

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
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THE MANNA HOUSE TRUST
REPORT OF THE TRUSTEES

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

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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

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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

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REPORT OF THE TRUSTEES

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.

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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) 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

20th September 2024



V G Winchcombe
Chair

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 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').

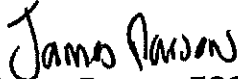
I report in respect of my examination of the charity's financial statements carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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
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Northampton
NN7 3DB

20th September 2024

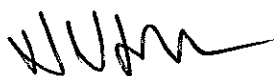
THE MANNA HOUSE TRUST
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED
31 MARCH 2024

	Note	Unrestricted funds £	Restricted funds £	2024 £	2022 £
Incoming resources					
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
Total income and endowments		170,306	156,495	326,801	239,732
Resources expended and exceptional item	4	(234,301)	(143,194)	(377,495)	(201,796)
Net (outgoing)incoming resources		(63,995)	13,301	(50,694)	37,936
Balances at 1 October 2022		553,440	-	553,440	515,504
Balances at 31 March 2024		489,445	13,301	502,746	553,440

THE MANNA HOUSE TRUST
BALANCE SHEET AT
31 MARCH 2024

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

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

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

- 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
	<u>234,301</u>	<u>143,194</u>	<u>377,495</u>	<u>201,796</u>

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 £
Cost			
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
Depreciation			
1 October 2022	-	18,041	18,041
Charge for period	-	518	518
On disposals	-	-	-
31 March 2024	-	18,559	18,559
Net book value			
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 £
Amounts falling due within one year		
Trade debtors	-	-
Grants receivable	-	-
Prepayments and accrued income	13,721	-
	13,721	-
Amounts falling due after one year	-	-
Total debtors	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
	<u>14,268</u>	<u>22,797</u>

8. Creditors due after one year

	2024	2024
	£	£
Other loans	-	1,000
	<u>-</u>	<u>1,000</u>

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
	<u>-</u>	<u>156,495</u>	<u>(143,194)</u>	<u>13,301</u>

10. Unrestricted funds

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

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 st March 2024	<u>489,445</u>	<u>13,301</u>	<u>502,746</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:

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

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

	2024	2024	2022	2022
	£	£	£	£
Income				
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
Less overheads				
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	
		377,495		201,796
Net surplus/(deficit) for year		(50,694)		37,936

This page does not form part of the statutory accounts.