

**THE MANNA HOUSE TRUST**

**TRUSTEES REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED**

**30 SEPTEMBER 2020**

Registered Charity Number 286358

THE MANNA HOUSE TRUST

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The trustees present their report and the financial statements for the year ended 30 September 2020.

### **Principal activity and objects**

The Manna House Trust (formally The Northampton Christian Centre Trust) is registered by the Charity Commission as charity number 286358 and is governed by a trust deed dated 23 August 1982 and a supplemental deed dated 8 January 1983. Another supplemental deed was added on 8 May 2003 changing two parts of the constitution and the charity's name. The Charity Commission accepted these changes on 26 February 2004 and the charity has been known as The Manna House Trust with effect from that date. It is controlled by a working committee and aims to serve the local community and promote the Christian religion. Its mission is:

- To provide a well- respected counselling service freely available to all communities throughout the county of Northamptonshire.
- To provide counsellor training courses to potential counsellors on a local, national and international basis.
- To help and advise, where appropriate, other groups around the county to establish counselling services.

During the prior year the Trust disposed of 100% of the issued share capital of Northampton Christian Centres Limited, a company in which D V Hill, V G Winchcombe and J C Nightingale were Directors. The company was principally engaged in the sale of Christian books, music and associated goods.

### **Review of the activities and achievements**

A full review of the Trust's activities is set out in a separate annual report.

2019-20 has been a year of incredible change and unprecedented adjustment.

The first half year (October to March) was fairly normal with a steady throughput of face to face work but the second half year has been heavily impacted by the Covid pandemic. We have had to educate and move all of our existing counsellors to work remotely either by phone, Skype or Zoom. A daunting task but one to which the team has responded to exceptionally well. People have had to learn new skills, new policies have had to be written and a reshaped appointment system has been implemented. A major risk assessment has been worked through and protocols have been put in place to ensure the building is as safe as possible.

The Trustees have been pleased to see how the mission statement of the Counselling Service has been accomplished during the last year:-

1. To provide a well respected counselling service freely available to all communities throughout the county of Northamptonshire.

The MHCS has maintained the number of counselling and supervision sessions during the year, delivering about 2,200. This maintains the MHCS as one of the larger Voluntary Sector counselling agencies in the county. The service has an excellent team of 31 fully trained counsellors who offer essential help to many people facing a wide variety of issues. Referrals were down in the year to about 180 primarily because of the length of time clients have to wait to be seen – approximately 5 months. The ratios of clients that are from the town of Northampton stays at about 55%, the rest being evenly split around the rest of the county.

More recently, MHCS has started delivering a series of short courses through the Well-Being Education Network, these courses are proving helpful to those currently on the waiting list. The course on Stress and Resilience has proved to be particularly worthwhile.

The service has been able to access some very helpful local and national sources of funding due of the pandemic.

The service continues to benefit from being a member of the Mental Health Northants Collaboration (MHNC), a group of 11 mental health charities in the county, which has helped secure two streams of ongoing funding. The Northampton Borough Council has also maintained a level of support. More grants of this nature will be sought to add to the sustainability of the service. Income has been received from a number of local and national charitable trusts.

Contracted work has continued at a local GP surgery and a forensics company. Also during the year, a successful Listening Service has been run for another local charity which has proved to be beneficial all round.

2. To provide counsellor training courses to potential counsellors on a local, national and international basis.

Despite the economic climate, the numbers of students on the training courses offered by MHCS have grown. The delivery of a progressive programme of counsellor training at Level 2 (Introduction), Level 3 (Certificate) & Level 4 (Diploma) has been successfully completed in Northampton. Due to the skill of our Training Manager, all of the teaching has been maintained during the pandemic through a transition onto Microsoft Teams.

3. To help and advise, where appropriate, other groups around the country to establish counselling centres.

This work continues on an informal basis with enquiries coming during the year both locally and from further afield.

Once again, the MHCS Service has taken its place in the local community and has continued to make a significant contribution to both the provision and delivery of services and MHT has played a significant part in the development of the voluntary sector's support to the community and the ongoing partnerships with statutory bodies.

Overall, 2019-20 has been a good year for the Manna House Trust and moving into 2020-21 it is hoped that the success of this year will enable more help to be given to even more people.

### **Financial review**

The net incoming resources of the Charity for the year amounted to £32,929 as set out on page 6.

No depreciation has been provided on freehold land and buildings as in the opinion of the trustees the present market value is in excess of original costs.

It was disclosed in the trustees report for last year that the Christian Bookshop was no longer viable and would be closing by March 2019. As a result the financial results for last financial year were impacted by the closure costs of the Shop amounting to c£30,000, if these costs were excluded the Trust broke-even.

THE MANNA HOUSE TRUST

REPORT OF THE TRUSTEES

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**Reserves policy**

The trustees have again reviewed this policy and aim to ensure that unrestricted reserves be sufficient to cover 3 to 6 months expenses. This would negate the need to realise fixed assets due to unforeseen difficulties.

**Trustees and members of the committee**

The trustees serving during the year were:

V G Winchcombe (chair)

D V Hill

The members of the committee serving during the year were:

K T Davidson

E P Harding (representative of the Parochial Church Council for the Parish of St Giles)

L E Thomson

G Pritchard

E M Sturgess (appointed 28<sup>th</sup> July 2020)

J C Nightingale (Honorary secretary, non-voting)

**Principal address**

73 St Giles Street  
Northampton  
NN1 1JF

**Independent examiner**

Neil Sawford FCCA  
Sawford Bullard  
Accountants  
The Old Mill  
Blisworth Hill Farm  
Stoke Road  
Blisworth  
Northampton  
NN7 3DB

**Bankers**

The Co-operative Bank Plc  
1 Balloon Street  
Manchester  
M60 1GP

**On behalf of the trustees**

**25 May 2021**

**J C Nightingale**  
**Honorary secretary**

I report to the charity trustees on my examination of the financial statements of The Manna House Trust ('the charity') for the year ended 30 September 2020 which are set out on pages 1 to 14.

**Responsibilities and basis of report**

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

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

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Neil K Sawford FCCA

Sawford Bullard  
Accountants  
The Old Mill  
Blisworth Hill Farm  
Stoke Road  
Blisworth  
Northampton  
NN7 3DB

25 May 2021

THE MANNA HOUSE TRUST  
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED  
30 SEPTEMBER 2020

	Unrestricted funds	Restricted funds	2020	2019
Note	£	£	£	£
<b>Incoming resources</b>				
Donations and legacies received	65,180		65,180	72,006
Grants received from local councils	-	54,444	54,444	26,249
Counselling course and contract fees	68,836		68,836	27,863
Interest received	57		57	56
<b>Total income and endowments</b>	134,073	54,444	188,517	126,174
<b>Resources expended and exceptional item</b>	4 (101,144)	(54,444)	(155,588)	(154,586)
<b>Net (outgoing)incoming resources</b>	32,929	-	32,929	(28,412)
Balances at 1 October 2019	443,675	-	443,675	472,087
<b>Balances at 30 September 2020</b>	476,604		476,604	443,675

THE MANNA HOUSE TRUST

BALANCE SHEET AT

30 SEPTEMBER 2020

		2020	2020	2019	2019
	Note	£	£	£	£
<b>Fixed assets</b>					
Tangible fixed assets	5		383,997		384,072
Investment in subsidiary	6		-		-
			<u>383,997</u>		<u>384,165</u>
<b>Current assets</b>					
Debtors	7	1,666		3,291	
Cash at bank and in hand		116,421		93,494	
			<u>118,087</u>	<u>96,785</u>	
<b>Creditors: due within one year</b>	8	<u>(14,370)</u>		<u>(26,072)</u>	
<b>Net current assets</b>			<u>103,717</u>		<u>70,713</u>
<b>Total assets less current liabilities</b>			<u>487,714</u>		<u>454,785</u>
<b>Creditors: due after one year</b>	9		<u>(11,110)</u>		<u>(11,110)</u>
<b>Total net assets</b>			<u>476,604</u>		<u>443,675</u>
<b>Income funds</b>					
Restricted reserves	10		-		-
Unrestricted reserves	11		476,604		443,675
<b>Total charity funds</b>			<u>476,604</u>		<u>443,675</u>

These financial statements were approved by the board of trustees and committee on 25 May 2021 and are signed on behalf of the board by:

**D V Hill**  
Trustee and committee member

THE MANNA HOUSE TRUST  
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED  
30 SEPTEMBER 2020

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**1. General information**

The charity is a registered charity in England and Wales and is unincorporated. The address of the principal office is 73 St Giles Street, Northampton NN1 1LF.

**2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, The Financial Reporting Standard applicable in the UK and the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

**3. Accounting policies**

**Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income and expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

**Cash flow statement**

The charity satisfies the criteria of being a qualifying entity as defined by FRS 102 and has taken advantage of exemption in respect of not preparing a cash flow statement.

**Going concern**

There are no material uncertainties about the charity's ability to continue.

**Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the proprietor for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds

**Incoming resources**

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.

THE MANNA HOUSE TRUST  
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED  
30 SEPTEMBER 2020

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- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

### **Resources expended**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

### **VAT**

Value added tax is not recoverable by the charitable company, and as such is included in the relevant costs in the Statement of Financial Activities and tangible fixed assets.

### **Tangible fixed assets and depreciation**

Depreciation of fixed assets is calculated to write off their cost or valuation less any residual value over their estimated useful lives as follows:

Freehold land and buildings	Nil
Office equipment	25% on reducing balance
Computer equipment	33.3% straight line

THE MANNA HOUSE TRUST  
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED  
30 SEPTEMBER 2020

**4. Resources expended**

	Unrestricted funds	Restricted funds	2020	2019
	£	£	£	£
Salaries	49,345	54,444	103,789	86,263
Staff training	2,562		2,562	2,529
Counselling course and contract expenses	3,181		3,181	4,439
Consultancy fees and fund raising	-		-	750
Advertising and publicity	-		-	-
Travelling costs	1,301		1,301	2,589
Rent	-		-	6,406
Rates and water charges	3,023		3,023	3,390
Insurances	3,288		3,288	4,587
Property repairs and maintenance	19,950		19,950	4,198
Light and heat	3,132		3,132	3,407
Telephone, internet and office costs	5,624		5,624	3,849
Independent examiners fees	1,800		1,800	1,850
Professional fees and subscriptions	5,937		5,937	5,266
Sundry expenses and cleaning	1,927		1,927	1,951
Depreciation	75		75	93
Investment in and loans to Northampton Christian Centre Ltd written off (see Note 6)	-		-	23,018
	101,145	54,444	155,589	154,585

THE MANNA HOUSE TRUST  
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED  
30 SEPTEMBER 2020

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**5. Tangible fixed assets**

	<b>Freehold land and buildings</b>	<b>Office equipment</b>	<b>Total</b>
	£	£	£
<b>Cost</b>			
1 October 2019	383,699	18,231	401,930
Additions	-	-	-
Disposals	-	-	-
30 September 2020	383,699	18,231	401,930
<b>Depreciation</b>			
1 October 2019	-	17,858	17,858
Charge for period	-	75	75
On disposals	-	-	-
30 September 2020	-	17,933	17,933
<b>Net book value</b>			
30 September 2020	383,699	298	383,997
30 September 2019	383,699	373	384,072

The trustees do not consider it beneficial to the charity to incur the cost of an external valuation of charity's freehold property. The trustees' are of the opinion that market value exceeds book value and therefore no depreciation has been applied.

THE MANNA HOUSE TRUST  
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED  
30 SEPTEMBER 2020

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**6. Investment in subsidiary**

As disclosed in the Trustees Report, the Christian Bookshop operated via the Charity's subsidiary Northampton Christian Centres Limited, closed at the end of March 2019. Following closure the shares in the company were passed at no cost to two employees, intending to continue with an on-line business.

**7. Debtors**

	<b>2020</b>	<b>2019</b>
	£	£
<b>Amounts falling due within one year</b>		
Trade debtors	1,666	1,581
Grants receivable	-	-
Prepayments and accrued income	-	1,710
	1,666	3,291
<b>Amounts falling due after one year</b>		
Loan Northampton Christian Centres Limited	-	-
<b>Total debtors</b>	1,666	3,291

**8. Creditors due within one year**

	<b>2020</b>	<b>2019</b>
	£	£
Trade creditors	542	573
Other creditors	13,828	25,499
	14,370	26,072

**9. Creditors due after one year**

	<b>2020</b>	<b>2019</b>
	£	£
Other loans	11,110	11,110
	11,110	11,110

Other loans relate to loans from individuals, which are interest free with no fixed repayment date.

THE MANNA HOUSE TRUST  
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED  
30 SEPTEMBER 2020

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**10. Restricted reserves**

	2019	Incoming resources	Resources expended	2020
	£	£	£	£
Counselling fund	-	54,444	(54,444)	-

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**11. Unrestricted funds**

	2019	Incoming resources	Resources expended	2020
	£	£	£	£
General income fund	443,675	134,073	(101,144)	476,604

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**12. Analysis of net assets by fund**

	Unrestricted funds	Restricted funds	2020
	£	£	£
Tangible fixed assets	383,997	-	383,997
Current assets	109,087	9,000	118,087
Creditors due within one year	(5,370)	(9,000)	(14,370)
Creditors due after one year	(11,110)	-	(11,110)
At 30 September 2020	476,604	-	476,604

**13. Transactions with trustees**

During the year the Charity paid £nil (2019: £750) to V G Winchcombe, a trustee, in respect of consultancy fees and fundraising. These payments were approved by the trustees and are authorised by the Charity's trust deed.

Mr G Pritchard, a trustee, was paid £851 for professional services. These payments were approved by the trustees and are authorised by the Charity's trust deed.

No other remuneration was paid to the trustees in either the current or the previous year.

**14. Ultimate controlling party**

The Manna House Trust is controlled by its board of trustees as identified in the trustees report.

No transitional adjustments were required in the retained funds or income or expenditure for the year.

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NOTES TO THE ACCOUNTS FOR THE YEAR ENDED  
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**15. Operating lease commitments**

The total future minimum lease payments under not-cancellable operating leases are as follows:

	<b>2020</b>	<b>2019</b>
	£	£
Not later than 1 year	-	-
Later than 1 year and not later than 5 years	-	-
	<hr/>	<hr/>
	-	-

THE MANNA HOUSE TRUST  
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED  
30 SEPTEMBER 2020

	2020	2020	2019	2019
	£	£	£	£
<b>Income</b>				
Donations and legacies received		65,180		72,006
Grants received from local councils		68,836		26,249
Counselling course and contract fees		54,444		27,862
Interest received		57		56
		188,517		126,173
<b>Less overheads</b>				
Salaries	103,789		86,263	
Staff training	2,562		2,529	
Counselling course and contract expenses	3,181		4,439	
Consultancy fees and fund raising	-		750	
Advertising and publicity	-		-	
Travelling costs	1,301		2,589	
Rent	-		6,406	
Rates and water charges	3,023		3,390	
Insurances	3,288		4,587	
Property repairs and maintenance	19,950		4,198	
Light and heat	3,132		3,407	
Telephone, internet and office costs	5,624		3,849	
Independent examiners fees	1,800		1,850	
Professional fees and subscriptions	5,937		5,266	
Sundry expenses and cleaning	1,927		1,951	
Depreciation	75		93	
Investment in and loans to Northampton Christian Centre Ltd written off (see Note 6)	-		23,018	
	155,589		154,585	
<b>Net surplus/(deficit) for year</b>		<u>32,929</u>		<u>(28,412)</u>

This page does not form part of the statutory accounts