in-person peer support groups.

MHCS has remained determined to continue to provide cost effective ways into counselling training and practice by delivering accredited low cost courses to students training to be counsellors, supervisors and pastoral care workers of the future. As a training centre MHCS has welcomed students from many backgrounds and educational experiences on Level 2, 3 and 4 CPCAB validated courses. The transition from the Open College Network to CPCAB accreditation began in 2021/22 and was completed in 2023/24. During this period seven Level 4

THE MANNA HOUSE TRUST  
REPORT OF THE TRUSTEES

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students graduated and a new cohort of fifteen students started on the two year training course. A further twenty-four students completed Level 2 and Level 3 training.

Covid, the cost of living crisis and increased economic, employment, political uncertainty and insecurity impacted many people in our community between 2022 - 2024. Not least those at the lowest end of the socio-economic spectrum. Even though a number of specific service projects have been developed – Waiting List Reduction, Cost of Living Initiative, Gypsy, Roma, Traveller Suicide Prevention and Counselling Service, Volunteer Listeners Project, Counselling Bursaries and Older Peoples Project - MHCS has continued to experience higher numbers of longer term clients with complex mental health needs, often due to poverty and the cost of living crisis, with people requiring longer term counselling care and support closer to home. Since the pandemic and as people emerged from lock down and a return to "normal" routines, there have also been many challenges to face such as loneliness, bereavement, loss of integration, loss or change of employment and employment practices, loss of confidence.

The post Covid world has seen people who have become more isolated, fearful, facing uncertainty about the future and many wrestling with unresolved loss and grief issues across all genders, races, religions, ages, abilities, cultures, classes, education, ethnicity, sexuality and spiritualities. There has also been an increase in PTSD and moral trauma.

All this at a time when funding provision has been cut to many charities and more targeted, truncated and shorter-term provision offered. This has led to an increase in demand of some 10% to 12% for services resulting in fluctuations in waiting times. Coupled with this, the cost-of-living crisis has made it increasingly difficult to recruit and retain MHCS staff and volunteers.

Early in 2024 the Manna House Trust Board made the decision to sell the property at 73 St Giles Street, Northampton, and to seek to find more modern, flexible and efficient space, centrally located in Northampton, for all MHCS services. There were many reasons for doing so, not least the need to release capital to ensure service continuity. In addition, the layout and age of the building with the majority of counselling rooms accessible only after climbing three flights of stairs, and having only limited, shared space for training and wellbeing courses, hasn't helped in development and expansion of services to meet the needs of clients, students and staff. Throughout 2023 heating, lighting and maintenance costs were fast increasing. At the same time funding streams and public health contracts fell significantly and were projected to decline further in 2024/25. It became increasingly difficult during the cost-of-living crisis to keep low cost/no cost counselling, training and wellbeing services available. Much thought went into how MHCS might better use the building – the attic and basement needed complete renovation and the whole building needed conversion, reordering and redecorating. A Valuation Report, undertaken for the purpose of compliance with the Charities Act 2022 and Charities (Dispositions of Land: Designated Advisers and Reports) Regulations 2023, was instructed on 22 January 2024 and completed on 20 March. The cost of conversion and refurbishment was put in the region of £200,000 and required planning permission.

The Trust therefore looked to relocate its services closer to people and population centres - Northampton, Corby and Kettering - and sought more cost-effective use of rooms and space working with partners, other charities and members of MHNC, across the county. In Northampton MHCS has been working with the University of Northampton and St Andrew's Healthcare. In Kettering with C2C and Teamwork Trust, and in Corby with Teamwork Trust and the Autumn Centre.

The Trust remains committed to providing safe spaces for people to talk to professionally trained counsellors and mental healthcare practitioners, to discover, rediscover or recover that which makes life worth living. MHCS continues to offer free well-being workshops and deliver

THE MANNA HOUSE TRUST  
REPORT OF THE TRUSTEES

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CPCAB accredited courses and remains determined to serve the community by providing services that are safe, effective, caring, responsive and well led.

**Financial review**

The net incoming resources of the Charity for the year amounted to (£50,694) as set out on page 8.

No depreciation has been provided on freehold land and buildings as in the opinion of the trustees the present market value is in excess of original costs.

THE MANNA HOUSE TRUST  
REPORT OF THE TRUSTEES

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**Reserves policy**

The trustees have again reviewed this policy and aim to ensure that unrestricted reserves be sufficient to cover 3 to 6 months expenses. This would negate the need to realise fixed assets due to unforeseen difficulties.

**Trustees and members of the committee**

The trustees serving during the year were:

V G Winchcombe (chair)

D V Hill

The members of the committee serving during the year were:

K T Davidson

E P Harding (representative of the Parochial Church Council for the Parish of St Giles)

L E Thomson

G Pritchard

E M Sturgess

J C Nightingale (Honorary secretary, non-voting) resigned 31/5/23

N Purvey-Tyrer (CEO) from 31/5/23

H Goff (Clerk to trustees)

R Ombui from 29/11/23

**Principal address**

The Innovation Centre  
University of Northampton  
Green Street  
NN1 1SY

**Independent examiner**

James Parsons FCCA  
Sawford Bullard  
Accountants  
The Old Mill  
Blisworth Hill Farm  
Stoke Road  
Blisworth  
Northampton  
NN7 3DB

**Bankers**

The Co-operative Bank Plc  
1 Balloon Street  
Manchester  
M60 1GP

**On behalf of the trustees**

**20<sup>th</sup> September 2024**



**V G Winchcombe**  
Chair

THE MANNA HOUSE TRUST

INDEPENDENT EXAMINER'S UNQUALIFIED REPORT TO THE TRUSTEES

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I report to the charity trustees on my examination of the financial statements of The Manna House Trust ('the charity') for the period ended 31 March 2024 which are set out on pages 1 to 15.

**Responsibilities and basis of report**

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

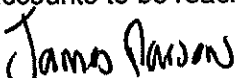
I report in respect of my examination of the charity's financial statements carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**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 giving 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; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable 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 no concerns and have come across no other 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.

  
James Parsons FCCA

Sawford Bullard  
Accountants  
The Old Mill  
Blisworth Hill Farm  
Stoke Road  
Blisworth  
Northampton  
NN7 3DB

20<sup>th</sup> September 2024

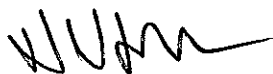
THE MANNA HOUSE TRUST  
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED  
31 MARCH 2024

	Unrestricted funds	Restricted funds	2024	2022
Note	£	£	£	£
<b>Incoming resources</b>				
Donations and legacies received	103,382		103,382	107,103
Grants received from local councils	-	156,495	156,495	88,950
Counselling course and contract fees	62,755		62,755	43,297
Other income	1,252		1,252	-
Interest received	2,917		2,917	382
<b>Total income and endowments</b>	<b>170,306</b>	<b>156,495</b>	<b>326,801</b>	<b>239,732</b>
<b>Resources expended and exceptional item</b>	<b>(234,301)</b>	<b>(143,194)</b>	<b>(377,495)</b>	<b>(201,796)</b>
<b>Net (outgoing)incoming resources</b>	<b>(63,995)</b>	<b>13,301</b>	<b>(50,694)</b>	<b>37,936</b>
Balances at 1 October 2022	553,440	-	553,440	515,504
<b>Balances at 31 March 2024</b>	<b>489,445</b>	<b>13,301</b>	<b>502,746</b>	<b>553,440</b>

THE MANNA HOUSE TRUST  
BALANCE SHEET AT  
31 MARCH 2024

		2024	2024	2022	2022
	Note	£	£	£	£
<b>Fixed assets</b>					
Tangible fixed assets	5		385,797		383,889
Investment in subsidiary			-		-
			385,797		383,889
<b>Current assets</b>					
Debtors	6	13,721		-	
Cash at bank and in hand		117,496		193,349	
		131,217		193,349	
<b>Creditors: due within one year</b>	7	(14,268)		(22,797)	
<b>Net current assets</b>			116,949		170,551
<b>Total assets less current liabilities</b>			502,746		554,440
<b>Creditors: due after one year</b>	8		-		(1,000)
<b>Total net assets</b>			502,746		553,440
<b>Income funds</b>					
Restricted reserves	9		13,301		-
Unrestricted reserves	10		489,445		553,440
<b>Total charity funds</b>			502,746		553,440

These financial statements were approved by the board of trustees and committee on XXXXXX and are signed on behalf of the board by:



**D V Hill**  
Trustee and committee member

THE MANNA HOUSE TRUST  
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED  
31 MARCH 2024

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**1. General information**

The charity is a registered charity in England and Wales and is unincorporated. The address of the principal office is The Innovation Centre, University of Northampton, Green Street, NN1 1SY

**2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, The Financial Reporting Standard applicable in the UK and the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

**3. Accounting policies**

**Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income and expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

**Cash flow statement**

The charity satisfies the criteria of being a qualifying entity as defined by FRS 102 and has taken advantage of exemption in respect of not preparing a cash flow statement.

**Going concern**

There are no material uncertainties about the charity's ability to continue.

**Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the proprietor for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds

**Incoming resources**

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- Income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.

THE MANNA HOUSE TRUST  
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED  
31 MARCH 2024

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- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

**Resources expended**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

**VAT**

Value added tax is not recoverable by the charitable company, and as such is included in the relevant costs in the Statement of Financial Activities and tangible fixed assets.

**Tangible fixed assets and depreciation**

Depreciation of fixed assets is calculated to write off their cost or valuation less any residual value over their estimated useful lives as follows:

Freehold land and buildings	Nil
Office equipment	25% on reducing balance
Computer equipment	33.3% straight line

THE MANNA HOUSE TRUST  
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED  
31 MARCH 2024

**4. Resources expended**

	Unrestricted funds	Restricted funds	2024	2022
	£	£	£	£
Salaries	130,995	140,187	271,182	150,9944
Staff training	10,026	199	10,225	4,336
Counselling course and contract expenses	12,760		12,760	77
Consultancy fees and fund raising	15,244		15,244	-
Staff costs	6,854		6,854	-
Travelling costs	1,128		1,128	1,371
Rent	25		25	-
Rates and water charges	3,489		3,489	1,491
Insurances	5,725		5,725	4,460
Property repairs and maintenance	5,416	2,808	8,224	12,921
Light and heat	9,945		9,945	5,300
Bank charges	29		29	-
Telephone, internet and office costs	14,651		14,651	8,248
Independent examiners fees	2,700		2,700	1,723
Professional fees and subscriptions	11,230		11,230	8,951
Sundry expenses and cleaning	2,814		2,814	1,877
Loss on disposals	752		752	-
Depreciation	518		518	48
	234,301	143,194	377,495	201,796

THE MANNA HOUSE TRUST  
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED  
31 MARCH 2024

**5. Tangible fixed assets**

	Freehold land and buildings	Office equipment	Total
	£	£	£
<b>Cost</b>			
1 October 2022	383,699	18,231	401,930
Additions	-	3,178	3,178
Disposals	-	(752)	(752)
31 March 2024	383,699	20,657	404,356
<b>Depreciation</b>			
1 October 2022	-	18,041	18,041
Charge for period	-	518	518
On disposals	-	-	-
31 March 2024	-	18,559	18,559
<b>Net book value</b>			
31 March 2024	383,699	2,098	385,797
30 September 2022	383,699	190	383,889

The trustees do not consider it beneficial to the charity to incur the cost of an external valuation of charity's freehold property. The trustees' are of the opinion that market value exceeds book value and therefore no depreciation has been applied.

**6. Debtors**

	2024	2022
	£	£
<b>Amounts falling due within one year</b>		
Trade debtors	-	-
Grants receivable	-	-
Prepayments and accrued income	13,721	-
	13,721	-
<b>Amounts falling due after one year</b>	-	-
<b>Total debtors</b>	13,721	-

THE MANNA HOUSE TRUST  
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED  
31 MARCH 2024

**7. Creditors due within one year**

	2024	2022
	£	£
Trade creditors	551	4,437
Other creditors	13,717	18,360
	14,268	22,797

**8. Creditors due after one year**

	2024	2024
	£	£
Other loans	-	1,000
	-	1,000

Other loans relate to loans from individuals, which are interest free with no fixed repayment date.

**9. Restricted reserves**

	2022	Incoming resources	Resources expended	2024
	£	£	£	£
Counselling fund	-	156,495	(143,194)	13,301
	-	156,495	(143,194)	13,301

**10. Unrestricted funds**

	2022	Incoming resources	Resources expended	2024
	£	£	£	£
General income fund	553,440	170,306	(234,301)	489,445
	553,440	170,306	(234,301)	489,445

THE MANNA HOUSE TRUST  
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED  
31 MARCH 2024

**11. Analysis of net assets by fund**

	Unrestricted funds	Restricted funds	2024
	£	£	£
Tangible fixed assets	385,797	-	385,797
Current assets	117,416	13,301	131,717
Creditors due within one year	(14,268)	-	(14,268)
Creditors due after one year	-	-	-
At 31 <sup>st</sup> March 2024	489,445	13,301	502,746

**12. Transactions with trustees**

No remuneration was paid to the trustees in either the current or the previous year.

**13. Ultimate controlling party**

The Manna House Trust is controlled by its board of trustees as identified in the trustees report.

No transitional adjustments were required in the retained funds or income or expenditure for the year.

**14. Operating lease commitments**

The total future minimum lease payments under not-cancellable operating leases are as follows:

	2024	2022
	£	£
Not later than 1 year	12,818	-
Later than 1 year and not later than 5 years	5,879	-
	18,697	-

THE MANNA HOUSE TRUST  
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED  
31 MARCH 2024

	2024	2024	2022	2022
	£	£	£	£
<b>Income</b>				
Donations and legacies received		103,382		107,103
Grants received from local councils		156,495		88,950
Counselling course and contract fees		62,755		43,297
Other income		1,252		-
Interest received		2,917		382
		326,801		239,732
<b>Less overheads</b>				
Salaries	271,182		150,994	
Staff training	10,225		4,436	
Counselling course and contract expenses	12,760		77	
Consultancy fees & fundraising	15,244		-	
Staff costs	6,854		-	
Travelling costs	1,128		1,371	
Rent	25		-	
Rates and water charges	3,489		1,491	
Insurances	5,725		4,460	
Property repairs and maintenance	8,224		12,921	
Light and heat	9,945		5,300	
Bank charges	29		-	
Telephone, internet and office costs	14,651		8,248	
Independent examiners fees	2,700		1,800	
Professional fees and subscriptions	11,230		8,874	
Sundry expenses and cleaning	2,814		1,877	
Loss on disposals	752		-	
Depreciation	518		48	
		<u>377,495</u>		<u>201,796</u>
<b>Net surplus/(deficit) for year</b>		<u>(50,694)</u>		<u>37,936</u>

This page does not form part of the statutory accounts.

**THE MANNA HOUSE TRUST**

England & Wales - Charity number 286358

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# Accounts

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**THE MANNA HOUSE TRUST**

**TRUSTEES REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED**

**30 SEPTEMBER 2022**

Registered Charity Number 286358

**THE MANNA HOUSE TRUST**  
**CONTENTS**

---

Report of the trustees	2 to 4
Independent examiner's report	5
Statement of financial activities	6
Balance sheet	7
Notes to the financial statements	8 to 14

The trustees present their report and the financial statements for the year ended 30 September 2022.

### **Principal activity and objects**

The Manna House Trust (formally The Northampton Christian Centre Trust) is registered by the Charity Commission as charity number 286358 and is governed by a trust deed dated 23 August 1982 and a supplemental deed dated 8 January 1983. Another supplemental deed was added on 8 May 2003 changing two parts of the constitution and the charity's name. The Charity Commission accepted these changes on 26 February 2004 and the charity has been known as The Manna House Trust with effect from that date. It is controlled by a working committee and aims to serve the local community and promote the Christian religion. Its mission is:

- To provide a well-respected counselling service freely available to all communities throughout the county of Northamptonshire.
- To provide counsellor training courses to potential counsellors on a local, national and international basis.
- To help and advise, where appropriate, other groups around the county to establish counselling services.

### **Review of the activities and achievements**

A full review of the Trust's activities is set out in a separate annual report.

2021-22 has been an extraordinary year, we have moved through lockdown, through to a time of reduced restrictions which has kept us on our toes. We have had to be very adaptable moving from only working electronically to slowly getting back to face to face work. The changes in restrictions have affected both our client work and our teaching programme. By the end of our year we were back to about 60% of our work being face to face. Our Staff Team and Volunteers have coped admirably with all the changes and we have been able to maintain an excellent standard of service to our clients.

The year opened up some access to pockets of Covid related funding which has been well invested into more staff hours, this in turn has led to an increased number of sessions being delivered and more courses being taught. The increased investment in staff time would have led to a deficit for the year had it not been for a one-off legacy which arrived in January 2022.

- 1) To provide a well-respected counselling service freely available to all communities throughout the county of Northamptonshire.

The MHCS has increased the number of counselling and supervision sessions during the year delivering a total of 2,817 interventions. All things considered this is a wonderful achievement. The service has an excellent team of 28 fully trained counsellors who offer essential help to many people facing a wide variety of issues. Thanks to accessing the Covid related funding, the staff hours have been increased to enable us to achieve this growth. Referrals received during the year were 230 and the waiting list stood at 68 at the end of the year which sadly represents a waiting time of approximately 3 to 4 months. The ratio of clients that are from the town of Northampton stays at about 59%, the rest being evenly split around the rest of the county.

The consistent delivery of Well-Being Educational courses by the MHCS has gone well throughout the year. Numbers attending have fluctuated but the courses have been well received. The courses are short explorations of subjects such as Stress and Emotional

THE MANNA HOUSE TRUST  
REPORT OF THE TRUSTEES

---

Resilience, Anger Management, Food and Mood, Depression, Life Transitions and Self-Awareness.

The service continues to benefit from being a member of the Mental Health Northants Collaboration (MHNC), a group of mental health charities in the county who have helped secure some funding. Northampton benefits from several independent and local grant making charities which have been approached and have also aided the overall service delivery.

Contracted work has continued at a local GP surgery and three forensics companies around the home counties.

2) To provide counsellor training courses to potential counsellors on a local, national and international basis.

Despite the economic climate, the numbers of students on the training courses offered by MHCS have been maintained. The delivery of a progressive programme of counsellor training at Level 2 (Introduction), Level 3 (Certificate) & Level 4 (Diploma) has been successfully completed in Northampton and Bedford. The year has seen the beginning of the transition of our courses to a new awarding body. The movement from the Open College Network to CPCAB has begun well and will continue in 2022-23

3) To help and advise where appropriate, other groups around the country to establish counselling centres.

This work continues on an informal basis with enquiries coming during the year both locally and from further afield.

Once again, the MHCS Service has taken its place in the local community, serving on several local Boards and Forums, sharing experience, knowledge and advice where appropriate. The service is well respected in the local community by both the voluntary and statutory sector's and has continued to make a significant contribution to both. The MHT is a significant partner in the development of the local mental health community.

Overall, 2021-22 has been a good year for the Manna House Trust. Looking forward into 2022-23 the MHT faces a major change in personnel as our Director of 40 years intends to retire. Recruitment will take place in the early part of the new year. The MHT hopes to continue its investment into the Counselling Service enabling the level of support offered to the community to stay at a similar to 2021-22.

### **Financial review**

The net incoming resources of the Charity for the year amounted to £37,936 as set out on page 6.

No depreciation has been provided on freehold land and buildings as in the opinion of the trustees the present market value is in excess of original costs.

THE MANNA HOUSE TRUST  
REPORT OF THE TRUSTEES

---

**Reserves policy**

The trustees have again reviewed this policy and aim to ensure that unrestricted reserves be sufficient to cover 3 to 6 months expenses. This would negate the need to realise fixed assets due to unforeseen difficulties.

**Trustees and members of the committee**

The trustees serving during the year were:

V G Winchcombe (chair)

D V Hill

The members of the committee serving during the year were:

K T Davidson

E P Harding (representative of the Parochial Church Council for the Parish of St Giles)

L E Thomson

G Pritchard

E M Sturgess

J C Nightingale (Honorary secretary, non-voting)

N Purvey-Tyrer

H Goff

**Principal address**

73 St Giles Street  
Northampton  
NN1 1JF

**Independent examiner**

Neil Sawford FCCA  
Sawford Bullard  
Accountants  
The Old Mill  
Blisworth Hill Farm  
Stoke Road  
Blisworth  
Northampton  
NN7 3DB

**Bankers**

The Co-operative Bank Plc  
1 Balloon Street  
Manchester  
M60 1GP

**On behalf of the trustees**

**25<sup>th</sup> May 2023**

**J C Nightingale**  
**Honorary secretary**

## THE MANNA HOUSE TRUST

### INDEPENDENT EXAMINER'S UNQUALIFIED REPORT TO THE TRUSTEES

---

I report to the charity trustees on my examination of the financial statements of The Manna House Trust ('the charity') for the year ended 30 September 2022 which are set out on pages 1 to 14.

#### **Responsibilities and basis of report**

As the charity's trustees you 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 financial statements carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission 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 giving 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; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable 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 no concerns and have come across no other 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.

Dustin Grande FCCA

Sawford Bullard  
Accountants  
The Old Mill  
Blisworth Hill Farm  
Stoke Road  
Blisworth  
Northampton  
NN7 3DB

25<sup>th</sup> May 2023

THE MANNA HOUSE TRUST  
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED  
30 SEPTEMBER 2022

	Unrestricted funds	Restricted funds	2022	2021
Note	£	£	£	£
<b>Incoming resources</b>				
Donations and legacies received	107,103		107,103	89,113
Grants received from local councils	-	88,950	88,950	41,481
Counselling course and contract fees	43,297		43,297	78,338
Interest received	382		382	37
<b>Total income and endowments</b>	150,782	88,950	239,732	208,969
<b>Resources expended and exceptional item</b>	4 (112,846)	(88,950)	(201,796)	(170,069)
<b>Net (outgoing)incoming resources</b>	37,936	-	37,936	38,900
Balances at 1 October 2021	515,504	-	515,504	476,604
<b>Balances at 30 September 2022</b>	553,440	-	553,440	515,504

THE MANNA HOUSE TRUST

BALANCE SHEET AT

30 SEPTEMBER 2022

		2022	2022	2021	2021
	Note	£	£	£	£
<b>Fixed assets</b>					
Tangible fixed assets	5		383,889		383,937
Investment in subsidiary	6		-		-
			<u>383,889</u>		<u>383,937</u>
<b>Current assets</b>					
Debtors	7	-		-	
Cash at bank and in hand		193,349		159,319	
		<u>193,349</u>		<u>159,319</u>	
<b>Creditors: due within one year</b>	8	<u>(22,797)</u>		<u>(22,102)</u>	
<b>Net current assets</b>			<u>170,551</u>		<u>137,217</u>
<b>Total assets less current liabilities</b>			<u>554,440</u>		<u>521,154</u>
<b>Creditors: due after one year</b>	9		<u>(1,000)</u>		<u>(5,650)</u>
<b>Total net assets</b>			<u>553,440</u>		<u>515,504</u>
<b>Income funds</b>					
Restricted reserves	10		-		-
Unrestricted reserves	11		553,440		515,504
<b>Total charity funds</b>			<u>553,440</u>		<u>515,504</u>

These financial statements were approved by the board of trustees and committee on 25<sup>th</sup> May 2023 and are signed on behalf of the board by:

**D V Hill**  
Trustee and committee member

THE MANNA HOUSE TRUST  
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED  
30 SEPTEMBER 2022

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**1. General information**

The charity is a registered charity in England and Wales and is unincorporated. The address of the principal office is 73 St Giles Street, Northampton NN1 1LF.

**2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, The Financial Reporting Standard applicable in the UK and the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

**3. Accounting policies**

**Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income and expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

**Cash flow statement**

The charity satisfies the criteria of being a qualifying entity as defined by FRS 102 and has taken advantage of exemption in respect of not preparing a cash flow statement.

**Going concern**

There are no material uncertainties about the charity's ability to continue.

**Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the proprietor for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds

**Incoming resources**

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor

THE MANNA HOUSE TRUST  
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED  
30 SEPTEMBER 2022

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or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

### **Resources expended**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

### **VAT**

Value added tax is not recoverable by the charitable company, and as such is included in the relevant costs in the Statement of Financial Activities and tangible fixed assets.

### **Tangible fixed assets and depreciation**

Depreciation of fixed assets is calculated to write off their cost or valuation less any residual value over their estimated useful lives as follows:

Freehold land and buildings	Nil
Office equipment	25% on reducing balance
Computer equipment	33.3% straight line

THE MANNA HOUSE TRUST  
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED  
30 SEPTEMBER 2022

**4. Resources expended**

	Unrestricted funds	Restricted funds	2022	2021
	£	£	£	£
Salaries	62,044	88,950	150,994	131,927
Staff training	4,336		4,336	3,493
Counselling course and contract expenses	77		77	492
Consultancy fees and fund raising	-		-	-
Advertising and publicity	-		-	-
Travelling costs	1,371		1,371	819
Rent	-		-	-
Rates and water charges	1,491		1,491	2,929
Insurances	4,460		4,460	3,901
Property repairs and maintenance	12,921		12,921	7,165
Light and heat	5,300		5,300	3,694
Telephone, internet and office costs	8,248		8,248	7,788
Independent examiners fees	1,723		1,723	1,800
Professional fees and subscriptions	8,951		8,951	5,152
Sundry expenses and cleaning	1,877		1,877	849
Depreciation	48		48	60
	112,846	88,950	201,796	170,069

THE MANNA HOUSE TRUST  
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED  
30 SEPTEMBER 2022

**5. Tangible fixed assets**

	Freehold land and buildings	Office equipment	Total
	£	£	£
<b>Cost</b>			
1 October 2021	383,699	18,231	401,930
Additions	-	-	-
Disposals	-	-	-
30 September 2022	383,699	18,231	401,930
<b>Depreciation</b>			
1 October 2021	-	17,993	17,993
Charge for period	-	48	48
On disposals	-	-	-
30 September 2021	-	18,041	18,041
<b>Net book value</b>			
30 September 2022	383,699	190	383,889
30 September 2021	383,699	238	383,937

The trustees do not consider it beneficial to the charity to incur the cost of an external valuation of charity's freehold property. The trustees' are of the opinion that market value exceeds book value and therefore no depreciation has been applied.

**6. Debtors**

	2022	2021
	£	£
<b>Amounts falling due within one year</b>		
Trade debtors	-	-
Grants receivable	-	-
Prepayments and accrued income	-	-
	-	-
<b>Amounts falling due after one year</b>		
	-	-
<b>Total debtors</b>	-	-

THE MANNA HOUSE TRUST  
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED  
30 SEPTEMBER 2022

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**7. Creditors due within one year**

	<b>2022</b>	<b>2021</b>
	£	£
Trade creditors	4,437	267
Other creditors	18,360	21,835
	22,797	22,102

**8. Creditors due after one year**

	<b>2022</b>	<b>2021</b>
	£	£
Other loans	1,000	5,650
	1,000	5,650

Other loans relate to loans from individuals, which are interest free with no fixed repayment date.

**9. Restricted reserves**

	<b>2021</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>2022</b>
	£	£	£	£
Counselling fund	-	88,950	(88,950)	-
	-	88,950	(88,950)	-

**10. Unrestricted funds**

	<b>2021</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>2022</b>
	£	£	£	£
General income fund	515,504	150,782	(112,846)	553,440
	515,504	150,782	(112,846)	553,440

THE MANNA HOUSE TRUST  
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED  
30 SEPTEMBER 2022

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**11. Analysis of net assets by fund**

	Unrestricted funds	Restricted funds	2022
	£	£	£
Tangible fixed assets	383,889	-	383,889
Current assets	179,849	13,500	193,349
Creditors due within one year	(9,297)	(13,500)	(22,797)
Creditors due after one year	(1,000)	-	(1,000)
At 30 September 2021	553,440	-	553,440

**12. Transactions with trustees**

Mr G Pritchard, a trustee, was paid £nil (2021: £576) for professional services. These payments were approved by the trustees and are authorised by the Charity's trust deed.

No other remuneration was paid to the trustees in either the current or the previous year.

**13. Ultimate controlling party**

The Manna House Trust is controlled by its board of trustees as identified in the trustees report.

No transitional adjustments were required in the retained funds or income or expenditure for the year.

**14. Operating lease commitments**

The total future minimum lease payments under not-cancellable operating leases are as follows:

	2022	2021
	£	£
Not later than 1 year	-	-
Later than 1 year and not later than 5 years	-	-
	-	-

THE MANNA HOUSE TRUST  
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED  
30 SEPTEMBER 2022

	2022	2022	2021	2021
	£	£	£	£
<b>Income</b>				
Donations and legacies received		107,103		89,113
Grants received from local councils		88,950		78,338
Counselling course and contract fees		43,297		41,481
Interest received		382		37
		239,732		208,969
<b>Less overheads</b>				
Salaries	150,994		131,927	
Staff training	4,436		3,493	
Counselling course and contract expenses	77		492	
Consultancy fees and fund raising	-		-	
Advertising and publicity	-		-	
Travelling costs	1,371		819	
Rent	-		-	
Rates and water charges	1,491		2,929	
Insurances	4,460		3,901	
Property repairs and maintenance	12,921		7,165	
Light and heat	5,300		3,694	
Telephone, internet and office costs	8,248		7,788	
Independent examiners fees	1,800		1,800	
Professional fees and subscriptions	8,874		5,152	
Sundry expenses and cleaning	1,877		849	
Depreciation	48		60	
		201,796		170,069
<b>Net surplus/(deficit) for year</b>		<u>37,936</u>		<u>38,900</u>

This page does not form part of the statutory accounts.

**THE MANNA HOUSE TRUST**

England & Wales - Charity number 286358

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# Accounts

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**THE MANNA HOUSE TRUST**

**TRUSTEES REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED**

**30 SEPTEMBER 2021**

Registered Charity Number 286358

THE MANNA HOUSE TRUST  
CONTENTS

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Report of the trustees	2 to 4
Independent examiner's report	5
Statement of financial activities	6
Balance sheet	7
Notes to the financial statements	8 to 14

THE MANNA HOUSE TRUST  
REPORT OF THE TRUSTEES

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The trustees present their report and the financial statements for the year ended 30 September 2021.

### **Principal activity and objects**

The Manna House Trust (formally The Northampton Christian Centres Trust) is registered by the Charity Commission as charity number 286358 and is governed by a trust deed dated 23 August 1982 and a supplemental deed dated 8 January 1983. Another supplemental deed was added on 8 May 2003 changing two parts of the constitution and the charity's name. The Charity Commission accepted these changes on 26 February 2004 and the charity has been known as The Manna House Trust with effect from that date. It is controlled by a working committee and aims to serve the local community and promote the Christian religion. Its mission is:

- To provide a well- respected counselling service freely available to all communities throughout the county of Northamptonshire.
- To provide counsellor training courses to potential counsellors on a local, national and international basis.
- To help and advise, where appropriate, other groups around the county to establish counselling services.

### **Review of the activities and achievements**

A full review of the Trust's activities is set out in a separate annual report.

2020-21 has been a year of incredible challenge and has required a flexibility of working that we have never experienced before. The changes in restrictions have meant moving between face to face working and working electronically both with clients and students.

The year has seen so much change with the restrictions causing an increase in isolation, bereavement issues and the general health of the population. All of our counsellors have had to work remotely either by phone, Skype or Zoom for part of the year and because of "shielding" some have worked that way throughout the year, a daunting task but one to which the team has responded to exceptionally well. People have had to learn new skills, new policies have had to be implemented and new equipment has had to be bought to keep both staff and clients as safe as possible.

The Trustees have been pleased to see how the mission statement of the Counselling Service has been accomplished during the last year:-

1. To provide a well respected counselling service freely available to all communities throughout the county of Northamptonshire.

The MHCS has maintained the number of counselling and supervision sessions during the year, delivering just below 2,600. Considering all the disruption during the year this is a significant achievement. The service has an excellent team of 30 fully trained counsellors who offer essential help to many people facing a wide variety of issues. Thanks to accessing some targeted Covid funding the staff hours have been increased, this has enabled an increase in delivery of counselling sessions. Referrals were about the same in the year but thankfully waiting times have come down and is now approximately 2/3 months. The ratios of clients that are from the town of Northampton stays at about 58%, the rest being evenly split around the rest of the county.

The delivery Well-Being Educational courses by the MHCS has gone well through the year. The subject matter has been very relevant to those on the waiting list. The courses on Stress

THE MANNA HOUSE TRUST  
REPORT OF THE TRUSTEES

---

and Resilience, Anger Management and Life Transitions have proved to be particularly worthwhile.

The service continues to benefit from being a member of the Mental Health Northants Collaboration (MHNC), a group of mental health charities in the county, which has helped secure some funding. Northampton benefits from several independent and local grant making charities which have aided the service delivery.

Contracted work has continued at a local GP surgery and a forensics company.

2. To provide counsellor training courses to potential counsellors on a local, national and international basis.

Despite the economic climate, the numbers of students on the training courses offered by MHCS have been maintained. The delivery of a progressive programme of counsellor training at Level 2 (Introduction), Level 3 (Certificate) & Level 4 (Diploma) has been successfully completed in Northampton. During most of the year this has been achieved by the use of Microsoft Teams.

3. To help and advise, where appropriate, other groups around the country to establish counselling centres.

This work continues on an informal basis with enquiries coming during the year both locally and from further afield.

Once again, the MHCS Service has taken its place in the local community, serving on several local Boards and Forum's, sharing experience, knowledge and advice where appropriate. The service is well respected in the local community by both the voluntary and statutory sector's and has continued to make a significant contribution to both. MHT is a significant partner in the development of the local mental health community.

Overall, 2020-21 has been a good year for the Manna House Trust. Looking forward into 2021-22 the MHT intends to maintain its investment into the Counselling Service to keep the level of support offered to the community at the same level as 2020-21 thus positively affecting many lives.

### **Financial review**

The net incoming resources of the Charity for the year amounted to £38,900 as set out on page 6.

No depreciation has been provided on freehold land and buildings as in the opinion of the trustees the present market value is in excess of original costs.

THE MANNA HOUSE TRUST

REPORT OF THE TRUSTEES

---

**Reserves policy**

The trustees have again reviewed this policy and aim to ensure that unrestricted reserves be sufficient to cover 3 to 6 months expenses. This would negate the need to realise fixed assets due to unforeseen difficulties.

**Trustees and members of the committee**

The trustees serving during the year were:

V G Winchcombe (chair)

D V Hill

The members of the committee serving during the year were:

K T Davidson

E P Harding (representative of the Parochial Church Council for the Parish of St Giles)

L E Thomson

G Pritchard

E M Sturgess

N Purvey-Tyrer (appointed 26 January 2021)

H Goff (appointed 13 July 2021)

J C Nightingale (Honorary secretary, non-voting)

**Principal address**

73 St Giles Street  
Northampton  
NN1 1JF

**Independent examiner**

Neil Sawford FCCA  
Sawford Bullard  
Accountants  
The Old Mill  
Blisworth Hill Farm  
Stoke Road  
Blisworth  
Northampton  
NN7 3DB

**Bankers**

The Co-operative Bank Plc  
1 Balloon Street  
Manchester  
M60 1GP

**On behalf of the trustees**

**DATE: 25 May 2022**

**J C Nightingale**  
**Honorary secretary**

## THE MANNA HOUSE TRUST

### INDEPENDENT EXAMINER'S UNQUALIFIED REPORT TO THE TRUSTEES

---

I report to the charity trustees on my examination of the financial statements of The Manna House Trust ('the charity') for the year ended 30 September 2021 which are set out on pages 1 to 14.

#### **Responsibilities and basis of report**

As the charity's trustees you 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 financial statements carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission 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 giving 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; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable 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 no concerns and have come across no other 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.

Neil K Sawford FCCA

Sawford Bullard  
Accountants  
The Old Mill  
Blisworth Hill Farm  
Stoke Road  
Blisworth  
Northampton  
NN7 3DB

DATE: 25 May 2022

THE MANNA HOUSE TRUST  
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED  
30 SEPTEMBER 2021

	Unrestricted funds	Restricted funds	2021	2020
Note	£	£	£	£
<b>Incoming resources</b>				
Donations and legacies received	89,113		89,113	65,180
Grants received from local government	-	78,338	41,481	68,836
Counselling course and contract fees	41,481		78,338	54,444
Interest received	37		37	57
<b>Total income and endowments</b>	130,631	78,338	208,969	188,517
<b>Resources expended and exceptional item</b>	4 (91,731)	(78,338)	(170,069)	(155,588)
<b>Net (outgoing)incoming resources</b>	38,900	-	38,900	32,929
Balances at 1 October 2020	476,604	-	476,604	443,675
<b>Balances at 30 September 2021</b>	515,504		515,504	476,604

THE MANNA HOUSE TRUST

BALANCE SHEET AT

30 SEPTEMBER 2021

		2021	2021	2020	2020
	Note	£	£	£	£
<b>Fixed assets</b>					
Tangible fixed assets	5		383,937		383,997
Investment in subsidiary	6		-		-
			<u>383,937</u>		<u>383,997</u>
<b>Current assets</b>					
Debtors	7	-		1,666	
Cash at bank and in hand		159,319		116,421	
			<u>159,319</u>	<u>118,087</u>	
<b>Creditors: due within one year</b>	8	(22,102)		(14,370)	
<b>Net current assets</b>			<u>137,217</u>		<u>103,717</u>
<b>Total assets less current liabilities</b>			<u>521,154</u>		<u>487,714</u>
<b>Creditors: due after one year</b>	9		(5,650)		(11,110)
<b>Total net assets</b>			<u>515,504</u>		<u>476,604</u>
<b>Income funds</b>					
Restricted reserves	10		-		-
Unrestricted reserves	11		515,504		476,604
<b>Total charity funds</b>			<u>515,504</u>		<u>476,604</u>

These financial statements were approved by the board of trustees and committee on 25 May 2022 and are signed on behalf of the board by:

**D V Hill**  
Trustee and committee member

THE MANNA HOUSE TRUST  
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED  
30 SEPTEMBER 2021

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**1. General information**

The charity is a registered charity in England and Wales and is unincorporated. The address of the principal office is 73 St Giles Street, Northampton NN1 1LF.

**2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, The Financial Reporting Standard applicable in the UK and the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

**3. Accounting policies**

**Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income and expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

**Cash flow statement**

The charity satisfies the criteria of being a qualifying entity as defined by FRS 102 and has taken advantage of exemption in respect of not preparing a cash flow statement.

**Going concern**

There are no material uncertainties about the charity's ability to continue.

**Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the proprietor for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds

**Incoming resources**

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor

THE MANNA HOUSE TRUST  
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED  
30 SEPTEMBER 2021

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or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

### **Resources expended**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

### **VAT**

Value added tax is not recoverable by the charitable company, and as such is included in the relevant costs in the Statement of Financial Activities and tangible fixed assets.

### **Tangible fixed assets and depreciation**

Depreciation of fixed assets is calculated to write off their cost or valuation less any residual value over their estimated useful lives as follows:

Freehold land and buildings	Nil
Office equipment	25% on reducing balance
Computer equipment	33.3% straight line

THE MANNA HOUSE TRUST  
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED  
30 SEPTEMBER 2021

**4. Resources expended**

	Unrestricted funds	Restricted funds	2021	2020
	£	£	£	£
Salaries	53,589	78,338	131,927	103,789
Staff training	3,493		3,493	2,562
Counselling course and contract expenses	492		492	3,181
Consultancy fees and fund raising	-		-	-
Advertising and publicity	-		-	-
Travelling costs	819		819	1,301
Rent	-		-	-
Rates and water charges	2,929		2,929	3,023
Insurances	3,901		3,901	3,288
Property repairs and maintenance	7,165		7,165	19,950
Light and heat	3,694		3,694	3,132
Telephone, internet and office costs	7,788		7,788	5,624
Independent examiners fees	1,800		1,800	1,800
Professional fees and subscriptions	5,152		5,152	5,937
Sundry expenses and cleaning	849		849	1,927
Depreciation	60		60	75
	91,731	78,338	170,069	155,589

THE MANNA HOUSE TRUST  
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED  
30 SEPTEMBER 2021

**5. Tangible fixed assets**

	Freehold land and buildings	Office equipment	Total
	£	£	£
<b>Cost</b>			
1 October 2020	383,699	18,231	401,930
Additions	-	-	-
Disposals	-	-	-
30 September 2021	383,699	18,231	401,930
<b>Depreciation</b>			
1 October 2020	-	17,933	17,933
Charge for period	-	60	60
On disposals	-	-	-
30 September 2021	-	17,993	17,993
<b>Net book value</b>			
30 September 2021	383,699	238	383,937
30 September 2020	383,699	298	383,997

The trustees do not consider it beneficial to the charity to incur the cost of an external valuation of charity's freehold property. The trustees' are of the opinion that market value exceeds book value and therefore no depreciation has been applied.

**6. Debtors**

	2021	2020
	£	£
<b>Amounts falling due within one year</b>		
Trade debtors	-	1,666
Grants receivable	-	-
Prepayments and accrued income	-	-
	-	1,666
<b>Amounts falling due after one year</b>		
	-	-
<b>Total debtors</b>	-	1,666

THE MANNA HOUSE TRUST  
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED  
30 SEPTEMBER 2021

**7. Creditors due within one year**

	<b>2021</b>	<b>2020</b>
	£	£
Trade creditors	267	542
Other creditors	21,835	13,828
	<u>22,102</u>	<u>14,370</u>

**8. Creditors due after one year**

	<b>2021</b>	<b>2020</b>
	£	£
Other loans	5,650	11,110
	<u>5,650</u>	<u>11,110</u>

Other loans relate to loans from individuals, which are interest free with no fixed repayment date.

**9. Restricted reserves**

	<b>2020</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>2021</b>
	£	£	£	£
Counselling fund	-	78,338	(78,338)	-
	<u>-</u>	<u>78,338</u>	<u>(78,338)</u>	<u>-</u>

**10. Unrestricted funds**

	<b>2020</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>2021</b>
	£	£	£	£
General income fund	476,604	130,631	(91,731)	515,504
	<u>476,604</u>	<u>130,631</u>	<u>(91,731)</u>	<u>515,504</u>

THE MANNA HOUSE TRUST  
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED  
30 SEPTEMBER 2021

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**11. Analysis of net assets by fund**

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>2021</b>
	£	£	£
Tangible fixed assets	383,937	-	383,937
Current assets	142,324	16,995	159,319
Creditors due within one year	(5,107)	(16,995)	(22,102)
Creditors due after one year	(5,650)	-	(5,650)
At 30 September 2021	515,504	-	515,504

**12. Transactions with trustees**

Mr G Pritchard, a trustee, was paid £576 (2020: £851) for professional services. These payments were approved by the trustees and are authorised by the Charity's trust deed.

No other remuneration was paid to the trustees in either the current or the previous year.

**13. Ultimate controlling party**

The Manna House Trust is controlled by its board of trustees as identified in the trustees report.

No transitional adjustments were required in the retained funds or income or expenditure for the year.

**14. Operating lease commitments**

The total future minimum lease payments under not-cancellable operating leases are as follows:

	<b>2021</b>	<b>2020</b>
	£	£
Not later than 1 year	-	-
Later than 1 year and not later than 5 years	-	-
	-	-

THE MANNA HOUSE TRUST  
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED  
30 SEPTEMBER 2021

	2021	2021	2020	2020
	£	£	£	£
<b>Income</b>				
Donations and legacies received		89,113		65,180
Grants received from local councils		78,338		68,836
Counselling course and contract fees		41,481		54,444
Interest received		37		57
		208,969		188,517
<b>Less overheads</b>				
Salaries	131,927		103,789	
Staff training	3,493		2,562	
Counselling course and contract expenses	492		3,181	
Consultancy fees and fund raising	-		-	
Advertising and publicity	-		-	
Travelling costs	819		1,301	
Rent	-		-	
Rates and water charges	2,929		3,023	
Insurances	3,901		3,288	
Property repairs and maintenance	7,165		19,950	
Light and heat	3,694		3,132	
Telephone, internet and office costs	7,788		5,624	
Independent examiners fees	1,800		1,800	
Professional fees and subscriptions	5,152		5,937	
Sundry expenses and cleaning	849		1,927	
Depreciation	60		75	
	<u>                    </u>	170,069	<u>                    </u>	155,589
<b>Net surplus/(deficit) for year</b>		<u>38,900</u>		32,929

This page does not form part of the statutory accounts.

**THE MANNA HOUSE TRUST**

England & Wales - Charity number 286358

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# Accounts

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**THE MANNA HOUSE TRUST**

**TRUSTEES REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED**

**30 SEPTEMBER 2020**

Registered Charity Number 286358

THE MANNA HOUSE TRUST

CONTENTS

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Report of the trustees	2 to 4
Independent examiner's report	5
Statement of financial activities	6
Balance sheet	7
Notes to the financial statements	8 to 14

The trustees present their report and the financial statements for the year ended 30 September 2020.

### **Principal activity and objects**

The Manna House Trust (formally The Northampton Christian Centre Trust) is registered by the Charity Commission as charity number 286358 and is governed by a trust deed dated 23 August 1982 and a supplemental deed dated 8 January 1983. Another supplemental deed was added on 8 May 2003 changing two parts of the constitution and the charity's name. The Charity Commission accepted these changes on 26 February 2004 and the charity has been known as The Manna House Trust with effect from that date. It is controlled by a working committee and aims to serve the local community and promote the Christian religion. Its mission is:

- To provide a well- respected counselling service freely available to all communities throughout the county of Northamptonshire.
- To provide counsellor training courses to potential counsellors on a local, national and international basis.
- To help and advise, where appropriate, other groups around the county to establish counselling services.

During the prior year the Trust disposed of 100% of the issued share capital of Northampton Christian Centres Limited, a company in which D V Hill, V G Winchcombe and J C Nightingale were Directors. The company was principally engaged in the sale of Christian books, music and associated goods.

### **Review of the activities and achievements**

A full review of the Trust's activities is set out in a separate annual report.

2019-20 has been a year of incredible change and unprecedented adjustment.

The first half year (October to March) was fairly normal with a steady throughput of face to face work but the second half year has been heavily impacted by the Covid pandemic. We have had to educate and move all of our existing counsellors to work remotely either by phone, Skype or Zoom. A daunting task but one to which the team has responded to exceptionally well. People have had to learn new skills, new policies have had to be written and a reshaped appointment system has been implemented. A major risk assessment has been worked through and protocols have been put in place to ensure the building is as safe as possible.

The Trustees have been pleased to see how the mission statement of the Counselling Service has been accomplished during the last year:-

1. To provide a well respected counselling service freely available to all communities throughout the county of Northamptonshire.

The MHCS has maintained the number of counselling and supervision sessions during the year, delivering about 2,200. This maintains the MHCS as one of the larger Voluntary Sector counselling agencies in the county. The service has an excellent team of 31 fully trained counsellors who offer essential help to many people facing a wide variety of issues.

Referrals were down in the year to about 180 primarily because of the length of time clients have to wait to be seen – approximately 5 months. The ratios of clients that are from the town of Northampton stays at about 55%, the rest being evenly split around the rest of the county.

## THE MANNA HOUSE TRUST

### REPORT OF THE TRUSTEES

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More recently, MHCS has started delivering a series of short courses through the Well-Being Education Network, these courses are proving helpful to those currently on the waiting list. The course on Stress and Resilience has proved to be particularly worthwhile.

The service has been able to access some very helpful local and national sources of funding due of the pandemic.

The service continues to benefit from being a member of the Mental Health Northants Collaboration (MHNC), a group of 11 mental health charities in the county, which has helped secure two streams of ongoing funding. The Northampton Borough Council has also maintained a level of support. More grants of this nature will be sought to add to the sustainability of the service. Income has been received from a number of local and national charitable trusts.

Contracted work has continued at a local GP surgery and a forensics company. Also during the year, a successful Listening Service has been run for another local charity which has proved to be beneficial all round.

2. To provide counsellor training courses to potential counsellors on a local, national and international basis.

Despite the economic climate, the numbers of students on the training courses offered by MHCS have grown. The delivery of a progressive programme of counsellor training at Level 2 (Introduction), Level 3 (Certificate) & Level 4 (Diploma) has been successfully completed in Northampton. Due to the skill of our Training Manager, all of the teaching has been maintained during the pandemic through a transition onto Microsoft Teams.

3. To help and advise, where appropriate, other groups around the country to establish counselling centres.

This work continues on an informal basis with enquiries coming during the year both locally and from further afield.

Once again, the MHCS Service has taken its place in the local community and has continued to make a significant contribution to both the provision and delivery of services and MHT has played a significant part in the development of the voluntary sector's support to the community and the ongoing partnerships with statutory bodies.

Overall, 2019-20 has been a good year for the Manna House Trust and moving into 2020-21 it is hoped that the success of this year will enable more help to be given to even more people.

#### **Financial review**

The net incoming resources of the Charity for the year amounted to £32,929 as set out on page 6.

No depreciation has been provided on freehold land and buildings as in the opinion of the trustees the present market value is in excess of original costs.

It was disclosed in the trustees report for last year that the Christian Bookshop was no longer viable and would be closing by March 2019. As a result the financial results for last financial year were impacted by the closure costs of the Shop amounting to c£30,000, if these costs were excluded the Trust broke-even.

THE MANNA HOUSE TRUST  
REPORT OF THE TRUSTEES

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**Reserves policy**

The trustees have again reviewed this policy and aim to ensure that unrestricted reserves be sufficient to cover 3 to 6 months expenses. This would negate the need to realise fixed assets due to unforeseen difficulties.

**Trustees and members of the committee**

The trustees serving during the year were:

V G Winchcombe (chair)

D V Hill

The members of the committee serving during the year were:

K T Davidson

E P Harding (representative of the Parochial Church Council for the Parish of St Giles)

L E Thomson

G Pritchard

E M Sturgess (appointed 28<sup>th</sup> July 2020)

J C Nightingale (Honorary secretary, non-voting)

**Principal address**

73 St Giles Street  
Northampton  
NN1 1JF

**Independent examiner**

Neil Sawford FCCA  
Sawford Bullard  
Accountants  
The Old Mill  
Blisworth Hill Farm  
Stoke Road  
Blisworth  
Northampton  
NN7 3DB

**Bankers**

The Co-operative Bank Plc  
1 Balloon Street  
Manchester  
M60 1GP

**On behalf of the trustees**

**25 May 2021**

**J C Nightingale**  
**Honorary secretary**

I report to the charity trustees on my examination of the financial statements of The Manna House Trust ('the charity') for the year ended 30 September 2020 which are set out on pages 1 to 14.

### **Responsibilities and basis of report**

As the charity's trustees you 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 financial statements carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission 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 giving 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; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable 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 no concerns and have come across no other 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.

Neil K Sawford FCCA

Sawford Bullard  
Accountants  
The Old Mill  
Blisworth Hill Farm  
Stoke Road  
Blisworth  
Northampton  
NN7 3DB

25 May 2021

THE MANNA HOUSE TRUST  
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED  
30 SEPTEMBER 2020

	Unrestricted funds	Restricted funds	2020	2019
Note	£	£	£	£
<b>Incoming resources</b>				
Donations and legacies received	65,180		65,180	72,006
Grants received from local councils	-	54,444	54,444	26,249
Counselling course and contract fees	68,836		68,836	27,863
Interest received	57		57	56
<b>Total income and endowments</b>	134,073	54,444	188,517	126,174
<b>Resources expended and exceptional item</b>	4 (101,144)	(54,444)	(155,588)	(154,586)
<b>Net (outgoing)incoming resources</b>	32,929	-	32,929	(28,412)
Balances at 1 October 2019	443,675	-	443,675	472,087
<b>Balances at 30 September 2020</b>	476,604		476,604	443,675

THE MANNA HOUSE TRUST

BALANCE SHEET AT

30 SEPTEMBER 2020

		2020	2020	2019	2019
	Note	£	£	£	£
<b>Fixed assets</b>					
Tangible fixed assets	5		383,997		384,072
Investment in subsidiary	6		-		-
			<u>383,997</u>		<u>384,165</u>
<b>Current assets</b>					
Debtors	7	1,666		3,291	
Cash at bank and in hand		116,421		93,494	
			<u>118,087</u>	<u>96,785</u>	
<b>Creditors: due within one year</b>	8	(14,370)		(26,072)	
<b>Net current assets</b>			<u>103,717</u>		<u>70,713</u>
<b>Total assets less current liabilities</b>			<u>487,714</u>		<u>454,785</u>
<b>Creditors: due after one year</b>	9		(11,110)		(11,110)
<b>Total net assets</b>			<u>476,604</u>		<u>443,675</u>
<b>Income funds</b>					
Restricted reserves	10		-		-
Unrestricted reserves	11		476,604		443,675
<b>Total charity funds</b>			<u>476,604</u>		<u>443,675</u>

These financial statements were approved by the board of trustees and committee on 25 May 2021 and are signed on behalf of the board by:

**D V Hill**  
Trustee and committee member

THE MANNA HOUSE TRUST  
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED  
30 SEPTEMBER 2020

---

**1. General information**

The charity is a registered charity in England and Wales and is unincorporated. The address of the principal office is 73 St Giles Street, Northampton NN1 1LF.

**2. Statement of compliance**

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**3. Accounting policies**

**Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income and expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

**Cash flow statement**

The charity satisfies the criteria of being a qualifying entity as defined by FRS 102 and has taken advantage of exemption in respect of not preparing a cash flow statement.

**Going concern**

There are no material uncertainties about the charity's ability to continue.

**Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the proprietor for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds

**Incoming resources**

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.

THE MANNA HOUSE TRUST  
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED  
30 SEPTEMBER 2020

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- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

### **Resources expended**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

### **VAT**

Value added tax is not recoverable by the charitable company, and as such is included in the relevant costs in the Statement of Financial Activities and tangible fixed assets.

### **Tangible fixed assets and depreciation**

Depreciation of fixed assets is calculated to write off their cost or valuation less any residual value over their estimated useful lives as follows:

Freehold land and buildings	Nil
Office equipment	25% on reducing balance
Computer equipment	33.3% straight line

THE MANNA HOUSE TRUST  
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED  
30 SEPTEMBER 2020

**4. Resources expended**

	Unrestricted funds	Restricted funds	2020	2019
	£	£	£	£
Salaries	49,345	54,444	103,789	86,263
Staff training	2,562		2,562	2,529
Counselling course and contract expenses	3,181		3,181	4,439
Consultancy fees and fund raising	-		-	750
Advertising and publicity	-		-	-
Travelling costs	1,301		1,301	2,589
Rent	-		-	6,406
Rates and water charges	3,023		3,023	3,390
Insurances	3,288		3,288	4,587
Property repairs and maintenance	19,950		19,950	4,198
Light and heat	3,132		3,132	3,407
Telephone, internet and office costs	5,624		5,624	3,849
Independent examiners fees	1,800		1,800	1,850
Professional fees and subscriptions	5,937		5,937	5,266
Sundry expenses and cleaning	1,927		1,927	1,951
Depreciation	75		75	93
Investment in and loans to Northampton Christian Centre Ltd written off (see Note 6)	-		-	23,018
	101,145	54,444	155,589	154,585

THE MANNA HOUSE TRUST  
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED  
30 SEPTEMBER 2020

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**5. Tangible fixed assets**

	<b>Freehold land and buildings</b>	<b>Office equipment</b>	<b>Total</b>
	£	£	£
<b>Cost</b>			
1 October 2019	383,699	18,231	401,930
Additions	-	-	-
Disposals	-	-	-
30 September 2020	383,699	18,231	401,930
<b>Depreciation</b>			
1 October 2019	-	17,858	17,858
Charge for period	-	75	75
On disposals	-	-	-
30 September 2020	-	17,933	17,933
<b>Net book value</b>			
30 September 2020	383,699	298	383,997
30 September 2019	383,699	373	384,072

The trustees do not consider it beneficial to the charity to incur the cost of an external valuation of charity's freehold property. The trustees' are of the opinion that market value exceeds book value and therefore no depreciation has been applied.

THE MANNA HOUSE TRUST  
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED  
30 SEPTEMBER 2020

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**6. Investment in subsidiary**

As disclosed in the Trustees Report, the Christian Bookshop operated via the Charity's subsidiary Northampton Christian Centres Limited, closed at the end of March 2019. Following closure the shares in the company were passed at no cost to two employees, intending to continue with an on-line business.

**7. Debtors**

	<b>2020</b>	<b>2019</b>
	£	£
<b>Amounts falling due within one year</b>		
Trade debtors	1,666	1,581
Grants receivable	-	-
Prepayments and accrued income	-	1,710
	1,666	3,291
<b>Amounts falling due after one year</b>		
Loan Northampton Christian Centres Limited	-	-
<b>Total debtors</b>	1,666	3,291

**8. Creditors due within one year**

	<b>2020</b>	<b>2019</b>
	£	£
Trade creditors	542	573
Other creditors	13,828	25,499
	14,370	26,072

**9. Creditors due after one year**

	<b>2020</b>	<b>2019</b>
	£	£
Other loans	11,110	11,110
	11,110	11,110

Other loans relate to loans from individuals, which are interest free with no fixed repayment date.

THE MANNA HOUSE TRUST  
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED  
30 SEPTEMBER 2020

**10. Restricted reserves**

	2019	Incoming resources	Resources expended	2020
	£	£	£	£
Counselling fund	-	54,444	(54,444)	-

**11. Unrestricted funds**

	2019	Incoming resources	Resources expended	2020
	£	£	£	£
General income fund	443,675	134,073	(101,144)	476,604

**12. Analysis of net assets by fund**

	Unrestricted funds	Restricted funds	2020
	£	£	£
Tangible fixed assets	383,997	-	383,997
Current assets	109,087	9,000	118,087
Creditors due within one year	(5,370)	(9,000)	(14,370)
Creditors due after one year	(11,110)	-	(11,110)
At 30 September 2020	476,604	-	476,604

**13. Transactions with trustees**

During the year the Charity paid £nil (2019: £750) to V G Winchcombe, a trustee, in respect of consultancy fees and fundraising. These payments were approved by the trustees and are authorised by the Charity's trust deed.

Mr G Pritchard, a trustee, was paid £851 for professional services. These payments were approved by the trustees and are authorised by the Charity's trust deed.

No other remuneration was paid to the trustees in either the current or the previous year.

**14. Ultimate controlling party**

The Manna House Trust is controlled by its board of trustees as identified in the trustees report.

No transitional adjustments were required in the retained funds or income or expenditure for the year.

THE MANNA HOUSE TRUST  
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED  
30 SEPTEMBER 2020

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**15. Operating lease commitments**

The total future minimum lease payments under not-cancellable operating leases are as follows:

	<b>2020</b>	<b>2019</b>
	£	£
Not later than 1 year	-	-
Later than 1 year and not later than 5 years	-	-
	<hr/>	<hr/>
	-	-

THE MANNA HOUSE TRUST  
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED  
30 SEPTEMBER 2020

	2020	2020	2019	2019
	£	£	£	£
<b>Income</b>				
Donations and legacies received		65,180		72,006
Grants received from local councils		68,836		26,249
Counselling course and contract fees		54,444		27,862
Interest received		57		56
		188,517		126,173
<b>Less overheads</b>				
Salaries	103,789		86,263	
Staff training	2,562		2,529	
Counselling course and contract expenses	3,181		4,439	
Consultancy fees and fund raising	-		750	
Advertising and publicity	-		-	
Travelling costs	1,301		2,589	
Rent	-		6,406	
Rates and water charges	3,023		3,390	
Insurances	3,288		4,587	
Property repairs and maintenance	19,950		4,198	
Light and heat	3,132		3,407	
Telephone, internet and office costs	5,624		3,849	
Independent examiners fees	1,800		1,850	
Professional fees and subscriptions	5,937		5,266	
Sundry expenses and cleaning	1,927		1,951	
Depreciation	75		93	
Investment in and loans to Northampton Christian Centre Ltd written off (see Note 6)	-		23,018	
	155,589		154,585	
<b>Net surplus/(deficit) for year</b>		32,929		(28,412)

This page does not form part of the statutory accounts