

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

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

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REPORT OF THE TRUSTEES

'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

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REPORT OF THE TRUSTEES

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.

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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:

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

24th September 2025

Dave Hill

Chairman (Interim) & Hon Treasurer

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 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

24th 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	£	£	£	£
Incoming resources					
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
Total income and endowments		151,589	39,961	191,549	326,801
Resources expended	4	(198,430)	(48,206)	(246,636)	(377,495)
Net (outgoing)incoming resources		(46,842)	(8,245)	(55,087)	(50,694)
Balances at 1 April 2024		489,445	13,301	502,746	553,440
Balances at 31 March 2025		442,603	5,056	447,659	502,746

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.

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BALANCE SHEET AT
31 MARCH 2025

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

These financial statements were approved by the board of trustees and committee on 24th 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

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.

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NOTES TO THE ACCOUNTS FOR THE YEAR ENDED
31 MARCH 2025

- 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
	<u>198,430</u>	<u>48,206</u>	<u>246,636</u>	<u>377,495</u>

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
	£	£	£
Cost			
1 April 2024	383,699	20,657	404,356
Additions	-	-	-
Disposals	(383,699)	(18,230)	(401,929)
31 March 2025	-	2,427	2,427
Depreciation			
1 April 2024	-	18,559	18,559
Charge for period	-	389	389
On disposals	-	(18,078)	(18,078)
31 March 2025	-	870	870
Net book value			
31 March 2025	-	1,557	1,557
31 March 2024	383,699	2,098	385,797

6. Debtors

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

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
	<u>7,210</u>	<u>14,268</u>

8. Creditors due after one year

	2025	2024
	£	£
Other loans	-	-
	<u>-</u>	<u>-</u>

9. Restricted reserves

	2024	Incoming resources	Resources expended	Transfer	2025
	£	£		£	£
Counselling fund	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
	<u>489,445</u>	<u>151,588</u>	<u>(198,430)</u>	<u>-</u>	<u>442,603</u>

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 st March 2025	380,000	62,603	5,056	447,659

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
	16,481	18,697

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

	2025	2025	2024	2024
			(18 months)	(18 months)
	£	£	£	£
Income				
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
Less overheads				
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

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INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED
31 MARCH 2025

Net surplus/(deficit) for year

(55,087)

(50,694)

This page does not form part of the statutory accounts.