

The Manna Society Annual Report 2020 – 2021

Working with homeless people & those in need



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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.

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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.

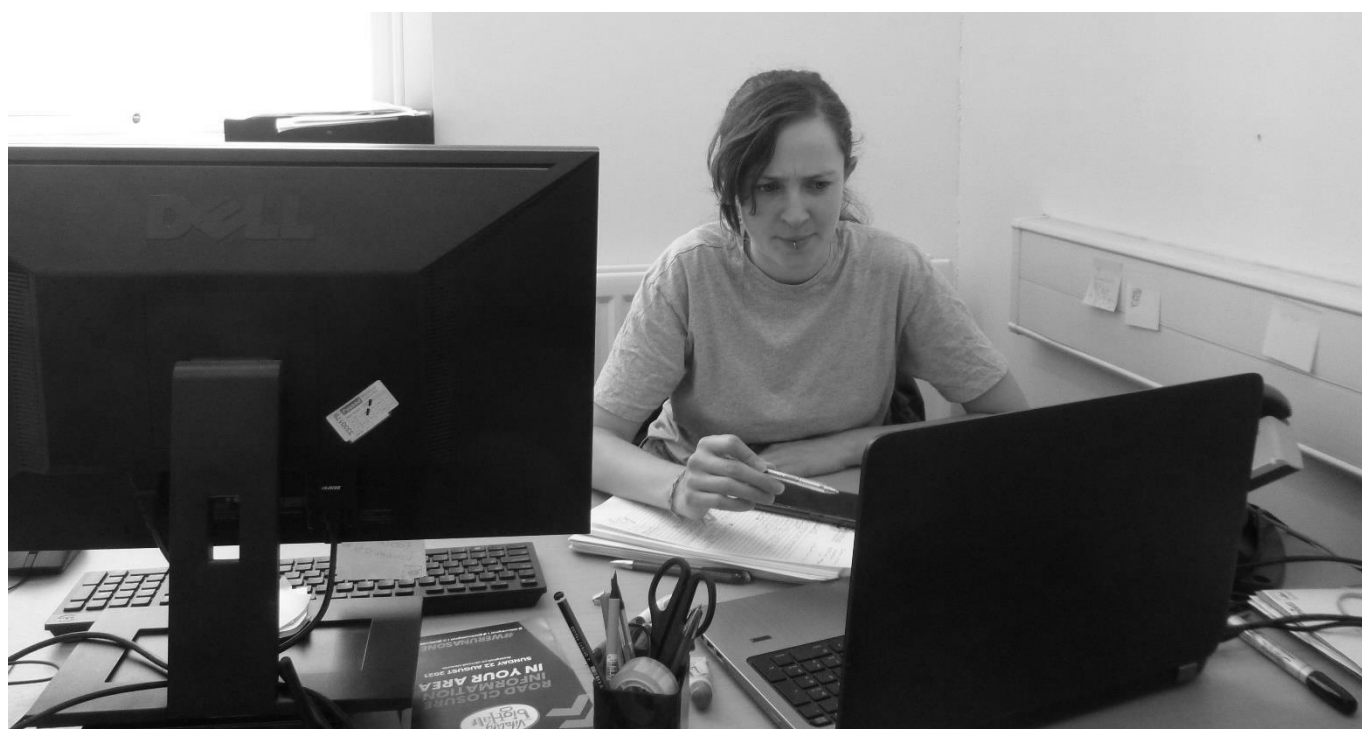
The disadvantages of the appointment system have been additional barriers for our most chaotic clients, who find calling, making an appointment, and then remembering to come more difficult than other people. It is also difficult to prioritise people whose cases are urgent, though we have been working 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>
<i>Total 2020</i>		<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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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>
<i>Total 2020</i>		<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.