

THE MANNA HOUSE TRUST

TRUSTEES REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED

30 SEPTEMBER 2022

Registered Charity Number 286358

THE MANNA HOUSE TRUST
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THE MANNA HOUSE TRUST
REPORT OF THE TRUSTEES

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

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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.

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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

25th May 2023

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 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

25th May 2023

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

		Unrestricted funds	Restricted funds	2022	2021
	Note	£	£	£	£
Incoming resources					
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
Total income and endowments		150,782	88,950	239,732	208,969
Resources expended and exceptional item	4	(112,846)	(88,950)	(201,796)	(170,069)
Net (outgoing)incoming resources		37,936	-	37,936	38,900
Balances at 1 October 2021		515,504	-	515,504	476,604
Balances at 30 September 2022		553,440	-	553,440	515,504

THE MANNA HOUSE TRUST

BALANCE SHEET AT

30 SEPTEMBER 2022

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

These financial statements were approved by the board of trustees and committee on 25th 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

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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30 SEPTEMBER 2022

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 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
	<u>112,846</u>	<u>88,950</u>	<u>201,796</u>	<u>170,069</u>

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
	£	£	£
Cost			
1 October 2021	383,699	18,231	401,930
Additions	-	-	-
Disposals	-	-	-
30 September 2022	383,699	18,231	401,930
Depreciation			
1 October 2021	-	17,993	17,993
Charge for period	-	48	48
On disposals	-	-	-
30 September 2021	-	18,041	18,041
Net book value			
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
	£	£
Amounts falling due within one year		
Trade debtors	-	-
Grants receivable	-	-
Prepayments and accrued income	-	-
	-	-
Amounts falling due after one year	-	-
	-	-
Total debtors	-	-

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NOTES TO THE ACCOUNTS FOR THE YEAR ENDED
30 SEPTEMBER 2022

7. Creditors due within one year

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

8. Creditors due after one year

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

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

9. Restricted reserves

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

10. Unrestricted funds

	2021	Incoming resources	Resources expended	2022
	£	£	£	£
General income fund	515,504	150,782	(112,846)	553,440
	<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	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
	£	£	£	£
Income				
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
Less overheads				
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
Net surplus/(deficit) for year		37,936		38,900

This page does not form part of the statutory accounts.