

The Manna Society Annual Report 2016 – 2017



Working with homeless people & those in need



THE MANNA SOCIETY

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Registered Charity no: 294691

CONTENTS

| | |
|---|-------|
| Manna Society Committee Members | 2 |
| The Ethos of the Manna Society | 2 |
| Treasurer's Report: Tony Charlton | 3 |
| Director's Report: Bandi Mbubi | 4-5 |
| Review of Advice & Welfare service: Margaret Shapland | 6-8 |
| Statement of Financial Activities: | |
| 2016-2017: Income & Expenditure | 9 |
| Balance Sheet as at 31 March 2017 | 10 |
| Bringing about change: Karolina Muszynska | 11-12 |
| Manna Centre's opening times & services | 12 |

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

Committee Members

- Bill Dodwell Chairperson
- Tony CharltonTreasurer
- Sarah Coates, Emma Chippendale-Ceely, Canon Michael Cooley, Nannette Ffrench, David Mendez, Cha Power & Julia Walledge

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.

Treasurer's Report

By
Tony Charlton



On pages 9 and 10 of this annual report is the statement of financial activities and the balance sheet for the year ended 31st March 2017. Full copies of the audited accounts will be available at the Annual General Meeting if anybody would like a copy.

Our income and expenditure report shows that we received an income of £434,727 and our costs for the year were £477,189 and we therefore had a deficit for the year of £42,462. This compares to an income in the previous year of £584,527 and costs of £470,274 which resulted in a surplus for that year of £114,253. This means that, comparing year with year, we have gone from a surplus of £114,253 to a deficit of £42,462. At first glance, this might suggest that the society's position has drastically worsened but the two years have to be looked at together because over the two year period we received, or were due to receive, legacies of over £100,000 all of which, under the current accountancy rules, had to be counted in the first year whereas in reality the income was received in several tranches over the two year period. This means that, over the two year period, we had a surplus of £71,791.

It was very important that we over that period because of we incurred in the period as new premises.

I would like to encourage our donors to consider remembering the Manna Society in their wills. Legacies have become an important source of revenue.

achieve a reasonable surplus the major capital costs that a result of the move into our

Our balance sheet shows that we had fixed assets of £12,063 and net current assets of £310,115. These current assets mainly consisted of the money we had in the bank. We have a monthly overhead of almost £36,000 so there was enough in reserve at the balance sheet date to pay for the running costs of the society for the following eight months, even if all other donations ceased. The Charity Commission recommends that a charity like ours should prudently aim to have at least six months running costs in reserve and we are in the fortunate position of having that much in reserve.

We are now settled in our new premises and in fact we have now been here for over two years. There have been teething problems from time to time but, writing from a financial point of view, most of these problems are now behind us and we don't anticipate any further major financial costs as a result of the move. Despite the fact that all the new premises costs have now been paid for, we are budgeting for a deficit of around £30,000 this year.

One of the reasons for this forecast deficit is that we are not anticipating any legacies this year. I am not going to use this article as an appeal for funds, particularly as I have already stated that we have eight months running costs in reserve and, after taking into account the forecast deficit for this current year, we will still have reserves equal to seven months running costs, but I would like to encourage our donors to consider remembering the Manna Society in their wills. Legacies have become an important source of revenue for charities and many of us, particularly home owners living here in the London area, are in a position of being "asset rich, cash poor" and perhaps the only time we are able to make a sizeable donation to any of our favourite causes is when our homes are sold.

Finally, I would like to thank the Roman Catholic Diocese of Southwark for giving us the use of this building rent free, and for all the additional support they gave us during the move into our new premises. Also, of course, I thank all our supporters for their constant help. I also thank our staff and volunteers for all they have done to help and support some of the most vulnerable people in our society.

Director's Report
By
Bandi Mbubi
Manna Centre Director



Our service-users face new challenges, partly because of changes in public policies which affect them. You may have heard of major changes to the benefits system which have come into force since 2013, including the benefit cap and the roll out of Universal Credit. The local housing allowance cap which limits the amount of housing benefit to a third of local market rent means that many of our service-users face a shortfall between the housing benefit they are given and the rent their landlord expects.

In spite of these changes, every year, very little changes at the Manna Centre. As a Christian organisation, we continue to believe that in a changing world, certain values must be preserved, and for us that means being guided by principles of love, acceptance and respect for ourselves and our service-users.

Like in previous years, we have served breakfast and lunch every day of the week, including weekends, from 8.30 in the morning to 1.30 in the afternoon. In July this year, we carried out a snapshot survey which showed that on the day 146 people had come to our centre. Though it is a picture of only one day, it is fair to say that the number of people coming to us have gone down. On average we see 150 people, compared to an average of close to 200 people in our old centre. We put it down to our daycentre being smaller than previously.

Although we open our doors at 8.30, our daycentre workers come in earlier at 7.00 in the morning to prepare the place for our service-users. They also take names of people who need to see an advice worker to address their needs, which most often include housing and welfare benefits. We are lucky that Pret has continued to give us their unsold sandwiches which we serve to people as they come in. At 10 o'clock, we usually serve porridge, and in winter this not only fill you up but warms you up too. Lunch is served at 11.30 and if we have any afters, we give them out at 12.30. Throughout, there is always tea and coffee which people can help themselves to.

We have continued with our tradition of collecting harvest festival gifts from supporting churches and schools, from mid-September to mid-October. It is a relatively large operation for us which involves our administrator sending out appeal letters, responding to offers of support and our donations coordinator collecting food, toiletries, clothes and money, necessary for the running of our centre. In the past two years we have been in our new building, the bulk of these gifts have been kept at Flint Street, near Elephant & Castle, as the new centre does not have enough space to store them. Thankfully we have a van which we use to replenish the small stock we keep onsite. It goes without saying that without the generosity of churchgoers and schoolchildren we would not have enough food to feed the homeless people who come to us. We would not have enough toiletries to give out for when they have a shower or use the toilet. So thank you for your generosity!

Most of our staff have been with us for at least ten years, workers tend to stay on when they start working with the Manna Society. However, this year, our colleague Louisa Toland moved on after working with us for two years. As we wish her well in her journey, we are pleased to welcome to our advice service team, Eleanor Smith who will be joining us in September this year. Please look out for Margaret Shapland (page 6) and Karolina Muszynska's (page 11) write-ups for details of the kind of advice service we have provided, this year, to our service-users.

Our shower facilities are in constant use during the time we are open. As mentioned above, the toiletries we receive during harvest festival allows us to give them out when people want to have a shower. The

only things we charge for are razors and a donation to pay for petrol for people who need furniture when they have accommodation. Like with food, we receive second-hand furniture from people and keep it offsite in our store room in Flint Street.

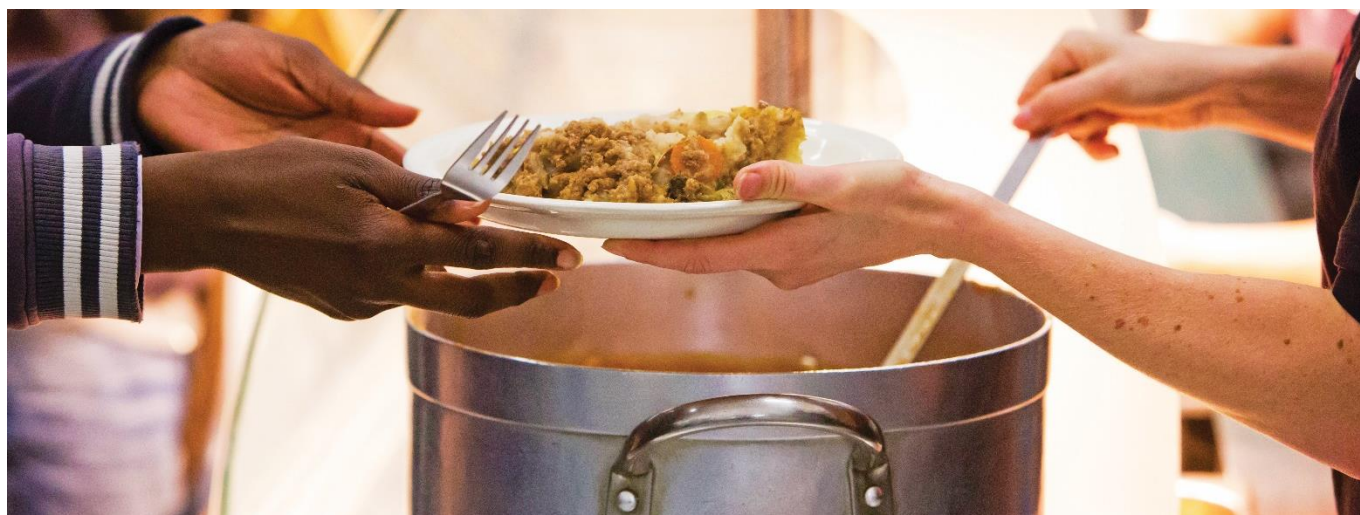
We have kept with our schedule of giving out clothes twice per week on Mondays and Wednesdays from 10.00 to 11.00. However, this is not a drop in service, people need a ticket in order to access it. We give out 30 tickets on each day we operate the service and they usually go fast. Women do not need a ticket, they can just turn up and be given a ticket. We do this because most of our service-users are men, over 90%, and for some women they may feel uncomfortable staying in such an environment, which means they can come in specifically for what they want and not hang around. I would like to thank our long-serving volunteers who run our clothing store so efficiently, particularly Gaby Hunter who is moving on after many years of service.

Our service-users continue to appreciate our comprehensive healthcare, which include nurse-practitioners holding surgeries on Tuesdays and Fridays during our opening times and a caseworker who assist service-users with no recourse to public funding on Thursdays. The school of Osteopathy has continued to send its final years students and supervisors to offer osteopathic treatments to not only service-users but also staff and volunteers. In terms of mental health, the START Team, a specialist organisation sends its workers who meet with us once every fortnightly to discuss a common approach towards helping people who may have mental health problems. Unfortunately this year, because we have been reduced to having one medical room as opposed to the two we previously had, it has been at times difficult to arrange full mental health assessments due to no room being available. The chiropodist has carried on treating people the first and third Tuesday of every month.

Although when we initially opened our computer suite, six years ago, we intended to offer training sessions in writing, numeracy, English and computer literacy, in the past two years, we have scaled down to having our service-users using the available computers to suit their immediate needs, including for employment and social media. It has been considerably difficult to retain a large pool of volunteers, with specialist skills, to teach important skills on a voluntary basis. We will continue to think through ways in which we can run sessions which teach the functional skills we had originally intended to offer.

I am grateful to our dedicated team of staff and volunteers without whom we would not be able to run a service which has earned the admiration and respect of homeless people. Every day of the year, except for Christmas week, we offer a reliable service to some of the most vulnerable people in our society.

We thank you our donors, our supporters, the R.C. Archdiocese of Southwark who generously provide the building we use to operate, the wider Christian community and the London Borough of Southwark who part-pay for our advice service. May God bless us all!



Review of Advice & Welfare service 16-17

By
Margaret Shapland
Housing & Welfare Advice Worker



Once again, we are at that time of year when we reflect back - so, we let's look at what the Advice and Welfare team's work over the last financial year.

We have served nearly 7,000 clients since we started to collect data

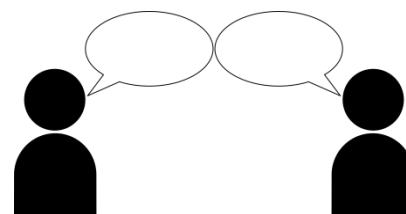
We now have nearly 7000 clients on our database, having added 508 new clients in the last year – 41% of all clients seen. We saw 1,249 clients in total last year and the number of the visits from those clients numbered 2,371

When we ask clients how they found out about us, the vast majority have found out from an existing centre user or another homeless person – clients have always largely come to us by word of mouth and are already aware of the service before they come to the centre. We are glad that our client group feel confident of making such a recommendation to others who are now in that predicament.

Service Performance

To enable us to serve this number of clients, the Advice and Welfare team provided 461 advice sessions – 84% of all sessions and 96% if we take into account annual leave entitlement

In terms of consultations, we provided 1649 across those sessions, an average of just over eight per session.



Who came to see us?



Predominately our clients were male – in fact, they comprised 85% of all clients seen and this is a similar picture to previous years. Looking at the age profile, the younger clients in the 18-25 age group have diminished – these tend to be younger migrant workers and our older client base is continuing to grow – up from 11.5% to 16% in this year. The bulk of clients do still fall within the 26-55 group – over 77% of our clients.

Our clients come from all communities – the largest single being African clients of whom form 30.5% of our total audience, followed by a category known as “White – Other”, who are largely composed of migrant workers. This group is however reducing – they stood at 36% last year and what appears to be happening is that with the pound sterling weakening against the Euro, they are returning to mainland Europe. Contradictorily, there is also a last minute rush to come to the UK for those who want to make a long-term life in the UK before the date of exit.

Our largest single group in terms of status are British citizens of all origins – these citizens are 40% of all clients with 26% coming from Central and Eastern European nations, 18% are clients who have been granted refugee status, limited or indefinite leave.

Where in particular did they come from? In our backyard – otherwise known as the London borough of Southwark, 54 different nationalities were represented. Outside the borough boundaries, clients from 51 nations came through our doors.



If we look at our clients from African nations, the largest single group has been those from Eritrea who generated 47% of all African clients. As a country with significant political issues, you can imagine that these are all clients granted humanitarian protection. Ethiopian clients supplied 11% of all African clients. Within the Americas, Jamaican citizens were the dominant group at 48%. Central and Eastern European nations has seen a shift away from earlier years when Polish clients were the largest group. It is now Romanian at 39% with our Polish citizens standing at 35% and Lithuanians at 10%.

The largest single group from the rest of Europe are Spanish citizens who have a large local community and who largely originate from what were Spain's prior colonies in South America – they account for 23% of all non-CEE European clients. UK clients are the largest single group providing 332 clients, 28% of all clients seen.



Why did they come to see us?

Well, 37% came to see us due to a housing need and this was the single largest need documented – nearly 60% of our clients tell us that they are rough sleeping.

Apart from housing which we will cover more fully later, people came to see us to deal with benefits 13%, employment at 11%, maximising income such as getting grants or maximising benefits particularly for clients affected by disability – 10%. Lower down the list were issues relating to Housing Benefit and identity – both around the 5% mark

How have we helped those who needed housing?

Overall, we placed 224 the 464 who came to us for housing – 48%. A relatively new phenomenon has arisen which has swelled the numbers who we are not able to assist initially and relates to the additional document requirements for clients and we are relatively reliant as an in-reach service on them returning to us with those documents. How has this arisen – well, in part it is due to the documentation required by landlords to ensure those being put forward have the “right to rent” plus the need to re-assure housing providers that they will be taking on suitable clients for their type of housing provision.



In addition, we have seen housing providers withdraw provision from clients who are receiving Universal Credit if they come from abroad unless they can prove residency in the UK – usually only available to those who meet the requirements after 5 years in the UK or younger clients under 35 unless they satisfy certain criteria such as having come from a previous hostel environment, for example as housing costs under Universal Credit are decided by the DWP rather than the Housing Benefit department at borough level. Local housing providers would negotiate or have an understanding with the local authority housing benefit department. The way that Universal Credit decision-makers look at housing costs has been much more rigid.

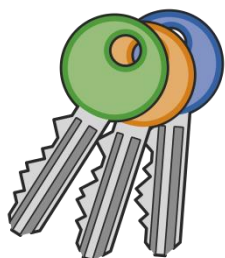
We also have been affected by housing providers closing their waiting lists at various times which means there is an uneven flow of housing availability to us. This is disappointing to clients naturally but also indicates how hard it is for accommodation to be found particularly for younger clients. They are truly squeezed between a “rock and a hard place” as onward resettlement from hostels is not as fast as hoped.

Why have they become homeless? For a number of those given refugee status, it is quite simply that once leave has granted asylum support in terms of housing ceased after leave is granted. We are seeing

more clients come to us from rented properties - private and otherwise because of arrears which now accounts for 10% of all housing clients. With increasing use of sanctions and other mechanisms by the benefit agencies, clients are more likely to experience greater financial stress. Clients are moving from areas outside London or overseas to the capital as they believe it will give them a greater chance of finding work and many are just asked to leave due to a relationship breakdown where they have no right of tenure in a property or they have just overstayed their welcome and it has become untenable.

Where have we placed our housing clients?

The two largest types of housing in which we have placed people are private rented accommodation and hostel accommodation. This has been assisted by approaching broad options for placement – for private rented, it is a real partnership with the client. We have predominantly shared housing or studio properties and mostly outside of our home borough as we work across all 33 London boroughs and sometimes beyond. This may not suit all clients so we suggest that they look themselves and once they find a property, we help financially as much as we are able to through grants etc. This has been taken on by some clients and has had the additional bonus of introducing us to other landlords willing to accept Housing Benefit.



We now have regular offers of housing being made to clients seeking housing through emails we send out every day of all housing offers made to us. They can then select what they might want to view but also reassures clients that something might come up that suits them as there is a constant flow of offers. It does demand that clients are pro-active and it is a less personal approach but given our resources it is the most effective.

We are continually looking to do more – looking for further financial resources to assist clients and a greater variety of housing offers. This work goes on and on as some landlords leave the market for various reasons.

What are our observations going forward?

We know that the clients we serve are amongst the poorest and most vulnerable in our society. In a recent article by Suzanne Fitzpatrick – Professor of Housing and Social Policy at Heriot-Watt University suggests that it is a myth that we are all two paycheques away from homelessness. She suggests that for systematically disadvantaged groups, homelessness is more like the norm. Research she has completed shows and the picture given by national household surveys confirms that being younger, single or a lone parent heightens your vulnerability to homelessness and so too, in England, does being from a black or mixed-ethnic minority group. What comes out even more strongly in the research, Professor Fitzpatrick undertook is the **overwhelming association with poverty**.

It is also extremely distressing to see the increasing numbers of clients we see with a wide spread of additional factors that are contributing to their distress – lack of efficiency from government departments such as the Home Office or the DWP, greater levels of mental ill-health, poor employment practices to name but a few.

It is deeply distressing to read that people who are rough sleeping in the doorways of shops in Oxford may face fines of up to £2,500 for leaving their very few possessions in those doorways. This is against a background where Oxford council have refused to re-open a 50 bed homeless hostel. A couple of years ago, Oxford council tried to fine people for sleeping rough.

As Professor Fitzpatrick writes *“Homelessness is wrong, and entirely preventable in this country, which is one of the richest in the world”* Thank you for helping us to work toward that prevention and maintain that vision of a fair and equitable society.

The Manna Society

**Statement of financial activities and income & expenditure account
for the year ended 31 March 2017**

| | Restricted funds | Unrestrict- ed funds | Total funds | <i>Total funds</i> |
|--|-----------------------------|---------------------------------|------------------------|------------------------|
| | 2017 | 2017 | 2017 | 2016 |
| | £ | £ | £ | £ |
| Income and endowments from: | | | | |
| Donations and legacies | 77,193 | 351,627 | 428,820 | 578,428 |
| Investments | <u>-</u> | <u>5,907</u> | <u>5,907</u> | <u>6,099</u> |
| Total income and endowments | <u>77,193</u> | <u>357,534</u> | <u>434,727</u> | <u>584,527</u> |
| Expenditure on: | | | | |
| Raising funds | - | 7,088 | 7,088 | 6,139 |
| Charitable activities | <u>75,908</u> | <u>394,193</u> | <u>470,101</u> | <u>464,135</u> |
| Total expenditure | <u>75,908</u> | <u>401,281</u> | <u>477,189</u> | <u>470,274</u> |
| Net income / (expenditure) before other recognised gains and losses | 1,285 | (43,747) | (42,462) | 114,253 |
| Net movement in funds | 1,285 | (43,747) | (42,462) | 114,253 |
| Reconciliation of funds: | | | | |
| Total funds brought forward | <u>11,462</u> | <u>353,178</u> | <u>364,640</u> | <u>250,387</u> |
| Total funds carried forward | <u>12,747</u> | <u>309,431</u> | <u>322,178</u> | <u>364,640</u> |

The Manna Society

Balance sheet as at 31 March 2017

| | 2017 | 2016 |
|---|-----------------|-----------------|
| £ | £ | £ |
| Fixed assets | | |
| Tangible assets | 12,063 | 45,488 |
| Current assets | | |
| Debtors | 28,934 | 46,565 |
| Cash at bank and in hand | <u>296,430</u> | <u>292,791</u> |
| | 325,364 | 339,356 |
| Creditors: amounts falling due within one year | <u>(15,249)</u> | <u>(20,204)</u> |
| Net current assets | <u>310,115</u> | <u>319,152</u> |
| Net assets | <u>322,178</u> | <u>364,640</u> |
| Charity Funds | | |
| Restricted funds | 12,747 | 11,462 |
| Unrestricted funds | <u>309,431</u> | <u>353,178</u> |
| Total funds | <u>322,178</u> | <u>364,640</u> |

The financial statements were approved by the Management committee on 17 August 2017 and signed on their behalf by Tony Charlton, Manna Society Treasurer

Bringing about change
By
Karolina Muszynska
Housing & Welfare Advice Worker



I like helping people. It gives me satisfaction when I can bring change or inspire people to make a positive change in their life. I am sure that this is a characteristic of all of the lovely people involved with The Manna Day Centre, our workers and our volunteers. It feels so good to be able help, to influence positively the other person's life. It feels like you can change the world and 'make it better place'. The downside of it is a frustration when despite your genuine attempts and a good will to help nothing happens. It took me some time to realise that at times, despite our massive efforts to help, someone, 'a receiver', may simply not be ready for a change. I am sure you can relate to this feeling - it does affect you when you see someone being unhappy and you are unable to change it.

Frustration is a big part of our work at the advice service. It does take time to accept that we cannot help/save everyone that comes through our doors. Sadly, some of our clients will die on the street, some of our clients will never stop drinking or using drugs; some of them will never believe in themselves. It occurs to me that it is often not only the right advice but more importantly the right timing in the other person's life. This relates especially to our customers with substance misuse problems. Another big reason why we are not always able to help is that it requires coordination from various supporting services and that is quite a task to organise. Some of our clients with complex needs requires more support than our 40 minutes advice session.

On the other hand it sometimes takes only a very small gesture or a good word to make an enormous change in someone's life. The right thing done in the right moment sometimes can do magic. I remember once when a recovering alcoholic told me that for him it was an outreach worker, who took him first time to an AA meeting and that itself started his recovery process. He has been sober since that time - almost 10 years now. So we need to keep on trying, we need to keep supporting our people through their struggles, hoping for this magic moment to happen.

For me the highlight of this year at Manna is Tomas' story. Tomas had been known to us before I started to work for the Manna. The first time he came to us for assistance was in 2009. He is a 45 years old Slovakian. He came here at that time because he found an advert about a job in London. He paid the fee to hold the job for him, bought a ticket and arrived to London to find out that it was a scam advert. Luckily someone directed him to the Manna Centre and our ex-worker Milena assisted him in getting a National Insurance Number, to create a CV and to apply for jobs. Finally in 2010 he found employment in a bakery in Leeds and worked very hard there for 6 years. We have not seen him during this time at all.

He worked and was saving money for the future. He wanted to save money and go to Slovakia. He came back to us again at the beginning of 2017. He was homeless again with no money and no work. What happened? He decided that he had saved enough and decided to leave the job. He came to London to renew his passport. In the meantime he had lent most of his savings to his friend who was in a difficult situation and his friend never returned his money.

The little savings that he still had quickly ran out and he was homeless again in London. When he came to see me for the first time he was really down. His plan of returning to Slovakia had to be postponed, he already used up the rest of his savings to top up his phone, travel around and to search for work with no joy. He did not know that he was entitled to benefit and it was not his aim to claim them. He really wanted to find work. I advised him that he was entitled to claim contribution based universal credit and it would be very useful if he made a claim as it would enable us to help him with housing. He agreed to and we started a claim.

A few weeks later a good friend of mine called to ask if I knew of anyone who would be interested in warehouse work as her company was desperately looking for someone. I instantly thought of Tomas as he had proved to be a reliable worker in the past. I mentioned it to him and he was up for it. My friend arranged an interview for him and Manna topped up his oyster card so he could get there. My friend told me that she could not promise him the job and it all dependent on his interview. Tomas was a bit anxious

as he was not a very confident English speaker but his interview went well and he was offered the job! We were both so happy and he was so grateful. He told me that the pay was very good, the best pay that he has been offered since coming to the UK. He started work the very next day.

We applied for a couple of grants for him to help him with transportation to work and a few nights at a backpacker's hostel so he could get a decent sleep. As he started to work in the middle of a month and the job was paid at the end of the month he still needed our support to take him to his first pay day. He was doing nightshifts so we he could still come to the Manna for food and showers. I could see how tired and exhausted he was for the two weeks before his first payday; he had his head resting on the table trying to get a few hours' sleep.

I see him as a hero; it requires huge determination to maintain a job while you have no proper place to rest. I asked him a couple times how is was doing and he always responded with a big smile "Do not worry. I will make it!" And he did, he survived until he received his first pay packet and rented a place to live. I have spoken with my friend a few days ago and she thanked me for recommending Tomas. He is doing great at work and is very liked by his workmates. Such a positive outcome!

MANNA DAY CENTRE

Opening times & services

OPEN SEVEN DAYS A WEEK

ALL SERVICES ARE FREE

FOOD: Breakfast & Lunch

SHOWERS: Soap & Towels provided

HOUSING ADVICE
(Monday-Friday)

MONDAY:

9.00 – 1.00 Nurse

10.00 Clothing Store

10.30 – 1.00 Access to computers

TUESDAY:

10.00 - 12.00 Chiropodist (1st & 3rd Tuesdays)

10.30 – 1.00 Access to computers

WEDNESDAY:

10.00 Clothing Store

10.00 - 1.00 Osteopath

10.30 – 1.00 Access to computers

THURSDAY:

9.30–1.00 Advice for Refugees & Migrants

10.30 – 1.00 Access to computers

FRIDAY:

10.00 - 1.00 Nurse

10.30 – 1.00 Access to computers

SUNDAY:

**10.30 - 11.30 Clothing Store
(2nd 3rd & last Sunday of every month Oct – May)**

Charity number: 294691

Manna Society

Unaudited

Management committee's report and financial statements

for the year ended 31 March 2017

Manna Society

Contents

| | Page |
|---|--------|
| Reference and administrative details of the charity, its trustees and advisers | 1 |
| Management committee's report | 2 - 3 |
| Independent examiner's report | 4 - 5 |
| Statement of financial activities | 6 |
| Balance sheet | 7 |
| Notes to the financial statements | 8 - 18 |

Manna Society

Reference and administrative details of the charity, its trustees and advisers for the year ended 31 March 2017

Management committee

Bill Dodwell, Chair
Nannette Ffrench
Tony Charlton
Cha Power
Emma Chippendale
Marc Thurgood
Michael Cooley
Pauline Emmerson (resigned 10 August 2016)
Christine Higgins (resigned 20 August 2016)
Julia Walledge
David Mendez
Sarah Coates (appointed 24 May 2017)

Charity registered number

294691

Principal office

12 Melior Street
London
SE1 3QP

Accountants

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

Bankers

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

Manna Society

Management committee's report for the year ended 31 March 2017

The Management committee present their annual report together with the financial statements for the year ended 31 March 2017.

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, access to computers and second hand furniture.

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.

- **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.

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 £15,366 (2016: £169,612) during the year.

**Management committee's report (continued)
for the year ended 31 March 2017**

The charity continues to provide support for all homeless and/or unemployed persons regardless of age, sex or religion.

The Centre welcomes around 150-180 people every day, more than half of them homeless. It is open seven days a week and serves around 800 meals every week. As well as providing hot food and a place to rest during the day, the Centre also offers showers, clothing, access to medical care and advice on housing and welfare. Putting a roof over people's heads is a key priority and in 2016-17, we found accommodation for over 240 people.

Further details can be found in our annual report which is available on our website www.mannasociety.org.uk

- **Key financial performance indicators**

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

- **Going concern**

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

- **Investment policy and performance**

The charity's reserves are kept in a low risk, high interest bank account.

Financial review

- **Principal risks and uncertainties**

The main risk is due to the uncertainty in budgeting for ongoing funding as we are dependent on voluntary contributions, as the charity has been for the 34 years it has been in existence.

- **Reserves policy**

The Trustees aim to maintain the level of reserves at a level equivalent to not less than six months of normal expenditure. This would amount to approximately £200,000, with the balance to be spent on charitable activities over the coming years.

The total funds held as at the year end were £325,178 (2016: £364,640), of which £12,747 (2016: £11,462) was restricted funds. There has been an increase in funds held during the year over and above the amount identified as the level to be maintained. This will be distributed over the coming years.

- **Future developments**

The Trustees have budgeted for a deficit in 2017/18 due to a decrease in funding. The Trustees are concerned about future funding and have set out plans in an attempt to relieve this. The current level of reserves and expected income ensure there are no going concern issues.

This report was approved by the Management committee, on 17 August 2017 and signed on their behalf by:

.....
Bill Dodwell, Chair

.....
Tony Charlton, Treasurer

**Independent examiner's report
for the year ended 31 March 2017**

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

I report on the financial statements of the charity for the year ended 31 March 2017 which are set out on pages 6 to 18.

This report is made solely to the charity's Management committee, as a body, in accordance with section 145 of the Charities Act 2011 and regulations made under section 154 of that Act. 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.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standards 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.

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 the after 1 January 2015.

Respective responsibilities of Management committee and examiner

The charity's Management committee are responsible for the preparation of the financial statements, and they consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England & Wales.

It is my responsibility to:

- examine the financial statements under section 145 of the Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Act; and
- 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 the Management committee 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 statement below.

Manna Society

Independent examiner's report (continued) for the year ended 31 March 2017

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 Act; and
 - to prepare financial statements which accord with the accounting records, Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard in the UK and Republic of Ireland (FRS 102) and in other respects comply with the accounting requirements of the 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.

Signed:

Dated: 17 August 2017

P D Hudson BA FCA

Kreston Reeves LLP

Chartered Accountants

Third Floor
24 Chiswell Street
London
EC1Y 4YX

**Statement of financial activities and income & expenditure account
for the year ended 31 March 2017**

| | Note | Restricted funds 2017 £ | Unrestricted funds 2017 £ | Total funds 2017 £ | Total funds 2016 £ |
|--|------|----------------------------------|------------------------------------|-----------------------------|-----------------------------|
| Income and endowments from: | | | | | |
| Donations and legacies | 2 | 77,193 | 351,627 | 428,820 | 578,428 |
| Investments | 3 | - | 5,907 | 5,907 | 6,099 |
| Total income and endowments | | 77,193 | 357,534 | 434,727 | 584,527 |
| Expenditure on: | | | | | |
| Raising funds | | - | 7,088 | 7,088 | 6,139 |
| Charitable activities | 7 | 75,908 | 394,193 | 470,101 | 464,135 |
| Total expenditure | 4 | 75,908 | 401,281 | 477,189 | 470,274 |
| Net income / (expenditure) before other recognised gains and losses | | 1,285 | (43,747) | (42,462) | 114,253 |
| Net movement in funds | | 1,285 | (43,747) | (42,462) | 114,253 |
| Reconciliation of funds: | | | | | |
| Total funds brought forward | | 11,462 | 353,178 | 364,640 | 250,387 |
| Total funds carried forward | | 12,747 | 309,431 | 322,178 | 364,640 |

The notes on pages 8 to 18 form part of these financial statements.

Manna Society

Balance sheet as at 31 March 2017

| | Note | £ | 2017 £ | £ | 2016 £ |
|---|------|----------------|-----------------------|----------------|-----------------------|
| Fixed assets | | | | | |
| Tangible assets | 10 | | 12,063 | | 45,488 |
| Current assets | | | | | |
| Debtors | 11 | 28,934 | | 46,565 | |
| Cash at bank and in hand | | 296,430 | | 292,791 | |
| | | <u>325,364</u> | | <u>339,356</u> | |
| Creditors: amounts falling due within one year | 12 | (15,249) | | (20,204) | |
| Net current assets | | | <u>310,115</u> | | <u>319,152</u> |
| Net assets | | | <u><u>322,178</u></u> | | <u><u>364,640</u></u> |
| Charity Funds | | | | | |
| Restricted funds | 13 | | 12,747 | | 11,462 |
| Unrestricted funds | 13 | | 309,431 | | 353,178 |
| Total funds | | | <u><u>322,178</u></u> | | <u><u>364,640</u></u> |

The financial statements were approved by the Management committee on 17 August 2017 and signed on their behalf, by:

.....
Tony Charlton, Treasurer

The notes on pages 8 to 18 form part of these financial statements.

**Notes to the financial statements
for the year ended 31 March 2017**

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 on 16 July 2014 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) 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 Reconciliation with previous GAAP

In preparing these accounts, the Trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required.

The transition to the new reporting framework did not result in any significant changes to the accounting policies adopted by the Charity, and accordingly, no restatement of comparative items was required.

1.3 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.

1.4 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 2017**

1. Accounting policies (continued)

1.5 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.

1.6 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 2017**

1. Accounting policies (continued)

1.7 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.

1.8 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 |

1.9 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.

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.

**Notes to the financial statements
for the year ended 31 March 2017**

1. Accounting policies (continued)

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 2017 £ | Unrestricted funds 2017 £ | Total funds 2017 £ | <i>Total funds 2016 £</i> |
|------------------------------|--|--|---------------------------------------|---------------------------------------|
| Donations | 9,800 | 339,261 | 349,061 | 355,333 |
| Legacies | - | 12,366 | 12,366 | 169,612 |
| Grants | 67,393 | - | 67,393 | 53,483 |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| Total donations and legacies | 77,193 | 351,627 | 428,820 | 578,428 |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| <i>Total 2016</i> | - | 578,428 | 578,428 | |
| | <hr/> | <hr/> | <hr/> | |

3. Investment income

| | Restricted funds 2017 £ | Unrestricted funds 2017 £ | Total funds 2017 £ | <i>Total funds 2016 £</i> |
|-------------------|--|--|---------------------------------------|---------------------------------------|
| Rent of property | - | 3,989 | 3,989 | 3,910 |
| Bank interest | - | 1,918 | 1,918 | 2,189 |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| | - | 5,907 | 5,907 | 6,099 |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| <i>Total 2016</i> | - | 6,099 | 6,099 | |
| | <hr/> | <hr/> | <hr/> | |

**Notes to the financial statements
for the year ended 31 March 2017**

4. Analysis of Expenditure by expenditure type

| | Staff costs 2017 £ | Depreciation 2017 £ | Other costs 2017 £ | Total 2017 £ | Total 2016 £ |
|---|--------------------------|---------------------------|--------------------------|--------------------|--------------------|
| Costs of generating funds: | | | | | |
| Expenditure on raising voluntary income | 6,291 | - | 797 | 7,088 | 6,139 |
| Subtotal costs of generating funds | 6,291 | - | 797 | 7,088 | 6,139 |
| Charitable activities: | | | | | |
| Cost of running the centre | 329,202 | 33,425 | 104,914 | 467,541 | 460,139 |
| Expenditure on governance | - | - | 2,560 | 2,560 | 3,996 |
| | 335,493 | 33,425 | 108,271 | 477,189 | 470,274 |
| <i>Total 2016</i> | 326,596 | 33,730 | 109,948 | 470,274 | |

5. Direct costs

| | Costs of running the centre £ | Total 2017 £ | Total 2016 £ |
|-------------------------|--|--------------------|--------------------|
| Premises | 10,638 | 10,638 | 1,792 |
| Food | 39,913 | 39,913 | 41,002 |
| Volunteers | 8,812 | 8,812 | 9,145 |
| Travel | 6,216 | 6,216 | 6,825 |
| Utilities | 20,609 | 20,609 | 22,284 |
| Computer expenses | - | - | 2,936 |
| Donations | 8,291 | 8,291 | 9,642 |
| Subscriptions | 287 | 287 | 236 |
| Clothing | 207 | 207 | 407 |
| Wages and salaries | 271,520 | 271,520 | 266,836 |
| National insurance | 24,150 | 24,150 | 25,714 |
| Pension cost | 10,271 | 10,271 | 6,533 |
| | 400,914 | 400,914 | 393,352 |
| <i>At 31 March 2016</i> | 393,352 | 393,352 | |

**Notes to the financial statements
for the year ended 31 March 2017**

6. Support costs

| | Cost of running the centre £ | Total 2017 £ | <i>Total 2016 £</i> |
|---|---|-----------------------------|-----------------------------|
| Telephone | 2,400 | 2,400 | 2,400 |
| Printing, post and stationery | 6,100 | 6,100 | 7,903 |
| Training | - | - | 392 |
| Bank charges | 20 | 20 | - |
| Sundry expenses | 1,421 | 1,421 | 912 |
| Profit/loss on disposal of fixed assets | - | - | (179) |
| Wages and salaries | 19,932 | 19,932 | 19,932 |
| National insurance | 3,329 | 3,329 | 1,697 |
| Depreciation | 33,425 | 33,425 | 33,730 |
| | 66,627 | 66,627 | 66,787 |
| <i>At 31 March 2016</i> | <i>66,787</i> | <i>66,787</i> | |

7. Governance costs

| | Restricted funds 2017 £ | Unrestricted funds 2017 £ | Total funds 2017 £ | <i>Total funds 2016 £</i> |
|----------------------------|--|--|---------------------------------------|---------------------------------------|
| Independent examiner's fee | - | 2,560 | 2,560 | 3,996 |

8. Net income/(expenditure)

This is stated after charging:

| | 2017 £ | <i>2016 £</i> |
|--|-------------------|-------------------|
| Depreciation of tangible fixed assets: | | |
| - owned by the charity | 33,425 | 33,730 |
| 1 of fixed assets | - | (3,996) |
| Independent examiner's fee | 2,560 | 3,996 |

**Notes to the financial statements
for the year ended 31 March 2017**

9. Staff costs

Staff costs were as follows:

| | 2017 £ | 2016 £ |
|--------------------|----------------|----------------|
| Wages and salaries | 296,981 | 291,890 |
| National insurance | 27,479 | 27,411 |
| Pension costs | 11,033 | 7,295 |
| | <u>335,493</u> | <u>326,596</u> |

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

| | No. | No. |
|--------------------------|-----------|-----------|
| Day Centre | 11 | 11 |
| Housing & Welfare Advice | 2 | 2 |
| Management & Admin | 1 | 1 |
| | <u>14</u> | <u>14</u> |

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

During the year, key management personnel received remuneration of £23,486 (2016: £23,486).
During the year, no key management received any reimbursement of expenses (2016: £nil).

10. Tangible fixed assets

| | Motor vehicles £ | Fixtures & fittings £ | Computer equipment £ | Total £ |
|-----------------------------------|------------------------|-----------------------------|----------------------------|------------|
| Cost | | | | |
| At 1 April 2016 and 31 March 2017 | 19,680 | 56,745 | 11,416 | 87,841 |
| Depreciation | | | | |
| At 1 April 2016 | 4,920 | 30,526 | 6,907 | 42,353 |
| Charge for the year | 4,920 | 25,894 | 2,611 | 33,425 |
| At 31 March 2017 | 9,840 | 56,420 | 9,518 | 75,778 |
| Net book value | | | | |
| At 31 March 2017 | 9,840 | 325 | 1,898 | 12,063 |
| At 31 March 2016 | 14,760 | 26,219 | 4,509 | 45,488 |

Manna Society

Notes to the financial statements for the year ended 31 March 2017

11. Debtors

| | 2017 £ | 2016 £ |
|--------------------------------|---------------|---------------|
| Other debtors | 1,362 | 32,743 |
| Prepayments and accrued income | 27,572 | 13,822 |
| | <u>28,934</u> | <u>46,565</u> |

12. Creditors: Amounts falling due within one year

| | 2017 £ | 2016 £ |
|------------------------------------|---------------|---------------|
| Other taxation and social security | 6,913 | 7,083 |
| Other creditors | - | 5,936 |
| Accruals and deferred income | 8,336 | 7,185 |
| | <u>15,249</u> | <u>20,204</u> |

Manna Society

Notes to the financial statements for the year ended 31 March 2017

13. Statement of funds

Statement of funds - current year

| | Balance at 1 April 2016 £ | Income £ | Expenditure £ | Balance at 31 March 2017 £ |
|---------------------------|---------------------------------|-------------|------------------|-------------------------------------|
| Unrestricted funds | | | | |
| General fund | 353,178 | 357,534 | (401,281) | 309,431 |
| Restricted funds | | | | |
| Accommodation | 644 | 8,300 | (4,901) | 4,043 |
| Housing advice | - | 67,393 | (67,393) | - |
| Assisting people in need | 438 | 1,500 | (1,019) | 919 |
| Van | 10,380 | - | (2,595) | 7,785 |
| | 11,462 | 77,193 | (75,908) | 12,747 |
| Total of funds | 364,640 | 434,727 | (477,189) | 322,178 |

Statement of funds - prior year

| | Balance at 1 April 2015 £ | Income £ | Expenditure £ | Gains/ (Losses) £ | Balance at 31 March 2016 £ |
|---------------------------|---------------------------------|-------------|------------------|-------------------------|-------------------------------------|
| Unrestricted funds | | | | | |
| General fund | 250,387 | 514,204 | (411,413) | - | 353,178 |
| | 250,387 | 514,204 | (411,413) | - | 353,178 |
| Restricted funds | | | | | |
| Accommodation | - | 1,000 | (356) | - | 644 |
| Housing advice | - | 53,483 | (53,483) | - | - |
| Assisting people in need | - | 2,000 | (1,562) | - | 438 |
| Ford Transit Van | - | 13,840 | (3,460) | - | 10,380 |
| | - | 70,323 | (58,861) | - | 11,462 |
| Total of funds | 250,387 | 584,527 | (470,274) | - | 364,640 |

**Notes to the financial statements
for the year ended 31 March 2017**

Summary of funds - current year

| | Balance at 1 April 2016 £ | Income £ | Expenditure £ | Balance at 31 March 2017 £ |
|------------------|---------------------------------|----------------|------------------|-------------------------------------|
| General funds | 353,178 | 357,534 | (401,281) | 309,431 |
| Restricted funds | 11,462 | 77,193 | (75,908) | 12,747 |
| | <u>364,640</u> | <u>434,727</u> | <u>(477,189)</u> | <u>322,178</u> |

Summary of funds - prior year

| | Balance at 1 April 2015 £ | Income £ | Expenditure £ | Balance at 31 March 2016 £ |
|------------------|---------------------------------|----------------|------------------|-------------------------------------|
| General funds | 250,387 | 514,204 | (411,413) | 353,178 |
| Restricted funds | - | 70,323 | (58,861) | 11,462 |
| | <u>250,387</u> | <u>584,527</u> | <u>(470,274)</u> | <u>364,640</u> |

14. Analysis of net assets between funds

Analysis of net assets between funds - current year

| | Restricted funds 2017 £ | Unrestricted funds 2017 £ | Total funds 2017 £ |
|-------------------------------|----------------------------------|------------------------------------|-----------------------------|
| Tangible fixed assets | 7,785 | 4,278 | 12,063 |
| Current assets | 4,962 | 320,402 | 325,364 |
| Creditors due within one year | - | (15,249) | (15,249) |
| | <u>61,155</u> | <u>(61,155)</u> | <u>-</u> |
| | <u>12,747</u> | <u>309,431</u> | <u>322,178</u> |

Analysis of net assets between funds - prior year

| | Restricted funds 2016 £ | Unrestricted funds 2016 £ | Total funds 2016 £ |
|-------------------------------|----------------------------------|------------------------------------|-----------------------------|
| Tangible fixed assets | 10,380 | 35,108 | 45,488 |
| Current assets | 1,082 | 338,274 | 339,356 |
| Creditors due within one year | - | (20,204) | (20,204) |
| | <u>11,462</u> | <u>353,178</u> | <u>364,640</u> |

**Notes to the financial statements
for the year ended 31 March 2017**

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 £11,033 (2016 - £7,295). There were no contributions payable at the balance sheet date.

16. Related party transactions

During the year the Manna Society have posted the monthly newsletter for the African Mission. Tony Charlton and Nannette Ffrench are common trustees of the African Mission and Manna Society. The African Mission reimburse Manna Society for the costs of the postage. In 2017 the postage cost reimbursed was £129 (2016: £170). There was no outstanding balance at the year end.

17. Controlling party

The Management committee are the controlling party of the Charity.

18. First time adoption of FRS 102

It is the first year that the charity has presented its financial statements under SORP 2015 and FRS 102. The following disclosures are required in the year of transition. The last financial statements prepared under previous UK GAAP were for the year ended 31 March 2016 and the date of transition to FRS 102 and SORP 2015 was therefore 1 April 2015. As a consequence of adopting FRS 102 and SORP 2015, a number of accounting policies have changed to comply with those standards.

The policies applied under the charity's previous accounting framework are not materially different to FRS 102 and have not impacted on funds or net income/expenditure.