

MANNA SOCIETY

England & Wales · Charity number 294691

Details

Status Registered

Legal form Other

Registered 1986-07-02

Register [View on the Charity Commission register](#)

Contact

Address The Manna Society
12 Melior Street
London
SE1 3QP

Phone 02073579363

Email mail@mannasociety.org.uk

Website www.mannasociety.org.uk

Activities

Objects: TO RELIEVE POOR PERSONS IN LONDON WHO ARE HOMELESS AND/OR UNEMPLOYED BY THE PROVISION FOR SUCH PERSONS OF FOOD, SHELTER AND OTHER FORMS OF CHRISTIAN CARE WITH THE OBJECT OF PROMOTING THE PHYSICAL, MENTAL AND SPIRITUAL WELFARE OF SUCH PERSONS AND OF IMPROVING THEIR CONDITIONS OF LIFE.

Activities: The Manna Day Centre is open 7 days a week, 51 weeks of the year offering the following services: free food, showers, clothing, housing & welfare advice and medical care.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** The Prevention Or Relief Of Poverty, Accommodation/housing
- **Who:** Other Defined Groups

Geography

- **Area of benefit:** LONDON
- Southwark

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£685,485	£575,958	£484,998	11
2024-03-31	£409,725	£584,297	-	-
2023-03-31	£505,009	£544,200	£550,043	10
2022-03-31	£661,417	£469,758	£589,234	10
2021-03-31	£523,015	£468,168	£397,575	12

Trustees

Name	Role	Appointed
CHA POWER	Chair	
DONNA MILLER		2022-11-08
Dr William Curran		2024-09-25
Kendra Schneller		2022-09-21
MS N FFRENCH		
Silke Junge-Woodward		2023-09-20
WILLIAM DODWELL		

Accounts

Charity number: 294691

The Manna Society

Unaudited

Management committee's report and financial statements

for the year ended 31 March 2025

The Manna Society

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The Manna Society

Reference and administrative details of the charity, its trustees and advisers for the year ended 31 March 2025

Management committee

Bill Dodwell, Treasurer
Nannette Ffrench, Founder
Cha Power
Donna Miller, Secretary
Kendra Schneller, Chair
Silke Junge-Woodward
William Curran (appointed 25 September 2024)

Charity registered number

294691

Principal office

12 Melior Street
London
SE1 3QP

Accountants

Kreston Reeves LLP
Chartered Accountants
Second Floor
168 Shoreditch High Street
London
E1 6RA

Bankers

The Co-operative Bank
PO Box 250
Skelmersdale
WN8 6WT

The Manna Society

Management committee's report for the year ended 31 March 2025

The Management committee present their annual report together with the financial statements for the year ended 31 March 2025. The Management committee confirm that the annual report and financial statements of the Charity comply with current statutory requirements, the requirements of the Charity's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective January 2019).

Objectives and Activities

- **Policies and objectives**

The principal object of the charity is to provide relief to poor persons who are homeless and/or unemployed by the provision of food, advice and other forms of Christian care with the object of promoting the physical, mental and spiritual welfare of such persons and of improving their conditions of life.

In setting objectives and planning for activities, the Management committee have given due consideration to general guidance published by the Charity Commission relating to public benefit and in particular to its supplementary public benefit guidance on the prevention or relief of poverty.

- **Activities for achieving objectives**

The Manna Day Centre is operated to provide a range of practical services for those in need. These services include breakfast and lunch, showers, clothing, housing and welfare advice, medical services and access to computers.

Structure, governance and management

- **Constitution**

The constitution was adopted on 30 May 1986.

There have been no changes in the objectives since the last annual report.

- **Method of appointment or election of Management committee**

The management of the charity is the responsibility of the Management committee who are elected and co-opted under the terms of the Trust deed.

- **Policies adopted for the induction and training of Management committee**

We invite people with the relevant skills and with an interest in the aims of the Society to join the Management committee.

- **Organisational structure and decision making**

The Trustees make all necessary decisions at their bi-monthly meetings. The day to day running of the charity is conducted by the director and the team.

- **Risk management**

The Management committee have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity and are satisfied that systems are in place to mitigate our exposure to the major risks.

The Manna Society

Management committee's report (continued) for the year ended 31 March 2025

Achievements and performance

- **Review of activities**

During the year the charity has appealed to churches, schools, individuals, businesses and trusts for donations towards necessary monthly expenses and to cover additional costs involved in maintaining the leasehold buildings.

The charity has received legacies of £55,200 (2024: £4,596) during the year.

The charity continues to provide support for all homeless and/or unemployed persons regardless of age, sex or religion. The Management Committee adopted a policy in relation to the 'Black Lives Matter' issue in March 2021.

The Centre welcomes around 120 people every day, more than half of them homeless. It is open seven days a week and serves around 840 meals every week. As well as providing hot food and a place to rest during the day, the Centre also offers showers, clothing, access to medical care and advice on housing and welfare. The charity also offers individuals help with deposits for housing rentals.

Summary of Services:

We are open 7 days a week and provide food, shower & washing facilities, housing & welfare advice, medical care, access to computers and clothing. There is no charge for any of our services.

- **Key financial performance indicators**

We aim to have enough resources to cover a minimum of 6 months overheads, which mainly consists of salaries and property costs.

- **Going concern**

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

- **Investment policy and performance**

The charity's reserves are kept in low risk, high interest-bearing bank accounts.

Financial review

- **Principal risks and uncertainties**

The main risk is due to the uncertainty in budgeting for ongoing funding as we are dependent on voluntary contributions, as the charity has been for the 43 years it has been in existence.

- **Reserves policy**

The Trustees aim to maintain the level of reserves at a level equivalent to not less than six months of normal expenditure. This would amount to approximately £250,000, with the balance to be spent on charitable activities over the coming years.

The total funds held as at the year end were £484,998 (2024: £375,471), of which £19,804 (2024: £20,015) were restricted funds and £3,399 (2024: £3,831) were designated funds.

- **Future developments**

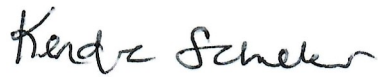
The Trustees have budgeted for a deficit in 2025-26 due to an expected decrease in funding. The current level

The Manna Society

**Management committee's report (continued)
for the year ended 31 March 2025**

of reserves and expected income ensure there are no going concern issues.

This report was approved by the Management committee, on ~~23/4/25~~ and signed on their behalf by:



Kendra Schneller, Chair



Bill Dodwell, Treasurer

**Independent examiner's report
for the year ended 31 March 2025**

Independent examiner's report to the Management committee of The Manna Society (the 'charity')

I report to the charity Management committee on my examination of the accounts of the charity for the year ended 31 March 2025.

This report is made solely to the charity's Management committee, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Management committee those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Management committee as a body, for my work or for this report.

Responsibilities and basis of report

As the Management committee of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 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 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England & Wales, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with Accounting and Reporting by Charities: 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2019.

I have completed my examination. I can confirm that no 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 2011 Act; or
2. the accounts do not accord with those records; or

**Independent examiner's report (continued)
for the year ended 31 March 2025**

3. the accounts 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.

Signed: *Kreston Reeves LLP*

Dated: 13 October 2025

Lucy Hammond BSc FCA

Kreston Reeves LLP

Chartered Accountants

Second Floor
168 Shoreditch High Street
London
E1 6RA

The Manna Society

Statement of financial activities for the year ended 31 March 2025

	Note	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income from:					
Donations and legacies	2	66,146	602,952	669,098	400,466
Investments	3	-	16,387	16,387	9,259
Total income		66,146	619,339	685,485	409,725
Expenditure on:					
Raising funds	5	-	7,476	7,476	7,162
Charitable activities	8	66,357	502,125	568,482	577,135
Total expenditure	4	66,357	509,601	575,958	584,297
Net movement in funds		(211)	109,738	109,527	(174,572)
Reconciliation of funds:					
Total funds brought forward		20,015	355,456	375,471	550,043
Total funds carried forward		19,804	465,194	484,998	375,471

The notes on pages 10 to 21 form part of these financial statements.

The Manna Society

Balance sheet as at 31 March 2025

	Note	£	2025 £	£	2024 £
Fixed assets					
Tangible assets	11		12,752		14,707
Current assets					
Debtors	12	68,856		31,251	
Investments	13	314,473		165,000	
Cash at bank and in hand		107,412		213,079	
			<u>490,741</u>	<u>409,330</u>	
Creditors: amounts falling due within one year	14	(18,495)		(48,566)	
Net current assets			<u>472,246</u>		<u>360,764</u>
Net assets			<u>484,998</u>		<u>375,471</u>
Charity Funds					
Restricted funds	18		19,804		20,015
Unrestricted funds	18		465,194		355,456
Total funds			<u>484,998</u>		<u>375,471</u>

The financial statements were approved by the Management committee on 23/09/2025 and signed on their behalf, by:



Bill Dodwell, Treasurer

The notes on pages 10 to 21 form part of these financial statements.

**Statement of cash flows
for the year ended 31 March 2025**

	Note	2025 £	2024 £
Cash flows from operating activities			
Net cash provided by/(used in) operating activities	15	32,884	(98,979)
Cash flows from investing activities:			
Interest from investments		16,387	9,259
Purchase of tangible fixed assets		(5,465)	(10,399)
Purchase of investments		(149,473)	(213)
Net cash used in investing activities		(138,551)	(1,353)
Change in cash and cash equivalents in the year		(105,667)	(100,332)
Cash and cash equivalents brought forward		213,079	313,411
Cash and cash equivalents carried forward	16	107,412	213,079

The notes on pages 10 to 21 form part of these financial statements.

**Notes to the financial statements
for the year ended 31 March 2025**

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 and Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and Charities Act 2011.

The Manna Society constitutes a public benefit entity as defined by FRS 102.

1.2 Judgements in applying accounting policies and key sources of estimation uncertainty

Depreciation is charged all on fixed assets at a rate to write off the cost of the fixed asset over its expected useful life, reflecting the expected pattern of benefit consumption. The useful life of all fixed assets has been set at four years. No residual values have been determined for any fixed asset.

Donated assets have been included within donations and legacies at the value the Trustees believe would be the cost incurred to buy the equivalent assets in an arms length transaction between knowledgeable and willing parties.

1.3 Going concern

The financial statements have been based on the expectation of the Charity continuing as a going concern for the next 12 months. The Trustees believe that there are no uncertainties regarding the accounts being prepared on a going concern basis.

**Notes to the financial statements
for the year ended 31 March 2025**

1. Accounting policies (continued)

1.4 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Donated services or facilities are recognised when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the Friends is not recognised and refer to the Management committee's report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are costs incurred on the charity's educational operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

All expenditure is inclusive of irrecoverable VAT.

**Notes to the financial statements
for the year ended 31 March 2025**

1. Accounting policies (continued)

1.6 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Management committee in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.7 Tangible fixed assets and depreciation

All assets costing more than £1,000 are capitalised.

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of financial activities.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Fixtures & fittings	-	25% - 50% straight line
Computer equipment	-	25% straight line

1.8 Investments

Investments are stated at market value at the balance sheet date. The Statement of Financial Activities includes the net gains and losses arising on revaluations and disposals throughout the year.

1.9 Operating leases

Rentals under operating leases are charged to the Statement of financial activities on a straight line basis over the lease term.

1.10 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank or Building Society.

1.11 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.12 Cash at Bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**Notes to the financial statements
for the year ended 31 March 2025**

1. Accounting policies (continued)

1.13 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

1.14 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.15 Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

2. Income from donations and legacies

	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Donations	5,498	547,752	553,250	337,470
Legacies	-	55,200	55,200	4,596
Grants	60,648	-	60,648	58,400
Total donations and legacies	66,146	602,952	669,098	400,466
Total 2024	66,540	333,926	400,466	

3. Investment income

	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Bank or building society interest	-	16,387	16,387	9,259
Total 2024	-	9,259	9,259	

Notes to the financial statements
for the year ended 31 March 2025

4. Analysis of Expenditure by expenditure type

	Staff costs 2025 £	Depreciation 2025 £	Other costs 2025 £	Total 2025 £	Total 2024 £
Costs of raising funds:					
Expenditure on raising voluntary income	7,476	-	-	7,476	7,162
Subtotal costs of raising funds	7,476	-	-	7,476	7,162
Charitable activities:					
Cost of running the centre	392,813	7,420	163,527	563,760	573,955
Expenditure on governance	-	-	4,722	4,722	3,180
	400,289	7,420	168,249	575,958	584,297
<i>Total 2024</i>	383,616	8,759	191,922	584,297	

5. Expenditure on raising voluntary income

	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Wages and salaries	-	5,943	5,943	5,714
National insurance	-	569	569	538
Pension cost	-	964	964	910
	-	7,476	7,476	7,162
<i>Total 2024</i>	-	7,162	7,162	

**Notes to the financial statements
for the year ended 31 March 2025**

6. Direct costs

	Cost of running the centre £	Total 2025 £	<i>Total 2024 £</i>
Premises	57,494	57,494	61,567
Food	43,091	43,091	41,712
Volunteers	6,493	6,493	5,697
Travel	1,719	1,719	615
Printing, post and stationery	282	282	-
Utilities	25,045	25,045	45,248
Computer expenses	3,174	3,174	2,727
Donations	580	580	-
Insurance	2,945	2,945	-
Clothing	319	319	3,397
Wages and salaries	318,305	318,305	306,340
National insurance	25,428	25,428	24,462
Pension cost	9,587	9,587	8,779
	494,462	494,462	500,544
<i>Total 2024</i>	<i>500,544</i>	<i>500,544</i>	

Included within direct costs is expenditure from restricted funds of £66,357 (2024: £69,863).

7. Support costs

	Cost of running the centre £	Total 2025 £	<i>Total 2024 £</i>
Telephone	1,249	1,249	1,159
Printing, post and stationery	15	15	27
Training	199	199	-
Bank charges	637	637	636
Sundry expenses	5,221	5,221	6,921
Repairs	15,064	15,064	19,036
Wages and salaries	35,771	35,771	33,357
National insurance	2,276	2,276	2,150
Pension cost	1,446	1,446	1,366
Depreciation	7,420	7,420	8,759
	69,298	69,298	73,411
<i>Total 2024</i>	<i>73,411</i>	<i>73,411</i>	

All expenditure on support costs in 2025 and 2024 was from unrestricted funds.

**Notes to the financial statements
for the year ended 31 March 2025**

8. Governance costs

	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Independent examiner's fee	-	4,722	4,722	3,180

9. Net income/(expenditure)

This is stated after charging:

	2025 £	<i>2024 £</i>
Depreciation of tangible fixed assets:		
- owned by the charity	7,420	8,759
Independent examiner's fee	4,722	3,180

During the year, no Management committee received any remuneration (2024 - £NIL).

During the year, no Management committee received any benefits in kind (2024 - £NIL).

During the year, no Management committee received any reimbursement of expenses (2024 - £NIL).

10. Staff costs

Staff costs were as follows:

	2025 £	<i>2024 £</i>
Wages and salaries	360,019	345,411
National insurance	28,273	27,150
Pension costs	11,997	11,055
	400,289	383,616

The average number of persons employed by the charity during the year was as follows:

	No.	<i>No.</i>
Day Centre	6	6
Housing & Welfare Advice	3	3
Management & Admin	2	2
	11	11

No employee received remuneration amounting to more than £60,000 in either year.

During the year, key management personnel received remuneration of £46,969 (2024: £44,035).

During the year, no key management received any reimbursement of expenses (2024: £nil).

**Notes to the financial statements
for the year ended 31 March 2025**

11. Tangible fixed assets

	Fixtures & fittings £	Computer equipment £	Total £
Cost			
At 1 April 2024	70,810	33,318	104,128
Additions	5,465	-	5,465
At 31 March 2025	76,275	33,318	109,593
Depreciation			
At 1 April 2024	61,644	27,777	89,421
Charge for the year	4,650	2,770	7,420
At 31 March 2025	66,294	30,547	96,841
Net book value			
At 31 March 2025	9,981	2,771	12,752
<i>At 31 March 2024</i>	<i>9,166</i>	<i>5,541</i>	<i>14,707</i>

12. Debtors

	2025 £	2024 £
Other debtors	56,000	11,384
Prepayments and accrued income	12,856	19,867
	68,856	31,251

13. Current asset investments

	2025 £	2024 £
Deposits with a maturity date of less than one year	314,473	165,000

14. Creditors: Amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	8,162	7,644
Other creditors	2,448	2,121
Accruals and deferred income	7,885	38,801
	18,495	48,566

**Notes to the financial statements
for the year ended 31 March 2025**

15. Reconciliation of net movement in funds to net cash flow from operating activities

	2025 £	2024 £
Net income/(expenditure) for the year (as per Statement of Financial Activities)	109,527	(174,572)
Adjustment for:		
Depreciation charges	7,420	8,759
Dividends, interest and rents from investments	(16,387)	(9,259)
(Increase)/decrease in debtors	(37,605)	43,750
(Decrease)/increase in creditors	(30,071)	32,343
Net cash provided by/(used in) operating activities	32,884	(98,979)

16. Analysis of cash and cash equivalents

	2025 £	2024 £
Cash in hand	107,412	213,079
Total	107,412	213,079

17. Analysis of changes in net debt

	At 1 April 2024 £	Cash flows £	At 31 March 2025 £	2024 £
Cash at bank and in hand	208,639	(101,227)	107,412	213,079

**Notes to the financial statements
for the year ended 31 March 2025**

18. Statement of funds

Statement of funds - current year

	Balance at 1 April 2024 £	Income £	Expenditure £	Balance at 31 March 2025 £
Designated funds				
Assisting people in need and accommodation	3,831	56	(488)	3,399
General funds				
General fund	351,625	619,283	(509,113)	461,795
Total Unrestricted funds	355,456	619,339	(509,601)	465,194
Restricted funds				
Accommodation	17,906	3,888	(4,774)	17,020
Assisting people in need	2,109	1,610	(935)	2,784
Housing and Welfare Advice	-	60,648	(60,648)	-
Total Restricted funds	20,015	66,146	(66,357)	19,804
Total of funds	375,471	685,485	(575,958)	484,998

The bulk of these restricted funds are from the London Borough of Southwark to support part of the costs of our housing & welfare advice service. The remainder of the funds are for accommodation costs or for those with No Resource to Public Funds.

Statement of funds - prior year

	Balance at 1 April 2023 £	Income £	Expenditure £	Balance at 31 March 2024 £
Assisting people in need and accommodation	4,511	-	(680)	3,831
General fund	522,194	343,185	(513,754)	351,625
Restricted funds				
Accommodation	20,670	-	(2,764)	17,906
Housing advice	-	58,400	(58,400)	-
Assisting people in need	2,668	140	(699)	2,109
Archbishop's Appeal Grant	-	3,000	(3,000)	-
The Inner London Magistrates Court Poor Box Fund	-	5,000	(5,000)	-
Total restricted funds	23,338	66,540	(69,863)	20,015

**Notes to the financial statements
for the year ended 31 March 2025**

19. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £
Tangible fixed assets	-	12,752	12,752
Current assets	19,804	470,937	490,741
Creditors due within one year	-	(18,495)	(18,495)
	<u>19,804</u>	<u>465,194</u>	<u>484,998</u>

Analysis of net assets between funds - prior year

	<i>Restricted funds 2024 £</i>	<i>Unrestricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Tangible fixed assets	-	14,707	14,707
Current assets	20,015	389,315	409,330
Creditors due within one year	-	(48,566)	(48,566)
	<u>20,015</u>	<u>355,456</u>	<u>375,471</u>

20. Pension commitments

The Charity operates two defined contribution scheme one of which is the new workplace pension. The assets of both schemes are held separately from those of the charity in independently administered funds. The pension charge represents contributions payable by the charity to the funds and amounted to £11,997 (2024 - £11,055). There was a £2,448 contribution payable at the balance sheet date (2024: £2,121)

21. Operating lease commitments

At 31 March 2025 the total of the Charity's future minimum lease payments under non-cancellable operating leases was:

	2025 £	2024 £
Amounts payable:		
Within 1 year	-	20,000
Between 1 and 5 years	-	50,000
	<u>-</u>	<u>70,000</u>
Total	<u>-</u>	<u>70,000</u>

**Notes to the financial statements
for the year ended 31 March 2025**

22. Related party transactions

During the year, Trustees made donations to the charity without conditions totalling £1,320 (2024: £720).

There are no other related party transactions requiring disclosure.

23. Controlling party

The Management committee are the controlling party of the Charity.

Accounts

Charity number: 294691

The Manna Society

Unaudited

Management committee's report and financial statements

for the year ended 31 March 2024

The Manna Society

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The Manna Society

Reference and administrative details of the charity, its trustees and advisers for the year ended 31 March 2024

Management committee

Bill Dodwell, Treasurer
Nannette Ffrench, Founder
Tony Charlton (resigned 5 September 2023)
Cha Power, Chair
David Mendez (resigned 5 September 2023)
Donna Miller
Kendra Schneller
Silke Junge-Woodward (appointed 20 September 2023)

Charity registered number

294691

Principal office

12 Melior Street
London
SE1 3QP

Accountants

Kreston Reeves LLP
Chartered Accountants
2nd Floor
168 Shoreditch High Street
London
E1 6RA

Bankers

The Co-operative Bank
PO Box 250
Skelmersdale
WN8 6WT

**Management committee's report
for the year ended 31 March 2024**

The Management committee present their annual report together with the financial statements for the year ended 31 March 2024. The Management committee confirm that the annual report and financial statements of the Charity comply with current statutory requirements, the requirements of the Charity's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective January 2019).

Objectives and Activities

● **Policies and objectives**

The principal object of the charity is to provide relief to poor persons who are homeless and/or unemployed by the provision of food, advice and other forms of Christian care with the object of promoting the physical, mental and spiritual welfare of such persons and of improving their conditions of life.

In setting objectives and planning for activities, the Management committee have given due consideration to general guidance published by the Charity Commission relating to public benefit and in particular to its supplementary public benefit guidance on the prevention or relief of poverty.

● **Activities for achieving objectives**

The Manna Day Centre is operated to provide a range of practical services for those in need. These services include breakfast and lunch, showers, clothing, housing and welfare advice, medical services and access to computers.

Structure, governance and management

● **Constitution**

The constitution was adopted on 30 May 1986.

There have been no changes in the objectives since the last annual report.

● **Method of appointment or election of Management committee**

The management of the charity is the responsibility of the Management committee who are elected and co-opted under the terms of the Trust deed.

● **Policies adopted for the induction and training of Management committee**

We invite people with the relevant skills and with an interest in the aims of the Society to join the Management committee.

● **Organisational structure and decision making**

The Trustees make all necessary decisions at their bi-monthly meetings. The day to day running of the charity is conducted by the director, Bandi Mbubi and his team.

● **Risk management**

The Management committee have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity and are satisfied that systems are in place to mitigate our exposure to the major risks.

The Manna Society

Management committee's report (continued) for the year ended 31 March 2024

Achievements and performance

- **Review of activities**

During the year the charity has appealed to churches, schools, individuals, businesses and trusts for donations towards necessary monthly expenses and to cover additional costs involved in maintaining the leasehold buildings.

The charity has received legacies of £4,596 (2023: £107,399) during the year.

The charity continues to provide support for all homeless and/or unemployed persons regardless of age, sex or religion. The Management Committee adopted a policy in relation to the 'Black Lives Matter' issue in March 2021.

The Centre welcomes around 120 people every day, more than half of them homeless. It is open seven days a week and serves around 840 meals every week. As well as providing hot food and a place to rest during the day, the Centre also offers showers, clothing, access to medical care and advice on housing and welfare. The charity also offers individuals help with deposits for housing rentals.

Summary of Services:

We are open 7 days a week and provide food, shower & washing facilities, housing & welfare advice, medical care, access to computers and clothing. There is no charge for any of our services.

- **Key financial performance indicators**

We aim to have enough resources to cover a minimum of 6 months overheads, which mainly consists of salaries and property costs.

- **Going concern**

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

- **Investment policy and performance**

The charity's reserves are kept in low risk, high interest-bearing bank accounts.

Financial review

- **Principal risks and uncertainties**

The main risk is due to the uncertainty in budgeting for ongoing funding as we are dependent on voluntary contributions, as the charity has been for the 42 years it has been in existence.

- **Reserves policy**

The Trustees aim to maintain the level of reserves at a level equivalent to not less than six months of normal expenditure. This would amount to approximately £250,000, with the balance to be spent on charitable activities over the coming years.

The total funds held as at the year end were £375,471 (2023: £550,043), of which £20,015 (2023: £23,338) were restricted funds and £3,831 (2023: £4,511) were designated funds.

- **Future developments**

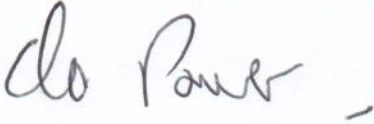
The Trustees have budgeted for a deficit in 2024-25 due to an expected decrease in funding. The current level

The Manna Society

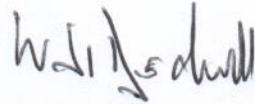
**Management committee's report (continued)
for the year ended 31 March 2024**

of reserves and expected income ensure there are no going concern issues.

This report was approved by the Management committee, on 10/09/24 and signed on their behalf by:

A handwritten signature in dark ink, appearing to read 'Cha Power', followed by a short horizontal line.

Cha Power, Chair

A handwritten signature in dark ink, appearing to read 'Bill Dodwell', written in a cursive style.

Bill Dodwell, Treasurer

**Independent examiner's report
for the year ended 31 March 2024**

Independent examiner's report to the Management committee of The Manna Society (the 'charity')

I report to the charity Management committee on my examination of the accounts of the charity for the year ended 31 March 2024.

This report is made solely to the charity's Management committee, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Management committee those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Management committee as a body, for my work or for this report.

Responsibilities and basis of report

As the Management committee of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 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 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England & Wales, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with Accounting and Reporting by Charities: 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2019.

I have completed my examination. I can confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

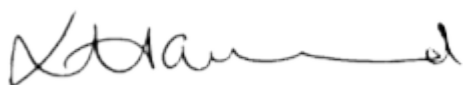
1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or

**Independent examiner's report (continued)
for the year ended 31 March 2024**

3. the accounts 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.

Signed:



Dated:

26 September 2024

Lucy Hammond BSc FCA

Kreston Reeves LLP

Chartered Accountants

2nd Floor
168 Shoreditch High Street
London
E1 6RA

The Manna Society

Statement of financial activities for the year ended 31 March 2024

	Note	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income from:					
Donations and legacies	2	66,540	333,926	400,466	501,600
Investments	3	-	9,259	9,259	3,409
Total income		66,540	343,185	409,725	505,009
Expenditure on:					
Raising funds	5	-	7,162	7,162	6,582
Charitable activities	8	69,863	507,272	577,135	537,618
Total expenditure	4	69,863	514,434	584,297	544,200
Net movement in funds		(3,323)	(171,249)	(174,572)	(39,191)
Reconciliation of funds:					
Total funds brought forward		23,338	526,705	550,043	589,234
Total funds carried forward		20,015	355,456	375,471	550,043

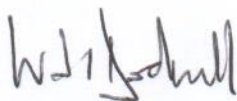
The notes on pages 10 to 22 form part of these financial statements.

The Manna Society

**Balance sheet
as at 31 March 2024**

	Note	£	2024 £	£	2023 £
Fixed assets					
Tangible assets	11		14,707		13,067
Investments	12		-		80,000
			<u>14,707</u>		<u>93,067</u>
Current assets					
Debtors	13	31,251		75,001	
Investments	14	165,000		84,787	
Cash at bank and in hand		213,079		313,411	
		<u>409,330</u>		<u>473,199</u>	
Creditors: amounts falling due within one year	15	(48,566)		(16,223)	
Net current assets			<u>360,764</u>		<u>456,976</u>
Net assets			<u><u>375,471</u></u>		<u><u>550,043</u></u>
Charity Funds					
Restricted funds	20		20,015		23,338
Unrestricted funds	20		355,456		526,705
Total funds			<u><u>375,471</u></u>		<u><u>550,043</u></u>

The financial statements were approved by the Management committee on 10/09/24 and signed on their behalf, by:



Bill Dodwell, Treasurer

The notes on pages 10 to 22 form part of these financial statements.

**Statement of cash flows
for the year ended 31 March 2024**

	Note	2024 £	2023 £
Cash flows from operating activities			
Net cash used in operating activities	17	(98,979)	(82,016)
Cash flows from investing activities:			
Interest from investments		9,259	3,409
Purchase of tangible fixed assets		(10,399)	(12,280)
Purchase of investments		(213)	(164,787)
Net cash used in investing activities		(1,353)	(173,658)
Change in cash and cash equivalents in the year		(100,332)	(255,674)
Cash and cash equivalents brought forward		313,411	569,085
Cash and cash equivalents carried forward	18	213,079	313,411

The notes on pages 10 to 22 form part of these financial statements.

**Notes to the financial statements
for the year ended 31 March 2024**

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 and Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and Charities Act 2011.

The Manna Society constitutes a public benefit entity as defined by FRS 102.

1.2 Judgements in applying accounting policies and key sources of estimation uncertainty

Depreciation is charged all on fixed assets at a rate to write off the cost of the fixed asset over its expected useful life, reflecting the expected pattern of benefit consumption. The useful life of all fixed assets has been set at four years. No residual values have been determined for any fixed asset.

Donated assets have been included within donations and legacies at the value the Trustees believe would be the cost incurred to buy the equivalent assets in an arms length transaction between knowledgeable and willing parties.

1.3 Going concern

The financial statements have been based on the expectation of the Charity continuing as a going concern for the next 12 months. The Trustees believe that there are no uncertainties regarding the accounts being prepared on a going concern basis.

**Notes to the financial statements
for the year ended 31 March 2024**

1. Accounting policies (continued)

1.4 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Donated services or facilities are recognised when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the Friends is not recognised and refer to the Management committee's report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are costs incurred on the charity's educational operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

All expenditure is inclusive of irrecoverable VAT.

**Notes to the financial statements
for the year ended 31 March 2024**

1. Accounting policies (continued)

1.6 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Management committee in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.7 Tangible fixed assets and depreciation

All assets costing more than £1,000 are capitalised.

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of financial activities.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Fixtures & fittings	-	25% - 50% straight line
Computer equipment	-	25% straight line

1.8 Investments

Investments are stated at market value at the balance sheet date. The Statement of financial activities includes the net gains and losses arising on revaluations and disposals throughout the year.

1.9 Operating leases

Rentals under operating leases are charged to the Statement of financial activities on a straight line basis over the lease term.

1.10 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank or Building Society.

1.11 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.12 Cash at Bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**Notes to the financial statements
for the year ended 31 March 2024**

1. Accounting policies (continued)

1.13 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

1.14 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.15 Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

2. Income from donations and legacies

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Donations	8,140	329,330	337,470	339,201
Legacies	-	4,596	4,596	107,399
Grants	58,400	-	58,400	55,000
Total donations and legacies	66,540	333,926	400,466	501,600
Total 2023	62,000	439,600	501,600	

3. Investment income

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Bank or building society interest	-	9,259	9,259	3,409
Total 2023	-	3,409	3,409	

Notes to the financial statements
for the year ended 31 March 2024

4. Analysis of Expenditure by expenditure type

	Staff costs 2024 £	Depreciation 2024 £	Other costs 2024 £	Total 2024 £	Total 2023 £
Costs of raising funds:					
Expenditure on raising voluntary income	7,162	-	-	7,162	6,582
Subtotal costs of raising funds	7,162	-	-	7,162	6,582
Charitable activities:					
Cost of running the centre	376,454	8,759	188,742	573,955	533,005
Expenditure on governance	-	-	3,180	3,180	4,613
	383,616	8,759	191,922	584,297	544,200
<i>Total 2023</i>	350,853	6,159	187,188	544,200	

5. Expenditure on raising voluntary income

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Wages and salaries	-	5,714	5,714	6,582
National insurance	-	538	538	-
Pension cost	-	910	910	-
	-	7,162	7,162	6,582

All expenditure on raising voluntary income in 2024 was from unrestricted funds.

**Notes to the financial statements
for the year ended 31 March 2024**

6. Direct costs

	Cost of running the centre £	Total 2024 £	<i>Total 2023 £</i>
Premises	61,567	61,567	56,920
Food	41,712	41,712	44,774
Volunteers	5,697	5,697	4,660
Travel	615	615	958
Utilities	45,248	45,248	14,397
Computer expenses	2,727	2,727	5,037
Donations	-	-	2,099
Clothing	3,397	3,397	-
Wages and salaries	306,340	306,340	285,527
National insurance	24,462	24,462	21,639
Pension cost	8,779	8,779	3,898
	500,544	500,544	439,909
<i>Total 2023</i>	<i>439,909</i>	<i>439,909</i>	

Included within direct costs is expenditure from restricted funds of £69,863 (2023: £62,801).

7. Support costs

	Cost of running the centre £	Total 2024 £	<i>Total 2023 £</i>
Recruitment costs	-	-	420
Telephone	1,159	1,159	820
Printing, post and stationery	27	27	25
Bank charges	636	636	89
Sundry expenses	6,921	6,921	8,228
Repairs	19,036	19,036	37,877
(Profit)/loss on disposal of fixed assets	-	-	6,271
Wages and salaries	33,357	33,357	29,523
National insurance	2,150	2,150	1,985
Pension cost	1,366	1,366	1,699
Depreciation	8,759	8,759	6,159
	73,411	73,411	93,096
<i>Total 2023</i>	<i>93,096</i>	<i>93,096</i>	

All expenditure on support costs in 2024 and 2023 was from unrestricted funds.

**Notes to the financial statements
for the year ended 31 March 2024**

8. Governance costs

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Independent examiner's fee	-	3,180	3,180	2,898
Legal fees	-	-	-	1,715
	<u>-</u>	<u>3,180</u>	<u>3,180</u>	<u>4,613</u>

9. Net income/(expenditure)

This is stated after charging:

	2024 £	2023 £
Depreciation of tangible fixed assets:		
- owned by the charity	8,759	6,159
Independent examiner's fee	3,180	2,898
	<u>8,759</u>	<u>6,159</u>

During the year, no Management committee received any remuneration (2023 - £NIL).
During the year, no Management committee received any benefits in kind (2023 - £NIL).
During the year, no Management committee received any reimbursement of expenses (2023 - £NIL).

10. Staff costs

Staff costs were as follows:

	2024 £	2023 £
Wages and salaries	345,411	320,287
National insurance	27,150	24,120
Pension costs	11,055	6,446
	<u>383,616</u>	<u>350,853</u>

The average number of persons employed by the charity during the year was as follows:

	No.	No.
Day Centre	6	6
Housing & Welfare Advice	3	3
Management & Admin	2	2
	<u>11</u>	<u>11</u>

No employee received remuneration amounting to more than £60,000 in either year.

During the year, key management personnel received remuneration of £44,035 (2022: £39,789).
During the year, no key management received any reimbursement of expenses (2023: £nil).

Notes to the financial statements
for the year ended 31 March 2024

11. Tangible fixed assets

	Fixtures & fittings £	Computer equipment £	Total £
Cost			
At 1 April 2023	60,411	33,318	93,729
Additions	10,399	-	10,399
At 31 March 2024	70,810	33,318	104,128
Depreciation			
At 1 April 2023	58,360	22,302	80,662
Charge for the year	3,284	5,475	8,759
At 31 March 2024	61,644	27,777	89,421
Net book value			
At 31 March 2024	9,166	5,541	14,707
At 31 March 2023	2,051	11,016	13,067

12. Fixed asset investments

	Unlisted securities £
Market value	
At 1 April 2023	80,000
Transferred to current asset investments	(80,000)
At 31 March 2024	-
Historical cost	80,000

Fixed Asset Investments are long term deposits with a maturity date greater than one year after the balance sheet date. The 2023 figure has been restated, as this balance was incorrectly included within the cash balance in the accounts.

13. Debtors

	2024 £	2023 £
Due after more than one year		
Other debtors	-	6,000
Due within one year		
Other debtors	11,384	55,150
Prepayments and accrued income	19,867	13,851
	31,251	75,001

**Notes to the financial statements
for the year ended 31 March 2024**

14. Current asset investments

	2024 £	2023 £
Deposits with a maturity date of less than one year	165,000	84,787

The 2023 figure has been restated, as the balance was incorrectly included within cash in the accounts.

15. Creditors: Amounts falling due within one year

	2024 £	2023 £
Other taxation and social security	7,644	6,846
Other creditors	2,121	1,525
Accruals and deferred income	38,801	7,852
	<u>48,566</u>	<u>16,223</u>

16. Prior year reclassification of assets

The 2023 comparative figures have been adjusted to reclassify investments held in deposit accounts with maturity dates over 3 months from the balance sheet date, from cash to fixed and current asset investments. This adjustment has no impact on the reported funds of the charity at 31 December 2023.

17. Reconciliation of net movement in funds to net cash flow from operating activities

	2024 £	2023 £
Net expenditure for the year (as per Statement of Financial Activities)	(174,572)	(39,191)
Adjustment for:		
Depreciation charges	8,759	6,159
Dividends, interest and rents from investments	(9,259)	(3,409)
Loss on the sale of fixed assets	-	6,271
Decrease/(increase) in debtors	43,750	(52,590)
Increase in creditors	32,343	744
Net cash used in operating activities	<u>(98,979)</u>	<u>(82,016)</u>

18. Analysis of cash and cash equivalents

	2024 £	2023 £
Cash in hand	213,079	313,411
Total	<u>213,079</u>	<u>313,411</u>

The Manna Society

Notes to the financial statements for the year ended 31 March 2024

19. Analysis of changes in net debt

	At 1 April 2023 £	Cash flows £	At 31 March 2024 £
Cash at bank and in hand	313,411	(100,332)	213,079

**Notes to the financial statements
for the year ended 31 March 2024**

20. Statement of funds

Statement of funds - current year

	Balance at 1 April 2023 £	Income £	Expenditure £	Balance at 31 March 2024 £
Designated funds				
Assisting people in need and accommodation	4,511	-	(680)	3,831
General funds				
General fund	522,194	343,185	(513,754)	351,625
Total Unrestricted funds	526,705	343,185	(514,434)	355,456
Restricted funds				
Accommodation	20,670	-	(2,764)	17,906
Housing advice	-	58,400	(58,400)	-
Assisting people in need	2,668	140	(699)	2,109
Archbishop's Appeal Grant	-	3,000	(3,000)	-
The Inner London Magistrates Court Poor Box Fund	-	5,000	(5,000)	-
Total Restricted funds	23,338	66,540	(69,863)	20,015
Total of funds	550,043	409,725	(584,297)	375,471

The bulk of these restricted funds are from the London Borough of Southwark to support part of the costs of our housing & welfare advice service. The remainder of the funds are for accommodation costs or for those with No Resource to Public Funds.

Statement of funds - prior year

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/(out) £	Balance at 31 March 2023 £
Assisting people in need and accommodation	-	-	-	4,511	4,511
General fund	560,584	443,009	(481,399)	-	522,194
Restricted funds					
Accommodation	25,961	-	(1,470)	(3,821)	20,670
Housing advice	-	55,000	(55,000)	-	-
Assisting people in need	2,689	2,000	(1,331)	(690)	2,668
Building projects	-	5,000	(5,000)	-	-
Total restricted funds	28,650	62,000	(62,801)	(4,511)	23,338

**Notes to the financial statements
for the year ended 31 March 2024**

21. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	-	14,707	14,707
Current assets	20,015	389,315	409,330
Creditors due within one year	-	(48,566)	(48,566)
	20,015	355,456	375,471

Analysis of net assets between funds - prior year

	<i>Restricted funds 2023 £</i>	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Tangible fixed assets	-	13,067	13,067
Fixed asset investments	-	-	80,000
Debtors due after more than 1 year	-	6,000	6,000
Current assets	23,338	523,861	467,199
Creditors due within one year	-	(16,223)	(16,223)
	23,338	526,705	550,043

22. Pension commitments

The Charity operates two defined contribution scheme one of which is the new workplace pension. The assets of both schemes are held separately from those of the charity in independently administered funds. The pension charge represents contributions payable by the charity to the funds and amounted to £11,055 (2023 - £6,446). There was a £2,121 contribution payable at the balance sheet date (2023: £1,525)

23. Operating lease commitments

At 31 March 2024 the total of the Charity's future minimum lease payments under non-cancellable operating leases was:

	2024 £	2023 £
Amounts payable:		
Within 1 year	20,000	20,000
Between 1 and 5 years	50,000	70,000
Total	70,000	90,000

**Notes to the financial statements
for the year ended 31 March 2024**

24. Related party transactions

During the year, Trustees made donations to the charity without conditions totalling £720 (2023: £720).

There are no other related party transactions requiring disclosure.

25. Controlling party

The Management committee are the controlling party of the Charity.

Accounts

Charity number: 294691

The Manna Society

Unaudited

Management committee's report and financial statements

for the year ended 31 March 2023

The Manna Society

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The Manna Society

Reference and administrative details of the charity, its trustees and advisers for the year ended 31 March 2023

Management committee

Bill Dodwell, Treasurer
Nannette Ffrench
Tony Charlton
Cha Power, Chair
David Mendez
Alexandra Weightman-Harton (resigned 6 September 2022)
Donna Miller (appointed 8 November 2022)
Kendra Schneller (appointed 21 September 2022)

Charity registered number

294691

Principal office

12 Melior Street
London
SE1 3QP

Accountants

Kreston Reeves LLP
Chartered Accountants
2nd Floor
168 Shoreditch High Street
London
E1 6RA

Bankers

The Co-operative Bank
PO Box 250
Skelmersdale
WN8 6WT

**Management committee's report
for the year ended 31 March 2023**

The Management committee present their annual report together with the financial statements for the year ended 31 March 2023. The Management committee confirm that the annual report and financial statements of the Charity comply with current statutory requirements, the requirements of the Charity's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective January 2019).

Objectives and Activities

●Policies and objectives

The principal object of the charity is to provide relief to poor persons who are homeless and/or unemployed by the provision of food, advice and other forms of Christian care with the object of promoting the physical, mental and spiritual welfare of such persons and of improving their conditions of life.

In setting objectives and planning for activities, the Management committee have given due consideration to general guidance published by the Charity Commission relating to public benefit and in particular to its supplementary public benefit guidance on the prevention or relief of poverty.

●Activities for achieving objectives

The Manna Day Centre is operated to provide a range of practical services for those in need. These services include breakfast and lunch, showers, clothing, housing and welfare advice, medical services and access to computers.

Structure, governance and management

●Constitution

The constitution was adopted on 30 May 1986.

There have been no changes in the objectives since the last annual report.

●Method of appointment or election of Management committee

The management of the charity is the responsibility of the Management committee who are elected and co-opted under the terms of the Trust deed.

●Policies adopted for the induction and training of Management committee

We invite people with the relevant skills and with an interest in the aims of the Society to join the Management committee.

●Organisational structure and decision making

The Trustees make all necessary decisions at their bi-monthly meetings. The day to day running of the charity is conducted by the director, Bandi Mbubi, and his team.

●Risk management

The Management committee have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity and are satisfied that systems are in place to mitigate our exposure to the major risks.

**Management committee's report (continued)
for the year ended 31 March 2023**

Achievements and performance

●Review of activities

During the year the charity has appealed to churches, schools, individuals, businesses and trusts for donations towards necessary monthly expenses and to cover additional costs involved in maintaining the leasehold buildings.

The charity has received legacies of £107,399 (2022: £116,268) during the year.

The charity continues to provide support for all homeless and/or unemployed persons regardless of age, sex or religion. The Management Committee adopted a policy in relation to the 'Black Lives Matter' issue in March 2021.

The Centre welcomes around 120 - 150 people every day, more than half of them homeless. It is open seven days a week and serves around 700 meals every week. As well as providing hot food and a place to rest during the day, the Centre also offers showers, clothing, access to medical care and advice on housing and welfare. The charity also offers individuals help with deposits for housing rentals.

Summary of Services:

As outlined in the 2021 report, we adapted our services in the light of the Covid pandemic.

We returned to our pre-Covid open-door policy with no restriction on numbers from 28th December 2021. We are open 7 days a week and provide food, shower & washing facilities, housing & welfare advice, medical care, access to computers and clothing. There is no charge for any of our services.

●Key financial performance indicators

We aim to have enough resources to cover a minimum of 6 months overheads, which mainly consists of salaries and property costs.

●Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

●Investment policy and performance

The charity's reserves are kept in low risk, high interest-bearing bank accounts.

Financial review

●Principal risks and uncertainties

The main risk is due to the uncertainty in budgeting for ongoing funding as we are dependent on voluntary contributions, as the charity has been for the 38 years it has been in existence.

●Reserves policy

The Trustees aim to maintain the level of reserves at a level equivalent to not less than six months of normal expenditure. This would amount to approximately £250,000, with the balance to be spent on charitable activities over the coming years.

The total funds held as at the year end were £550,043 (2022: £589,234), of which £27,849 (2022: £28,650) were restricted funds.

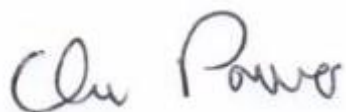
The Manna Society

Management committee's report (continued) for the year ended 31 March 2023

•Future developments

The Trustees have budgeted for a deficit in 2023-24 due to an expected decrease in funding. The current level of reserves and expected income ensure there are no going concern issues.

This report was approved by the Management committee on 5 September 2023 and signed on their behalf by:



Cha Power, Chair



Bill Dodwell, Treasurer

The Manna Society

Independent examiner's report for the year ended 31 March 2023

Independent examiner's report to the Management committee of The Manna Society (the 'charity')

I report to the charity Management committee on my examination of the accounts of the charity for the year ended 31 March 2023.

This report is made solely to the charity's Management committee, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Management committee those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Management committee as a body, for my work or for this report.

Responsibilities and basis of report

As the Management committee of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 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 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England & Wales, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with Accounting and Reporting by Charities: 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2019.

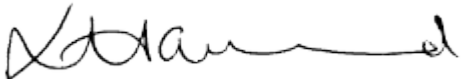
I have completed my examination. I can confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or

**Independent examiner's report (continued)
for the year ended 31 March 2023**

3. the accounts 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.

Signed:  Dated: 18 September 2023

Lucy Hammond BSc FCA

Kreston Reeves LLP

Chartered Accountants

2nd Floor
168 Shoreditch High Street
London
E1 6RA

**Statement of financial activities
for the year ended 31 March 2023**

	Note	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from:					
Donations and legacies	2	62,000	439,600	501,600	659,862
Investments	3	-	3,409	3,409	1,555
Total income		62,000	443,009	505,009	661,417
Expenditure on:					
Raising funds	5	-	6,582	6,582	6,268
Charitable activities	8	62,801	474,817	537,618	463,490
Total expenditure	4	62,801	481,399	544,200	469,758
Net income / (expenditure) before transfers		(801)	(38,390)	(39,191)	191,659
Transfers between Funds	17	(4,511)	4,511	-	-
Net income / (expenditure) before other recognised gains and losses		(5,312)	(33,879)	(39,191)	191,659
Net movement in funds		(5,312)	(33,879)	(39,191)	191,659
Reconciliation of funds:					
Total funds brought forward		28,650	560,584	589,234	397,575
Total funds carried forward		23,338	526,705	550,043	589,234

The notes on pages 10 to 21 form part of these financial statements.

The Manna Society

Balance sheet as at 31 March 2023

	Note	£	2023 £	£	2022 £
Fixed assets					
Tangible assets	11		13,067		13,217
Current assets					
Debtors	12	75,001		22,411	
Cash at bank and in hand		<u>478,198</u>		<u>569,085</u>	
		553,199		591,496	
Creditors: amounts falling due within one year	13	<u>(16,223)</u>		<u>(15,479)</u>	
Net current assets			<u>536,976</u>		<u>576,017</u>
Net assets			<u>550,043</u>		<u>589,234</u>
Charity Funds					
Restricted funds	17		23,338		28,650
Unrestricted funds	17		<u>526,705</u>		<u>560,584</u>
Total funds			<u>550,043</u>		<u>589,234</u>

The financial statements were approved by the Management committee on and signed on their behalf, by:
5 September 2023

W. J. Godwell

Bill Dodwell, Treasurer

The notes on pages 10 to 21 form part of these financial statements.

**Statement of cash flows
for the year ended 31 March 2023**

	Note	2023 £	2022 £
Cash flows from operating activities			
Net cash (used in)/provided by operating activities	14	<u>(82,016)</u>	<u>230,960</u>
Cash flows from investing activities:			
Dividends, interest and rents from investments		3,409	1,555
Proceeds from the sale of tangible fixed assets		-	16,000
Purchase of tangible fixed assets		<u>(12,280)</u>	<u>(4,136)</u>
Net cash (used in)/provided by investing activities		<u>(8,871)</u>	<u>13,419</u>
Change in cash and cash equivalents in the year		(90,887)	244,379
Cash and cash equivalents brought forward		<u>569,085</u>	<u>324,706</u>
Cash and cash equivalents carried forward	15	<u>478,198</u>	<u>569,085</u>

The notes on pages 10 to 21 form part of these financial statements.

**Notes to the financial statements
for the year ended 31 March 2023**

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 and Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and Charities Act 2011.

The Manna Society constitutes a public benefit entity as defined by FRS 102.

1.2 Judgements in applying accounting policies and key sources of estimation uncertainty

Depreciation is charged all on fixed assets at a rate to write off the cost of the fixed asset over its expected useful life, reflecting the expected pattern of benefit consumption. The useful life of all fixed assets has been set at four years. No residual values have been determined for any fixed asset.

Donated assets have been included within donations and legacies at the value the Trustees believe would be the cost incurred to buy the equivalent assets in an arms length transaction between knowledgeable and willing parties.

1.3 Going concern

The financial statements have been based on the expectation of the Charity continuing as a going concern for the next 12 months. The Trustees believe that there are no uncertainties regarding the accounts being prepared on a going concern basis.

**Notes to the financial statements
for the year ended 31 March 2023**

1. Accounting policies (continued)

1.4 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Donated services or facilities are recognised when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the Friends is not recognised and refer to the Management committee's report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are costs incurred on the charity's educational operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

All expenditure is inclusive of irrecoverable VAT.

**Notes to the financial statements
for the year ended 31 March 2023**

1. Accounting policies (continued)

1.6 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Management committee in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.7 Tangible fixed assets and depreciation

All assets costing more than £1,000 are capitalised.

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of financial activities.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Motor vehicles	-	25% straight line
Fixtures & fittings	-	25% - 50% straight line
Computer equipment	-	25% straight line

1.8 Operating leases

Rentals under operating leases are charged to the Statement of financial activities on a straight line basis over the lease term.

1.9 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

1.10 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.11 Cash at Bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**Notes to the financial statements
for the year ended 31 March 2023**

1. Accounting policies (continued)

1.12 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

1.13 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.14 Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

2. Income from donations and legacies

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Donations	7,000	332,201	339,201	488,594
Legacies	-	107,399	107,399	116,268
Grants	55,000	-	55,000	55,000
	<u>62,000</u>	<u>439,600</u>	<u>501,600</u>	<u>659,862</u>
Total donations and legacies				
	<u>62,000</u>	<u>439,600</u>	<u>501,600</u>	<u>659,862</u>
Total 2022	<u>55,000</u>	<u>604,862</u>	<u>659,862</u>	

3. Investment income

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Bank interest	-	3,409	3,409	1,555
	<u>-</u>	<u>3,409</u>	<u>3,409</u>	<u>1,555</u>
Total 2022	<u>-</u>	<u>1,555</u>	<u>1,555</u>	

Notes to the financial statements
for the year ended 31 March 2023

4. Analysis of Expenditure by expenditure type

	Staff costs 2023 £	Depreciation 2023 £	Other costs 2023 £	Total 2023 £	Total 2022 £
Costs of raising funds:					
Expenditure on raising voluntary income	6,582	-	-	6,582	6,268
Subtotal costs of raising funds	6,582	-	-	6,582	6,268
Charitable activities:					
Cost of running the centre	344,271	6,159	182,575	533,005	460,461
Expenditure on governance	-	-	4,613	4,613	3,029
	350,853	6,159	187,188	544,200	469,758
Total 2022	338,484	8,036	123,238	469,758	

5. Expenditure on raising voluntary income

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Wages and salaries	-	5,237	5,237	5,009
Pension cost	-	5,237	5,237	5,009
Other expenditure on raising voluntary income	-	1,345	1,345	1,259
	-	6,582	6,582	6,268
Total 2022	-	6,268	6,268	

Notes to the financial statements
for the year ended 31 March 2023

6. Direct costs

	Cost of running the centre £	Total 2023 £	Total 2022 £
Premises	56,920	56,920	40,161
Food	44,774	44,774	44,154
Volunteers	4,660	4,660	928
Travel	958	958	636
Utilities	14,397	14,397	13,987
Computer expenses	5,037	5,037	2,204
Donations	2,099	2,099	3,000
Wages and salaries	285,527	285,527	276,985
National insurance	21,639	21,639	20,380
Pension cost	3,898	3,898	2,806
	439,909	439,909	405,241
<i>Total 2022</i>	<i>405,241</i>	<i>405,241</i>	

Included within direct costs is expenditure from restricted funds of £62,801 (2022: £60,327).

7. Support costs

	Cost of running the centre £	Total 2023 £	Total 2022 £
Recruitment costs	420	420	-
Telephone	820	820	1,262
Printing, post and stationery	25	25	39
Bank charges	89	89	-
Sundry expenses	8,228	8,228	7,696
Repairs	37,877	37,877	14,424
(Profit)/loss on disposal of fixed assets	6,271	6,271	(8,282)
Wages and salaries	29,523	29,523	28,631
National insurance	1,985	1,985	1,789
Pension cost	1,699	1,699	1,625
Depreciation	6,159	6,159	8,036
	93,096	93,096	55,220
<i>Total 2022</i>	<i>55,220</i>	<i>55,220</i>	

All expenditure on support costs in 2023 and 2022 was from unrestricted funds.

**Notes to the financial statements
for the year ended 31 March 2023**

8. Governance costs

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Independent examiner's fee	-	2,898	2,898	2,800
Legal fees	-	1,715	1,715	229
	-	4,613	4,613	<u>3,029</u>

9. Net income/(expenditure)

This is stated after charging:

	2023 £	<i>2022 £</i>
Depreciation of tangible fixed assets:		
- owned by the charity	6,159	8,036
Independent examiner's fee	2,898	<u>2,800</u>

During the year, no Management committee received any remuneration (2022 - £NIL).

During the year, no Management committee received any benefits in kind (2022 - £NIL).

During the year, no Management committee received any reimbursement of expenses (2022 - £NIL).

10. Staff costs

Staff costs were as follows:

	2023 £	<i>2022 £</i>
Wages and salaries	320,287	311,072
National insurance	24,120	22,169
Pension costs	6,446	5,243
	350,853	<u>338,484</u>

The average number of persons employed by the charity during the year was as follows:

	No.	<i>No.</i>
Day Centre	6	7
Housing & Welfare Advice	3	3
Management & Admin	2	<u>2</u>
	11	<u>12</u>

No employee received remuneration amounting to more than £60,000 in either year.

During the year, key management personnel received remuneration of £39,789 (2022: £38,313).

During the year, no key management received any reimbursement of expenses (2022: £nil).

Notes to the financial statements
for the year ended 31 March 2023

11. Tangible fixed assets

	Fixtures & fittings £	Computer equipment £	Total £
Cost			
At 1 April 2022	67,104	26,456	93,560
Additions	1,200	11,080	12,280
Disposals	(7,893)	(4,218)	(12,111)
At 31 March 2023	<u>60,411</u>	<u>33,318</u>	<u>93,729</u>
Depreciation			
At 1 April 2022	62,577	17,766	80,343
Charge for the year	684	5,475	6,159
On disposals	(4,901)	(939)	(5,840)
At 31 March 2023	<u>58,360</u>	<u>22,302</u>	<u>80,662</u>
Net book value			
At 31 March 2023	<u>2,051</u>	<u>11,016</u>	<u>13,067</u>
At 31 March 2022	<u>4,527</u>	<u>8,690</u>	<u>13,217</u>

12. Debtors

	2023 £	2022 £
Due after more than one year		
Other debtors	6,000	6,000
Due within one year		
Other debtors	55,150	400
Prepayments and accrued income	13,851	16,011
	<u>75,001</u>	<u>22,411</u>

13. Creditors: Amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	6,846	6,125
Other creditors	1,525	1,412
Accruals and deferred income	7,852	7,942
	<u>16,223</u>	<u>15,479</u>

**Notes to the financial statements
for the year ended 31 March 2023**

14. Reconciliation of net movement in funds to net cash flow from operating activities

	2023	2022
	£	£
Net (expenditure)/income for the year (as per Statement of Financial Activities)	(39,191)	191,659
Adjustment for:		
Depreciation charges	6,159	8,036
Dividends, interest and rents from investments	(3,409)	(1,555)
Loss/(profit) on the sale of fixed assets	6,271	(8,282)
(Increase)/decrease in debtors	(52,590)	42,336
Increase/(decrease) in creditors	744	(1,234)
Net cash (used in)/provided by operating activities	<u>(82,016)</u>	<u>230,960</u>

15. Analysis of cash and cash equivalents

	2023	2022
	£	£
Cash in hand	<u>478,198</u>	<u>569,085</u>
Total	<u><u>478,198</u></u>	<u><u>569,085</u></u>

16. Analysis of changes in net debt

	At 1 April 2022 £	Cash flows £	At 31 March 2023 £
Cash at bank and in hand	<u>570,085</u>	<u>(90,887)</u>	<u>479,198</u>

Notes to the financial statements
for the year ended 31 March 2023

17. Statement of funds

Statement of funds - current year

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/(out) £	Balance at 31 March 2023 £
Designated funds					
Assisting people in need	-	-	-	1,690	1,690
Accommodation	-	-	-	2,821	2,821
	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,511</u>	<u>4,511</u>
General funds					
General fund	<u>560,584</u>	<u>443,009</u>	<u>(481,399)</u>	<u>-</u>	<u>522,194</u>
Total Unrestricted funds	<u>560,584</u>	<u>443,009</u>	<u>(481,399)</u>	<u>4,511</u>	<u>526,705</u>
Restricted funds					
Accommodation	25,961	-	(1,470)	(3,821)	20,670
Housing advice	-	55,000	(55,000)	-	-
Assisting people in need	2,689	2,000	(1,331)	(690)	2,668
Building projects	-	5,000	(5,000)	-	-
	<u>28,650</u>	<u>62,000</u>	<u>(62,801)</u>	<u>(4,511)</u>	<u>23,338</u>
Total of funds	<u>589,234</u>	<u>505,009</u>	<u>(544,200)</u>	<u>-</u>	<u>550,043</u>

The bulk of these restricted funds are from the London Borough of Southwark to support part of the costs of our housing & welfare advice service. The remainder of the funds are for accommodation costs or for those with No Resource to Public Funds.

Statement of funds - prior year

	Balance at 1 April 2021 £	Income £	Expenditure £	Balance at 31 March 2022 £
General fund	<u>371,598</u>	<u>598,417</u>	<u>(409,431)</u>	<u>560,584</u>
Restricted funds				
Accommodation	14,442	7,000	4,519	25,961
Housing advice	-	55,000	(55,000)	-
Assisting people in need	11,366	1,000	(9,677)	2,689
Washing machine	169	-	(169)	-
	<u>25,977</u>	<u>63,000</u>	<u>(60,327)</u>	<u>28,650</u>

Notes to the financial statements
for the year ended 31 March 2023

Summary of funds - current year

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/(out) £	Balance at 31 March 2023 £
Designated funds	-	-	-	4,511	4,511
General funds	560,584	443,009	(481,399)	-	522,194
	<u>560,584</u>	<u>443,009</u>	<u>(481,399)</u>	<u>4,511</u>	<u>526,705</u>
Restricted funds	28,650	62,000	(62,801)	(4,511)	23,338
	<u>589,234</u>	<u>505,009</u>	<u>(544,200)</u>	<u>-</u>	<u>550,043</u>

Summary of funds - prior year

	Balance at 1 April 2021 £	Income £	Expenditure £	Balance at 31 March 2022 £
General funds	371,598	598,417	(409,431)	560,584
Restricted funds	25,977	63,000	(60,327)	28,650
	<u>397,575</u>	<u>661,417</u>	<u>(469,758)</u>	<u>589,234</u>

18. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	-	13,067	13,067
Debtors due after more than 1 year	-	6,000	6,000
Current assets	23,338	523,861	547,199
Creditors due within one year	-	(16,223)	(16,223)
	<u>23,338</u>	<u>526,705</u>	<u>550,043</u>

**Notes to the financial statements
for the year ended 31 March 2023**

18. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	<i>Restricted funds 2022 £</i>	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Tangible fixed assets	-	13,217	13,217
Debtors due after more than 1 year	-	6,000	6,000
Current assets	28,650	556,846	585,496
Creditors due within one year	-	(15,479)	(15,479)
	<u>28,650</u>	<u>560,584</u>	<u>589,234</u>

19. Pension commitments

The Charity operates two defined contribution scheme one of which is the new workplace pension. The assets of both schemes are held separately from those of the charity in independently administered funds. The pension charge represents contributions payable by the charity to the funds and amounted to £6,446 (2022 - £6,462). There was a £1,525 contribution payable at the balance sheet date (2022: £1,325)

20. Operating lease commitments

At 31 March 2023 the total of the Charity's future minimum lease payments under non-cancellable operating leases was:

	2023 £	2022 £
Amounts payable:		
Within 1 year	20,000	20,000
Between 1 and 5 years	<u>70,000</u>	<u>90,000</u>
Total	<u>90,000</u>	<u>110,000</u>

21. Related party transactions

During the year, Trustees made donations to the charity without conditions totalling £720 (2022: £nil).

There are no other related party transactions requiring disclosure.

22. Controlling party

The Management committee are the controlling party of the Charity.

MANNA SOCIETY

England & Wales - Charity number 294691

Accounts



The Manna Society Annual Report 2021 – 2022

Working with homeless people & those in
need for the last 40 years
1982 to 2022

THE MANNA SOCIETY

12 MELIOR STREET, LONDON SE1 3QP. TELE: 020 7357 9363

Website: www.mannasociety.org.uk / Email: mail@mannasociety.org.uk

Facebook: www.facebook.com/TheMannaSociety Twitter: @MannaCentre

Registered Charity no: 294691

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Patrons: Most Rev Kevin McDonald, Retired RC Archbishop of Southwark,
The Rt Revd Christopher Chessun, Anglican Bishop of Southwark.

Committee Members

- Cha Power Chairperson
- Bill Dodwell Treasurer
- Tony Charlton, Nannette Ffrench & David Mendez

The **Manna Society** began in 1982 and formed under a constitution in 1988 (amended in August 1989). The Society's objects and purpose: ***'to relieve poor persons who are homeless and/or unemployed by the provision of food, shelter and other forms of Christian care with the object of promoting the physical, mental and spiritual welfare of such persons and of improving their conditions of life.'*** (Constitution No 2a)

The Ethos of the Manna

Our vision is the creation of a just society that respects the dignity of every individual.

The Manna Day Centre is a place of unconditional acceptance. Our task, as we see it, is not to judge but to love.

We aim to respect the dignity and worth of each person with whom we come in contact. Each and every one has an intrinsic value that deserves to be respected. No one is dispensable. Our task is to feed and care for homeless people and those in need who seek our help but we cannot be content with this. We must also seek to challenge the structures of society that lead to homelessness and poverty.

Back to normal!
By
Bandi Mbubi
Manna Centre Director



It has been 40 years since the Manna Society began its work with homeless people and people in need. Throughout our existence, we have always had an open-door policy, allowing everyone to come into our centre and find reprieve from whatever worries life throws at them, be it food, clothing, housing or healthcare, to name but a few. As staff and volunteers, we strive to create a welcoming environment in which people can feel valued, respected, dignified, oh yes, even loved. But never before has our approach been as challenged as it has been during the Covid-19 Pandemic because of the nature of the disease and all the precautions we all had to take to prevent its spread. The unimaginable happened when we closed the centre at the beginning of the pandemic for 2 very long weeks, from end of March 2020 to mid-April, which coincided with the very first nationwide lockdown.

From mid-April to July 2020, we cooked meals for people who were placed in temporary accommodation thanks to a generous government policy called 'Everyone In' which allowed anyone without adequate accommodation, including people sleeping rough on the streets, to be placed into emergency housing. We worked with staff from Southwark Council who delivered our meals to people in emergency housing.

As the pandemic went on, we adapted our services several times based on the changing needs of our service-users and the risk posed by the virus to the general public, to our service-users and staff. As soon as government first eased restrictions, we reopened the centre and began giving takeaway meals, from 10am to 1pm, to people who remained on the streets and those in food poverty at the main entrance of the centre. We did this till December last year, 2021.

For our service-users who wanted welfare and housing advice, during these 18 months, they had to go through a telephone advice line before they could be called into the centre for an appointment with an advice-worker. At the centre, to protect both the advice-worker and the client, they spoke to each other using videoconference, sitting in separate rooms. People in need of medical attention continued to be seen by a nurse from the Health Inclusion Team (HIT), part of the NHS, on a Wednesday as usual. Access to our shower facilities was very restricted during much of 2020 because of the associated infection risks; only 2 showers per day were allowed. We subsequently increased to 4 showers a day for much of 2021. Those who needed clothes had to fill out a slip and indicate the clothing items they wanted. A package was then prepared for them to collect when it was ready. We did this to limit contact between service-users and the volunteers who work in our clothing store.

With the Pandemic winding up towards the end of last year, we have focused our effort this year, 2022, on returning to the level of services we offered before the Pandemic. As a result, starting from January, we stopped all takeaway meals we had been giving. Instead, we invited people back in. We kept some restrictions in place for the very first couple of months, including limiting the number of people in the centre at any one time to 40. Numbers went down from an average of 120 takeaway meals per day to an average number of 50 indoor meals per day - during the first couple of months.

After many different adaptations during the past two years or so, including making improvements to our ventilation systems, we are now in a position to welcome into our centre everyone who seeks assistance from us. Here below is a description of how we are working with people now and for the foreseeable future.

1. Food

We have removed all restrictions, meaning that people can come in and go as they please from 8:30am to 1:30pm. When they arrive we give them sandwiches we make onsite alongside cakes and croissants we collect from local stores like Tesco and M&S. At 10am we offer porridge in cold weather, and cereal in warm weather. And at 11:30am lunch starts being served till we close at 1:30pm. Throughout tea and coffee are available.

2. Shower facilities

Similarly, we have removed all restrictions on our shower facilities. But because we no longer want people queuing up inside the shower facilities, people wishing to have a shower wait in the centre and are informed when it is their time to have a shower. On average 30 people have a shower every day.

3. Clothing

We have gone back to our original arrangement which means that people are given tickets on our clothing days, which are Monday and Wednesday. 30 tickets are given at 8am, and the clothing store opens at 10am and closes around 11am. Women can show up on the day and do not need a ticket.

4. Welfare and Housing

We have kept our adviceline which means that people who need it can phone from 10am to 1pm, Monday to Friday. In addition, people can come in person and ask to speak to an advice worker and be seen. However, we are often oversubscribed, and it is not always possible for everyone to be seen on the very first day they come to us. Further information regarding this service is provided in this annual report from colleagues in the team.

5. Healthcare

During much of the Pandemic, NHS nurses from HIT saw people at the centre, including for vaccination and invaluable advice to service-users and staff during uncertain times. They have continued to offer their service every Wednesday unabated.

But we have not been able to obtain the return of a podiatrist to replace the one who retired during the Pandemic, although we have been told that one may become available in the near future.

We are still in discussion with the University College of Osteopathy to resume sending their final years students and supervisors to offer osteopathic treatments to our service-users.

6. IT sessions

We closed down our IT sessions for our service-users during the Pandemic, and we are going to reinstate them from August this year. We have bought 12 new laptops to replace the old ones which we have had for the past 7 years. It is a service which relies on volunteers, both individual

and corporate. Monday to Friday, the first session begins at 10:30am and ends at 11:30am, followed by a break of 30 minutes. The second session begins at 12:00pm and ends at 1:00pm.

This coming 26th October, we will all have the opportunity to mark the 40th anniversary of the Manna Society alongside old and new friends joined together around Nannette's vision of responding to the call to be each other's keeper. We are very pleased that both Archbishop John (R.C.) and Bishop Christopher (CofE) will speak at our event. We are grateful for the support we have enjoyed from the Christian Community as a whole, and particularly from the Archdiocese of Southwark (R.C.) who provided completely free of charge the first building we used for 33 years at 6 Melior Street, and when the land had to be redeveloped, for taking up a long lease on our current building at 12 Melior Street for which we only have to pay a service charge.

Our staff and volunteers make all the difference. Their commitment and sense of purpose is truly inspiring. As always, our trustees keep us on the straight and narrow path and we are grateful for their service.

A huge thank you, as always, to all our supporters and sponsors, including Southwark Council (who provide about 10% of our overall income), grant-making trusts, individual and corporate donors, who make our work possible.



Nannette French, who founded the Manna Society in 1982.

Housing & Welfare Advice Services – Review of the year

By

Margaret Shapland

Senior Housing and Welfare Advice Worker



As I write, we are moving into a time of change mostly due to the after-effects of the pandemic and what we have learned from that experience. Within our service as we have gradually re-opened the service, it has meant that we have re-thought how we might deliver it. It means that we have a three tier Advice and Welfare service whereby we now offer a mix of contact opportunities for our clients.

So, we now offer appointments for known clients, a drop-in component for clients who are making an initial approach to the service or who simply prefer that arrangement and a telephone advice opportunity for those clients who may just need to be signposted, a quick answer to an immediate issue and are happy to self-manage instructions that are given them over the phone or given we live in an online universe these days, we are able to complete forms, applications etc. via the internet or through Zoom remote meetings.

We settled on this mix as it was clear that certain segments of our clients felt more secure with an appointment-based setting whereas other clients' lifestyles worked better with a drop-in and to reflect the digital environment where there are no other options offered to client.

This new style service commenced on 16th May 2022 so for our last fiscal year, we maintained the appointment only and telephone advice and appointment booking service. We are going to take a look back at what we achieved over that year in our "Year in Review".



Numbers of clients seen in the last year

COVID restrictions were lifted in February 2022 but as noted above, we continued to serve clients using the appointment and remote working over the phone so that we could improve facilities in the centre such as ventilation to meet an appropriate standard of safety. This year we worked with 462 nett clients known to us and a further 113 over the phone (these clients were not recorded on the database).

Over the year, many local authorities began to decant people who had been accommodated under the "Everyone In" initiative (which temporarily housed homeless individuals over the period of COVID restrictions) so it was critical that services such as ours were active and able to see people face to face as many organisations were still operating a closed door policy including a number of local authority Homeless Persons Units.

Our experience over the year is that many clients have a number of issues/requirements which means that over the year, we had 2340 visits from those clients, an average of 195 per month and delivered 3,496 consultations on a number of issues over the year. We will work with clients on all issues with the exception of immigration where we are not accredited to provide advice – we do however on the instruction of immigration advisers help the client to get evidence together to help support them in their dealings with the Home Office.

We welcomed 194 new clients to the service – 42% of all clients seen. When we ask how they found our service, many of them had found out about us from friends or been signposted to our services from outreach teams or other organisations that are not able to work with them due to their service criteria. We are lucky in being able to work with clients across all the London boroughs and beyond if needed.

Our advisers delivered 90% of all available advice sessions allowing for annual leave and any staff illness. As you know the centre normally closes for the week at Christmas when CRISIS at Christmas is open to those who are sadly not in any accommodation over the Xmas period – so the decision was taken to open the centre over the period and that included the Advice & Welfare service.

18+



How did people describe their gender?

The society has a policy of welcoming all to our centre and services and indeed we have been working with a person who describes themselves as transgender - research tells us that people in the LGBTQ+ community are disproportionately more likely to experience homelessness, housing instability, and rough sleeping. Largely however our clients determine their gender identity as male or female. Over the last year, we saw 23% of clients who identified themselves as female and this is almost exactly the same split as seen in the previous financial year. If we compare this against the overall breakdown of who uses our centre (captured in a snapshot survey of those using the centre on that day), the most recent survey showed that just 3% of our centre users described themselves as female. Research tells us that lone adult homelessness is as likely to be female as male – women are just less visible (University of York) and pre-pandemic data recorded that at least 14% of rough sleepers were women. The research also identified that many women experiencing homelessness felt judged and stigmatised due to their homelessness. Our hope is that any woman approaching our Advice & Welfare service will find us a sanctuary where we are focussed on listening and helping them to put together a holistic plan to get them the support they need.

Which age groups were most prevalent?

As a centre, we work with single adults (over 18s) and we are not able to allow persons under that age to use the centre due to safeguarding and we would refer them to centres who are able to do so or link them to Social Services in the area where they are homeless. From time to time, we are approached by homeless single mothers seeking for assistance. Our role there tends to be that we refer them to the local authority regarding their homelessness and support them to link in with services that primarily work with single parent families or are able to allow very young children into a centre.

Coming back to last year, the largest single group were 26-35 year olds at 26% (a little lower than FY20-21 where 29% fell into this age group). The smallest group were those aged 18-25 at 9% but this is a group which has access to centres dedicated to working with younger homeless individuals. The remaining age groups had a spread between 20% (55+) and 23% (46-55). One point to note is that our 55+ client group has grown from 15% to 20%. Research into advice services by Age UK tells us that although written information can be sufficient for some in this age group, many prefer to have a face to face opportunity to obtain information and advice. This is amplified in our service.

As we work with many EU citizens who have settled in the UK and who may have more limited English than younger EU citizens. The research also points out that stand alone information centres are generally less effective than one that also provides advice because many will require support to fully understand and act on the information provided.



Where do our clients originate from?

By far the largest client group in terms of ethnicity are those from a Black African background - they represent 44% of all clients seen. This is followed by clients who classified themselves as “White – Other” at 26%. These are largely clients who are EU citizens and now settled in the UK. The third largest contingent are those who are White British at 10%. The hierarchy has not changed from the last fiscal year. Research shows that 35% of Londoners came from BAME backgrounds. London also has the highest reported percentage of EU citizens at 18%.

Joseph Rowntree research looked at homelessness in the BAME community in a 2021 report stated that people from BAME backgrounds are more likely to face unaffordable housing costs. BAME communities are more likely to be affected by labour market inequalities, wealth inequalities as well as that of the benefit cap and immigration policies. Collectively, this means that they are more likely than their “White” peers to find themselves homeless. With respect to our EU clients, the ending of free movement has resulted in significant number having pre-settled status (they do not have the statutory 5 years of provable residence in the UK) and thus are required to maintain “worker” status to receive any support with their housing costs or who have by accident not made the required application to the Home Office or had lapsed applications which, in effect, meant that their residence in the UK was not legal and they would fall foul of the “Right to Rent” legislation.

57% of our clients shared their country of origin with us. Apart from those who were British, Eritrean clients were the second largest group at 18%, followed by Polish clients at 5%. Overall, 62 different nationalities were represented – a reflection of how diverse our service is.



What was the legal status of our clients?

In answer to this question, this fiscal year has seen a sea change in terms of the legal status of our clients. We have been used in previous years to British citizens being the largest single group. In fiscal year 21-22, the largest single group were those who are EU citizens (31%) with British citizens falling back to 29% and those with a refugee or leave to remain status accounted for 25%. We have already mentioned some of the reasons why we see such a large proportion of clients from the EU. 6% were undocumented migrants – people who do not have any status in the UK and are largely destitute. Our function is to assist them with financial support where possible, help with obtaining some respite through temporary accommodation and to help them take the relevant steps to help them understand their options in terms of what routes they can use to regularise their status in the UK. This group are very vulnerable - being undocumented has significant practical, social and economic impacts which permeates the everyday lives of this group.



Let's look at housing

Over this year 309 people approached us for help with housing – that is 67% of all clients meeting with us – clearly an important element of our service. We managed to place 168 of this group in some form of accommodation – 54%. Obviously, we would like to place more but this activity depends on bringing together the delicate balancing act of matching the client to the right kind of accommodation in an area that they are happy

with backed up with relevant documents and that accommodation being available within a reasonable period of time.

Where we are working with clients where a local authority has accepted duty to provide accommodation, it can mean that some clients are facing years in temporary accommodation before being permanently re-housed. Our waiting lists for hostel placements and shared housing have been growing despite having a ready supply of shared housing.

For many years, private rented housing has been the direction of travel for many authorities and forms an important part of the mix that we can offer clients provided they meet the criteria. The problem can be that many clients are subject to the benefit cap restricting the total amount of personal and housing cost that Universal Credit is willing to pay. This is alongside the fact that the amount of housing cost that a client may expect to receive has been frozen for this year and has been subject to a very inconsistent policy in that there is no consistent lift in payments on an annual basis such as would be seen with the personal allowance given to benefit claimants. As it stands the housing cost rate is calculated on the lowest 30th percentile of rents so it is already at the lowest end of the market.

As part of our agenda moving forward into the new financial year, we are looking to invest in new ways of providing housing opportunities for our clients – yet another way in which our service offer is changing in the hope that we can have better control over our housing supply. We'll keep you posted on that.

A final word

What spurs us on is the enormous level of trust and appreciation that our clients demonstrate to us. Two short quotes from recent clients with whom we have had long-standing relationship. This first quote relates to dealing with incorrect calculations on council tax liability which resulted from the implementation of a new calculation system for council tax in a London borough. Incorrect calculation of income resulted in a hugely inflated bill. This is now resolved in favour of the client *"First and foremost thank you for all your help with this we fully appreciate all your efforts"*.

The second is from a long-standing client who we have worked with on their immigration issues, housing, and benefits and lately helping them prepare documentation and secure a solicitor for a medical negligence case. They wrote, *"You've been there for me through thick and thin and giving great support during my treatment and post treatment. Thanks to Manna Society for all the help rendered to me. Honestly, I don't know what I would do without the great support."*

We would not be able to help our clients without the support and back up that comes from having dedicated supporters who have faith in what we do. Thank you so much

Adventures in administration

By

Eleanor Smith

Housing & Welfare Advice Worker



I'm writing this on one of the hottest days of the year – the Monday that the temperature was pushing 40. Thankfully the day centre is a very cool building. The Manna from heaven today is the shade and respite from the heat. It does not feel like a good day to be on hold endlessly to customer service departments of various kinds, sweating and listening to terrible hold music, but this is part of the advice service work. We work side by side with clients, navigating the labyrinths of arcane administrative procedures that are as much a part of poverty as food insecurity and debt.

When I was a social work student, we were encouraged to think about where our interventions were aimed. Are they aimed at the client? In which case we might be more focused on encouraging the person to make changes in their life, increasing our client's knowledge about how to take care of themselves, how to manage their finances, where to go to socialize and keep healthy. Or is the intervention aimed at the structures around the client. Most often it's both, but I would like to talk here about the latter. The power and frequent irrationality of large-scale bureaucracy is well expressed in literature; Joseph Heller coined the term 'catch 22' whilst building a satirical world of paradoxical military bureaucracy. It means 'a problem for which the only solution is denied by a circumstance inherent in the problem'. The term 'Kafkaesque' references the novels of Franz Kafka, in which characters frequently find themselves caught in a series of seemingly dry administrative processes, but which are at the same time life threatening and terrifying, carried out by an inhuman, faceless system. Finally, to describe something as 'Orwellian' might describe a state authority attempting to wield enough power over its citizens to define their very reality.

The following vignettes illustrate some of the situations our clients find themselves in, that would perhaps not seem out of place in these dystopian worlds.

Catch 22

My client Yasmin moved into her council flat as a working single mother of three. After the last of her adult children left home, she continued to work and pay the rent, which she could afford. She was conscientious about this, and always up to date. However, after suddenly losing work, she had to apply for Universal Credit. Because of the bedroom tax, Universal Credit did not cover her full rent, so she started to accumulate rent arrears. She asked the council if she could downsize but was told that she would not be able to do this while she still had outstanding rent arrears on her account. Not being able to make up the full rent, she continued to go into debt, the solution to which was barred to her, because of her debt! When she came to see me, I contacted the income team to see if a repayment plan could be arranged, hoping that if this was in place, a move to an affordable property might be considered. However, the income team could not arrange a repayment plan while the full rent was still not being covered every month. Two possible solutions, both prohibited by the problem itself. Eventually we were able to find out that she could apply for a discretionary payment to top up her rent every month. If granted, this would mean that the full rent could be paid, a repayment plan set up, and finally a move may be considered. We are still waiting for the outcome of this application. Until then, Yasmin is in a property which she cannot afford, does not need, is sorely needed by others, and which puts her further into debt every day.

Kafka's claim forms

If anything is Kafkaesque, it is the personal independence payment application process. My client Josephine suffers from Autistic Spectrum Disorder. Like many women with this illness, she has learnt to act in a way that hides her symptoms. However, she struggles to focus on tasks, finds social interaction confusing and exhausting, feels overwhelmed and frightened by lights, noises and other sensory stimuli that are part of the backdrop of most people's normal lives, and so understandably finds life in general extremely anxiety provoking. When she went to her PIP assessment with a medical professional, she worked very hard to make sure she was on time, answered the questions clearly, and was polite with the assessor. It turns out that all of this counted against her, and the assessor decided that there was 'no evidence' that Josephine had any significant difficulties with the business of day to day living. The negative decision letter was sent, many months later, to the wrong address – despite the fact that her up to date address had been written on the original form. This meant that we found out two months after the decision had been made, when we called to chase them up. We requested the full decision to be sent to her up to date address, so that we could challenge it. A month later, still waiting, we called them again. The agent told us that the letter had been sent on the same day it had been requested. Worried that post wasn't reaching Josephine, we asked PIP to send the decision to The Manna Centre. I asked the agent to make sure that changing the address for her PIP correspondence did not affect her housing benefit payments. 'No', said the agent. 'It won't'. A week later Josephine got a letter to say that her housing benefit had been suspended because the council had received word from the DWP that Josephine's address had changed, and they took this as evidence that she no longer lived there. Correcting this involved another long-winded set of online forms. The PIP decision letter we needed was then sent to The Manna Centre, but with pages missing. We requested the full decision to be re-sent. By the time we received the full decision, we were told we were out of time to appeal through the DWP's internal appeal process – the 'mandatory reconsideration' stage, and we would have to go to the first tier tribunal. Every time myself and Josephine have needed to call the PIP helpline to speak to someone, we have been on hold for at least 40 minutes, and once, I was on hold for just over an hour. We are currently awaiting the tribunal date.

Unpersons

Our client William, having held refugee status in the UK for many years, applied for his British Citizenship. He was refused on the basis that the Home Office suspected he had committed immigration offences by working while he was an asylum seeker. Given, they argued, that William had been denied the right to work as well as any state support during a part of his asylum application, how else had he survived in this period? The very fact of his survival was held up as evidence of his crime.

Luckily, we and other charities that had supported William were able to state that we had done so, so William had not needed to work illegally. He was eventually granted citizenship. However, applying for his first British Passport has not been without these kinds of problems – after submitting confirmation of his identity and completing his application, he received an email two months later telling him that the passport office had not received confirmation of his identity. Luckily, by now, William knows what to do in the face of such obstacles – he comes to The Manna Centre.

Going through these processes together with clients can be difficult and frustrating, but this at least makes the resolution all the more satisfying. I am greatly looking forward to a positive outcome on Josephine's PIP application. I will do the little victory dance that I save for such occasions. I am glad to be able to share the knowledge we have accumulated in the advice service about how to successfully navigate these labyrinths with clients. It has been quite useful in my own life as well! And I know that at least having someone to commiserate with makes what can be a scary and alienating experience a little bit more manageable.

Treasurer's Report

**By
Bill Dodwell**



Our Report and Accounts cover a second year affected by the Covid-19 pandemic.

This Annual Report includes the statement of financial activities and the balance sheet for the year ended 31st March 2022. Full copies of the certified accounts will be available at the Annual General Meeting if anybody would like a copy. They will also be found on the Charity Commission's website

<http://apps.charitycommission.gov.uk/Showcharity/RegisterOfCharities/CharityWithoutPartB.aspx?RegisteredCharityNumber=294691&SubsidiaryNumber=0>

Our income for the year to 31 March 2022 was £661,417, up from £523,015 in the previous year. We benefited from legacies totalling £116,268 in 2022 (£46,312 in 2021) and we are aware that further legacies will be received in the following year. Legacies continue to be an important source of funding for the Society; we are very grateful to our long-term supporters who continue to leave money to the Society in their wills. We continue to receive some funding from the London Borough of Southwark, which is at the same level as in prior years, but which is now paid to us as a grant. We received a one-off large donation from another charity.

Our expenses in 2022 were £469,758, compared to £468,168 in 2021. Our expenses were similar to last year overall, with some continuing to be lower than before the pandemic, whilst other areas have seen increases. We have taken on responsibility for our store from the Archdiocese of Southwark and benefited from a contribution to the rent in 2022; we will insure true full cost in the current and future years. We continue to invest in our staff, through pay rises and pension contributions.

The result is that in 2022 we had a surplus of £191,569, compared to £54,847 in 2021. Our retained funds are £589,234, which means we have more than six months running costs in hand.

Our financial position has thus continued very well during the year. Our donations have continued strongly, for which we very much thank our donors.

As always, I and the whole management committee would like to thank our staff for all the helpful, friendly and productive work in the past year. We would also like to thank all the volunteers, who support the staff in helping the Manna Centre clients. The high regard that the centre is held in is directly as a result of the staff and volunteer efforts. We must also thank the Roman Catholic Diocese of Southwark for their continuing practical support in providing the Centre and our storage space rent-free. We expect that we shall need to pay for our storage space in the near future as our current short-term lease is ending.

Finally, of course, I would like to thank all our donors, who continue to support the Society with donations and many fundraising efforts. Without your help the Society would not be able to continue with its work which is so important to many people on the margins of our society.

Statement of financial activities
for the year ended 31 March 2022

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Income from:				
Donations and legacies	63,000	596,862	659,862	520,047
Investments	<u>-</u>	<u>1,555</u>	<u>1,555</u>	<u>2,968</u>
Total income	<u>63,000</u>	<u>598,417</u>	<u>661,417</u>	<u>523,015</u>
Expenditure on:				
Raising funds	-	6,268	6,268	6,142
Charitable activities	<u>60,327</u>	<u>403,163</u>	<u>463,490</u>	<u>462,026</u>
Total expenditure	<u>60,327</u>	<u>409,431</u>	<u>469,758</u>	<u>468,168</u>
Net income before other recognised gains and losses	2,673	188,986	191,659	54,847
Net movement in funds	2,673	188,986	191,659	54,847
Reconciliation of funds:				
Total funds brought forward	<u>25,977</u>	<u>371,598</u>	<u>397,575</u>	<u>342,728</u>
Total funds carried forward	<u>28,650</u>	<u>560,584</u>	<u>589,234</u>	<u>397,575</u>

Balance sheet
as at 31 March 2022

	2022	2021
	£	£
Fixed assets		
Tangible assets	13,217	24,835
Current assets		
Debtors	22,411	64,747
Cash at bank and in hand	<u>569,085</u>	<u>324,706</u>
	591,496	389,453
Creditors: amounts falling due within one year	<u>(15,479)</u>	<u>(16,713)</u>
Net current assets	<u>576,017</u>	<u>372,740</u>
Net assets	<u>589,234</u>	<u>397,575</u>
Charity Funds		
Restricted funds	28,650	25,977
Unrestricted funds	<u>560,584</u>	<u>371,598</u>
Total funds	<u>589,234</u>	<u>397,575</u>

The financial statements were approved by the Management committee on 6th September 2022 and signed on their behalf, by: Bill Dodwell, Manna Society Treasurer.

Ripples and their far-reaching effects

By

Karolina Muszynska

Housing & Welfare Advice Worker



The Manna Society will be celebrating its 40th anniversary of service in October this year. It amazes me that it all started from a need to help the poor, a calling, that Nannette Ffrench had over 40 years ago. This how she described it in her own words: “Somehow that glimmer of light let me see and, in a strange way, feel the pain and the injustice on the streets around me and I felt I was being called to do something about it”. (If you are interested you can read more about our history on our website: www.mannasociety.org.uk). Nannette’s calling of a heart developed into a service that is now serving vulnerable people for almost 40 years. It proves the power of the ripple effect when a virtuous idea starts a ripple and it develops into a huge wave of kindness, that is still expanding 40years later. If you are reading this article, you are part of this wave too, like all other people involved with The Manna: our staff, our volunteers, our supporters and our customers. Thank you for keeping it flowing! Thank you, Nannette, for your courage and righteousness that made you start the ripple. It would be interesting to know how many people Manna fed and clothed or assisted via our advice services during this 40 years – it will be a jaw dropping number, I am sure. And it is all thanks to Nannette’s initial strength and determination to fulfil her calling.

Last year at Manna was a year of transitioning back to our pre-covid ways. We fully reopened our doors to people; the drop-in for our various services and face to face advice service has been restored – we are busy again. The type of advice work we do has changed in the last year quite significantly – we now see a lot of people who suffer from the repercussions caused by Covid, Brexit and a complicated social welfare reality.

It appears that Covid has changed the world forever. We had to limit face to face encounters, so the digitalisation of various services has spread and speeded up. Now most of the benefits are claimed and managed online. We are advised to go online if we want to book GP consultation, open a bank account, apply for ID, book an appointment in a consulate or make a homelessness application etc. Third parties would often request that supporting documents be uploaded or emailed to them as opposed of being brought in person. That makes life very difficult for people, who for various reason are not computer literate and often may never acquire the skills needed. They would need to rely on others to deal with the online world. Moreover, our clients often have no or limited access to the internet, which makes it even more frustrating. Helping people to navigate through the digital reality is a huge part of our work these days.

Post Brexit regulations required all EU and Swiss nationals to apply to the EU Settlement Scheme (EUSS) before the deadline of 30 June 2021. In the last year we supported many people who for various reasons missed the deadline for their application. Our work would be linking the person with a specialist immigration service, helping to chase the progress of the application and gathering all the documents necessary for a successful late application (identity documents, medical records, bank statements, supporting letters from other professionals etc).

Our welfare system is still transitioning from the old system into the new Universal Credit era. We see many clients who still claim old style benefits like Employment and Support Allowance and are not eager to transfer. Universal Credit is a fairly new benefit and it is full of imperfections. One of them, for example, is that some claimants will be actually worst off under the new system. On top of that, we have complexities around the benefit cap or local housing allowance and long waiting times (over 30 min) to get through someone on the helpline. It is a confusing system now – no wonder people come to us for support.

MANNA

CENTRE



Charity number: 294691

Manna Society

Unaudited

Management committee's report and financial statements

for the year ended 31 March 2022

Manna Society

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Manna Society

Reference and administrative details of the charity, its trustees and advisers for the year ended 31 March 2022

Management committee

Bill Dodwell, Treasurer
Nannette Ffrench
Tony Charlton
Cha Power, Chair
David Mendez
Sarah Coates, Secretary (resigned 14 September 2021)
Alexandra Weightman-Harton (resigned 6 September 2022)

Charity registered number

294691

Principal office

12 Melior Street
London
SE1 3QP

Accountants

Kreston Reeves LLP
Chartered Accountants
2nd Floor
168 Shoreditch High Street
London
E1 6RA

Bankers

The Co-operative Bank
PO Box 250
Skelmersdale
WN8 6WT

**Management committee's report
for the year ended 31 March 2022**

The Management committee present their annual report together with the financial statements for the year ended 31 March 2022. The Management committee confirm that the annual report and financial statements of the Charity comply with current statutory requirements, the requirements of the Charity's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective January 2019).

Objectives and Activities

● **Policies and objectives**

The principal object of the charity is to provide relief to poor persons who are homeless and/or unemployed by the provision of food, shelter and other forms of Christian care with the object of promoting the physical, mental and spiritual welfare of such persons and of improving their conditions of life.

In setting objectives and planning for activities, the Management committee have given due consideration to general guidance published by the Charity Commission relating to public benefit and in particular to its supplementary public benefit guidance on the prevention or relief of poverty.

● **Activities for achieving objectives**

The Manna Day Centre is operated to provide a range of practical services for those in need. These services include breakfast and lunch, showers, clothing, housing and welfare advice, medical services and access to computers.

Structure, governance and management

● **Constitution**

The constitution was adopted on 30 May 1986.

There have been no changes in the objectives since the last annual report.

● **Method of appointment or election of Management committee**

The management of the charity is the responsibility of the Management committee who are elected and co-opted under the terms of the Trust deed.

● **Policies adopted for the induction and training of Management committee**

We invite people with the relevant skills and with an interest in the aims of the Society to join the Management committee.

● **Organisational structure and decision making**

The Trustees make all necessary decisions at their monthly meetings. The day to day running of the charity is conducted by the director, Bandi Mbubi and his team.

● **Risk management**

The Management committee have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity and are satisfied that systems are in place to mitigate our exposure to the major risks.

**Management committee's report (continued)
for the year ended 31 March 2022**

Achievements and performance

● **Review of activities**

During the year the charity has appealed to churches, schools, individuals, businesses and trusts for donations towards necessary monthly expenses and to cover additional costs involved in maintaining the leasehold building.

The charity has received legacies of £116,268 (2021: £46,312) during the year.

The charity continues to provide support for all homeless and/or unemployed persons regardless of age, sex or religion. The Management Committee adopted a policy in relation to the 'Black Lives Matter' issue in March 2021.

The Centre welcomes around 120 - 150 people every day, more than half of them homeless. It is open seven days a week and serves around 700 meals every week. As well as providing hot food and a place to rest during the day, the Centre also offers showers, clothing, access to medical care and advice on housing and welfare.

The charity formerly received the use of a storage facility without charge, from the Archdiocese of Southwark. This arrangement came to an end in the year and the charity has taken on a new storage facility, aided by an initial contribution from the Archdiocese. The full cost will be borne by the charity from April 2022.

Summary of Services:

As outlined in the 2021 report, we adapted our services in the light of the Covid pandemic.

From April 2020 to August 2021:

A telephone helpline offering housing and welfare advice, Monday to Friday, 10am to 1pm - this is an ongoing service.

From July 2020 to June 2021:

Takeaway meals consisting of a hot meal and a sandwich, 7 days a week, from 10am to 1pm.
In centre appointments for Housing & Welfare advice, Monday to Thursday. Three appointments per advice worker given via laptops.

Clothing parcels - this now operates once a week.

From June 2021 to August 2021:

15 rough sleepers allowed into the centre for breakfast & washing facilities from 8am to 9.30am.
Takeaway meals consisting of a hot meal and a sandwich, 7 days a week, from 10.30am to 1pm.
Further details can be found in our annual report which is available on our website www.mannasociety.org.uk

From 18th October 2021:

we increased the number of those coming indoors by expanding the opening times for our indoor sessions. The first indoor session was from 8.30am to 11am and the second from 11.30am to 1.30pm. Due to the expected increase in numbers however, we added a stipulation that if you wished to come indoors you had to have been double-jabbed or have had a negative lateral flow test in the last 48 hours. The takeaway meal service continued throughout this period and proved much more popular with between 100 & 120 people availing of this service each day.

From 29th November 2021:

we removed all restrictions for anyone who wished to come into the centre but kept the numbers in the centre to a maximum of 40 people at any one time. We continued the takeaway meal service until our Christmas break on Wednesday 22nd December.

Manna Society

Management committee's report (continued) for the year ended 31 March 2022

From 28th December 2021:

We returned to our pre-Covid open-door policy with no restriction on numbers.

λ Key financial performance indicators

We aim to have enough resources to cover a minimum of 6 months overheads, which mainly consists of salaries and property costs.

λ Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

λ Investment policy and performance

The charity's reserves are kept in a low risk, high interest-bearing bank

accounts. Financial review

λ Principal risks and uncertainties

The main risk is due to the uncertainty in budgeting for ongoing funding as we are dependent on voluntary contributions, as the charity has been for the 37 years it has been in existence.

λ Reserves policy

The Trustees aim to maintain the level of reserves at a level equivalent to not less than six months of normal expenditure. This would amount to approximately £250,000, with the balance to be spent on charitable activities over the coming years.

The total funds held as at the year end were £589,234 (2021: £397,575), of which £28,650 (2021: £25,977) were restricted funds. There has been an increase in funds held during the year however which will be distributed over the coming years.

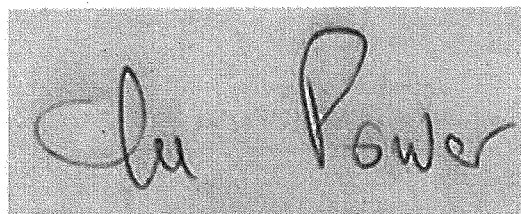
λ Future developments

The Trustees have budgeted for a deficit in 2022/23 due to an expected decrease in funding. The current level of reserves and expected income ensure there are no going concern issues.

This report was approved by the Management committee, on 6 September 2022 and signed on their behalf



Bill Dodwell, Treasurer



Cha Power, Chair

Manna Society

Independent examiner's report for the year ended 31 March 2022

Independent examiner's report to the Management committee of Manna Society (the 'charity')

I report to the charity Management committee on my examination of the accounts of the charity for the year ended 31 March 2022.

This report is made solely to the charity's Management committee, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Management committee those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Management committee as a body, for my work or for this report.

Responsibilities and basis of report

As the Management committee of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 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 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England & Wales, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with Accounting and Reporting by Charities: 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I can confirm that no 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 2011 Act; or
2. the accounts do not accord with those records; or

Manna Society

**Independent examiner's report (continued)
for the year ended 31 March 2022**

3. the accounts 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.

Signed:



Dated: 6 September 2022

P D Hudson BA FCA

Kreston Reeves LLP

Chartered Accountants

2nd Floor
168 Shoreditch High Street
London
E1 6RA

Manna Society

**Statement of financial activities
for the year ended 31 March 2022**

	Note	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from:					
Donations and legacies	2	63,000	596,862	659,862	520,047
Investments	3	-	1,555	1,555	2,968
Total income		63,000	598,417	661,417	523,015
Expenditure on:					
Raising funds		-	6,268	6,268	6,142
Charitable activities	7	60,327	403,163	463,490	462,026
Total expenditure	4	60,327	409,431	469,758	468,168
Net income before other recognised gains and losses		2,673	188,986	191,659	54,847
Net movement in funds		2,673	188,986	191,659	54,847
Reconciliation of funds:					
Total funds brought forward		25,977	371,598	397,575	342,728
Total funds carried forward		28,650	560,584	589,234	397,575

The notes on pages 9 to 19 form part of these financial statements.

Manna Society

Balance sheet as at 31 March 2022

	Note	£	2022 £	£	2021 £
Fixed assets					
Tangible assets	10		13,217		24,835
Current assets					
Debtors	11	22,411		64,747	
Cash at bank and in hand		569,085		324,706	
		<u>591,496</u>		<u>389,453</u>	
Creditors: amounts falling due within one year	12	(15,479)		(16,713)	
Net current assets			<u>576,017</u>		<u>372,740</u>
Net assets			<u><u>589,234</u></u>		<u><u>397,575</u></u>
Charity Funds					
Restricted funds	13	28,650		25,977	
Unrestricted funds	13	560,584		371,598	
Total funds			<u><u>589,234</u></u>		<u><u>397,575</u></u>

The financial statements were approved by the Management committee on 6 September 2022 and signed on their behalf, by:



Bill Dodwell, Treasurer

The notes on pages 9 to 19 form part of these financial statements.

**Notes to the financial statements
for the year ended 31 March 2022**

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 and Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and Charities Act 2011.

Manna Society constitutes a public benefit entity as defined by FRS 102.

1.2 Judgements in applying accounting policies and key sources of estimation uncertainty

Depreciation is charged all on fixed assets at a rate to write off the cost of the fixed asset over its expected useful life, reflecting the expected pattern of benefit consumption. The useful life of all fixed assets has been set at four years. No residual values have been determined for any fixed asset.

Donated assets have been included within donations and legacies at the value the Trustees believe would be the cost incurred to buy the equivalent assets in an arms length transaction between knowledgeable and willing parties.

1.3 Going concern

The financial statements have been based on the expectation of the Charity continuing as a going concern for the next 12 months. The Trustees believe that there are no uncertainties regarding the accounts being prepared on a going concern basis.

**Notes to the financial statements
for the year ended 31 March 2022**

1. Accounting policies (continued)

1.4 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Donated services or facilities are recognised when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the Friends is not recognised and refer to the Management committee's report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are costs incurred on the charity's educational operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

All expenditure is inclusive of irrecoverable VAT.

**Notes to the financial statements
for the year ended 31 March 2022**

1. Accounting policies (continued)

1.6 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Management committee in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.7 Tangible fixed assets and depreciation

All assets costing more than £1,000 are capitalised.

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of financial activities.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Motor vehicles	-	25% straight line
Fixtures & fittings	-	25% - 50% straight line
Computer equipment	-	25% straight line

1.8 Operating leases

Rentals under operating leases are charged to the Statement of financial activities on a straight line basis over the lease term.

1.9 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

1.10 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.11 Cash at Bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**Notes to the financial statements
for the year ended 31 March 2022**

1. Accounting policies (continued)

1.12 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

1.13 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.14 Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

2. Income from donations and legacies

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Donations	8,000	480,594	488,594	370,191
Legacies	-	116,268	116,268	46,312
Grants	55,000	-	55,000	72,758
Government grants	-	-	-	30,786
Total donations and legacies	63,000	596,862	659,862	520,047
Total 2021	72,758	447,289	520,047	

3. Investment income

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Bank interest	-	1,555	1,555	2,968
Total 2021	-	2,968	2,968	

Notes to the financial statements
for the year ended 31 March 2022

4. Analysis of Expenditure by expenditure type

	Staff costs 2022 £	Depreciation 2022 £	Other costs 2022 £	Total 2022 £	Total 2021 £
Costs of raising funds:					
Expenditure on raising voluntary income	6,268	-	-	6,268	6,142
Subtotal costs of raising funds	6,268	-	-	6,268	6,142
Charitable activities:					
Cost of running the centre	332,216	8,036	120,209	460,461	458,917
Expenditure on governance	-	-	3,029	3,029	3,109
	338,484	8,036	123,238	469,758	468,168
<i>Total 2021</i>	<i>352,595</i>	<i>8,390</i>	<i>107,183</i>	<i>468,168</i>	

5. Direct costs

	Cost of running the centre £	Total 2022 £	Total 2021 £
Premises	40,161	40,161	23,617
Food	44,154	44,154	35,636
Volunteers	928	928	930
Travel	636	636	6,443
Utilities	13,987	13,987	12,103
Computer expenses	2,204	2,204	5,607
Donations	3,000	3,000	7,597
Wages and salaries	275,360	275,360	289,107
National insurance	20,380	20,380	21,375
Pension cost	4,431	4,431	4,392
	405,241	405,241	406,807
<i>Total 2021</i>	<i>406,807</i>	<i>406,807</i>	

**Notes to the financial statements
for the year ended 31 March 2022**

6. Support costs

	Cost of running the centre £	Total 2022 £	Total 2021 £
Telephone	1,262	1,262	1,284
Printing, post and stationery	39	39	14
Sundry expenses	7,696	7,696	5,408
Repairs	14,424	14,424	5,435
Profit/loss on disposal of fixed assets	(8,282)	(8,282)	-
Wages and salaries	30,256	30,256	29,838
National insurance	1,789	1,789	1,741
Depreciation	8,036	8,036	8,390
	<u>55,220</u>	<u>55,220</u>	<u>52,110</u>
<i>Total 2021</i>	<u>52,110</u>	<u>52,110</u>	

During the year ended 31 March 2022, the charity incurred the following Governance costs:

£NIL (2021 - £NIL) included within the table above in respect of Activity 1.

£NIL (2021 - £NIL) included within the table above in respect of Activity 2.

£NIL (2021 - £NIL) included within the table above in respect of Cost of running the centre.

7. Governance costs

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Independent examiner's fee	-	2,800	2,800	2,592
Legal fees	-	229	229	517
	<u>-</u>	<u>3,029</u>	<u>3,029</u>	<u>3,109</u>

8. Net income/(expenditure)

This is stated after charging:

	2022 £	2021 £
Depreciation of tangible fixed assets:		
- owned by the charity	8,036	8,390
Independent examiner's fee	2,800	2,592
	<u>10,836</u>	<u>10,982</u>

During the year, no Management committee received any remuneration (2021 - £NIL).

During the year, no Management committee received any benefits in kind (2021 - £NIL).

During the year, no Management committee received any reimbursement of expenses (2021 - £NIL).

**Notes to the financial statements
for the year ended 31 March 2022**

9. Staff costs

Staff costs were as follows:

	2022 £	2021 £
Wages and salaries	311,072	324,291
National insurance	22,169	23,116
Pension costs	5,243	5,188
	<u>338,484</u>	<u>352,595</u>

The average number of persons employed by the charity during the year was as follows:

	No.	No.
Day Centre	7	7
Housing & Welfare Advice	3	3
Management & Admin	2	2
	<u>12</u>	<u>12</u>

No employee received remuneration amounting to more than £60,000 in either year.

During the year, key management personnel received remuneration of £38,313 (2021: £38,417).
During the year, no key management received any reimbursement of expenses (2021: £nil).

10. Tangible fixed assets

	Motor vehicles £	Fixtures & fittings £	Computer equipment £	Total £
Cost				
At 1 April 2021	18,521	65,568	23,856	107,945
Additions	-	1,536	2,600	4,136
Disposals	(18,521)	-	-	(18,521)
At 31 March 2022	<u>-</u>	<u>67,104</u>	<u>26,456</u>	<u>93,560</u>
Depreciation				
At 1 April 2021	9,260	59,728	14,122	83,110
Charge for the year	1,543	2,849	3,644	8,036
On disposals	(10,803)	-	-	(10,803)
At 31 March 2022	<u>-</u>	<u>62,577</u>	<u>17,766</u>	<u>80,343</u>
Net book value				
At 31 March 2022	<u>-</u>	<u>4,527</u>	<u>8,690</u>	<u>13,217</u>
At 31 March 2021	<u>9,261</u>	<u>5,840</u>	<u>9,734</u>	<u>24,835</u>

Notes to the financial statements
for the year ended 31 March 2022

11. Debtors

	2022 £	2021 £
Due after more than one year		
Other debtors	6,000	-
Due within one year		
Other debtors	400	46,244
Prepayments and accrued income	16,011	18,503
	<u>22,411</u>	<u>64,747</u>

12. Creditors: Amounts falling due within one year

	2022 £	2021 £
Other taxation and social security	6,125	6,546
Other creditors	1,412	1,346
Accruals and deferred income	7,942	8,821
	<u>15,479</u>	<u>16,713</u>

13. Statement of funds

Statement of funds - current year

	Balance at 1 April 2021 £	Income £	Expenditure £	Balance at 31 March 2022 £
Unrestricted funds				
General fund	<u>371,598</u>	<u>598,417</u>	<u>(409,431)</u>	<u>560,584</u>
Restricted funds				
Accommodation	14,442	7,000	4,519	25,961
Housing advice	-	55,000	(55,000)	-
Assisting people in need	11,366	1,000	(9,677)	2,689
Washing machine	169	-	(169)	-
	<u>25,977</u>	<u>63,000</u>	<u>(60,327)</u>	<u>28,650</u>
Total of funds	<u>397,575</u>	<u>661,417</u>	<u>(469,758)</u>	<u>589,234</u>

Manna Society

Notes to the financial statements for the year ended 31 March 2022

13. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 April 2020 £	Income £	Expenditure £	Balance at 31 March 2021 £
General fund	316,872	448,257	(393,531)	371,598
Restricted funds				
Accommodation	14,534	1,000	(1,092)	14,442
Housing advice	-	55,000	(55,000)	-
Assisting people in need	10,474	1,000	(108)	11,366
Washing machine	848	-	(679)	169
Meals during COVID-19	-	17,758	(17,758)	-
	<u>25,856</u>	<u>74,758</u>	<u>(74,637)</u>	<u>25,977</u>

Summary of funds - current year

	Balance at 1 April 2021 £	Income £	Expenditure £	Balance at 31 March 2022 £
General funds	371,598	598,417	(409,431)	560,584
Restricted funds	25,977	63,000	(60,327)	28,650
	<u>397,575</u>	<u>661,417</u>	<u>(469,758)</u>	<u>589,234</u>

Summary of funds - prior year

	Balance at 1 April 2020 £	Income £	Expenditure £	Balance at 31 March 2021 £
General funds	316,872	448,257	(393,531)	371,598
Restricted funds	25,856	74,758	(74,637)	25,977
	<u>342,728</u>	<u>523,015</u>	<u>(468,168)</u>	<u>397,575</u>

Notes to the financial statements
for the year ended 31 March 2022

14. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	-	13,217	13,217
Debtors due after more than 1 year	-	6,000	6,000
Current assets	28,650	556,846	585,496
Creditors due within one year	-	(15,479)	(15,479)
	<u>28,650</u>	<u>560,584</u>	<u>589,234</u>

Analysis of net assets between funds - prior year

	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	-	24,835	24,835
Current assets	25,977	363,476	389,453
Creditors due within one year	-	(16,713)	(16,713)
	<u>25,977</u>	<u>371,598</u>	<u>397,575</u>

15. Pension commitments

The Charity operates two defined contribution scheme one of which is the new workplace pension. The assets of both schemes are held separately from those of the charity in independently administered funds. The pension charge represents contributions payable by the charity to the funds and amounted to £7,048 (2019 - £21,263). There were no contributions payable at the balance sheet date.

16. Operating lease commitments

At 31 March 2022 the total of the Charity's future minimum lease payments under non-cancellable operating leases was:

	2022 £	2021 £
Amounts payable:		
Within 1 year	20,000	-
Between 1 and 5 years	90,000	-
Total	<u>110,000</u>	<u>-</u>

**Notes to the financial statements
for the year ended 31 March 2022**

17. Related party transactions

During the year the Africa Mission (who share an office with the Manna Society) reimbursed the Manna Society for the use of their franking machine. In 2022 these costs amounted to £Nil (2021: £Nil). There was no outstanding balance at the year end.

18. Controlling party

The Management committee are the controlling party of the Charity.

Manna Society

Independent examiner's report for the year ended 31 March 2022

Independent examiner's report to the Management committee of Manna Society (the 'charity')

I report to the charity Management committee on my examination of the accounts of the charity for the year ended 31 March 2022.

This report is made solely to the charity's Management committee, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Management committee those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Management committee as a body, for my work or for this report.

Responsibilities and basis of report

As the Management committee of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 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 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England & Wales, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with Accounting and Reporting by Charities: 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I can confirm that no 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 2011 Act; or
2. the accounts do not accord with those records; or

Manna Society

**Independent examiner's report (continued)
for the year ended 31 March 2022**

3. the accounts 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.

Signed:



Dated: 6 September 2022

P D Hudson BA FCA

Kreston Reeves LLP

Chartered Accountants

2nd Floor
168 Shoreditch High Street
London
E1 6RA

MANNA SOCIETY

England & Wales - Charity number 294691

Accounts

The Manna Society Annual Report 2020 – 2021

Working with homeless people & those in need



THE MANNA SOCIETY
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Website: www.mannasociety.org.uk / Email: mail@mannasociety.org.uk
Facebook: www.facebook.com/TheMannaSociety Twitter: @MannaCentre
Registered Charity no: 294691

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Patrons: Most Rev Kevin McDonald, Retired RC Archbishop of Southwark,
The Rt Revd Christopher Chessun, Anglican Bishop of Southwark.

Committee Members

- Cha Power Chairperson
- Bill Dodwell Treasurer
- Sarah Coates Secretary (Standing down, Sept 21)
- Tony Charlton, Nannette Ffrench, David Mendez & Alex Weightman

The ***Manna Society*** began in 1982 and formed under a constitution in 1988 (amended in August 1989). The Society's objects and purpose: ***'to relieve poor persons who are homeless and/or unemployed by the provision of food, shelter and other forms of Christian care with the object of promoting the physical, mental and spiritual welfare of such persons and of improving their conditions of life.'*** (Constitution No 2a)

The Ethos of the Manna

Our vision is the creation of a just society that respects the dignity of every individual.

The Manna Day Centre is a place of unconditional acceptance. Our task, as we see it, is not to judge but to love.

We aim to respect the dignity and worth of each person with whom we come in contact. Each and every one has an intrinsic value that deserves to be respected. No one is dispensable. Our task is to feed and care for homeless people and those in need who seek our help but we cannot be content with this. We must also seek to challenge the structures of society that lead to homelessness and poverty.

An incremental journey towards a pre-Covid-19 level of services

**By
Bandi Mbubi
Manna Centre Director**



Throughout the pandemic, we have changed several times the way we deliver our services in compliance with government guidelines on infection control whilst remaining true to our mission of helping to address the needs of homeless people during these difficult times. As you may remember, at the beginning of the pandemic, during the first lockdown, we set up and run a Meals on Wheels project and were able to cook an average of 100 meals per day at the Manna Centre, with Southwark Council providing the funding and, its Pest Control workers, delivering the food for us to homeless people placed in temporary accommodation. During the same time, we continued to offer housing and welfare advice by telephone to an average of 100 people per month.

Once restrictions were first eased in July 2020, we introduced a new regime which ran for about a year, from 1 July 2020 to 23 June 2021. Unlike in previous years when we closed the Manna Centre during Christmas week, this year we decided to carry on working as there were no day services available to replace us like in previous years. During Christmas week, our telephone advice service was opened for three days out of five and on Christmas day, we served 76 meals.

In preparation for most legal restrictions being lifted on 19 July this year, we expanded our shower facilities service, from 23 June, to allow people who came to have a shower to also be able to sit around and have a cup of tea, or coffee, and a sandwich. We limited this service to street homeless people in order to have manageable numbers to comply with Covid-19 infection control measures.

Breakdown of services from 23 June 2021

Services	Main activities
Drop-in for rough-sleepers only	Maximum capacity to accommodate 12 people at any one time Monday to Sunday: 8 am to 9:30am – <u>On average 4 or 5 people used this service</u> Tea or coffee & a sandwich Washing & toilet facilities, with a maximum of 6 Showers per day, Monday to Sunday: 8 am to 9:30 am *Everyone required to either scan the official NHS QR code or provide us with their name and contact phone number or email. If not, they are refused entry.
Takeaway Meals for All	A hot meal and a sandwich to approx. 130 people Monday to Sunday: 10:30 am to 1pm Strict safe social distancing enforced by servery staff.
Housing and Welfare	Telephone advice: 020 7403 1931 (option 1) - Monday to Friday: 10am to 1pm Clients with appointments seen via laptops at the centre, on Zoom, Monday to Friday: 10am to 1pm
Clothing Service	Clothing request slip available Monday to Sunday, 10.30am to 1pm *A clothing request slip needs to be filled. Client is contacted when clothing is ready for collection

Mail for registered clients	Correspondence given when claimed by client Monday to Sunday: 10:30am to 1pm Please note client needs to have been registered to receive mail at the centre. *Rough-sleepers can also collect their mail during the drop-in from 8 am to 9:30 am
Nurse Clinic	Wednesdays only from 10am to 1pm

The Covid-19 Pandemic has continued to wreak havoc and influence the way we lead our lives. Almost 17 months after the first UK lockdown, even after most legal restrictions to control infection have been removed, we are still talking about how to manage the pandemic. Thankfully, the numbers of deaths have significantly gone down in large part due to an assertive vaccination drive across the country. The hope is that even the infection rate, which still remains high as a result of the delta variant, will also go down over time.

At the beginning of the pandemic, during the first lockdown, many of us who work with homeless people feared that homeless people would be hardest hit by the virus. We wondered how they would be able to access services during a time when most services, including charities, were closing down or scaling down. Whilst most people who live in poverty have been hardest hit by the pandemic, as the [Joseph Rowntree Foundation](#) reported earlier this year, most homeless people have largely escaped from severe hardship. A government scheme, called Everyone In, has supported 37,000 people, in total, to get into emergency accommodation since the first lockdown in March 2020, according to [government figures](#) published in May this year. Out of those, 26,000 people had already moved on into settled and supported accommodation, with 11,000 people still remaining in emergency accommodation, mostly hotels, awaiting to move on into settled and supported accommodation.

However, this generous scheme, Everyone In, effectively ended in June this year, with government ordering councils to close hotels they used to house homeless people during the Covid-19 pandemic as a condition of the latest round of rough sleeper funding from government. This change follows government plans to reduce rough sleeper funding to councils from £335.5m to 254m in 2021/22, creating a shortfall of £82m. This move has been criticised by [Lord Bob Kerslake](#), chair of the Commission on Homelessness and Rough Sleeping, as it would remove greater flexibility and responsiveness with which providers have acted to address the needs of homeless people.

The [Commission on Homelessness and Rough Sleeping](#) has warned that there may be a surge in homelessness and rough sleeping should the government reduce funding. Similarly, it has advocated for government to maintain the £20 uplift in universal credit and the change in Local Housing Allowance it introduced during the pandemic in order to prevent homelessness and rough sleeping. This is because affordability of living is a key factor of homelessness.

Amidst changes taking place across the country, inevitably affecting homeless people, including the lifting of most Covid-19 legal restrictions, we are incrementally reintroducing services similar to the ones we run before the pandemic struck to ensure that the needs of our service-users are properly addressed. But we are doing so in a way that still keeps into account risk of infection from Covid-19 to both staff and service-users. So although the final result may look like the table below, it may take us a while before we get there.

Planned breakdown of services to pre-Covid-19 level

Services	Main activities
Food served indoors for between 120 and 150 people per day	Monday to Sunday 8:30 – 10am: Sandwiches from Pret A Manger 10 – 11am: Porridge, cereal or baked beans 11:30am – 1:30pm: Lunch
Shower and washing facilities in constant use	Monday to Sunday 8:30am – 12:30pm
Clothing Store	Monday & Wednesday 30 tickets given out on a first come first served basis from 7:30am 10 – 11:15: 3 items of clothing to each person
Healthcare	*Nurse Practitioner: Monday & Friday Podiatrist: 1 st and 3 rd Tuesday of the month *Mental health - the START Team: 2 nd and 4 th Tuesday of the month *Osteopathy - University College of Osteopathy: Wednesday
Housing and Welfare Advice	Monday to Saturday (Look out for detailed information in advice workers' reports)
Computer Sessions	Monday to Friday 10:30am to 1:00pm: approx. 15 people per day

It will be 40 years, next year 2022, since Nannette Ffrench founded the Manna Society. It is time for us to take stock of what we have been doing as an organisation, celebrate our work with homeless people, reflect on our shortcomings and make improvements where we can. We will keep you informed of any plans to mark our 40th anniversary. Over the years, we have come to realise that the Manna Society has affected us all in many different ways, clients, workers and supporters, alike. We always feel encouraged to learn about people's experiences and memories of our work together. So if you would like to share your memories or experiences to mark our 40th, please let us know.

They say that a crisis brings the best or the worst in people. As a manager, I feel that this pandemic has brought the best in our team. We have had to rely on each other a lot more than we would otherwise do in normal times. This has enabled us to offer a viable and reliable service even at the height of the pandemic. Special thanks to our trustees for their responsiveness and quick thinking throughout the pandemic and their formidable support to staff.

Thanks to you all our donors and supporters of all shapes and sizes, whether Christians, or simply people of goodwill, churches, schools, grant-making trusts and companies. Thank you to Southwark Council for funding two thirds of our Housing and Welfare Advice Service. Thank you too, as always, to the Archdiocese of Southwark who continue to support us with the provision of a long-term lease for our building, and recently giving us a two-year grant to cover rental costs of a new food storage room after we had to give up the one we had been using for the past 6 years.

A small anthill

By

Karolina Muszynska
Housing & Welfare Advice Worker



I am writing this article from the middle of nowhere, from a forest cottage in Poland. My annual leave is ending soon and as I have been here for almost three weeks, I feel quite detached from work and my life in London. I feel spoiled by beautiful surroundings, quietness and lovely, sunny weather. I stopped reading the news and have no idea what is happening in the world right now. Instead, I am watching the fascinating life of insects and birds - what a bliss!

How to summarise this awkward, pandemic year at Manna. A year that completely changed our ways of offering services to those in need. A year in which we had to close our door to vulnerable people to protect them and us.

I am looking back pretty amazed at how well we adjusted and how much we have still managed to do for people, considering the circumstances. Figuring out how to provide a safe service during the pandemic and overcoming obstacles together has also proved that we make quite a good, cooperative team at the Manna. I like to think of Manna as a small anthill, where everyone's work is equally important and everyone brings different skills to the table. I like the fact that all the decisions about our functioning during the pandemic were taken together and everyone could have their say. Last year was like one great team building exercise for us and we passed this test with distinction.

Reflecting back, I am also quite proud that we managed to offer a limited almost "face to face" advice service in the centre. We gave people access to a confidential space with a laptop so we could offer an advice session via a video conferencing app. From what I have observed and heard it made a huge difference to many of our clients. During the pandemic most services were offering either a telephone or an online service, which is great if you have a mobile phone, internet access and skills to use it. Some of our clients have none of these so it is difficult for them to deal with simple, straightforward things like for example registering with a GP practice or booking their Covid vaccine, without our help (many of GP surgeries are asking for an online registration).

Another highlight of the year was how our servery team took care of our old customer, e.g. an 80 year old disabled woman Abby, who lives nearby. Abby has been using our centre for years, she used to come here not just for meals but also for social reasons as she lives on her own and is quite isolated. Abby is very chatty and she loves to laugh and to joke. Shortly after we had to close our doors and move to a takeaway meals service, Abby's ability to walk decreased to the point that she was no longer able to come to pick up her food. My colleagues responded to this by agreeing to deliver meals to her every day. She keeps calling us every day and expressing her gratefulness for that.

Also well done for our cooks. Their work has changed significantly. Their working hours changed and they had to come to work earlier to make sure that the meals were ready to be given out from 10:30am. In addition, they had to work most of the time on their own as we had asked our volunteers to stay at home for their own protection, during the stricter part of the lockdown. It was quite intense period at work for them especially.

As they say: "Every cloud has a silver lining!" and I think that the pandemic has tested us and we did well and learned a lot from it. I know I am blowing our own trumpet here but the Manna staff is far too modest to do it and the world has to know how great they are! 😊

From the bunker – a final hooray – is it?

By

Margaret Shapland

Senior Housing and Welfare Advice Worker

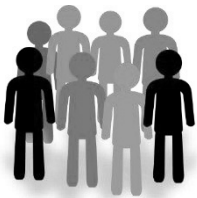


“This pandemic has magnified every existing inequality in our society – like systemic racism, gender inequality, and poverty,” Melinda Gates

You might have come across a series of blogs we produced entitled “From the bunker” written whilst the centre was closed from April 1st to 16th June 2020, when we were emerging from our first experience of lockdown, where we were only able to offer telephone advice via one worker.

Since then, we have been gradually reaching out to clients to deliver a fuller but necessarily different kind of service –involving a mix of face-to-face booked Covid-safe booked appointments, telephone advice and advice via email and sometimes text! It does seem as though Melinda Gates observation speaks to our experience of working with a group of individuals whose lives are almost always on a knife edge and for whom the pandemic has resulted in a starkness in lack of choice as jobs are lost and Covid stalked our streets putting those already on the bottom rung of our economic ladder (aka the homeless community) in even greater disadvantage.

We are here to reflect on what we, in the Advice & Welfare service at the centre have done over the past year to maintain our relationship with our clients, create new relationships to those who have sought our help as new clients and to produce outcomes that help them to live through the pandemic and support them with those issues facing them in a very challenging environment. We have reviewed the year against the context of a recent report published by LSE entitled “Homelessness and rough sleeping in the time of Covid-19”. So, let’s start with a review of the past year and reflect on what we have learned.



Number of clients seen by the service:

The number of nett clients we met amounted to 497 this year. If we look at the numbers that have metaphorically “walked through our doors” across the twelve months from April 2020 to end of March 2021 amounted to 1073 as many made repeat visits to us across the months.

For the first two and a half months, we helped clients via the telephone and email mostly. From June 16 2020, we offered an appointment-based service which was triaged via the telephone so that a decision could be made as to whether we could answer the client’s need or whether a face to face Zoom session at the office was needed. The most that the two advice workers providing the face to face meetings were able to offer were 3 appointments each worker per session in order that Covid regulations could be adhered to and the safety of everyone concerned was preserved.

Overall, we offered 422 sessions between the three of us out of a possible 490 – 86% of all available sessions. From our point of view, it was critical that the service was able to have a more robust presence for a number of reasons – because people were being made homeless through lack of employment; by being excluded by friends that they had been living with for fear of Covid and other reasons such as domestic violence exacerbated because of lockdown. We wanted to be more present because of our desire to be back supporting our clients in whatever way possible.

We provided 3,685 consultations across topics as broad as welfare benefits, housing, debt management, and help with grants among other issues. We will try to assist with almost any issue that clients bring to us – if we cannot directly help, we will signpost or arrange appointments with services that are able to assist our clients. This is particularly true of clients who have immigration issues as we are generalist advice workers and do not have accreditation with the OISC (Office of the Immigration Services Commissioner) to give immigration advice. We work and partner with a number of immigration services that are able to

help our clients – that said, it is an area where there is enormous pressure on all immigration services that are free at point of entry or finding an immigration solicitor to represent them.



Gender:

There are, of course, many descriptors to describe gender but the majority of our clients choose to describe themselves as male or female. Male clients are our single largest group and account for 76% of all clients. Female clients stand at 23.55% and the remaining clients chose not to disclose or classified themselves as transgender.

Compared to the number of clients using our takeaway food service, our advice service has a considerably larger percentage of female clients. Our most recent survey in April 2021 for those using our food service, found just 4 female clients out of a total of 111. There are a number of reasons why this might be so – a) Many female clients tend to be among the “hidden homeless” staying with friends or distant relatives and thus do not make regular forays into day centres such as ours b) Some of our female clients prefer the appointment led approach c) there is wide “word of mouth” recommendation of our centre among various communities.

18

Age:

We work with adults from 18 upwards - when we meet with any clients who are under 18, our obligation is to help them to link in with Social Services. We place no upper limit on the age of our clients. That said, our largest group of clients fell into the 26-35 age range – 29% followed closely by those aged 36-45 (23%) and 46-55 (21%). 15% fell into the 55+ age group. This year many of our older clients who have come originally from the European Union and have needed our help in moving forward with applications for EU settled status as the closing date for applications was 30th June 2021.



Where do our clients come from?

Demographically, the largest single group in terms of ethnicity were clients of African heritage at 48%; this group being more than twice the size of the next largest group which are clients who classify themselves as “White-Other” at 23%. The majority of those who term themselves “White-Other” are from the European Union and again is more than double the size of the third group who are White British clients – at 10%.

Research from the Institute of Race Relations tells us that BAME groups are much more likely to be in poverty (that is, have an income which is less than 60% of the median household income). The Centre for Social Justice Report – Facing the facts: Ethnicity and disadvantage in Britain reports that there is an unexplained disparity between the median hourly pay between ethnic minority workers and White British Workers. The pandemic – it suggests, is more likely to hit those in unstable employment – it cites one report that found that ethnic minority millennials are 47% more likely to be on zero hours contracts compared to their White peers, In August 2020, it was officially announced that the UK was officially in recession for the first time in 11 years; research has shown that the last recession disproportionately affected ethnic minority individuals. Prior to the pandemic, employment rates among ethnic minority groups were climbing in a positive direction. The fear is that the experiences of the last recession, ethnic minority groups bore the brunt being among the first to lose employment and the last to be re-employed.



Status:

Over this last year, the largest single group approaching us for help were British citizens who comprised 28% of all clients seen. This was followed by those with refugee status at 23% and EU clients at 20%. Many of our refugee clients need our support in finding housing following the granting of their status in UK as any support from the Home Office in terms of housing ceases soon after the granting of leave.

The Refugee Council published a report called “28 days; Experiences of New Refugees in the UK”. This research explored the impact on the interviewees. None of those interviewed had accommodation at the end of the 28 day period after their leave was granted. There is no doubt that the need to react very quickly to arrange benefit support if necessary, bank accounts etc. which allow organisations such as ourselves to find them accommodation and waiting for those requirement to drop into place (Universal Credit still has an initial period of about 5 weeks to process new claims) can create anxieties and distress. It is definitely the case that voluntary organisations play a large part in supporting those relatively new to our country that help in their transition. Many are unfamiliar with the systems operating in their adopted country and facing language barriers in understanding and accessing our bureaucracy.

It is not a compulsory question but we do ask our clients about their country of origin. Of the 269 client who answered, the single largest group were those from Eritrea – 29%. Human Rights Watch reported in 2021 that the government continues to be one of the world’s most repressive regimes with widespread forced labour and conscription to the army. There are restrictions on freedom of expression and religious freedom. From what we understand, this is a community where “word of mouth” is a primary means of learning about services. This comes via social media among the younger refugees but also through churches and community groups.

This year too, has been significant in that our EU citizens have been required to make applications for settled status in the UK. Before the pandemic, we were able to provide an in-house service with 2 organisations assisting our clients with immigration issues and EU settlement. Covid-19 effectively put an end to an on-site presence but we have been able to continue to make referrals as the settlement process is considered to be an immigration issue. Many of our EU clients currently fall into the older age groups who are less digitally confident.



Housing:

This is a major part of the Advice & Welfare team activity. This year, it had been even more critical. In the early part of the year, the focus was very much on participating in the “Everyone In” programme to make sure that anyone who approached us who had ended up rough sleeping – many of whom were rough sleeping for the first time were provided with a roof over their heads while lockdowns prevailed – this accommodation was the hotel style accommodation available

through local authorities. It was the case that many housing providers were not taking referrals particularly hostels and shared housing providers to protect their existing residents.

We were also struck by the way in which night shelter provision over the winter period changed. Many to whom we had referral rights chose to link in with local authorities to provide a different model of accommodation. We estimate that our ability to offer that style of temporary accommodation was reduced by 75%. We hope that in the forthcoming winter season, we will have increased access again. Of our nett clients (497), 291 were seeking housing support of some kind.

Over the last financial year, we found accommodation of some kind for 72% for those clients. We continue to seek out new sources of accommodation that we can offer our clients and means of supporting them financially to access accommodation. There is an ever changing landscape where housing providers change the criteria on which they are able to accept clients which mean we have to be continually searching for further opportunities.

The more personal aspect:

I wanted to finish on some of the casework. There are two I particularly want to mention – one with a very happy conclusion and one less so.

Under the sub-section on gender, we reflected on the fact that our clients largely identify as male or female. We were approached by one client who was openly transgender to help them with a housing issue which had escalated due to the fact that they were transgender.

This client – let's call them Clarice had been on the local authority's housing register for some years. You may or may not know that a local authority housing register has various bands based on an assessed priority. Clarice had originally been placed in a bidding band that was 1 band above the lowest band due to the medical issues she presented with at that time. Of her own volition, she requested a re-assessment which resulted her being placed in the lowest band, having been regarded by the local authority's medical assessor as being in suitable accommodation. She approached us after the review date had passed. So, we needed to start from scratch. It was clear that she was not in suitable accommodation as she was experiencing severe emotional trauma due to the escalating aggression from her flatmate which resulted in her being unwilling to leave her room in the flat they occupied. Over the period since she first joined the housing register, her mental health had deteriorated significantly. We explored the situation and gained support from her clinicians, counsellors and organisations that are set up to work among transgender individuals to help us provide the most effective case. We put forward a case based on her vulnerability. It took some months to get a decision and then we received an email from her. It read

"I really hope this email of mine finds you well. I really can't THANK YOU enough for what you have done for me. I got offered one bedroom flat from a Housing Association Group. All this happen after the (Name of council) received your letters on my behalf. Thank you so much for everything and for being there for me you and your amazing team, coz you really have changed my life"

Another client – let's call him Mateo. Mateo had been fighting a battle to regularise their immigration status. It had gone through three different applications to the Home Office but had not succeeded. We have known him for some years and have supported him in a number of different ways – financially through grants or through our own financial resources or finding sources of temporary accommodation as he had no access to housing for long periods, finding legal advice for his immigration issues, food and clothing through our day centre. Alongside that, we tried to offer some emotional support as it can be a lonely place to be if you are without status in the UK. Finally, after the third application failed, Mateo decided to take up the offer of an Assisted Return through the Home Office. The last thing we were able to do for him was to obtain a grant so we could purchase weather-appropriate clothing for his return home. We were so sad about this outcome. Mateo wrote to us

"I want to thank you enormously for all your help. With you by my side I felt protected all the time. You will always be in my heart. Thank you very much for your help. Take good care of you as I would love to see you when I come back to England with a visa."

What I realised is that these responses belong to you – dear reader. Without you backing us, we would not be able to do this work. We appreciate it so much and as you can see, so do those who cross our path.

If we are to learn one thing from this pandemic, it is the need to help one and other and to be closer as a community, a society. I end on a quote from a journalist based in Barcelona writing for IS Global – Barcelona Institute for Global Health as we walk away from the bunker

"May next year bring an end to this pandemic and the beginning of a "not-so-normal" lifestyle in which we finally decide it is time to build a fairer, more inclusive and sustainable society"

Amen to that!

On surviving a plague
By
Eleanor Smith
Housing & Welfare Advice Worker



I am proud that throughout the pandemic, we have been able to keep running services at The Manna Centre, albeit in a modified form. One year on from running a Covid altered advice service, I have been thinking about what these changes have meant to us and our clients.

Like many people, we in the advice service have had to adjust our ways of working over the past 16 months or so. After initially being furloughed, myself and my colleague returned to the Manna Centre in July 2020 to see people in need of advice. In order to balance the risks to ourselves and our clients, with the still existing need for housing and welfare advice, we started to see people in the same building but in separate rooms via conference call. This meant that our clients didn't need to navigate the technology, and we were able to handle their documents, help with filling forms and occasionally be a human physical presence when needed, to soothe frazzled nerves and offer reassurance. At the same time, the bulk of the work was carried out entirely physically separately from our clients, which meant that we did not take on excessive risks in terms of making ourselves or our clients sick.

This also meant that we switched from being a drop-in service, where people could turn up on the day, write down their names and potentially be seen that same day, to an appointment based service where people must phone up and book. The advantages of this have been that we can take details of client's problems in advance, meaning we are more prepared by the time we come to see people. Also, I feel that this system has offered a bit more in the way of consistency and predictability for clients; they know straight away when they will be seen, whereas under the pre-pandemic drop in system, clients had to just hope the list hadn't filled up by the time they made it to the centre, and at times of high demand, people in need of advice had to ensure they got to the centre very early indeed in order to have a chance of making it onto the list.

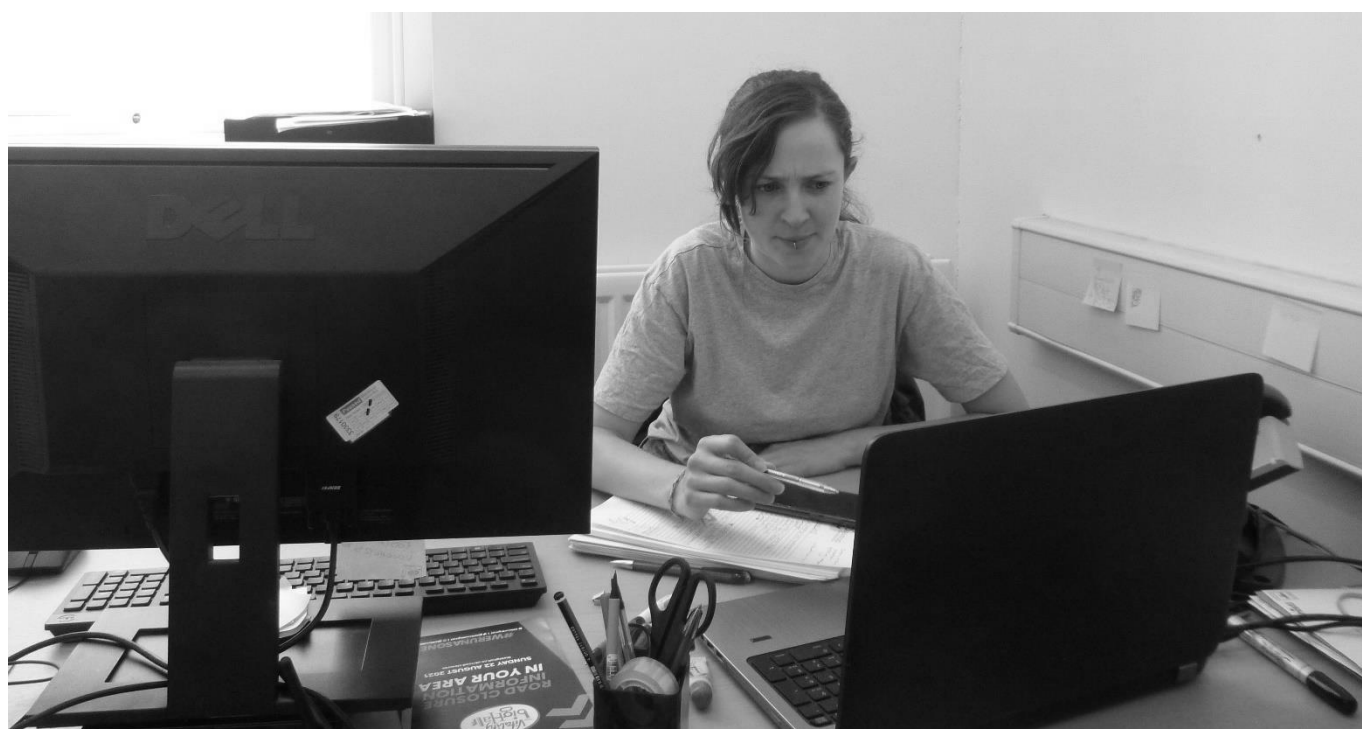
The disadvantages of the appointment system have been additional barriers for our most chaotic clients, who find calling, making an appointment, and then remembering to come more difficult than other people. It is also difficult to prioritise people whose cases are urgent, though we have been working creatively with people on the phone outside of appointment times, doing as much as we can without having to physically see the person.

Like many people caught up in the pandemic, we have discovered new capabilities and capacities in ourselves and the service, and our clients have also had to learn as they have had to rely more and more on apps and technology to access advice and other services. I have been teaching many of my clients how to take screenshots of documents we need on their phone, and then send these to us via email attachment. I am very aware that many of our clients who are not I.T literate are getting left further and further behind, especially as beginner I.T courses, which used to be provided by libraries and adult colleges, have not been able to run during the pandemic. This leaves a Catch 22 situation where clients who struggle with technology now have to use technology to access support! Our own I.T suite, which we have also not been able to run over the pandemic, will return with renewed emphasis and importance, I think.

Some of our day centre services have returned this year as rules have eased. Again, we as an organisation have had to find a balance between protecting ourselves and our clients from Covid and making sure we are meeting as much need as we can. In pursuit of this balance, we have recently started to open the day centre for an hour and a half first thing in the morning for up to 15 people who are sleeping rough. This is so we can ensure the most desperate people at least have a chance to get a shower and sit and warm up with a hot drink and breakfast for a while. In order to do this safely, our clients have even been treated to table service while they are served breakfast.

In the early days of our conference calling system, the novelty was apparent to both us and our clients; waving at each other's image on the screen in wonder. Now it feels entirely normal to be speaking with an image on a screen, as it has come to feel I'm sure for people all over the country, interacting remotely with their own clients and colleagues. 'Zoom fatigue' has become a new affliction for former office workers, and we too have faced the frustration of connections dropping out, echoes and fuzzy phone lines.

Many people will not be returning to face to face work or will be working face to face less. Like us, many have found both pros and cons attached to their new way of working. More time with family vs too much time with family! Being spared a squashed commute vs never seeing another person. Many of us are realising the importance of working in the company of others, missing the office chat we took for granted, the opportunity to see another face and hear another voice. I have been wondering about the relational element of what we do at The Manna Centre, and how, over and above providing food, clothing, showers, access to healthcare and a chance to resolve underlying issues, we were also opening up space for community to develop. The Centre was also a place where otherwise isolated people could see familiar faces, share a problem, or a joke and be greeted by name. While we have been able to continue to provide the material essentials of life to people, this is the element that has been difficult to replicate. I am looking forward to a time where we will be able to rebuild this community and start to collectively heal the wounds that the pandemic has inflicted.



Treasurer's Report

By
Bill Dodwell



Our Report and Accounts cover a year entirely affected by the Covid-19 pandemic.

This Annual Report includes the statement of financial activities and the balance sheet for the year ended 31st March 2021. Full copies of the certified accounts will be available at the Annual General Meeting if anybody would like a copy. They will also be found on the Charity Commission's website

<http://apps.charitycommission.gov.uk/Showcharity/RegisterOfCharities/CharityWithoutPartB.aspx?RegisteredCharityNumber=294691&SubsidiaryNumber=0>

Our income for the year to 31 March 2020 was £523,051 up from £444,398, in the previous year. We benefited from legacies totalling £46,312 in 2021 (£64,896 in 2020) and we are aware that further legacies will be received in the following year. Legacies continue to be an important source of funding for the Society; we are very grateful to our long-term supporters who continue to leave money to the Society in their wills. We continue to receive some funding from the London Borough of Southwark, which is at the same level as in prior years, but which is now paid to us as a grant. We received some additional funding for meals we prepared for Southwark during the first lockdown.

Our expenses in 2021 were £468,168, compared to £490,702 in 2020. Our expenses were lower as some costs were not incurred during lockdown; some suppliers generously reduced charges to us and we benefited from the government's Coronavirus Job Retention Scheme whilst we were unable to open. We continue to invest in our staff, through pay rises and pension contributions.

The result is that in 2021 we had a surplus of £54,847, compared to the £46,304 deficit in 2020. Our retained funds are £397,575, which means we have more than six months running costs in hand.

Our financial position has thus continued very well during the year. Our donations have continued strongly, for which we very much thank our donors.

As always, I and the whole management committee would like to thank our staff for all the helpful, friendly and productive work in the past year. We would also like to thank all the volunteers, who support the staff in helping the Manna Centre clients. The high regard that the centre is held in is directly as a result of the staff and volunteer efforts. We must also thank the Roman Catholic Diocese of Southwark for their continuing practical support in providing the Centre and our storage space rent-free. We expect that we shall need to pay for our storage space in the near future as our current short-term lease is ending.

Finally, of course, I would like to thank all our donors, who continue to support the Society with donations and many fundraising efforts. Without your help the Society would not be able to continue with its work which is so important to many people on the margins of our society.

Statement of financial activities
for the year ended 31 March 2021

	Restricted funds 2021 £	Unrestrict ed funds 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Income from:				
Donations and legacies	74,758	445,289	520,047	440,702
Investments	<u>-</u>	<u>2,968</u>	<u>2,968</u>	<u>3,696</u>
Total income	<u>74,758</u>	<u>448,257</u>	<u>523,015</u>	<u>444,398</u>
Expenditure on:				
Raising funds	-	6,142	6,142	6,147
Charitable activities	<u>74,637</u>	<u>387,389</u>	<u>462,026</u>	<u>484,555</u>
Total expenditure	<u>74,637</u>	<u>393,531</u>	<u>468,168</u>	<u>490,702</u>
Net income / (expenditure) before other recognised gains and losses	121	54,726	54,847	(46,304)
Net movement in funds	121	54,726	54,847	(46,304)
Reconciliation of funds:				
Total funds brought forward	<u>25,856</u>	<u>316,872</u>	<u>342,728</u>	<u>389,032</u>
Total funds carried forward	<u><u>25,977</u></u>	<u><u>371,598</u></u>	<u><u>397,575</u></u>	<u><u>342,728</u></u>

Balance sheet
as at 31 March 2021

	2021	2020
	£	£
Fixed assets		
Tangible assets	24,835	31,607
Current assets		
Debtors	64,747	52,836
Cash at bank and in hand	<u>324,706</u>	<u>270,878</u>
	389,453	323,714
Creditors: amounts falling due within one year	<u>(16,713)</u>	<u>(12,593)</u>
Net current assets	<u>372,740</u>	<u>311,121</u>
Net assets	<u>397,575</u>	<u>342,728</u>
Charity Funds		
Restricted funds	25,977	25,856
Unrestricted funds	<u>371,598</u>	<u>316,872</u>
Total funds	<u>397,575</u>	<u>342,728</u>

The financial statements were approved by the Management committee on 20 July 2021 and signed on their behalf, by: Bill Dodwell, Manna Society Treasurer.



Charity number: 294691

Manna Society

Unaudited

Management committee's report and financial statements

for the year ended 31 March 2021

Manna Society

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Manna Society

Reference and administrative details of the charity, its trustees and advisers for the year ended 31 March 2021

Management committee

Bill Dodwell, Treasurer
Nannette Ffrench
Tony Charlton
Cha Power, Chair
Michael Cooley (resigned 10 November 2020)
David Mendez
Sarah Coates, Secretary
Alexandra Weightman-Harton

Charity registered number

294691

Principal office

12 Mellor Street
London
SE1 3QP

Accountants

Kreston Reeves LLP
Chartered Accountants
2nd Floor
168 Shoreditch High Street
London
E1 6RA

Bankers

The Co-operative Bank
PO Box 250
Skelmersdale
WN8 6WT

Manna Society

Management committee's report for the year ended 31 March 2021

The Management committee present their annual report together with the financial statements for the year ended 31 March 2021.

Objectives and Activities

- **Policies and objectives**

The principal object of the charity is to provide relief to poor persons who are homeless and/or unemployed by the provision of food, shelter and other forms of Christian care with the object of promoting the physical, mental and spiritual welfare of such persons and of improving their conditions of life.

In setting objectives and planning for activities, the Management committee have given due consideration to general guidance published by the Charity Commission relating to public benefit and in particular to its supplementary public benefit guidance on the prevention or relief of poverty.

- **Activities for achieving objectives**

The Manna Day Centre is operated to provide a range of practical services for those in need. These services include breakfast and lunch, showers, clothing, housing and welfare advice, medical services and access to computers.

Structure, governance and management

- **Constitution**

The constitution was adopted on 30 May 1986.

There have been no changes in the objectives since the last annual report.

- **Method of appointment or election of Management committee**

The management of the charity is the responsibility of the Management committee who are elected and co-opted under the terms of the Trust deed.

- **Policies adopted for the induction and training of Management committee**

We invite people with the relevant skills and with an interest in the aims of the Society to join the Management committee.

- **Organisational structure and decision making**

The Trustees make all necessary decisions at their monthly meetings. The day to day running of the charity is conducted by the director, Bandi Mbubi and his team.

- **Risk management**

The Management committee have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity and are satisfied that systems are in place to mitigate our exposure to the major risks.

Manna Society

Management committee's report (continued) for the year ended 31 March 2021

Achievements and performance

• Review of activities

During the year the charity has appealed to churches, schools, individuals, businesses and trusts for donations towards necessary monthly expenses and to cover additional costs involved in maintaining the leasehold building.

The charity has received legacies of £46,304 (2020: £64,896) during the year. It has been notified of another legacy that should be received during the 2021/22 year however it is not yet clear what this will amount to so no provision has been made for it in these accounts.

The charity continues to provide support for all homeless and/or unemployed persons regardless of age, sex or religion. The Management Committee adopted a policy in relation to the 'Black Lives Matter' issue during the year.

The Centre welcomes around 120 - 150 people every day, more than half of them homeless. It is open seven days a week and serves around 800 meals every week. As well as providing hot food and a place to rest during the day, the Centre also offers showers, clothing, access to medical care and advice on housing and welfare.

Summary of Services:

First two weeks in March 2020:

To begin with, we limited the number of people who could come in to the centre from 120 to 50, then 30, then 20, then finally to 10; and all that within a two week period.

From 16th March to 30th March:

We felt compelled to limit our services to takeaway meals and clothing distribution.

On Monday 30 March it was decided that we would close down all face to face interaction between our service users and staff - including our takeaway meal service.

From April to June 2020 (inclusive):

In conjunction with our local borough, Southwark, we provided between 50 & 100 hot meals daily (Monday to Friday) to those rough sleepers (plus vulnerable Southwark residents) placed into temporary accommodation.

From April 2020 to August 2021:

A telephone helpline offering housing and welfare advice, Monday to Friday, 10am to 1pm - this is an ongoing service.

From July 2020 to June 2021:

Takeaway meals consisting of a hot meal and a sandwich, 7 days a week, from 10am to 1pm.

In centre appointments for Housing & Welfare advice, Monday to Thursday. Three appointments per H&W advice worker given via laptops - this is an ongoing service.

Clothing parcels - this is an ongoing service.

From June 2021 to August 2021:

15 rough sleepers allowed into the centre for breakfast & washing facilities from 8am to 9.30am.

Takeaway meals consisting of a hot meal and a sandwich, 7 days a week, from 10.30am to 1pm.

**Management committee's report (continued)
for the year ended 31 March 2021**

Further details can be found in our annual report which is available on our website www.mannasociety.org.uk

- **Key financial performance indicators**

We aim to have enough resources to cover a minimum of 6 months overheads, which mainly consists of salaries and property costs.

- **Going concern**

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

- **Investment policy and performance**

The charity's reserves are kept in a low risk, high interest-bearing bank accounts.

Financial review

- **Principal risks and uncertainties**

The main risk is due to the uncertainty in budgeting for ongoing funding as we are dependent on voluntary contributions, as the charity has been for the 37 years it has been in existence.

- **Reserves policy**

The Trustees aim to maintain the level of reserves at a level equivalent to not less than six months of normal expenditure. This would amount to approximately £250,000, with the balance to be spent on charitable activities over the coming years.

The total funds held as at the year end were £397,575 (2020: £342,728), of which £25,977 (2020: £25,856) were restricted funds. There has been an increase in funds held during the year however which will be distributed over the coming years.

- **Future developments**

The Trustees have budgeted for a deficit in 2021/22 due to an expected decrease in funding. The current level of reserves and expected income ensure there are no going concern issues.

This report was approved by the Management committee, on 20 July 2021 and signed on their behalf by:



Cha Power, Chair



Bill Dodwell, Treasurer

Manna Society

Independent examiner's report for the year ended 31 March 2021

Independent examiner's report to the Management committee of Manna Society (the 'charity')

I report to the charity Management committee on my examination of the accounts of the charity for the year ended 31 March 2021.

This report is made solely to the charity's Management committee, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Management committee those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Management committee as a body, for my work or for this report.

Responsibilities and basis of report

As the Management committee of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 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 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England & Wales, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with Accounting and Reporting by Charities: 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I can confirm that no 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 2011 Act; or
2. the accounts do not accord with those records; or

Manna Society

**Independent examiner's report (continued)
for the year ended 31 March 2021**

3. the accounts 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.

Signed:



Dated: 20 July 2021

P D Hudson BA FCA

Kreston Reeves LLP

Chartered Accountants

2nd Floor
168 Shoreditch High Street
London
E1 6RA

Manna Society

**Statement of financial activities
for the year ended 31 March 2021**

	Note	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income from:					
Donations and legacies	2	74,758	445,289	520,047	440,702
Investments	3	-	2,968	2,968	3,696
Total income		74,758	448,257	523,015	444,398
Expenditure on:					
Raising funds		-	6,142	6,142	6,147
Charitable activities	7	74,637	387,389	462,026	484,555
Total expenditure	4	74,637	393,531	468,168	490,702
Net income / (expenditure) before other recognised gains and losses		121	54,726	54,847	(46,304)
Net movement in funds		121	54,726	54,847	(46,304)
Reconciliation of funds:					
Total funds brought forward		25,856	316,872	342,728	389,032
Total funds carried forward		25,977	371,598	397,575	342,728

The notes on pages 9 to 18 form part of these financial statements.

Manna Society

Balance sheet as at 31 March 2021

	Note	£	2021 £	£	2020 £
Fixed assets					
Tangible assets	10		24,835		31,607
Current assets					
Debtors	11	64,747		52,836	
Cash at bank and in hand		324,706		270,878	
		<u>389,453</u>		<u>323,714</u>	
Creditors: amounts falling due within one year	12	(16,713)		(12,593)	
Net current assets			<u>372,740</u>		<u>311,121</u>
Net assets			<u><u>397,575</u></u>		<u><u>342,728</u></u>
Charity Funds					
Restricted funds	13		25,977		25,856
Unrestricted funds	13		371,598		316,872
Total funds			<u><u>397,575</u></u>		<u><u>342,728</u></u>

The financial statements were approved by the Management committee on 20 July 2021 and signed on their behalf, by:

Bill Dodwell, Treasurer

The notes on pages 9 to 18 form part of these financial statements.

Manna Society

Notes to the financial statements for the year ended 31 March 2021

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and Charities Act 2011.

Manna Society constitutes a public benefit entity as defined by FRS 102.

1.2 Judgements in applying accounting policies and key sources of estimation uncertainty

Depreciation is charged all on fixed assets at a rate to write off the cost of the fixed asset over its expected useful life, reflecting the expected pattern of benefit consumption. The useful life of all fixed assets has been set at four years. No residual values have been determined for any fixed asset.

Donated assets have been included within donations and legacies at the value the Trustees believe would be the cost incurred to buy the equivalent assets in an arms length transaction between knowledgeable and willing parties.

1.3 Going concern

The financial statements have been based on the expectation of the Charity continuing as a going concern for the next 12 months. The Trustees believe that there are no uncertainties regarding the accounts being prepared on a going concern basis.

**Notes to the financial statements
for the year ended 31 March 2021**

1. Accounting policies (continued)

1.4 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Donated services or facilities are recognised when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the Friends is not recognised and refer to the Management committee's report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are costs incurred on the charity's educational operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

All expenditure is inclusive of irrecoverable VAT.

Manna Society

Notes to the financial statements for the year ended 31 March 2021

1. Accounting policies (continued)

1.6 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Management committee in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.7 Tangible fixed assets and depreciation

All assets costing more than £1,000 are capitalised.

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of financial activities.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Motor vehicles	-	25% straight line
Fixtures & fittings	-	25% - 50% straight line
Computer equipment	-	25% straight line

1.8 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

1.9 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.10 Cash at Bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.11 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

Manna Society

Notes to the financial statements for the year ended 31 March 2021

1. Accounting policies (continued)

1.12 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.13 Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

2. Income from donations and legacies

	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Donations	2,000	368,191	370,191	320,806
Legacies	-	46,312	46,312	64,896
Grants	72,758	-	72,758	55,000
Government grants	-	30,786	30,786	-
Total donations and legacies	74,758	445,289	520,047	440,702
Total 2020	55,000	385,702	440,702	

3. Investment income

	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Bank interest	-	2,968	2,968	3,696
Total 2020	-	3,696	3,696	

Manna Society

Notes to the financial statements for the year ended 31 March 2021

4. Analysis of Expenditure by expenditure type

	Staff costs 2021 £	Depreciation 2021 £	Other costs 2021 £	Total 2021 £	Total 2020 £
Costs of raising funds:					
Expenditure on raising voluntary income	6,142	-	-	6,142	6,147
Subtotal costs of raising funds	6,142	-	-	6,142	6,147
Charitable activities:					
Cost of running the centre	346,453	8,390	104,074	458,917	481,963
Expenditure on governance	-	-	3,109	3,109	2,592
	352,595	8,390	107,183	468,168	490,702
Total 2020	345,712	5,371	139,619	490,702	

5. Direct costs

	Cost of running the centre £	Total 2021 £	Total 2020 £
Premises	23,617	23,617	26,279
Food	35,636	35,636	41,050
Volunteers	930	930	7,647
Travel	6,443	6,443	6,137
Utilities	12,103	12,103	22,900
Computer expenses	5,607	5,607	2,338
Donations	7,597	7,597	14,601
Wages and salaries	289,107	289,107	274,679
National insurance	21,375	21,375	27,038
Pension cost	4,392	4,392	6,252
	406,807	406,807	428,921
Total 2020	428,921	428,921	

Manna Society

Notes to the financial statements for the year ended 31 March 2021

6. Support costs

	Cost of running the centre £	Total 2021 £	Total 2020 £
Recruitment costs	-	-	166
Telephone	1,284	1,284	1,472
Printing, post and stationery	14	14	1,715
Sundry expenses	5,408	5,408	4,165
Repairs	5,435	5,435	8,557
Wages and salaries	29,838	29,838	29,838
National insurance	1,741	1,741	1,758
Depreciation	8,390	8,390	5,371
	<u>52,110</u>	<u>52,110</u>	<u>53,042</u>
Total 2020		<u>53,042</u>	

7. Governance costs

	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Independent examiner's fee	-	2,592	2,592	2,592
Legal fees	-	517	517	-
	<u>-</u>	<u>3,109</u>	<u>3,109</u>	<u>2,592</u>

8. Net income/(expenditure)

This is stated after charging:

	2021 £	2020 £
Depreciation of tangible fixed assets: - owned by the charity	8,390	5,371
Independent examiner's fee	<u>2,592</u>	<u>2,592</u>

During the year, no Management committee received any remuneration (2020 - £NIL).

During the year, no Management committee received any benefits in kind (2020 - £NIL).

During the year, no Management committee received any reimbursement of expenses (2020 - £NIL).

Manna Society

Notes to the financial statements for the year ended 31 March 2021

9. Staff costs

Staff costs were as follows:

	2021 £	2020 £
Wages and salaries	324,291	309,868
National insurance	23,116	28,796
Pension costs	5,188	7,048
	<u>352,595</u>	<u>345,712</u>

The average number of persons employed by the charity during the year was as follows:

	No.	No.
Day Centre	7	7
Housing & Welfare Advice	3	3
Management & Admin	2	2
	<u>12</u>	<u>12</u>

No employee received remuneration amounting to more than £60,000 in either year.

During the year, key management personnel received remuneration of £38,417 (2019: £36,157).
During the year, no key management received any reimbursement of expenses (2019: £nil).

10. Tangible fixed assets

	Motor vehicles £	Fixtures & fittings £	Computer equipment £	Total £
Cost				
At 1 April 2020	18,521	65,568	22,238	106,327
Additions	-	-	1,618	1,618
At 31 March 2021	<u>18,521</u>	<u>65,568</u>	<u>23,856</u>	<u>107,945</u>
Depreciation				
At 1 April 2020	4,630	58,674	11,416	74,720
Charge for the year	4,630	1,054	2,706	8,390
At 31 March 2021	<u>9,260</u>	<u>59,728</u>	<u>14,122</u>	<u>83,110</u>
Net book value				
At 31 March 2021	<u>9,261</u>	<u>5,840</u>	<u>9,734</u>	<u>24,835</u>
At 31 March 2020	<u>13,891</u>	<u>6,894</u>	<u>10,822</u>	<u>31,607</u>

Manna Society

**Notes to the financial statements
for the year ended 31 March 2021**

11. Debtors

	2021 £	2020 £
Other debtors	46,244	34,333
Prepayments and accrued income	18,503	18,503
	<u>64,747</u>	<u>52,836</u>

12. Creditors: Amounts falling due within one year

	2021 £	2020 £
Other taxation and social security	6,546	6,338
Other creditors	1,346	-
Accruals and deferred income	8,821	6,255
	<u>16,713</u>	<u>12,593</u>

13. Statement of funds

Statement of funds - current year

	Balance at 1 April 2020 £	Income £	Expenditure £	Balance at 31 March 2021 £
Unrestricted funds	316,872	448,257	(593,531)	371,598
General fund				
Restricted funds	14,534	1,000	(1,092)	14,442
Accommodation	-	55,000	(55,000)	-
Housing advice	10,474	1,000	(108)	11,366
Assisting people in need	848	-	(679)	169
Washing machine	-	17,758	(17,758)	-
Meals during COVID-19				
	<u>25,856</u>	<u>74,758</u>	<u>(74,637)</u>	<u>25,977</u>
	<u>342,728</u>	<u>523,015</u>	<u>(468,168)</u>	<u>397,575</u>
Total of funds				

Statement of funds - prior year

	Balance at 1 April 2019 £	Income £	Expenditure £	Balance at 31 March 2020 £
General fund	355,176	382,118	(420,422)	316,872

Manna Society

Notes to the financial statements for the year ended 31 March 2021

13. Statement of funds (continued)

Restricted funds

Accommodation	20,299	1,000	(6,765)	14,534
Housing advice	-	55,000	(55,000)	-
Assisting people in need	12,030	6,280	(7,836)	10,474
Washing machine	1,527	-	(679)	848
	<u>33,856</u>	<u>62,280</u>	<u>(70,280)</u>	<u>25,856</u>

Summary of funds - current year

	Balance at 1 April 2020 £	Income £	Expenditure £	Balance at 31 March 2021 £
General funds	316,872	448,257	(393,531)	371,598
Restricted funds	25,856	74,758	(74,637)	25,977
	<u>342,728</u>	<u>523,015</u>	<u>(468,168)</u>	<u>397,575</u>

Summary of funds - prior year

	Balance at 1 April 2019 £	Income £	Expenditure £	Balance at 31 March 2020 £
General funds	355,176	382,118	(420,422)	316,872
Restricted funds	33,856	62,280	(70,280)	25,856
	<u>389,032</u>	<u>444,398</u>	<u>(490,702)</u>	<u>342,728</u>

14. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	-	24,835	24,835
Current assets	25,977	363,476	389,453
Creditors due within one year	-	(16,713)	(16,713)
	<u>25,977</u>	<u>371,598</u>	<u>397,575</u>

Manna Society

Notes to the financial statements for the year ended 31 March 2021

14. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	<i>Restricted funds 2020 £</i>	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Tangible fixed assets	-	31,607	31,607
Current assets	25,856	297,858	323,714
Creditors due within one year	-	(12,593)	(12,593)
	<u>25,856</u>	<u>316,872</u>	<u>342,728</u>

15. Contingent asset

During the year the Management committee were advised that the Charity had been left a legacy. No figure has been indicated.

16. Pension commitments

The Charity operates two defined contribution scheme one of which is the new workplace pension. The assets of both schemes are held separately from those of the charity in independently administered funds. The pension charge represents contributions payable by the charity to the funds and amounted to £7,048 (2019 - £21,263). There were no contributions payable at the balance sheet date.

17. Related party transactions

During the year the Africa Mission (who share an office with the Manna Society) reimbursed the Manna Society for the use of their franking machine. In 2020 these costs amounted to £Nil (2019: £114). There was no outstanding balance at the year end.

18. Controlling party

The Management committee are the controlling party of the Charity.

Charity number: 294691

Manna Society

Unaudited

Management committee's report and financial statements

for the year ended 31 March 2021

Manna Society

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Manna Society

Reference and administrative details of the charity, its trustees and advisers for the year ended 31 March 2021

Management committee

Bill Dodwell, Treasurer
Nannette Ffrench
Tony Charlton
Cha Power, Chair
Michael Cooley (resigned 10 November 2020)
David Mendez
Sarah Coates, Secretary
Alexandra Weightman-Harton

Charity registered number

294691

Principal office

12 Mellor Street
London
SE1 3QP

Accountants

Kreston Reeves LLP
Chartered Accountants
2nd Floor
168 Shoreditch High Street
London
E1 6RA

Bankers

The Co-operative Bank
PO Box 250
Skelmersdale
WN8 6WT

Manna Society

Management committee's report for the year ended 31 March 2021

The Management committee present their annual report together with the financial statements for the year ended 31 March 2021.

Objectives and Activities

- **Policies and objectives**

The principal object of the charity is to provide relief to poor persons who are homeless and/or unemployed by the provision of food, shelter and other forms of Christian care with the object of promoting the physical, mental and spiritual welfare of such persons and of improving their conditions of life.

In setting objectives and planning for activities, the Management committee have given due consideration to general guidance published by the Charity Commission relating to public benefit and in particular to its supplementary public benefit guidance on the prevention or relief of poverty.

- **Activities for achieving objectives**

The Manna Day Centre is operated to provide a range of practical services for those in need. These services include breakfast and lunch, showers, clothing, housing and welfare advice, medical services and access to computers.

Structure, governance and management

- **Constitution**

The constitution was adopted on 30 May 1986.

There have been no changes in the objectives since the last annual report.

- **Method of appointment or election of Management committee**

The management of the charity is the responsibility of the Management committee who are elected and co-opted under the terms of the Trust deed.

- **Policies adopted for the induction and training of Management committee**

We invite people with the relevant skills and with an interest in the aims of the Society to join the Management committee.

- **Organisational structure and decision making**

The Trustees make all necessary decisions at their monthly meetings. The day to day running of the charity is conducted by the director, Bandi Mbubi and his team.

- **Risk management**

The Management committee have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity and are satisfied that systems are in place to mitigate our exposure to the major risks.

Manna Society

Management committee's report (continued) for the year ended 31 March 2021

Achievements and performance

• Review of activities

During the year the charity has appealed to churches, schools, individuals, businesses and trusts for donations towards necessary monthly expenses and to cover additional costs involved in maintaining the leasehold building.

The charity has received legacies of £46,304 (2020: £64,896) during the year. It has been notified of another legacy that should be received during the 2021/22 year however it is not yet clear what this will amount to so no provision has been made for it in these accounts.

The charity continues to provide support for all homeless and/or unemployed persons regardless of age, sex or religion. The Management Committee adopted a policy in relation to the 'Black Lives Matter' issue during the year.

The Centre welcomes around 120 - 150 people every day, more than half of them homeless. It is open seven days a week and serves around 800 meals every week. As well as providing hot food and a place to rest during the day, the Centre also offers showers, clothing, access to medical care and advice on housing and welfare.

Summary of Services:

First two weeks in March 2020:

To begin with, we limited the number of people who could come in to the centre from 120 to 50, then 30, then 20, then finally to 10; and all that within a two week period.

From 16th March to 30th March:

We felt compelled to limit our services to takeaway meals and clothing distribution.

On Monday 30 March it was decided that we would close down all face to face interaction between our service users and staff - including our takeaway meal service.

From April to June 2020 (inclusive):

In conjunction with our local borough, Southwark, we provided between 50 & 100 hot meals daily (Monday to Friday) to those rough sleepers (plus vulnerable Southwark residents) placed into temporary accommodation.

From April 2020 to August 2021:

A telephone helpline offering housing and welfare advice, Monday to Friday, 10am to 1pm - this is an ongoing service.

From July 2020 to June 2021:

Takeaway meals consisting of a hot meal and a sandwich, 7 days a week, from 10am to 1pm.

In centre appointments for Housing & Welfare advice, Monday to Thursday. Three appointments per H&W advice worker given via laptops - this is an ongoing service.

Clothing parcels - this is an ongoing service.

From June 2021 to August 2021:

15 rough sleepers allowed into the centre for breakfast & washing facilities from 8am to 9.30am.

Takeaway meals consisting of a hot meal and a sandwich, 7 days a week, from 10.30am to 1pm.

**Management committee's report (continued)
for the year ended 31 March 2021**

Further details can be found in our annual report which is available on our website www.mannasociety.org.uk

- **Key financial performance indicators**

We aim to have enough resources to cover a minimum of 6 months overheads, which mainly consists of salaries and property costs.

- **Going concern**

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

- **Investment policy and performance**

The charity's reserves are kept in a low risk, high interest-bearing bank accounts.

Financial review

- **Principal risks and uncertainties**

The main risk is due to the uncertainty in budgeting for ongoing funding as we are dependent on voluntary contributions, as the charity has been for the 37 years it has been in existence.

- **Reserves policy**

The Trustees aim to maintain the level of reserves at a level equivalent to not less than six months of normal expenditure. This would amount to approximately £250,000, with the balance to be spent on charitable activities over the coming years.

The total funds held as at the year end were £397,575 (2020: £342,728), of which £25,977 (2020: £25,856) were restricted funds. There has been an increase in funds held during the year however which will be distributed over the coming years.

- **Future developments**

The Trustees have budgeted for a deficit in 2021/22 due to an expected decrease in funding. The current level of reserves and expected income ensure there are no going concern issues.

This report was approved by the Management committee, on 20 July 2021 and signed on their behalf by:



Cha Power, Chair



Bill Dodwell, Treasurer

Manna Society

Independent examiner's report for the year ended 31 March 2021

Independent examiner's report to the Management committee of Manna Society (the 'charity')

I report to the charity Management committee on my examination of the accounts of the charity for the year ended 31 March 2021.

This report is made solely to the charity's Management committee, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Management committee those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Management committee as a body, for my work or for this report.

Responsibilities and basis of report

As the Management committee of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 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 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England & Wales, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with Accounting and Reporting by Charities: 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I can confirm that no 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 2011 Act; or
2. the accounts do not accord with those records; or

Manna Society

**Independent examiner's report (continued)
for the year ended 31 March 2021**

3. the accounts 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.

Signed:



Dated: 20 July 2021

P D Hudson BA FCA

Kreston Reeves LLP

Chartered Accountants

2nd Floor
168 Shoreditch High Street
London
E1 6RA

Manna Society

**Statement of financial activities
for the year ended 31 March 2021**

	Note	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income from:					
Donations and legacies	2	74,758	445,289	520,047	440,702
Investments	3	-	2,968	2,968	3,696
Total income		74,758	448,257	523,015	444,398
Expenditure on:					
Raising funds		-	6,142	6,142	6,147
Charitable activities	7	74,637	387,389	462,026	484,555
Total expenditure	4	74,637	393,531	468,168	490,702
Net income / (expenditure) before other recognised gains and losses		121	54,726	54,847	(46,304)
Net movement in funds		121	54,726	54,847	(46,304)
Reconciliation of funds:					
Total funds brought forward		25,856	316,872	342,728	389,032
Total funds carried forward		25,977	371,598	397,575	342,728

The notes on pages 9 to 18 form part of these financial statements.

Manna Society

Balance sheet as at 31 March 2021

	Note	£	2021 £	£	2020 £
Fixed assets					
Tangible assets	10		24,835		31,607
Current assets					
Debtors	11	64,747		52,836	
Cash at bank and in hand		324,706		270,878	
		<u>389,453</u>		<u>323,714</u>	
Creditors: amounts falling due within one year	12	(16,713)		(12,593)	
Net current assets			<u>372,740</u>		<u>311,121</u>
Net assets			<u><u>397,575</u></u>		<u><u>342,728</u></u>
Charity Funds					
Restricted funds	13		25,977		25,856
Unrestricted funds	13		371,598		316,872
Total funds			<u><u>397,575</u></u>		<u><u>342,728</u></u>

The financial statements were approved by the Management committee on 20 July 2021 and signed on their behalf, by:

Bill Dodwell, Treasurer

The notes on pages 9 to 18 form part of these financial statements.

Manna Society

Notes to the financial statements for the year ended 31 March 2021

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and Charities Act 2011.

Manna Society constitutes a public benefit entity as defined by FRS 102.

1.2 Judgements in applying accounting policies and key sources of estimation uncertainty

Depreciation is charged all on fixed assets at a rate to write off the cost of the fixed asset over its expected useful life, reflecting the expected pattern of benefit consumption. The useful life of all fixed assets has been set at four years. No residual values have been determined for any fixed asset.

Donated assets have been included within donations and legacies at the value the Trustees believe would be the cost incurred to buy the equivalent assets in an arms length transaction between knowledgeable and willing parties.

1.3 Going concern

The financial statements have been based on the expectation of the Charity continuing as a going concern for the next 12 months. The Trustees believe that there are no uncertainties regarding the accounts being prepared on a going concern basis.

**Notes to the financial statements
for the year ended 31 March 2021**

1. Accounting policies (continued)

1.4 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Donated services or facilities are recognised when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the Friends is not recognised and refer to the Management committee's report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are costs incurred on the charity's educational operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

All expenditure is inclusive of irrecoverable VAT.

Manna Society

Notes to the financial statements for the year ended 31 March 2021

1. Accounting policies (continued)

1.6 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Management committee in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.7 Tangible fixed assets and depreciation

All assets costing more than £1,000 are capitalised.

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of financial activities.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Motor vehicles	-	25% straight line
Fixtures & fittings	-	25% - 50% straight line
Computer equipment	-	25% straight line

1.8 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

1.9 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.10 Cash at Bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.11 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

Manna Society

Notes to the financial statements for the year ended 31 March 2021

1. Accounting policies (continued)

1.12 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.13 Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

2. Income from donations and legacies

	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Donations	2,000	368,191	370,191	320,806
Legacies	-	46,312	46,312	64,896
Grants	72,758	-	72,758	55,000
Government grants	-	30,786	30,786	-
Total donations and legacies	74,758	445,289	520,047	440,702
Total 2020	55,000	385,702	440,702	

3. Investment income

	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Bank interest	-	2,968	2,968	3,696
Total 2020	-	3,696	3,696	

Manna Society

Notes to the financial statements for the year ended 31 March 2021

4. Analysis of Expenditure by expenditure type

	Staff costs 2021 £	Depreciation 2021 £	Other costs 2021 £	Total 2021 £	Total 2020 £
Costs of raising funds:					
Expenditure on raising voluntary income	6,142	-	-	6,142	6,147
Subtotal costs of raising funds	6,142	-	-	6,142	6,147
Charitable activities:					
Cost of running the centre	346,453	8,390	104,074	458,917	481,963
Expenditure on governance	-	-	3,109	3,109	2,592
	352,595	8,390	107,183	468,168	490,702
Total 2020	345,712	5,371	139,619	490,702	

5. Direct costs

	Cost of running the centre £	Total 2021 £	Total 2020 £
Premises	23,617	23,617	26,279
Food	35,636	35,636	41,050
Volunteers	930	930	7,647
Travel	6,443	6,443	6,137
Utilities	12,103	12,103	22,900
Computer expenses	5,607	5,607	2,338
Donations	7,597	7,597	14,601
Wages and salaries	289,107	289,107	274,679
National insurance	21,375	21,375	27,038
Pension cost	4,392	4,392	6,252
	406,807	406,807	428,921
Total 2020	428,921	428,921	

Manna Society

Notes to the financial statements for the year ended 31 March 2021

6. Support costs

	Cost of running the centre £	Total 2021 £	Total 2020 £
Recruitment costs	-	-	166
Telephone	1,284	1,284	1,472
Printing, post and stationery	14	14	1,715
Sundry expenses	5,408	5,408	4,165
Repairs	5,435	5,435	8,557
Wages and salaries	29,838	29,838	29,838
National insurance	1,741	1,741	1,758
Depreciation	8,390	8,390	5,371
	<u>52,110</u>	<u>52,110</u>	<u>53,042</u>
Total 2020		<u>53,042</u>	

7. Governance costs

	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Independent examiner's fee	-	2,592	2,592	2,592
Legal fees	-	517	517	-
	<u>-</u>	<u>3,109</u>	<u>3,109</u>	<u>2,592</u>

8. Net income/(expenditure)

This is stated after charging:

	2021 £	2020 £
Depreciation of tangible fixed assets:		
- owned by the charity	8,390	5,371
Independent examiner's fee	<u>2,592</u>	<u>2,592</u>

During the year, no Management committee received any remuneration (2020 - £NIL).

During the year, no Management committee received any benefits in kind (2020 - £NIL).

During the year, no Management committee received any reimbursement of expenses (2020 - £NIL).

Manna Society

Notes to the financial statements for the year ended 31 March 2021

9. Staff costs

Staff costs were as follows:

	2021 £	2020 £
Wages and salaries	324,291	309,868
National insurance	23,116	28,796
Pension costs	5,188	7,048
	<u>352,595</u>	<u>345,712</u>

The average number of persons employed by the charity during the year was as follows:

	No.	No.
Day Centre	7	7
Housing & Welfare Advice	3	3
Management & Admin	2	2
	<u>12</u>	<u>12</u>

No employee received remuneration amounting to more than £60,000 in either year.

During the year, key management personnel received remuneration of £38,417 (2019: £36,157).
During the year, no key management received any reimbursement of expenses (2019: £nil).

10. Tangible fixed assets

	Motor vehicles £	Fixtures & fittings £	Computer equipment £	Total £
Cost				
At 1 April 2020	18,521	65,568	22,238	106,327
Additions	-	-	1,618	1,618
At 31 March 2021	<u>18,521</u>	<u>65,568</u>	<u>23,856</u>	<u>107,945</u>
Depreciation				
At 1 April 2020	4,630	58,674	11,416	74,720
Charge for the year	4,630	1,054	2,706	8,390
At 31 March 2021	<u>9,260</u>	<u>59,728</u>	<u>14,122</u>	<u>83,110</u>
Net book value				
At 31 March 2021	<u>9,261</u>	<u>5,840</u>	<u>9,734</u>	<u>24,835</u>
At 31 March 2020	<u>13,891</u>	<u>6,894</u>	<u>10,822</u>	<u>31,607</u>

Manna Society

Notes to the financial statements for the year ended 31 March 2021

11. Debtors

	2021 £	2020 £
Other debtors	46,244	34,333
Prepayments and accrued income	18,503	18,503
	<u>64,747</u>	<u>52,836</u>

12. Creditors: Amounts falling due within one year

	2021 £	2020 £
Other taxation and social security	6,546	6,338
Other creditors	1,346	-
Accruals and deferred income	8,821	6,255
	<u>16,713</u>	<u>12,593</u>

13. Statement of funds

Statement of funds - current year

	Balance at 1 April 2020 £	Income £	Expenditure £	Balance at 31 March 2021 £
Unrestricted funds	316,872	448,257	(593,531)	371,598
General fund				
Restricted funds	14,534	1,000	(1,092)	14,442
Accommodation	-	55,000	(55,000)	-
Housing advice	10,474	1,000	(108)	11,366
Assisting people in need	848	-	(679)	169
Washing machine	-	17,758	(17,758)	-
Meals during COVID-19				
	<u>25,856</u>	<u>74,758</u>	<u>(74,637)</u>	<u>25,977</u>
	<u>342,728</u>	<u>523,015</u>	<u>(468,168)</u>	<u>397,575</u>
Total of funds				

Statement of funds - prior year

	Balance at 1 April 2019 £	Income £	Expenditure £	Balance at 31 March 2020 £
General fund	355,176	382,118	(420,422)	316,872

Manna Society

Notes to the financial statements for the year ended 31 March 2021

13. Statement of funds (continued)

Restricted funds

Accommodation	20,299	1,000	(6,765)	14,534
Housing advice	-	55,000	(55,000)	-
Assisting people in need	12,030	6,280	(7,836)	10,474
Washing machine	1,527	-	(679)	848
	<u>33,856</u>	<u>62,280</u>	<u>(70,280)</u>	<u>25,856</u>

Summary of funds - current year

	Balance at 1 April 2020 £	Income £	Expenditure £	Balance at 31 March 2021 £
General funds	316,872	448,257	(393,531)	371,598
Restricted funds	25,856	74,758	(74,637)	25,977
	<u>342,728</u>	<u>523,015</u>	<u>(468,168)</u>	<u>397,575</u>

Summary of funds - prior year

	Balance at 1 April 2019 £	Income £	Expenditure £	Balance at 31 March 2020 £
General funds	355,176	382,118	(420,422)	316,872
Restricted funds	33,856	62,280	(70,280)	25,856
	<u>389,032</u>	<u>444,398</u>	<u>(490,702)</u>	<u>342,728</u>

14. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	-	24,835	24,835
Current assets	25,977	363,476	389,453
Creditors due within one year	-	(16,713)	(16,713)
	<u>25,977</u>	<u>371,598</u>	<u>397,575</u>

Manna Society

Notes to the financial statements for the year ended 31 March 2021

14. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	<i>Restricted funds 2020 £</i>	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Tangible fixed assets	-	31,607	31,607
Current assets	25,856	297,858	323,714
Creditors due within one year	-	(12,593)	(12,593)
	<u>25,856</u>	<u>316,872</u>	<u>342,728</u>

15. Contingent asset

During the year the Management committee were advised that the Charity had been left a legacy. No figure has been indicated.

16. Pension commitments

The Charity operates two defined contribution scheme one of which is the new workplace pension. The assets of both schemes are held separately from those of the charity in independently administered funds. The pension charge represents contributions payable by the charity to the funds and amounted to £7,048 (2019 - £21,263). There were no contributions payable at the balance sheet date.

17. Related party transactions

During the year the Africa Mission (who share an office with the Manna Society) reimbursed the Manna Society for the use of their franking machine. In 2020 these costs amounted to £Nil (2019: £114). There was no outstanding balance at the year end.

18. Controlling party

The Management committee are the controlling party of the Charity.