



The Manna Society Annual Report 2021 – 2022

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

THE MANNA SOCIETY

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

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

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

Registered Charity no: 294691

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

Committee Members

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

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

The Ethos of the Manna

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

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

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

Back to normal!
By
Bandi Mbubi
Manna Centre Director



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

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

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

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

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

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

1. Food

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

2. Shower facilities

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

3. Clothing

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

4. Welfare and Housing

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

5. Healthcare

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

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

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

6. IT sessions

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

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

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

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

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



Nannette Ffrench, who founded the Manna Society in 1982.

Housing & Welfare Advice Services – Review of the year

By

Margaret Shapland

Senior Housing and Welfare Advice Worker



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

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

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

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



Numbers of clients seen in the last year

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

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

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

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

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

18+



How did people describe their gender?

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

Which age groups were most prevalent?

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

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

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



Where do our clients originate from?

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

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

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



What was the legal status of our clients?

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



Let's look at housing

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

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

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

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

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

A final word

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

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

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

Adventures in administration

By

Eleanor Smith

Housing & Welfare Advice Worker



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

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

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

Catch 22

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

Kafka's claim forms

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

Unpersons

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

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

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

Treasurer's Report

By
Bill Dodwell



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

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

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

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

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

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

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

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

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

Statement of financial activities
for the year ended 31 March 2022

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

Balance sheet
as at 31 March 2022

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

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

Ripples and their far-reaching effects

**By
Karolina Muszynska
Housing & Welfare Advice Worker**



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

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

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

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

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

MANNA

CENTRE



Charity number: 294691

Manna Society

Unaudited

Management committee's report and financial statements

for the year ended 31 March 2022

Manna Society

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Manna Society

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

Management committee

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

Charity registered number

294691

Principal office

12 Melior Street
London
SE1 3QP

Accountants

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

Bankers

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

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

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

Objectives and Activities

● **Policies and objectives**

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

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

● **Activities for achieving objectives**

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

Structure, governance and management

● **Constitution**

The constitution was adopted on 30 May 1986.

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

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

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

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

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

● **Organisational structure and decision making**

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

● **Risk management**

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

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

Achievements and performance

● **Review of activities**

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

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

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

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

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

Summary of Services:

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

From April 2020 to August 2021:

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

From July 2020 to June 2021:

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

Clothing parcels - this now operates once a week.

From June 2021 to August 2021:

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

From 18th October 2021:

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

From 29th November 2021:

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

Manna Society

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

From 28th December 2021:

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

λ Key financial performance indicators

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

λ Going concern

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

λ Investment policy and performance

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

accounts. Financial review

λ Principal risks and uncertainties

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

λ Reserves policy

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

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

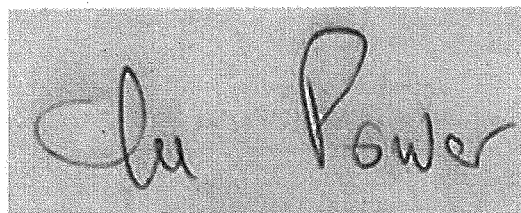
λ Future developments

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

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



Bill Dodwell, Treasurer



Cha Power, Chair

Manna Society

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

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

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

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

Responsibilities and basis of report

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

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

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

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

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

Manna Society

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

3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

Signed:



Dated: 6 September 2022

P D Hudson BA FCA

Kreston Reeves LLP

Chartered Accountants

2nd Floor
168 Shoreditch High Street
London
E1 6RA

Manna Society

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

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

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

Manna Society

Balance sheet as at 31 March 2022

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

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

W.D. Dodwell

Bill Dodwell, Treasurer

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

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

1. Accounting policies

1.1 Basis of preparation of financial statements

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

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

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

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

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

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

1.3 Going concern

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

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

1. Accounting policies (continued)

1.4 Income

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

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

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

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

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

1.5 Expenditure

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

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

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

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

All expenditure is inclusive of irrecoverable VAT.

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

1. Accounting policies (continued)

1.6 Fund accounting

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

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

1.7 Tangible fixed assets and depreciation

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

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

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

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

1.8 Operating leases

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

1.9 Interest receivable

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

1.10 Debtors

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

1.11 Cash at Bank and in hand

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

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

1. Accounting policies (continued)

1.12 Liabilities and provisions

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

1.13 Financial instruments

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

1.14 Pensions

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

2. Income from donations and legacies

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

3. Investment income

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

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

4. Analysis of Expenditure by expenditure type

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

5. Direct costs

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

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

6. Support costs

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

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

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

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

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

7. Governance costs

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

8. Net income/(expenditure)

This is stated after charging:

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

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

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

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

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

9. Staff costs

Staff costs were as follows:

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

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

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

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

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

10. Tangible fixed assets

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

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

11. Debtors

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

12. Creditors: Amounts falling due within one year

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

13. Statement of funds

Statement of funds - current year

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

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

13. Statement of funds (continued)

Statement of funds - prior year

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

Summary of funds - current year

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

Summary of funds - prior year

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

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

14. Analysis of net assets between funds

Analysis of net assets between funds - current year

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

Analysis of net assets between funds - prior year

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

15. Pension commitments

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

16. Operating lease commitments

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

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

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

17. Related party transactions

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

18. Controlling party

The Management committee are the controlling party of the Charity.

Manna Society

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

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

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

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

Responsibilities and basis of report

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

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

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

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

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

Manna Society

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

3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

Signed:



Dated: 6 September 2022

P D Hudson BA FCA

Kreston Reeves LLP

Chartered Accountants

2nd Floor
168 Shoreditch High Street
London
E1 6RA