

The Manna Society Annual Report 2019 – 2020



Working with homeless people & those in need



THE MANNA SOCIETY

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CONTENTS

Manna Society Committee Members	2
The Ethos of the Manna Society	2
Director's Report: Bandi Mbubi	3-6
Review of Advice & Welfare service: Margaret Shapland	7-9
The realities behind the headlines: Eleanor Smith	10-12
Treasurer's Report: Bill Dodwell	13
Statement of Financial Activities:	
2019-2020: Income & Expenditure	14
Balance Sheet as at 31 March 2020	15
An opportunity for kindness: Karolina Muszynska	16

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
- Tony Charlton, Canon Michael Cooley, 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.

A year unlike no other!

By
Bandi Mbubi
Manna Centre Director



Our lives have severely been disrupted by the Covid-19 Pandemic in a way we could not have imagined before it struck. The virus has literally killed thousands of people and debilitated thousands more. As I write this report, the government has begun, since June, gradually easing the lockdown it imposed across the UK, at the end of March, to control the spread of the disease. But it is going to take much longer to return to life as we knew it unless a vaccine or a cure is found.

This report is in four parts, which coincide with how our services operated before the crisis, in the first second and third parts cover the different adaptations we have made to deal with the pandemic. In the fourth part, I attempt to work out, from what we know now, from policy trends, what the world of our client group would look like, in the foreseeable future, and what our response should be.

1. Usual services before the Covid-19 Pandemic

Between our last annual report, in August 2019, and the end of February 2020, our services remained the same as in previous years. The number of people who used our centre daily, seven days a week, fluctuated between 120 and 150.

With coronavirus rapidly spreading across the UK, the Government started, in early March, issuing guidance documents for various types of organisations and businesses, including day services working with homeless people. As a result, we introduced different measures at different times to comply with government guidelines as they changed, at short notice and at short intervals, sometimes after only a day. After limiting, for a few days, the number of people who could come into the building, at any one time, to 30, then 20, we decided to stop any face-to-face work with our service-users. From 19 to 31 March, we resorted to only giving takeaway meals at our main entrance. Well over 100 people were served, every day, in this way.

Following recommendations to day centres to close, from the government and umbrella organisations, like Homeless Link, we stopped the much reduced service we were running on 31 March.

Breakdown of services from August 2019 to March 2020:

Services	Main activities	Start and end dates
Food served 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	August 2019 - 16 March 2020
Takeaway meals to approx. 100 people	Monday to Sunday 11am – 1pm	16 – 31 March 2020
Shower and washing facilities in constant use	Monday to Sunday 8:30am – 12:30pm	August 2019 - 16 March 2020
Clothing Store	Monday & Wednesday 30 tickets given out on a first come first served basis from 7:30am	August 2019 - 16 March 2020

	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	August 2019 - 16 March 2020
Housing and Welfare Advice	Monday to Saturday (look out for detailed information in advice workers' reports)	August 2019 - 16 March 2020
Computer Sessions	Monday to Friday 10:30am to 1:00pm: approx. 15 people per day	August 2019 - 16 March 2020

2. Services during the Pandemic Phase

Although we closed the building to any face-to-face work with clients, on 31 March, we never really stopped working with clients, we just operated differently. From 1 April, our helpline started giving advice, by phone and email, to people who still desperately needed it. In this way, at least 100 clients were helped per month. Our Senior Advice Worker, Margaret Shapland, published weekly reflections of her work with clients in a special blog we set up to keep a journal of our experience during the lockdown <https://mannainitiative.wordpress.com/>

Following the government directive asking local authorities to offer emergency accommodation to people sleeping rough, and those sharing facilities, inadequate for infection control, nearly 15,000 people, including nearly 6,000 rough sleepers, have been placed in emergency accommodation during the lockdown. They make up about 90% of all homeless people. They have been accommodated, in different types of accommodation, including hotels and self-contained accommodation. So, jointly with the London Borough of Southwark, we ran a 'Meals on Wheels' project, whereby we, the Manna Society, cooked hot dinners, at our centre, to feed homeless people who were placed in self-contained accommodation and the Pest Control Team from Southwark delivered the food. Southwark Council covered the costs of this project for the three months it operated. You can find a detailed list of the number of dinners we served from day one to when the project ended on 30 June. <https://www.mannasociety.org.uk/2020/04/13/number-of-meals-served/>

Breakdown of services from 16 March to 15 June:

Services	Main activities	Start and end dates
Helpline	Telephone advice: Monday to Friday, 10am to 1pm An average of 70 clients per month assisted for mostly welfare and housing needs	31 March - 15 June 2020
Meals on the Wheels	Meals prepared and cooked by Manna Centre staff and delivered by Southwark Council to homeless people in temporary accommodation - Monday to Friday	13 April - 30 June 2020

	13 April to 17 May: approx. 65 meals per day From 18 May to 30 June: approx. 100 meals per day	
Correspondence Address	Correspondence given to clients who claim their correspondence - Friday only, 10am to 12pm	31 March - 30 June

3. Pandemic Transition Phase

As the government began to ease lockdown restrictions, we had extensive discussions both with our staff and the trustees as to the kind of services we could run for our clients. We also carried out an elaborate risk assessment to reduce risk of infection from Covid-19 to both staff and clients. So, from 16 June, we transformed our helpline into a triage system. This means that people who phone us for help are screened and where we can deal with them over the phone, they can be assisted immediately, but where they need to be given more time, face to face, they are given an appointment to come to the centre. In the centre, our advice workers are able to help them by videoconference, via zoom. The advice workers speak, from their office, with our clients seated in interview rooms. You can read in our website all about how this service has been operating <https://www.mannasociety.org.uk/2020/04/13/telephone-helpline-weekly-reports/>

From 2 July, we resumed offering takeaway meals, handed out at our entrance gate. For the first week, we served about 35 meals per day, but for much of July, we have been serving around 90 meals per day.

People are also able to pick up clothes when they return a slip, which they have to fill in, indicating the kind of clothes they want, with exact sizes.

As usual, people registered with us are able to pick up their correspondence when takeaway meals are being served, between 10am and 1pm.

The services we are running during the transition phase of the pandemic are subject to change, at any moment, depending on our assessment of Covid-19 risk, based on government guidance, the rising needs of our client group, and the ability of our staff to work safely.

Breakdown of services from June until virus is under control – subject to change:

Services	Main activities	Start date
Housing and Welfare Advice Service	Initial telephone advice: Monday to Friday - 10am to 1pm Triaged clients advised via video, on Zoom, at the Manna Centre – 16 June – 17 July: appointments from Tuesday to Friday 20 July onwards: appointments Monday to Friday	16 June

Takeaway Food Service	A single food parcel handed out to approx. 70 people at the gate - Monday to Sunday, 10am to 1pm Strict safe social distancing enforced by server staff	1 July
Correspondence Address	Correspondence given when claimed by client - Monday to Sunday, 8:30am to 1pm	1 July
Clothing Service	By appointment only - Monday and Wednesday, 8:30am to 1pm	1 July

4. What can we look forward to?

It is encouraging that the homeless who have been placed in emergency accommodation during the pandemic are being helped to find longer term accommodation. The Government has published plans to fund long-term accommodation for those thus temporarily accommodated. Nearly £500m in direct and indirect funds have been made available to finance these plans, including for 6,000 new units of accommodation, with 3,300 to be ready within a year.

The overriding priority during lockdown has been about ensuring that everyone has a home in which they can isolate. But, once the eviction ban, which prevented thousands of people from being evicted, is lifted on 24 August, Shelter estimate that up to 230,000 renters could be at risk of 'COVID-eviction'. So, however ambitious government plans are and the apparent political will to significantly reduce homelessness, there are still some unaddressed problems ahead. Firstly, what would happen to tenants with rent arrears, whether accumulated or not as a direct result of losing income during the lockdown?

Secondly, the general outlook for the economy is poor, with unemployment rising every month, if this trend continues, there is a real risk that many thousands may lose their homes, which would undoubtedly increase homelessness again. Then, thirdly, there is the already outstanding problem of the affordability of homes which could be exacerbated by a struggling economy as many people lose their income.

Although we are adapting our operations to the rapidly changing environment, which this health crisis has imposed on us, one thing must remain clear: our ethos of being our brethren's keeper, based on Christian values of love and respect must remain intact, regardless of whether they are a client, a volunteer, a staff member or a trustee.

Our special thanks go to the R.C. Archdiocese of Southwark for their support to date and for providing us with a long lease on the part of the building we occupy.



The Year in Review – Advice & Welfare

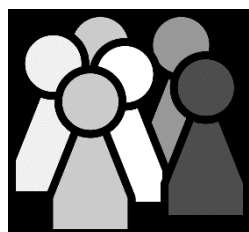
By

Margaret Shapland

Senior Housing and Welfare Advice Worker



It is the time of year when we look back at who we saw and how we have helped our clients over the last year. Inevitably we need to mention that the end of the year was not as we would have wished it – as we moved to a different sort of service so that we could accommodate the requirement to keep everyone safe as we all faced this invisible enemy called Covid-19. But let us start with some numbers and a picture of who we have seen over the past fiscal year.



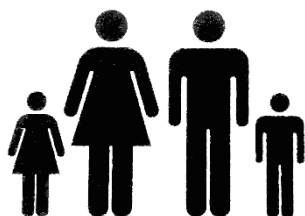
Overall numbers

Overall, we met with 799 clients over the year. This will seem like less than in previous year and indeed it is but when you look at the amount of activity and the number seen in each month, it is easy to see that there has been a lot of traffic and a greater intensity of service to individual clients. Overall **1,568** visits were made to the service, an average of 130 each month with nearly 4,500+ consultations over the year covering a wide variety of types of activity ranging from administering the need for clients to receiving their important letters at the centre to acquiring funds to helping clients secure accommodation. Each client received help with nearly 6 activities – in a normal year, we would see on average about 2-3 activities per client.

The reasons why are diverse – to meet client's needs for accommodation and the lengthening time it can take to acquire accommodation for clients, we have seen ourselves making up to 8 referrals to projects to try and achieve a placement. The housing environment in particular is under great pressure. More on that later.

We have also seen increases in the number of new clients approaching our service – 43% were people we have not met before. Due to our open door policy, there are no restrictions on who might use the centre and we do not place barriers such as local connection on determining to whom we deliver services – we have always considered ourselves a Pan-London service and we welcome everyone. The only restriction is that of demand to resource. Overall, we have just over 2 workers working with 6 clients or more per session.

Gender



This year, we continue to see growth in the number of female clients accessing the service. We have always seen a larger number of males using the service. Traditionally they are less visible on the street and tend to form part of the hidden homeless population. Back in 2017, Homeless Link reported that 14% of rough sleepers were female – this year 25% of our Advice & Welfare clients were female. As a service, many find out about us through word of mouth – coming across people who point them in our direction. Predominantly, they come to us to seek accommodation. Compared to male clients, our female clients accounted for 40% of all activity on their behalf compared to 32% for their male counterparts. The percentage of female clients are increasing and had grown steadily over the years. Females are more vulnerable on the street – to sexual assault, intimidation, and sexual violence.

Age

The largest single group were those aged 26-35 – they comprised 28% of all clients seen and when combined with the 18-25 age range are 40% of clients. The reasons are both structural and personal.

In brief, younger persons are at greater disadvantage through unemployment, changes to benefits over the years and housing policy which has reduced the options for many young people. From a personal perspective, they may leave their home in an unplanned way mainly due to family conflicts of various forms and tend to be less well-equipped with the skills and resources to set up home. Traditionally we have tended to see a more up-age population and they continue to come to us, of course with 35-45 and 46-55 contributing 20% and 22% respectively.



Let us look at where our clients come from

Overwhelmingly the largest single group are those who identify themselves as coming from an African background – they account for 45% of all clients seen. Many are relatively new arrivals in our country. Many are refugees fleeing violence and persecution in their own countries and making a long and arduous and dangerous journey to seek sanctuary in countries such as ours. Others come to us as this group tend to have a greater propensity to be in unstable employment especially those in the younger age groups. A recent research project among BAME millennials found that they are 47% more likely to be on a zero hours contract than their White peers, 10% more likely to be working a second job and 58% more likely to be unemployed

The other major group are those we classify as “White Other” – these largely are client who are migrant workers coming from the EU countries – they formed 27% of all clients seen. We have been particularly busy with this group as many have built their lives in the UK and are seeking to acquire long-term settlement status in the UK. We have been lucky enough this year to have partnered with 2 agencies – the Public Interest Law Centre and the Eastern European Resource Centre to enable these clients to acquire settled status in the UK. All those holding citizenship of a European country (with the notable exception of those from the Republic of Ireland) are required to apply for settled status and must do so before the end of June 2021.

We have mentioned previously in this article that many approaching us have come to this country as refugees and 18% came from this group. We also saw 19% from “old EU” countries and 16% from the newer countries who joined the EU largely in 2006. Both groups share some characteristics which help to explain why they come to us for support – having English as a second language can prove a barrier to dealing with services in the UK and understanding how they work

14% of all our clients were disabled. This has grown from under 10%. This has grown due to the increasing challenges that disabled clients face in navigating the benefit system with increased checks on their eligibility for benefits.

Let us look now at what people have requested help with.



21% of all activity focussed on dealing with clients housing need – both permanent housing and temporary housing. Overall, we made 323 placements in some form of accommodation for clients. Some clients prefer a temporary accommodation as they are saving for a deposit, are just starting work and just need a base to give them some stability to help support them to make that move from A to B. Other areas that featured were benefits, matters

relating to employment and helping people financially either through block grants which are either our own funds or form grants we have applied to – this help can be as simple as helping people with travel costs or acquiring larger sums to cover the up-front costs of securing accommodation.

What being independent really means

I wanted to focus on what being an independent organisation really means to clients. Most of our funding comes from our donors and trusts. That is really important as it enables us to assist clients in ways that might not be possible in other organisations as they may be bound by the conditions applying to the funds they have received.

I particularly wanted to tell you about one younger client we have worked with. Freedom was a young refugee suffering from Post-Traumatic Street Disorder, with little facility in use of the English language and with a lack of familiarity with the way systems work in the UK. He came to us late in 2019 having left accommodation elsewhere in the UK due to a lack of acceptance in the local population and experiencing hate crime which he had not reported to the police. He was very confused and in need of support. We found him a place in a shelter and helped him replace his identity document which he had lost.

When the country went into lockdown, he had left the shelter so there was no automatic transfer to the accommodation provided through local authorities and the GLA during the Covid-19 lockdown—we had lost contact with him and thus he was exposed to rough sleeping. During the lockdown period, we ran a telephone advice service and that is how he came back into contact with us. We sought help from both the local outreach team who met him but felt that it could not be proven that he was rough sleeping – he had been using friends to get his laundry done and to get the occasional shower; I don't think he can be blamed for trying to maintain a level of personal hygiene. He also kept moving around so it was difficult for any outreach team to properly validate him.

We put in a homelessness application but the client had not told us that he had previously approached the local authority and had been offered a re-connection to the location outside of London from which he had fled, so he was not accepted as being eligible for accommodation during lockdown in London. He was just so stressed at the prospect of having to return to a place he made a conscious decision to leave for very valid reasons. We took advice from a law centre and the conclusion was that the chances of mounting a successful challenge were not in our favour. At this time, many housing providers were not accepting new clients and were in lockdown themselves.

In the end, our client and I had a very frank discussion about future prospects – I made 3 further applications to housing providers that were taking on new clients and within a week, we managed to place him. He is now happily settled. What resonates with me is that during one phone call (of which there were many), he said to me “You are the only one who is helping me”. That seems to me an incredibly sad indictment of our systems that he would feel so isolated in terms of support he could rely on.

When people put such trust in you, it is both a privilege and a responsibility and it is because we have the freedom to not set boundaries around what we can try and deliver is largely down to you – dear reader.

The coming year will present considerable challenges but knowing that you are behind what we are trying to do is reassuring and comforting. Thank you

The realities behind the headlines

By

Eleanor Smith

Housing & Welfare Advice Worker



This summer has seen a lot of dramatic legislation and policy making in response to an unprecedented situation. Some of this legislation has been designed to mitigate the catastrophic effects of Covid-19 on the most vulnerable and would have been all but unthinkable before the pandemic. One example is the large scale accommodation of street homeless people, which has given many hope of being able to solve homelessness not just in the short term, but for good. Another is the ban on evictions, which is sadly due to end this August, when we expect to see many on the streets as this protection comes to a premature end. In this article I wanted to focus on two recent headline court cases that have a direct bearing on our clients, to celebrate the long overdue changes to housing and immigration systems that they represent, but also to explore what they really mean for people, and highlight the gaps in provision that remain.

'NRPF' High Court Ruling

In May this year, a ruling was made in the High Court that denying access to welfare benefits for people who have been given leave to remain in the UK was a breach of their human rights. The ruling received a lot of publicity, producing headlines such as 'Eight year old boy takes Home Office to court for denying family benefits'. The story behind the headlines was that a migrant family who had been given leave to remain in the UK, but with a 'no recourse to public funds' (NRPF) condition attached to their visa were made destitute after not being able to access welfare benefits when they found themselves in difficulties. The family were living in the UK perfectly legally, and had visas entitling them to be here. But those visas were issued under the condition that the family could not access the social security safety net that many UK citizens take for granted. The case was supported by The Unity Project, a migrant support charity, where we have previously referred clients for help with the same problem. The organisation had come to specialise in challenging NRPF conditions enforced as a condition of people's visas on an individual basis. It supported the case in the high court to try to stop hardship for vulnerable and low income migrant people at its root.

The term 'NRPF' also came to prominence this summer after the prime minister admitted to not knowing what the term really meant, or that it was still affecting people with the right to live and work in the UK. The term is very broad, covering a range of different people in a range of different circumstances, so is still a source of much confusion as to what it really means and who it applies to. Broadly, it can apply to anyone whose access to the social security system is either very limited or completely restricted. It can apply to European citizens who have not built up enough national insurance contributions through work, or to people trying to navigate the very complex, convoluted immigration system, waiting for an outcome of their application to stay in the UK. A confusing acronym which represents a desperate reality for many.

Last year, I was working with a lady who came to the UK as a refugee, who I will call Lydia. Once Lydia gained her status and was settled, her child, who had been living with relatives outside of the UK, was able to join her on a family re-union visa. This was no doubt wonderful news for her, however she was then made homeless as the accommodation she was staying in did not allow children or families. To make matters worse, she discovered when she tried to seek help from the council as a homeless family that there was a NRPF condition imposed on her child's visa (but not hers). The council did not think they would legally be able to help Lydia with housing, as the child

appeared to have no recourse to public funds. It was a terrible situation. However, we were able to access help from a solicitor, who advised that this was probably a mistake by The Home Office and looked to get it removed. We were also able to advocate to the council to help this family to get accommodation.

'No DSS' County Court ruling

Very recently, another high profile case saw a victory for the homeless charity Shelter, which assisted one of its clients to challenge blanket policies by landlords and estate agents denying access to housing for people in receipt of benefits. 'No DSS' is the phrase that normally appears on adverts for properties when the landlord or agency does not want to accommodate a person who is in receipt of welfare benefits, and is very common. 'DSS' refers to the long defunct 'Department of Social Security'. For welfare claimants seeking housing it represents closed door after closed door. The headlines said 'No DSS bans ruled unlawful'. The ruling concerned a disabled mother receiving welfare benefits who had been struggling to access housing after being refused by a number of different providers on the basis that she would be paying her rent with housing benefit. After being supported to take her case to the county court, the judge ruled that the policies of the housing agencies to have a blanket ban against benefits claimants was indirectly discriminatory on the grounds of sex and disability, and therefore contrary to sections 19 and 29 of the Equality Act 2010.

Because this is a county court judgement, rather than a high court judgement, it is still not illegal for estate agents and landlords to discriminate against benefits claimants. However, it does send a strong message that any landlords who do institute these policies are at risk of being taken to court and found to have acted unlawfully. They are now not just in danger of financial damage, but also reputational damage through their discriminatory policies.

At the Manna Centre we are thankful to have built up relationships with a few housing agencies that will accept people claiming benefits for their accommodation. We are also able to apply for grants to help people with the cost of a deposit or rent in advance. However, the way in which the landscape of housing provision has developed means that housing providers tend to fall into two discrete groups: those that accommodate working people, and those that accommodate people who receive benefits. Housing providers will often develop their systems, policies and processes in such a particular way that they are ill-equipped to deal with a combination of circumstances. Unfortunately we are increasingly seeing clients who do straddle both camps – people either working part time, or on fluctuating zero hours contracts who still need to receive some welfare benefits to top them up in order to survive, which would normally be through Universal Credit. We are finding it very hard at the moment to find accommodation for this expanding group.

For example, I was working recently with a client who I will call Neil. Neil was working in a restaurant and lost his job during lockdown, after which he was no longer able to pay for his accommodation and he became homeless and started sofa surfing. He then applied for Universal Credit, alongside many, many of his newly jobless colleagues working in hospitality. When the restaurant re-opened, they were able to offer Neil part time work, which he gladly accepted. His Universal Credit claim continued at a reduced rate of pay, so that he was living half on his wages and half on his benefits. We helped Neil to look for stable accommodation, but found that many of our housing providers were wary about taking someone who was working, because instead of housing benefit going directly to them from the government, they would have to trust Neil to pay part of the rent himself. Also, a lot of the housing available to people on benefits is in the outer zones of London, and would have made it difficult for Neil to get to his work in central London. Landlords who did take working

people were wary about taking people on benefits, due to the stigma and blanket policies I've mentioned. Eventually, Neil found a landlord who was willing to take him on, and we have been able to apply for a grant to help him to raise the deposit. His new place is still sadly a long commute from his work, but it is a start.

The right to housing, and to a safe and healthy life is universal and should apply to everyone. Hopefully legislation will continue to change and develop to stop discrimination against our clients where they face it in every area of their lives, allowing them to access the support and the resources that they need and deserve.

References:

<https://www.amnesty.org.uk/why-doesnt-prime-minister-know-about-nrpf>

<https://www.unity-project.org.uk/suspend-nrpf>

<https://www.bbc.co.uk/news/education-53391516>



Treasurer's Report

By
Bill Dodwell



This Annual Report includes the statement of financial activities (page 14) and the balance sheet (page 15) for the year ended 31st March 2020. 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 £444,398, up from £439,104, in the previous year. We benefited from legacies totalling £64,896 in 2020 (none in 2019). 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.

Our expenses in 2020 were £490,702, compared to £480,244 in 2019. We continue to invest in our staff, through pay rises and pension contributions. The result is that in 2019 we had a deficit of £46,304, which is higher than the £41,140 deficit in 2019. Our retained funds are £342,728, which means we have more than six months running costs in hand.

Our financial position has continued acceptably during the first few months of the pandemic. We have benefitted from the Government's Coronavirus Job Retention Scheme whilst the Centre was effectively closed to users. We provided meals for Southwark Council, which was housing homeless people, for which we were paid. Our donations have continued well, 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 rent-free. 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 and income & expenditure account

for the year ended 31 March 2020

	Restricted funds 2020 £	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Income and endowments from:				
Donations and legacies	<u>62,280</u>	<u>382,118</u>	<u>444,398</u>	<u>439,104</u>
Total income and endowments	<u>62,280</u>	<u>382,118</u>	<u>444,398</u>	<u>439,104</u>
Expenditure on:				
Raising funds	-	6,147	6,147	6,028
Charitable activities	<u>70,280</u>	<u>414,275</u>	<u>484,555</u>	<u>474,216</u>
Total expenditure	<u>70,280</u>	<u>420,422</u>	<u>490,702</u>	<u>480,244</u>
Net expenditure before other recognised gains and losses	(8,000)	(38,304)	(46,304)	(41,140)
Net movement in funds	(8,000)	(38,304)	(46,304)	(41,140)
Reconciliation of funds:				
Total funds brought forward	<u>33,856</u>	<u>355,176</u>	<u>389,032</u>	<u>430,172</u>
Total funds carried forward	<u>25,856</u>	<u>316,872</u>	<u>342,728</u>	<u>389,032</u>

Balance sheet
as at 31 March 2020

	2020	2019
	£	£
Fixed assets		
Tangible assets	31,607	1,527
Current assets		
Debtors	52,836	31,738
Cash at bank and in hand	<u>270,878</u>	<u>370,282</u>
	323,714	402,020
Creditors: amounts falling due within one year	<u>(12,593)</u>	<u>(14,515)</u>
Net current assets	<u>311,121</u>	<u>387,505</u>
Net assets	<u><u>342,728</u></u>	<u><u>389,032</u></u>
Charity Funds		
Restricted funds	25,856	33,856
Unrestricted funds	<u>316,872</u>	<u>355,176</u>
Total funds	<u><u>342,728</u></u>	<u><u>389,032</u></u>

The financial statements were approved by the Management committee on 27 August 2020 and signed on their behalf, by: Bill Dodwell, Manna Society Treasurer.

An opportunity for kindness

By

**Karolina Muszynska
Housing & Welfare Advice Worker**



“Wherever there is a human being, there is an opportunity for a kindness.” – Lucius Annaeus Seneca

The Covid-19 pandemic has shaken the whole world. It has shaken me. It has probably shaken more of those who have been lucky enough never to go through a traumatic experience that turns everything upside down and deprive us of things we take for granted. Experiences such as wars or natural disasters. The pandemic has not been as violent as a war but it has affected the whole world, almost every country, irrespective of its wealth. We were all in it together, globally. People all over the world have lost their loved ones. Many have lost their financial stability, many could not get medical treatment and many have struggled with anxiety, depression and frustration. Many are still struggling or will struggle, as it is not over yet. In fact, we do not know if it actually will ever be over as viruses mutate and do not respect human borders. Perhaps we have to learn to live with the reality where this virus threat is constantly present. In the new, post-pandemic world. We can only imagine what could have happened if this virus was even more deadly.

Of course every cloud has a silver lining and it was totally heart melting to observe how people were helping each other in all sorts of ways. By supporting neighbours, delivering shopping, caring for NHS staff, donating, volunteering and in many more ways. Windows and pavements in East London and around, were adorned with beautiful paintings of rainbows made by children as a part of national “Chase the Rainbow” campaign to spread positivity and uplift the spirit of Londoners.

Global carbon dioxide emissions saw an unprecedented drop during the pandemic lockdown as much of the world stopped travelling, eating in restaurants and buying merchandise. Air in London has been clearer and overall the city has become much quieter and cleaner. Many homeless people, irrespectively of their welfare rights and entitlements, have been housed in temporary accommodation and provided with food. We learnt the value of basic food like flour, pasta and rice as these products were mostly missing on the shelves in the panic phase of the lockdown. We learnt to appreciate more about the freedoms we take for granted, freedom to see our friends and relatives, to shake their hands and to hug them, to enjoy cultural events etc. My friend has reflected that she would never again take a walk in the park for granted.

I am grateful, as Coronavirus has not affected my family in any serious way. The most difficult part for me was that I could not see my family in Poland for quite a long time. I also missed my work and our customers while being on furlough for almost 3 months. I came back to work 2 weeks ago and it does feel good to be back at the centre. At the same time, it is quite disheartening to see the centre, which was a very busy place, almost empty. This is because at present, due to Covid19 regulations, we are offering a limited service - we are providing only takeaway food and our advice team see customers via Zoom to reduce unnecessary contact. It feels a bit strange not being able to see our clients face to face but we have to protect our staff and customers to the best of our abilities.

I sense that the demand for services like ours will soon get high. The economic impact of the lockdown will hit us no doubt – homelessness and poverty will rise as a result. Therefore, it is very important to keep that kindness and unity sparked by the pandemic alive and continue helping out those in need.

Charity number: 294691

Manna Society

Unaudited

Management committee's report and financial statements

for the year ended 31 March 2020

Manna Society

Contents

	Page
Reference and administrative details of the charity, its trustees and advisers	1
Management committee's report	2 - 4
Independent examiner's report	5 - 6
Statement of financial activities	7
Balance sheet	8
Notes to the financial statements	9 - 18

Manna Society

Reference and administrative details of the charity, its trustees and advisers for the year ended 31 March 2020

Management committee

Bill Dodwell, Treasurer
Nannette Ffrench
Tony Charlton
Cha Power, Chair
Michael Cooley
David Mendez
Sarah Coates, Secretary
Alexandra Weightman-Harton (appointed 26 September 2019)

Charity registered number

294691

Principal office

12 Melior Street
London
SE1 3QP

Accountants

Kreston Reeves LLP
Chartered Accountants
Third Floor
24 Chiswell Street
London
EC1Y 4YX

Bankers

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

Manna Society

Management committee's report (continued) for the year ended 31 March 2020

Management committee's report for the year ended 31 March 2020

The Management committee present their annual report together with the financial statements for the year ended 31 March 2020.

Objectives and Activities

●Policies and objectives

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

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

●Activities for achieving objectives

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

Structure, governance and management

●Constitution

The constitution was adopted on 30 May 1986.

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

●Method of appointment or election of Management committee

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

●Policies adopted for the induction and training of Management committee

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

●Organisational structure and decision making

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

●Risk management

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

**Management committee's report (continued)
for the year ended 31 March 2020**

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 £64,896 (2019: £Nil) during the year. It has been notified of another legacy that should be received during the 2020/21 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 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 March 2020:

First two weeks in March 2020:

To begin with, we limited the number of people who could come in to the centre at any one time. We started with limiting the number 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 a takeaway meal only, all other services were suspended. Every caller received a hot dinner and a sandwich. On occasions we were also able to add gloves, socks, underwear, and toiletries as part of the parcel.

Even this much reduced service presented us with challenges, like ensuring that when people queued up, they kept the safe 'social distance' between one another. Thankfully most people did so but a few did not. Numbers receiving the takeaway meals fluctuated between 96 and 156, but with 67 being an outlier, because people thought we would not be open on that particular day.

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. The decision to do so was based on the three following reasons:

1. As we were unable to ensure the mandatory 2 meter distance between our service users themselves and our staff we felt that we were putting both parties at risk of catching the virus and of endangering the general public also.
2. Taking into account the overall zeitgeist within the homelessness sector For the first time ever central government instructed local boroughs to place all rough sleepers into accommodation for the duration of this crisis. Homeless Link, an umbrella group working with over 700 organisations, encouraged all day centres in the strongest of terms to close
3. As the Chief Executive of the homeless charity Crisis, Jon Sparkes said "The Government's insistence that everyone sleeping rough should be housed (by the weekend) is a landmark moment – and the right thing to do'. We wished to play our part and not

There were health risk factors too associated with managing people accessing our service, both for our staff and for service-users. Either the staff could potentially pass on the virus to one another or to our service-users or vice-versa. Because of this, we stopped giving out takeaway meals and the last day we did so

**Management committee's report (continued)
for the year ended 31 March 2020**

was Monday 30 March.

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.

●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 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 £200,000, with the balance to be spent on charitable activities over the coming years.

The total funds held as at the year end were £342,728 (2019: £389,032), of which £25,856 (2019: £33,856) were restricted funds. There has been a decrease in funds held during the year however they remain over and above the amount identified as the level to be maintained. This will be distributed over the coming years.

●Future developments

The Trustees have budgeted for a deficit in 2020/21 due to a decrease in funding. The Trustees are concerned about future funding and have set out plans in an attempt to relieve this. The current level of reserves and expected income ensure there are no going concern issues.

This report was approved by the Management committee, on 27 August 2020 and signed on their behalf by:

Cha Power, Chair

Bill Dodwell, Treasurer

Manna Society

Independent examiner's report for the year ended 31 March 2020

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 2020.

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 2020

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: 27 August 2020

P D Hudson BA FCA

Kreston Reeves LLP

Chartered Accountants

Third Floor
24 Chiswell Street
London
EC1Y 4YX

Manna Society

Statement of financial activities and income & expenditure account for the year ended 31 March 2020

	Note	Restricted funds 2020 £	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Income and endowments from:					
Donations and legacies	2	<u>62,280</u>	<u>382,118</u>	<u>444,398</u>	<u>439,104</u>
Total income and endowments		<u>62,280</u>	<u>382,118</u>	<u>444,398</u>	<u>439,104</u>
Expenditure on:					
Raising funds		-	6,147	6,147	6,028
Charitable activities	6	<u>70,280</u>	<u>414,275</u>	<u>484,555</u>	<u>474,216</u>
Total expenditure	3	<u>70,280</u>	<u>420,422</u>	<u>490,702</u>	<u>480,244</u>
Net expenditure before other recognised gains and losses		(8,000)	(38,304)	(46,304)	(41,140)
Net movement in funds		(8,000)	(38,304)	(46,304)	(41,140)
Reconciliation of funds:					
Total funds brought forward		<u>33,856</u>	<u>355,176</u>	<u>389,032</u>	<u>430,172</u>
Total funds carried forward		<u>25,856</u>	<u>316,872</u>	<u>342,728</u>	<u>389,032</u>

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

Manna Society

Balance sheet as at 31 March 2020

	Note	£	2020 £	£	2019 £
Fixed assets					
Tangible assets	9		31,607		1,527
Current assets					
Debtors	10	52,836		31,738	
Cash at bank and in hand		<u>270,878</u>		<u>370,282</u>	
		323,714		402,020	
Creditors: amounts falling due within one year	11	<u>(12,593)</u>		<u>(14,515)</u>	
Net current assets			<u>311,121</u>		<u>387,505</u>
Net assets			<u>342,728</u>		<u>389,032</u>
Charity Funds					
Restricted funds	12		25,856		33,856
Unrestricted funds	12		<u>316,872</u>		<u>355,176</u>
Total funds			<u>342,728</u>		<u>389,032</u>

The financial statements were approved by the Management committee on 27 August 2020 and signed on their behalf, by:

Bill Dodwell, Treasurer

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

**Notes to the financial statements
for the year ended 31 March 2020**

1. Accounting policies

1.1 Basis of preparation of financial statements

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

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

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

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

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

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

1.3 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. Please 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.

**Notes to the financial statements
for the year ended 31 March 2020**

1.4 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.

1.5 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.

1.6 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

1.7 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.

**Notes to the financial statements
for the year ended 31 March 2020**

1.8 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.

1.9 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.

1.10 Liabilities and provisions

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

1.11 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.

1.12 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 2020 £	Unrestricted funds 2020 £	Total funds 2020 £	<i>Total funds 2019 £</i>
Donations	7,280	317,222	324,502	384,104
Legacies	-	64,896	64,896	-
Grants	55,000	-	55,000	55,000
	<hr/>	<hr/>	<hr/>	<hr/>
Total donations and legacies	62,280	382,118	444,398	<i>439,104</i>
	<hr/>	<hr/>	<hr/>	<hr/>
Total 2019	<u>55,000</u>	<u>384,104</u>	<u>439,104</u>	

**Notes to the financial statements
for the year ended 31 March 2020**

3. Analysis of Expenditure by expenditure type

	Staff costs 2020 £	Depreciation 2020 £	Other costs 2020 £	Total 2020 £	Total 2019 £
Costs of raising funds:					
Expenditure on raising voluntary income	6,147	-	-	6,147	6,028
Subtotal costs of raising funds	6,147	-	-	6,147	6,028
Charitable activities:					
Cost of running the centre	339,565	5,371	137,027	481,963	470,725
Expenditure on governance	-	-	2,592	2,592	3,491
	<u>345,712</u>	<u>5,371</u>	<u>139,619</u>	<u>490,702</u>	<u>480,244</u>
Total 2019	<u>353,579</u>	<u>679</u>	<u>125,986</u>	<u>480,244</u>	

4. Direct costs

	Costs of running the centre £	Total 2020 £	Total 2019 £
Premises	26,279	26,279	18,313
Food	41,050	41,050	39,186
Volunteers	7,647	7,647	10,161
Travel	6,137	6,137	6,575
Utilities	22,900	22,900	25,379
Computer expenses	2,338	2,338	2,272
Donations	14,601	14,601	-
Wages and salaries	274,679	274,679	269,051
National insurance	27,038	27,038	25,142
Pension cost	6,252	6,252	20,482
	<u>428,921</u>	<u>428,921</u>	<u>416,561</u>
Total 2019	<u>416,561</u>	<u>416,561</u>	

5. Support costs

	Cost of running the centre £	Total 2020 £	Total 2019 £
Recruitment costs	166	166	2,319
Telephone	1,472	1,472	3,523
Printing, post and stationery	1,715	1,715	9,334

Manna Society

Notes to the financial statements for the year ended 31 March 2020

Sundry expenses	4,165	4,165	3,544
Repairs	8,557	8,557	6,969
Profit/loss on disposal of fixed assets	-	-	(5,080)
Wages and salaries	29,838	29,838	31,148
National insurance	1,758	1,758	1,728
Depreciation	5,371	5,371	679
	53,042	53,042	54,164
<i>Total 2019</i>	<i>54,164</i>	<i>54,164</i>	

6. Governance costs

	Restricted funds 2020 £	Unrestricted funds 2020 £	Total funds 2020 £	<i>Total funds 2019 £</i>
Independent examiner's fee	-	2,592	2,592	2,600
Legal fees	-	-	-	891
	-	2,592	2,592	3,491

7. Net income/(expenditure)

This is stated after charging:

	2020 £	2019 £
Depreciation of tangible fixed assets:		
- owned by the charity	5,371	679
Independent examiner's fee	2,592	2,600

During the year, no Management committee received any remuneration (2019 - £NIL).

During the year, no Management committee received any benefits in kind (2019 - £NIL).

During the year, no Management committee received any reimbursement of expenses (2019 - £NIL).

8. Staff costs

Staff costs were as follows:

	2020 £	2019 £
Wages and salaries	309,868	305,446
National insurance	28,796	26,870
Pension costs	7,048	21,263
	345,712	353,579

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

	No.	No.
Day Centre	7	8
Housing & Welfare Advice	3	3

**Notes to the financial statements
for the year ended 31 March 2020**

Management & Admin	<u>2</u>	<u>2</u>
	<u>12</u>	<u>13</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).

9. Tangible fixed assets

	Motor vehicles £	Fixtures & fittings £	Computer equipment £	Total £
Cost				
At 1 April 2019	-	59,460	11,416	70,876
Additions	<u>18,521</u>	<u>6,108</u>	<u>10,822</u>	<u>35,451</u>
At 31 March 2020	<u>18,521</u>	<u>65,568</u>	<u>22,238</u>	<u>106,327</u>
Depreciation				
At 1 April 2019	-	57,933	11,416	69,349
Charge for the year	<u>4,630</u>	<u>741</u>	<u>-</u>	<u>5,371</u>
At 31 March 2020	<u>4,630</u>	<u>58,674</u>	<u>11,416</u>	<u>74,720</u>
Net book value				
At 31 March 2020	<u><u>13,891</u></u>	<u><u>6,894</u></u>	<u><u>10,822</u></u>	<u><u>31,607</u></u>
At 31 March 2019	<u><u>-</u></u>	<u><u>1,527</u></u>	<u><u>-</u></u>	<u><u>1,527</u></u>

10. Debtors

	2020 £	2019 £
Other debtors	34,333	11,840
Prepayments and accrued income	18,503	19,898
	<u>52,836</u>	<u>31,738</u>

11. Creditors: Amounts falling due within one year

	2020 £	2019 £
Other taxation and social security	6,338	6,338
Other creditors	-	1,200
Accruals and deferred income	6,255	6,977
	<u>12,593</u>	<u>14,515</u>

Manna Society

Notes to the financial statements for the year ended 31 March 2020

12. Statement of funds

Statement of funds - current year

	Balance at 1 April 2019 £	Income £	Expenditure £	Balance at 31 March 2020 £
Unrestricted funds				
General fund	<u>355,176</u>	<u>382,118</u>	<u>(420,422)</u>	<u>316,872</u>
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>
Total of funds	<u>389,032</u>	<u>444,398</u>	<u>(490,702)</u>	<u>342,728</u>

Statement of funds - prior year

	Balance at 1 April 2018 £	Income £	Expenditure £	Balance at 31 March 2019 £
General fund	<u>395,161</u>	<u>373,104</u>	<u>(413,089)</u>	<u>355,176</u>
Restricted funds				
Accommodation	16,301	10,000	(6,002)	20,299
Housing advice	-	55,000	(55,000)	-
Assisting people in need	13,044	1,000	(2,014)	12,030
Van	3,460	-	(3,460)	-
Washing machine	2,206	-	(679)	1,527
	<u>35,011</u>	<u>66,000</u>	<u>(67,155)</u>	<u>33,856</u>

Summary of funds - current 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>

**Notes to the financial statements
for the year ended 31 March 2020**

Summary of funds - prior year

	<i>Balance at 1 April 2018</i>	<i>Income</i>	<i>Expenditure</i>	<i>Balance at 31 March 2019</i>
	£	£	£	£
General funds	395,161	373,104	(413,089)	355,176
Restricted funds	35,011	66,000	(67,155)	33,856
	<u>430,172</u>	<u>439,104</u>	<u>(480,244)</u>	<u>389,032</u>

13. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Restricted funds 2020	Unrestricted funds 2020	Total funds 2020
	£	£	£
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>

Analysis of net assets between funds - prior year

	<i>Restricted funds 2019</i>	<i>Unrestricted funds 2019</i>	<i>Total funds 2019</i>
	£	£	£
Tangible fixed assets	1,527	-	1,527
Current assets	32,329	369,691	402,020
Creditors due within one year	-	(14,515)	(14,515)
	<u>33,856</u>	<u>355,176</u>	<u>389,032</u>

14. Contingent asset

During the year the Management committee were advised that the Charity had been left a legacy. No figure has been indicated.

**Notes to the financial statements
for the year ended 31 March 2020**

15. Pension commitments

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

16. 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.

17. 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 2020

Manna Society

Contents

	Page
Reference and administrative details of the charity, its trustees and advisers	1
Management committee's report	2 - 4
Independent examiner's report	5 - 6
Statement of financial activities	7
Balance sheet	8
Notes to the financial statements	9 - 18

Manna Society

Reference and administrative details of the charity, its trustees and advisers for the year ended 31 March 2020

Management committee

Bill Dodwell, Treasurer
Nannette Ffrench
Tony Charlton
Cha Power, Chair
Michael Cooley
David Mendez
Sarah Coates, Secretary
Alexandra Weightman-Harton (appointed 26 September 2019)

Charity registered number

294691

Principal office

12 Melior Street
London
SE1 3QP

Accountants

Kreston Reeves LLP
Chartered Accountants
Third Floor
24 Chiswell Street
London
EC1Y 4YX

Bankers

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

Manna Society

Management committee's report (continued) for the year ended 31 March 2020

Management committee's report for the year ended 31 March 2020

The Management committee present their annual report together with the financial statements for the year ended 31 March 2020.

Objectives and Activities

●Policies and objectives

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

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

●Activities for achieving objectives

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

Structure, governance and management

●Constitution

The constitution was adopted on 30 May 1986.

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

●Method of appointment or election of Management committee

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

●Policies adopted for the induction and training of Management committee

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

●Organisational structure and decision making

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

●Risk management

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

**Management committee's report (continued)
for the year ended 31 March 2020**

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 £64,896 (2019: £Nil) during the year. It has been notified of another legacy that should be received during the 2020/21 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 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 March 2020:

First two weeks in March 2020:

To begin with, we limited the number of people who could come in to the centre at any one time. We started with limiting the number 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 a takeaway meal only, all other services were suspended. Every caller received a hot dinner and a sandwich. On occasions we were also able to add gloves, socks, underwear, and toiletries as part of the parcel.

Even this much reduced service presented us with challenges, like ensuring that when people queued up, they kept the safe 'social distance' between one another. Thankfully most people did so but a few did not. Numbers receiving the takeaway meals fluctuated between 96 and 156, but with 67 being an outlier, because people thought we would not be open on that particular day.

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. The decision to do so was based on the three following reasons:

1. As we were unable to ensure the mandatory 2 meter distance between our service users themselves and our staff we felt that we were putting both parties at risk of catching the virus and of endangering the general public also.
2. Taking into account the overall zeitgeist within the homelessness sector For the first time ever central government instructed local boroughs to place all rough sleepers into accommodation for the duration of this crisis. Homeless Link, an umbrella group working with over 700 organisations, encouraged all day centres in the strongest of terms to close
3. As the Chief Executive of the homeless charity Crisis, Jon Sparkes said "The Government's insistence that everyone sleeping rough should be housed (by the weekend) is a landmark moment – and the right thing to do'. We wished to play our part and not

There were health risk factors too associated with managing people accessing our service, both for our staff and for service-users. Either the staff could potentially pass on the virus to one another or to our service-users or vice-versa. Because of this, we stopped giving out takeaway meals and the last day we did so

**Management committee's report (continued)
for the year ended 31 March 2020**

was Monday 30 March.

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.

●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 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 £200,000, with the balance to be spent on charitable activities over the coming years.

The total funds held as at the year end were £342,728 (2019: £389,032), of which £25,856 (2019: £33,856) were restricted funds. There has been a decrease in funds held during the year however they remain over and above the amount identified as the level to be maintained. This will be distributed over the coming years.

●Future developments

The Trustees have budgeted for a deficit in 2020/21 due to a decrease in funding. The Trustees are concerned about future funding and have set out plans in an attempt to relieve this. The current level of reserves and expected income ensure there are no going concern issues.

This report was approved by the Management committee, on 27 August 2020 and signed on their behalf by:

Cha Power, Chair

Bill Dodwell, Treasurer

Manna Society

Independent examiner's report for the year ended 31 March 2020

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 2020.

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 2020

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: 27 August 2020

P D Hudson BA FCA

Kreston Reeves LLP

Chartered Accountants

Third Floor
24 Chiswell Street
London
EC1Y 4YX

Manna Society

Statement of financial activities and income & expenditure account for the year ended 31 March 2020

	Note	Restricted funds 2020 £	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Income and endowments from:					
Donations and legacies	2	<u>62,280</u>	<u>382,118</u>	<u>444,398</u>	<u>439,104</u>
Total income and endowments		<u>62,280</u>	<u>382,118</u>	<u>444,398</u>	<u>439,104</u>
Expenditure on:					
Raising funds		-	6,147	6,147	6,028
Charitable activities	6	<u>70,280</u>	<u>414,275</u>	<u>484,555</u>	<u>474,216</u>
Total expenditure	3	<u>70,280</u>	<u>420,422</u>	<u>490,702</u>	<u>480,244</u>
Net expenditure before other recognised gains and losses		(8,000)	(38,304)	(46,304)	(41,140)
Net movement in funds		(8,000)	(38,304)	(46,304)	(41,140)
Reconciliation of funds:					
Total funds brought forward		<u>33,856</u>	<u>355,176</u>	<u>389,032</u>	<u>430,172</u>
Total funds carried forward		<u>25,856</u>	<u>316,872</u>	<u>342,728</u>	<u>389,032</u>

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

Manna Society

Balance sheet as at 31 March 2020

	Note	£	2020 £	£	2019 £
Fixed assets					
Tangible assets	9		31,607		1,527
Current assets					
Debtors	10	52,836		31,738	
Cash at bank and in hand		<u>270,878</u>		<u>370,282</u>	
		323,714		402,020	
Creditors: amounts falling due within one year	11	<u>(12,593)</u>		<u>(14,515)</u>	
Net current assets			<u>311,121</u>		<u>387,505</u>
Net assets			<u>342,728</u>		<u>389,032</u>
Charity Funds					
Restricted funds	12		25,856		33,856
Unrestricted funds	12		<u>316,872</u>		<u>355,176</u>
Total funds			<u>342,728</u>		<u>389,032</u>

The financial statements were approved by the Management committee on 27 August 2020 and signed on their behalf, by:

Bill Dodwell, Treasurer

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

**Notes to the financial statements
for the year ended 31 March 2020**

1. Accounting policies

1.1 Basis of preparation of financial statements

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

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

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

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

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

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

1.3 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. Please 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.

**Notes to the financial statements
for the year ended 31 March 2020**

1.4 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.

1.5 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.

1.6 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

1.7 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.

**Notes to the financial statements
for the year ended 31 March 2020**

1.8 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.

1.9 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.

1.10 Liabilities and provisions

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

1.11 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.

1.12 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 2020 £	Unrestricted funds 2020 £	Total funds 2020 £	<i>Total funds 2019 £</i>
Donations	7,280	317,222	324,502	384,104
Legacies	-	64,896	64,896	-
Grants	55,000	-	55,000	55,000
	<hr/>	<hr/>	<hr/>	<hr/>
Total donations and legacies	62,280	382,118	444,398	439,104
	<hr/>	<hr/>	<hr/>	<hr/>
Total 2019	55,000	384,104	439,104	

**Notes to the financial statements
for the year ended 31 March 2020**

3. Analysis of Expenditure by expenditure type

	Staff costs 2020 £	Depreciation 2020 £	Other costs 2020 £	Total 2020 £	Total 2019 £
Costs of raising funds:					
Expenditure on raising voluntary income	6,147	-	-	6,147	6,028
Subtotal costs of raising funds	6,147	-	-	6,147	6,028
Charitable activities:					
Cost of running the centre	339,565	5,371	137,027	481,963	470,725
Expenditure on governance	-	-	2,592	2,592	3,491
	<u>345,712</u>	<u>5,371</u>	<u>139,619</u>	<u>490,702</u>	<u>480,244</u>
Total 2019	<u>353,579</u>	<u>679</u>	<u>125,986</u>	<u>480,244</u>	

4. Direct costs

	Costs of running the centre £	Total 2020 £	Total 2019 £
Premises	26,279	26,279	18,313
Food	41,050	41,050	39,186
Volunteers	7,647	7,647	10,161
Travel	6,137	6,137	6,575
Utilities	22,900	22,900	25,379
Computer expenses	2,338	2,338	2,272
Donations	14,601	14,601	-
Wages and salaries	274,679	274,679	269,051
National insurance	27,038	27,038	25,142
Pension cost	6,252	6,252	20,482
	<u>428,921</u>	<u>428,921</u>	<u>416,561</u>
Total 2019	<u>416,561</u>	<u>416,561</u>	

5. Support costs

	Cost of running the centre £	Total 2020 £	Total 2019 £
Recruitment costs	166	166	2,319
Telephone	1,472	1,472	3,523
Printing, post and stationery	1,715	1,715	9,334

Manna Society

Notes to the financial statements for the year ended 31 March 2020

Sundry expenses	4,165	4,165	3,544
Repairs	8,557	8,557	6,969
Profit/loss on disposal of fixed assets	-	-	(5,080)
Wages and salaries	29,838	29,838	31,148
National insurance	1,758	1,758	1,728
Depreciation	5,371	5,371	679
	53,042	53,042	54,164
<i>Total 2019</i>	<i>54,164</i>	<i>54,164</i>	

6. Governance costs

	Restricted funds 2020 £	Unrestricted funds 2020 £	Total funds 2020 £	<i>Total funds 2019 £</i>
Independent examiner's fee	-	2,592	2,592	2,600
Legal fees	-	-	-	891
	-	2,592	2,592	3,491

7. Net income/(expenditure)

This is stated after charging:

	2020 £	<i>2019 £</i>
Depreciation of tangible fixed assets:		
- owned by the charity	5,371	679
Independent examiner's fee	2,592	2,600

During the year, no Management committee received any remuneration (2019 - £NIL).

During the year, no Management committee received any benefits in kind (2019 - £NIL).

During the year, no Management committee received any reimbursement of expenses (2019 - £NIL).

8. Staff costs

Staff costs were as follows:

	2020 £	<i>2019 £</i>
Wages and salaries	309,868	305,446
National insurance	28,796	26,870
Pension costs	7,048	21,263
	345,712	353,579

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

	No.	<i>No.</i>
Day Centre	7	8
Housing & Welfare Advice	3	3

**Notes to the financial statements
for the year ended 31 March 2020**

Management & Admin	<u>2</u>	<u>2</u>
	<u>12</u>	<u>13</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).

9. Tangible fixed assets

	Motor vehicles £	Fixtures & fittings £	Computer equipment £	Total £
Cost				
At 1 April 2019	-	59,460	11,416	70,876
Additions	<u>18,521</u>	<u>6,108</u>	<u>10,822</u>	<u>35,451</u>
At 31 March 2020	<u>18,521</u>	<u>65,568</u>	<u>22,238</u>	<u>106,327</u>
Depreciation				
At 1 April 2019	-	57,933	11,416	69,349
Charge for the year	<u>4,630</u>	<u>741</u>	<u>-</u>	<u>5,371</u>
At 31 March 2020	<u>4,630</u>	<u>58,674</u>	<u>11,416</u>	<u>74,720</u>
Net book value				
At 31 March 2020	<u><u>13,891</u></u>	<u><u>6,894</u></u>	<u><u>10,822</u></u>	<u><u>31,607</u></u>
At 31 March 2019	<u><u>-</u></u>	<u><u>1,527</u></u>	<u><u>-</u></u>	<u><u>1,527</u></u>

10. Debtors

	2020 £	2019 £
Other debtors	34,333	11,840
Prepayments and accrued income	18,503	19,898
	<u>52,836</u>	<u>31,738</u>

11. Creditors: Amounts falling due within one year

	2020 £	2019 £
Other taxation and social security	6,338	6,338
Other creditors	-	1,200
Accruals and deferred income	6,255	6,977
	<u>12,593</u>	<u>14,515</u>

Manna Society

Notes to the financial statements for the year ended 31 March 2020

12. Statement of funds

Statement of funds - current year

	Balance at 1 April 2019 £	Income £	Expenditure £	Balance at 31 March 2020 £
Unrestricted funds				
General fund	<u>355,176</u>	<u>382,118</u>	<u>(420,422)</u>	<u>316,872</u>
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>
Total of funds	<u>389,032</u>	<u>444,398</u>	<u>(490,702)</u>	<u>342,728</u>

Statement of funds - prior year

	Balance at 1 April 2018 £	Income £	Expenditure £	Balance at 31 March 2019 £
General fund	<u>395,161</u>	<u>373,104</u>	<u>(413,089)</u>	<u>355,176</u>
Restricted funds				
Accommodation	16,301	10,000	(6,002)	20,299
Housing advice	-	55,000	(55,000)	-
Assisting people in need	13,044	1,000	(2,014)	12,030
Van	3,460	-	(3,460)	-
Washing machine	2,206	-	(679)	1,527
	<u>35,011</u>	<u>66,000</u>	<u>(67,155)</u>	<u>33,856</u>

Summary of funds - current 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>

**Notes to the financial statements
for the year ended 31 March 2020**

Summary of funds - prior year

	<i>Balance at 1 April 2018</i>	<i>Income</i>	<i>Expenditure</i>	<i>Balance at 31 March 2019</i>
	£	£	£	£
General funds	395,161	373,104	(413,089)	355,176
Restricted funds	35,011	66,000	(67,155)	33,856
	<u>430,172</u>	<u>439,104</u>	<u>(480,244)</u>	<u>389,032</u>

13. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Restricted funds 2020	Unrestricted funds 2020	Total funds 2020
	£	£	£
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>

Analysis of net assets between funds - prior year

	<i>Restricted funds 2019</i>	<i>Unrestricted funds 2019</i>	<i>Total funds 2019</i>
	£	£	£
Tangible fixed assets	1,527	-	1,527
Current assets	32,329	369,691	402,020
Creditors due within one year	-	(14,515)	(14,515)
	<u>33,856</u>	<u>355,176</u>	<u>389,032</u>

14. Contingent asset

During the year the Management committee were advised that the Charity had been left a legacy. No figure has been indicated.

**Notes to the financial statements
for the year ended 31 March 2020**

15. Pension commitments

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

16. 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.

17. Controlling party

The Management committee are the controlling party of the Charity.