

# **THE MANNA HOUSE TRUST**

Registered Charity Number 286358

## **CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2016**

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# THE MANNA HOUSE TRUST

## REPORT OF THE TRUSTEES

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The trustees present their report and the consolidated financial statements for the year ended 30 September 2016, which incorporate the results of Northampton Christian Centres Limited, a wholly-owned subsidiary of the charity.

### **Principal activity and objects**

The Manna House Trust (formerly The Northampton Christian Centres 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. These changes were accepted by the Charity Commission on 26 February 2004, and the charity has been known as The Manna House Trust with effect from this date. It is controlled by a working committee and aims to serve the local community and promote the Christian religion. Its mission is:

- To establish an inter-denominational Christian centre of good standing which reaches out to the community and acts as a support and catalyst to churches in the locality.
- 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 country to establish counselling centres.

The Trust owns 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 are directors. The company is principally engaged in the sale of Christian books, music and associated goods.

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

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

2016 has proved to be a challenging year. Having completed the sale of one building, substantial investment has been made to take the work to a new level. The sale of the original Manna House building in St Giles Street has enabled the Trust to completely discharge its mortgage and enable investment to be made into the relocation of the Christian bookshop. Another welcome result of the sale is that the reserves held by the Trust have increased to a healthier level which is more in line with Charity Commission guidelines.

The trustees have been pleased to see how the mission statement of the Trust has been accomplished during the last year:

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

The Manna House Counselling Service (MHCS) has increased the number of face to face counselling and supervision sessions during the year to about 2700. This maintains the MHCS as the second largest voluntary sector counselling agency in the county and enables its team of 30 + counsellors to offer essential help to many people facing difficulties and life traumas.

This year, some 272 referrals were received and processed which is an increase of nearly 20% on the previous year. 51% of those attending counselling were unwaged and therefore struggled to contribute to costs.

# THE MANNA HOUSE TRUST

## REPORT OF THE TRUSTEES (CONTINUED)

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This continues to have a significant impact on MHCS resources.

The service was greatly helped in the last year by continued funding from the Re-enablement Fund of the local Clinical Commissioning Group. Income was also received from a number of local and national charitable trusts. It is clear that without this support the delivery of the service would have been seriously hampered. The challenge in the forthcoming year is to locate further sources of funding to support the considerable amount of pro bono work that is undertaken.

Contracted work has continued at a local GP surgery and a forensics company. The ‘Stonewalls Project’ has also been maintained, with a steady number of children and young people making use of the help offered.

- 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 have been maintained both in Northampton and further afield. The delivery of a progressive programme of counsellor training in the UK at Level 2 (introduction), Level 3 (certificate) and Level 4 (diploma) has been successfully completed in locations such as Northampton and Christchurch. Further training development work has been done to produce 4 well-being courses. The UK counselling courses continue to comply with the Open College Network and the Association of Christian Counsellors’ frameworks, both of which maintain the educational credibility of the whole training programme.

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

This work continues on a formal basis with groups in Bedford and Milton Keynes. Informally, enquiries are dealt with on a regular basis and other help will be made available as appropriate.

During the year, the project was part sponsored by Northampton Borough Council. New funding was also secured from the local Navigators Fund of the Northamptonshire Healthcare Foundation Trust. Short-term extensions to these projects have been secured but 3 or 5 year contracts are being sought. The rest of the budget was successfully met by the various fund-raising efforts of the staff, trustees and our fund-raising consultant.

When planning activities, the trustees consider the Charity Commission’s guidance on public benefit, and believe the Manna House Counselling Service continues to make a significant contribution to the maintenance of inclusive, effective communities in Northamptonshire and beyond, through our face to face counselling service, partnership working with statutory bodies and other voluntary sector organisations.

The trustees reflect favourably on these accounts despite the one-off investment into the re-location of the bookshop. The Trust is in a reasonably stable position as 2016-17 approaches.

# THE MANNA HOUSE TRUST

## REPORT OF THE TRUSTEES (CONTINUED)

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### Financial review

The net outgoing resources of the group for the year amounted to £47993 as set out on page 5. No depreciation has been provided on freehold land and buildings as in the opinion of the trustees the present market value is considerably in excess of original cost.

### 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 to cover any unforeseen difficulties.

### Trustees and members of the committee

The trustees during the year were D.V. Hill and V.G. Winchcombe (chairman).

In addition to the above, the members of the committee during the year were as follows:

K.T. Davidson

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

L.E. Thomson (Mount Pleasant Baptist Church)

Mrs. H.M. Gompertz

J.C. Nightingale (Honorary secretary – non-voting)

R. Pestell

Rev. D. McConkey (Representative of All Saints Parish Church Northampton) retired from the committee on 7 September 2016.

### Principal address

73 St. Giles Street  
Northampton  
NN1 1JF

### Independent examiner

Robert Brown F.C.A.  
Robert Brown  
Chartered Accountants  
30 Thornbridge Close  
Rushden  
Northants  
NN10 9NJ

### Bankers

The Co-operative Bank plc  
65/65a Abington Street  
Northampton  
NN1 2BH

26 June 2017

**On behalf of the trustees**

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

# THE MANNA HOUSE TRUST

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

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I report on the consolidated financial statements for the year ended 30 September 2016 which are set out on pages 5 to 13.

### **Respective responsibilities of trustees and the independent examiner**

As the charity's trustees you are responsible for the preparation of the financial statements, and you consider that an audit is not required this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the financial statements under section 145 of the 2011 Act
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act
- to state whether particular matters have come to my attention

### **Basis of independent examiner's report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the financial statements present a "true and fair view" and the report is limited to those matters set out in the next statement.

### **Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act and
- to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

26 June 2017

30 Thornbridge Close  
Rushden  
Northants  
NN10 9NJ

R. Brown F.C.A.  
**Robert Brown**  
**Chartered Accountants**

# THE MANNA HOUSE TRUST

## CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 SEPTEMBER 2016

	Note	Unrestricted funds £	Restricted funds £	2016 £	2015 £
<b>Incoming resources</b>	1				
Donations and legacies received		41078	22642	63720	70627
Grants received from local councils		-	15506	15506	6596
Counselling course and contract fees		42058	-	42058	40005
Rental income and storage charges		-	-	-	22770
Interest received		146	-	146	49
Loss of trading subsidiary	2	(22260)	-	(22260)	(16933)
Profit on sale of freehold property	3	-	-	-	358824
		<hr/>	<hr/>	<hr/>	<hr/>
		61022	38148	99170	481938
<b>Resources expended</b>	4	(109015)	(38148)	(147163)	(147032)
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Net (outgoing)/incoming resources</b>		(47993)	-	(47993)	334906
Balances 1 October 2015		593312	-	593312	258406
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Balances 30 September 2016</b>		545319	-	545319	593312
		<hr/>	<hr/>	<hr/>	<hr/>

# THE MANNA HOUSE TRUST

## CONSOLIDATED BALANCE SHEET AT 30 SEPTEMBER 2016

	Note	£	2016 £	£	2015 £
<b>Fixed assets</b>					
Tangible assets	5		384429		384146
<b>Current assets</b>					
Stocks		97216		109253	
Debtors	6	7939		17718	
Cash at bank and in hand		108730		159272	
			213885		286243
<b>Creditors: due within one year</b>	7	(41885)		(65967)	
<b>Net current assets</b>			172000		220276
			556429		604422
<b>Creditors: due after one year</b>	8		(11110)		(11110)
<b>Total net assets</b>			545319		593312
<b>Income funds</b>					
Restricted funds	9		-		-
Unrestricted funds	10		617751		643484
Non-charitable trading funds	10		(72432)		(50172)
<b>Total funds</b>			545319		593312

The financial statements on pages 5 to 13 were approved by the trustees and committee on 26 June 2017

**D.V. Hill**  
Trustee and committee member

# THE MANNA HOUSE TRUST

## BALANCE SHEET AT 30 SEPTEMBER 2016

	<b>2016</b>		<b>2015</b>	
	£	£	£	£
<b>Fixed assets</b>				
Tangible assets		384428		384145
Investment in subsidiary		35000		35000
		<hr/>		<hr/>
		419428		419145
<b>Current assets</b>				
Debtors	109430		102183	
Cash at bank and in hand	110174		160794	
	<hr/>		<hr/>	
	219604		262977	
<b>Creditors: due within one year</b>	(10171)		(27528)	
	<hr/>		<hr/>	
<b>Net current assets</b>		209433		235449
		<hr/>		<hr/>
		628861		654594
<b>Creditors: due after one year</b>		(11110)		(11110)
		<hr/>		<hr/>
<b>Total net assets</b>		617751		643484
		<hr/>		<hr/>
<b>Income funds</b>				
Restricted funds		-		-
Unrestricted funds		617751		643484
		<hr/>		<hr/>
<b>Total funds</b>		617751		643484
		<hr/>		<hr/>



# THE MANNA HOUSE TRUST

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2016

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### 1. Accounting policies

#### **Basis of accounting**

The financial statements have been prepared on an accruals basis under the historical cost accounting rules in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard for Smaller Entities published on 16 July 2014, the Financial Reporting Standard for Smaller Entities (FRSSE) and the Charities Act 2011 and applicable regulations. The financial statements incorporate the results of the charity's wholly-owned trading subsidiary, Northampton Christian Centres Limited, on a line by line basis.

#### **Incoming resources**

Income received for a specific restricted purpose is credited to a separate restricted fund which is shown in a note to the financial statements. Total incoming resources credited to restricted funds are disclosed on the statement of financial activities which also shows incoming resources in respect of unrestricted funds. Donations and grants received are credited on the statement of financial activities in the year to which they relate.

#### **Resources expended**

Expenditure is allocated on the statement of financial activities between restricted and unrestricted funds, using the option available to small charities to classify under natural headings.

#### **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:

Office equipment	25% on reducing balance
Computers	3 years

# THE MANNA HOUSE TRUST

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2016

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### 2. Loss of trading subsidiary

The charity owns the entire share capital of Northampton Christian Centres Limited which is principally engaged in the sale of Christian books, music and associated goods. A summary of the trading results for the year ended 30 September 2016 is shown below:

	2016 £	2015 £
<b>Turnover</b>	173658	182941
Cost of sales	(91504)	(100650)
	<hr/>	<hr/>
<b>Gross profit</b>	82154	82291
<b>Net operating expenses</b>		
Administrative expenses	(184757)	(182408)
Other operating income	80343	83184
	<hr/>	<hr/>
<b>Operating loss before taxation</b>	(22260)	(16933)
Taxation	-	-
	<hr/>	<hr/>
<b>Loss retained in subsidiary</b>	(22260)	(16933)
	<hr/>	<hr/>

### 3. Profit on sale of freehold property

	2016 £	2015 £
Sale proceeds	-	555000
Costs of sale	-	(19697)
Original cost	-	(192616)
Dilapidations provision written off	-	16137
	<hr/>	<hr/>
	-	358824
	<hr/>	<hr/>

# THE MANNA HOUSE TRUST

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2016

### 4. Resources expended

	Unrestricted funds £	Restricted funds £	2016 £	2015 £
Salaries	33653	38148	71801	74575
Staff training	4624	-	4624	6303
Counselling course and contract expenses	7235	-	7235	8911
Consultancy fees and fund-raising	3000	-	3000	3000
Advertising and publicity	1600	-	1600	989
Motor expenses	2814	-	2814	1688
Rent	15219	-	15219	-
Rates and water charges	4918	-	4918	4253
Insurances	6289	-	6289	6820
Property repairs and maintenance	14753	-	14753	9365
Light and heat	3254	-	3254	2801
Telephone, internet and office costs	3695	-	3695	5638
Loan interest	-	-	-	14906
Independent examiner's fees	1850	-	1850	1850
Professional fees and subscriptions	4828	-	4828	2990
Sundry expenses and cleaning	1039	-	1039	2794
Depreciation	244	-	244	149
	<hr/>	<hr/>	<hr/>	<hr/>
	109015	38148	147163	147032
	<hr/>	<hr/>	<hr/>	<hr/>

# THE MANNA HOUSE TRUST

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2016

### 5. Tangible fixed assets

	<b>Alterations to leasehold £</b>	<b>Office equipment £</b>	<b>Freehold land &amp; buildings £</b>	<b>Total £</b>
<b>Cost</b>				
1 October 2015	4681	27384	383699	415764
Additions	-	527	-	527
	<hr/>	<hr/>	<hr/>	<hr/>
30 September 2016	4681	27911	383699	416291
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Depreciation</b>				
1 October 2015	4681	26937	-	31618
Charge for the year	-	244	-	244
	<hr/>	<hr/>	<hr/>	<hr/>
30 September 2016	4681	27181	-	31862
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Net book amount</b>				
30 September 2016	-	730	383699	384429
	<hr/>	<hr/>	<hr/>	<hr/>
30 September 2015	-	447	383699	384146
	<hr/>	<hr/>	<hr/>	<hr/>

# THE MANNA HOUSE TRUST

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2016

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### 6. Debtors

	2016 £	2015 £
<b>Amounts due within one year</b>		
Trade debtors	4042	2895
Prepayments and accrued income	3897	14823
	<hr/>	<hr/>
	7939	17718
	<hr/>	<hr/>
<b>7. Creditors: due within one year</b>		
Trade creditors	28176	51099
Taxation and social security	1971	2142
Accruals and deferred income	7738	6726
Other creditors	4000	6000
	<hr/>	<hr/>
	41885	65967
	<hr/>	<hr/>
<b>8. Creditors: due after one year</b>		
Other loans	11110	11110
	<hr/>	<hr/>

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

# THE MANNA HOUSE TRUST

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2016

### 9. Restricted funds

	2015 £	Incoming resources £	Expenditure & transfers £	2016 £
Counselling fund	-	38148	(38148)	-
	<hr/>	<hr/>	<hr/>	<hr/>

### 10. Unrestricted funds

	£
1 October 2015	593312
Deficit for the year	(47993)
	<hr/>
30 September 2016	545319
	<hr/>

### 11. Analysis of group net assets

	Unrestricted funds £	Restricted funds £	2016 £
Tangible fixed assets	384429	-	384429
Current assets	213885	-	213885
Current liabilities	(41885)	-	(41885)
Long-term liabilities	(11110)	-	(11110)
	<hr/>	<hr/>	<hr/>
30 September 2016	545319	-	545319
	<hr/>	<hr/>	<hr/>

### 12. Transactions with trustees

During the year, the Trust paid £3000 (2015 £3000) to V.G. Winchcombe, a trustee, in respect of consultancy fees and fund-raising. These payments were approved by the trustees and are authorised by the charity's trust deed.

No remuneration was paid to trustees in either year.

# THE MANNA HOUSE TRUST

## INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 30 SEPTEMBER 2016

	<b>2016</b>		<b>2015</b>	
	£	£	£	£
<b>Income</b>				
Donations and legacies received		63720		70627
Grants received from local councils		15506		6596
Counselling course and contract fees		42058		40005
Rental income and storage charges		-		22770
Interest received		146		49
		<hr/>		<hr/>
		121430		140047
<b>Less overheads</b>				
Wages and overheads - N.C.C. Limited	71801		74575	
Staff training	4624		6303	
Telephone, internet and office costs	3695		5638	
Advertising	1600		989	
Motor expenses	2814		1688	
Counselling course and contract expenses	7235		8911	
Property repairs and shopfitting	14753		9365	
Rent	15219		-	
Rates and water charges	4918		4253	
Insurances	6289		6820	
Light and heat	3254		2801	
Loan interest	-		14906	
Independent examiner's fees	1850		1850	
Professional fees and subscriptions	4828		2990	
Consultancy fees and fund-raising	3000		3000	
Sundry expenses and cleaning	1039		2794	
Depreciation	244		149	
	<hr/>	(147163)	<hr/>	(147032)
		<hr/>		<hr/>
		(25733)		(6985)
Profit on sale of freehold property (note 3)		-		358824
		<hr/>		<hr/>
<b>Net (deficit)/surplus for the year</b>		(25733)		351839
		<hr/>		<hr/>