

**THE MANNA HOUSE TRUST**

**TRUSTEES REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED**

**30 SEPTEMBER 2021**

Registered Charity Number 286358

THE MANNA HOUSE TRUST  
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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

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REPORT OF THE TRUSTEES

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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.

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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

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**

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:</b> due within one year	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:</b> due after one year	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

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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

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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
	<u>91,731</u>	<u>78,338</u>	<u>170,069</u>	<u>155,589</u>

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NOTES TO THE ACCOUNTS FOR THE YEAR ENDED  
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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 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**

	<b>2021</b>	<b>2020</b>
	£	£
<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

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NOTES TO THE ACCOUNTS FOR THE YEAR ENDED  
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**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>          </u>	<u>          </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>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

THE MANNA HOUSE TRUST  
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED  
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**11. Analysis of net assets by fund**

	Unrestricted funds	Restricted funds	2021
	£	£	£
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:

	2021	2020
	£	£
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	
		170,069		155,589
<b>Net surplus/(deficit) for year</b>		<u>38,900</u>		<u>32,929</u>

This page does not form part of the statutory accounts.