

Manna International Church
(A not -for - profit unincorporated Organisation)

Report of the Trustees

and

Financial Statements

For the Year Ended 31 March 2021

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for the year ended 31 March 2021

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Organisation Information

Trustees: Dennis Scotland
Georgia Benjamin - Scotland
Joe Vidal
Barbara Joseph

Charity No: 1022840

Treasurer : Cordelia Joseph

Address: 738 Barking Road
Palistow
London
E13 9LB

Accountants: Gabriel & Associates

Chartered Certified Accountants)
293a High Road
Leytonstone
London
E11 4HH

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Report of the Trustees
for the Year Ended 31 March 2021.

The trustees presents their report with the financial statements of the organisation for the year ended 31 March 2021. The trustees have adopted the provisions of the Statements of Recommended Practice(SORP) "Accounting and Reporting by Charities(revised 2005)" in preparing the annual report and financial statements of the organisation.

GENERAL INFORMATION

The Church is an unincorporated association, governed by a constitution.

TRUSTEES

The trustees during the year under review are as listed on page 3. Members are elected at the start of the annual year (AGM) by process of nominations and election by the showing of hands.

The trustees board meets quarterly to consider the business of the Charity, draft policies and review health and safety. Meetings are also used to review any relevant changes in legislation and social policy that will have direct or indirect impact on the work of the charity.

Trustees are indemnified against any losses by the use of a combined insurance premium that covers full contents, public liability and trustees insurance. The premium is reviewed annually to ensure value for money and appropriate safeguards of the assets held in trust.

OBJECTIVES, ORGANISATION AND ACTIVITIES

The objectives of the Church, as set out in the constitution are as follows:

- a) Promotion of social education to young people within the local community using information and positive messages including workshops, group exercises, creative and dramatic arts within Churches, Schools and local community projects.
- b) The promotion of the Christian Faith through the provision of educational materials, teaching and training of all peoples and groups, the organisation of seminars and conferences aimed at personal awareness, developing self esteem and inner strength through a deeper understanding of the Christian faith.
- c) The provision of counselling and other forms of social, emotional and spiritual support necessary to ensure the development of the whole person who will in turn make an effective positive contribution to their community.
- d) The relief of poverty.
- e) To offer a safe, friendly and neutral environment in Newham, where children of separated families can spend time with one or both parents and sometimes other family members.

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The Church engages in the following activities in order to further these objectives.

- a) Regular monthly meetings.
- b) Educational workshops.
- c) Children Church
- d) Fundraising events within the local community
- e) Support groups for local men, women and young adults.
- f) Weekly bible teaching and prayer meetings
- g) Monthly special prayer mornings

All our events are run and managed by committed volunteers from the local community. The volunteers are of mixed group both in terms of age and gender.

The selfless service and positive contributions of the volunteers is acknowledged and greatly appreciated by the trustees.

RELATED AND CO-OPERATING CHARITIES

The Church does not have any related charities.

ACHIEVEMENTS AND PERFORMANCE DURING THE YEAR

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RESERVE POLICY

Given the size of the Church in terms of attendance, members of trustee consider that the Church is not in the position to maintain a huge deposit but to hold amount sufficient to pay day to day expenses. In view of this, whatever income the Church generates is applied towards running cost and ensure that this level can be sustained for at least three months without income. The charity main source of income continues to be from the generous donations given by its members. The Church does not generate enough funds yet to support the appointment of a full or part -time staff.

FUTURE DEVELOPMENTS

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STATEMENT OF TRUSTEES' RESPONSIBILITIES
YEAR ENDED 31 March 2021.

Charity law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of its financial activities for that year. In preparing those financial statements the trustees are required to:

select suitable accounting policies and apply them consistently;

make judgments and estimates that are reasonable and prudent;
state whether the policies adopted are in accordance with the Statement of Recommended Practice, "Accounting and Reporting by Charities (revised 2005)" and with applicable accounting standards, subject to any material departures disclosed and explained in the financial statements;

prepare the financial statements on the going concern basis unless it is inappropriate to assume the charity will continue operating.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 1993. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

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INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEE

YEAR ENDED 31 March 2021.

I report on the financial statements of the Church for the year ended 31 March 2021, which are set out on pages 7 to 13.

Respective responsibilities of trustees and examiner

As the Church's trustees you are responsible for the General Directions given by the Charity Commissioners. An independent examination includes a review of the accounting records kept by the Church 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 I do not express an audit opinion on the view given by the financial statements.

Independent examiner's statement

In connection with my examination, no matter has come to my attention which gives me reasonable cause to believe that in any material respect the requirements to keep accounting records in accordance with section 41 of the Act, and to prepare financial statements which accord with the accounting records and to comply with the accounting requirements of the Act, have not been met, or

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

Gabriel Akintunde
Gabriel & Associates
293a High Road
Leytonstone
E11 4HH

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Statement of Financial Activities
for the year ended 31 March 2021

Notes	Unrestricted funds	Restricted funds	31-Mar 2021 Total fund	31-Mar 2020 Total fund
Incoming Resources				
Donations	80,111		80,111	52,451
Total incoming Resources	80,111		80,111	52,451
Resources expended				
Cost of activities in furtherance of the Church's objects	53,937		53,937	54,535
Management and admin	600		600	600
Total resources expended	54,537		54,537	55,135
Surplus/(deficit) on ordinary activities before funds transfers	25,574		25,574	-2,684
Fund Transfer				
Balance brought forward	11,067		0	13,751
Fund Balance as at 31 March 2021	36,641		25,574	11,067

The church has no recognised gains or losses other than the results for the period as set out above. All of the activities of the Church are classed as continuing.

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Balance Sheet
as at 31 March 2021.

	31-Mar 2021	31-Mar 2020
<u>CURRENT ASSETS</u>		
Bank Balance	38,141	11,667
Creditors- Accrual	-600	-600
Loan	-900	
NET ASSETS	36,641	11,067
 REPRESENTED BY:		
Unrestricted funds	36,641	11,067
TOTAL FUNDS	36,641	11,067

APPROVED ON BEHALF OF THE TRUSTEES

Name.....SignatureTrustee

Name.....SignatureTrustee

Date.....

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1 **ACCOUNTING POLICIES**

Accounting convention

The financial statements have been prepared:

- under the historical cost convention
in accordance with the Statement of Recommended Practice (SORP
Accounting and Reporting by Charities (revised 2005)", and applicable
accounting standards.

Fund accounting

Unrestricted funds are general funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the Church 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 Church for particular purposes.

The cost of raising and administering such funds are charged against the specific fund. Investment income and gains are allocated to the appropriate fund.

Incoming resources

All incoming resources are included in the statement of financial activities when the Church is legally entitled to the income and the amount can be quantified with reasonable accuracy.

No amounts are included in the financial statements for services donated by volunteers.

Resources expended

All expenditure is accounted for on receipts and payment basis and has been classified under headings that aggregate all costs related to the category.

Management and administration costs are those incurred in connection with administration of the Church and compliance with constitutional and statutory requirements

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	31-Mar 2021	31-Mar 2020
Cost of activities in furtherance of the Church Objects		
Rent	39,996	40,236
Water/General rate	184	864
Electricity	2,840	3,008
Telephone	2,337	3,685
Building Insurance	329	571
Events	0	0
Cleaning	400	0
Donations	500	4,300
Equipments	7,351	0
Publicity	0	0
Music	0	0
Printing	0	0
Other cost	0	944
Repairs and maintenance	0	927
	<u>53,937</u>	<u>54,535</u>
 Management and Admin		
Training	0	0
Accountancy	600	600
Bank Charges	0	0
	<u>600</u>	<u>600</u>

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Detail Financial statements
for the year ended 31 March 2021

for

Manna International Church

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Income/Receipts

Tithes and Offerings	80,111
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Expenditure

Accountancy fee	600	
Rent	39996	
Water rate	184	
Electricity	2840	
Telephone	2336.65	
Building Insurance	329	
Events	0	
Refreshments	0	
Training	0	
Printing	0	
Cleaning	400	
Donations	500	
Equipments	7351	
Other costs	0	
Publicity	0	
Repairs & maintenance	0	
Bank charges	0	54,537

Surplus/(Deficits)		<u>25,574</u>
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