

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

Report of the Trustees

and

Financial Statements

For the Year Ended 31 March 2022

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for the year ended 31 March 2022

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Organisation Information

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

Charity No: 1,022,840

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 2022.

The trustees presents their report with the financial statements of the organisation for the year ended 31 March 2022. 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 2022.

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 2022.

I report on the financial statements of the Church for the year ended 31 March 2022, 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 2022

Notes	Unrestricted funds	Restricted funds	31-Mar 2022 Total fund	31-Mar 2021 Total fund
<b>Incoming Resources</b>				
Donations	55,349		55,349	80,111
<b>Total incoming Resources</b>	<b>55,349</b>		<b>55,349</b>	<b>80,111</b>
<b>Resources expended</b>				
Cost of activities in furtherance of the Church's objects	50,221		50,221	53,937
Management and admin	706		706	600
<b>Total resources expended</b>	<b>50,927</b>		<b>50,927</b>	<b>54,537</b>
<b>Surplus/(deficit) on ordinary activities before funds transfers</b>	<b>4,422</b>		<b>4,422</b>	<b>25,574</b>
Fund Transfer Balance brought forward	64,899		64,899	39,325
<b>Fund Balance as at 31 March 2022</b>	<b>69,321</b>		<b>69,321</b>	<b>64,899</b>

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 2022.

	31-Mar 2022	31-Mar 2021
<b><u>CURRENT ASSETS</u></b>		
Bank Balance	70,321	38,141
Creditors- Accrual	-600	-600
Loan	-400	-900
<b>NET ASSETS</b>	<b>69,321</b>	<b>36,641</b>
 <b>REPRESENTED BY:</b>		
Unrestricted funds	69,321	36,641
<b>TOTAL FUNDS</b>	<b>69,321</b>	<b>36,641</b>

APPROVED ON BEHALF OF THE TRUSTEES

Name.....Signature .....Trustee

Name.....Signature .....Trustee

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 2022	31-Mar 2021
Cost of activities in furtherance of the Church Objects		
Rent	26,664	39,996
Water/General rate	252	184
Electricity	2,426	2,840
Telephone	867	2,337
Building Insurance	272	329
Events	250	0
Cleaning	301	400
Donations	0	500
Equipments	2,719	7,351
Publicity	0	0
Music	293	0
Printing	46	0
Other cost	16,056	0
Repairs and maintenance	75	0
	<u>50,221</u>	<u>53,937</u>
 Management and Admin		
Meeting	106	0
Accountancy	600	600
Bank Charges	0	0
	<u>706</u>	<u>600</u>

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for the year ended 31 March 2022

for

Manna International Church

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**Income/Receipts**

Tithes and Offerings		55,349
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**Expenditure**

Accountancy fee	600	
Rent	26,664	
Water rate	252	
Electricity	2,426	
Telephone	867	
Building Insurance	272	
Events	250	
Meetings	106	
Stationery	293	
Travel	46	
Cleaning	301	
Donations	0	
Equipments	2,719	
Other costs	16,056	
Publicity	0	
Repairs & maintenance	75	
Bank charges	0	50,927

**Surplus/(Deficits)**

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