

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

Report of the Trustees

and

Financial Statements

For the Year Ended 31 March 2023

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for the year ended 31 March 2023

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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 2023.

The trustees presents their report with the financial statements of the organisation for the year ended 31 March 2023. 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

Manna as a charity has continued to fulfil its constitutional objectives of advancing the Christian faith. In order to advance this approach we had to invest in upgrading our IT, audio equipment and internet. The financial investment in the digitalisation of our equipment has had an impact on our finances but we were able to send a team of three workers to the Philippines including a young inexperienced volunteer.

Departmental Reports

Men's Ministry

Since the beginning of 2022 the Men's Group have experienced significant drop off in attendance. Going forward it is our intention to reinstate the meetings on a monthly basis, rather than twice a month. The general consensus is that they would like to resume the meetings and preferably face to face. It is our intention to do this in the next few months.

Food Bank Report

2022 total attendees 66 - total food weighed and distributed in Kg 838.7 kg COVID

2023 total attendees 35 - total food weighed and distributed in Kg 398 kg – numbers dropped by half

Please see the attached graphs and use the tabs to navigate, we have regular attendees who have been attending for years.

Some examples of families using the service

Pregnant mother from the Asian community with 2 children under 5.

Regular attendee

Romanian woman with 2 children under 5

Regular church member who helps themselves with given permission.

The Food Bank also received a generous donation of nonperishable food items from Community Focus.

Figures provided are measured and monitored by keeping a weekly log of attendees who came to the Food Bank.

The Food Bank continues to be a valuable resource to families in the local community and we are committed to providing a service to those in need.

Children's Ministry

Children's Ministry on a Sunday has anywhere from 3-15 children at any one time but on the whole an average of 10. We've used the all in one Sunday school program - There are 4 volumes with lessons seasonally tied together. Interactive bible stories to help the youngest of children grasp scripture meaning; Life application- which helps them apply what they've learned to their lives. Some of the bible points we've covered in the last year are Fruit of the spirit; armour of God; God is with us. In addition to that we have written and performed productions based on the Christian faith as well as skits. We continue to need more volunteers so that we can separate the classes and increase the services.

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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 2023.

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 2023.

I report on the financial statements of the Church for the year ended 31 March 2023, 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 2023

Notes	Unrestricted funds	Restricted funds	31-Mar 2023 Total fund	31-Mar 2022 Total fund
Incoming Resources				
Donations	61,317		61,317	55,349
Total incoming Resources	61,317		61,317	55,349
Resources expended				
Cost of activities in furtherance of the Church's objects	85,317		85,317	50,221
Management and admin	2,200		2,200	706
Total resources expended	87,517		87,517	50,927
Surplus/(deficit) on ordinary activities before funds transfers	-26,200		-26,200	4,422
Fund Transfer				
Balance brought forward	69,321		0	64,899
Fund Balance as at 31 March 2023	43,121		-26,200	69,321

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 2023.

	31-Mar 2023	31-Mar 2022
<u>CURRENT ASSETS</u>		
Bank Balance	43,121	70,321
Creditors- Accrual	0	-600
Loan	0	-400
NET ASSETS	43,121	69,321
 REPRESENTED BY:		
Unrestricted funds	43,121	69,321
TOTAL FUNDS	43,121	69,321

APPROVED ON BEHALF OF THE TRUSTEES

Name: Dennis Scotland Signature: *Dennis Scotland* Trustee

Name: Cordelia Jospheh Signature: *Cordelia Joseph* Trustee

Date: 12th March 2024

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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 2023	31-Mar 2022
Cost of activities in furtherance of the Church Objects		
Rent	42,500	26,664
Water/General rate	621	252
Electricity	3,195	2,426
Telephone	2,081	867
Building Insurance	936	842
Events	2,150	5,195
Cleaning	3,569	301
Donations	500	7,355
Hospitality	2,312	0
Honorarium	5,450	0
Equipments	14,283	3,119
Publicity	1,356	0
Music	2,070	708
Printing	369	553
Other cost	181	910
Repairs and maintenance	3,744	1,029
	<u>85,317</u>	<u>50,221</u>
 Management and Admin		
Meeting	1200	106
Accountancy	1000	600
Bank Charges	0	0
	<u>2200</u>	<u>706</u>

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Detail Financial statements
for the year ended 31 March 2023

for

Manna International Church

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Income/Receipts

Tithes and Offerings		61,317
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Expenditure

Accountancy fee	1,000	
Rent	42,500	
Water rate	621	
Electricity	3,195	
Telephone	2,081	
Building Insurance	936	
Events	2,150	
Meetings	1,200	
Stationery/General Exp	2,070	
Travel	369	
Cleaning	3,569	
Donations	500	
Hospitality	2,312	
Honorarium	5,450	
Equipments	14,283	
Other costs	181	
Publicity	1,356	
Repairs & maintenance	3,744	
Bank charges	0	87,517

Surplus/(Deficits)

		-26,200
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through education, meetings, studies and fellowship. Our Church WGMi has continued to provide services to the : which has included changing our WIFI provider to improve bandwidth, this has been a positive move as it has ir we are grateful to generous donors who have kept faith with us and we have been able to remain open through unteer to work with Churches in Dipolog and small house groups in the mountains. This included speaking and t

his has come back as a direct result of covid, we did start to use Zoom and Facebook, but this is not the same, a ith as it was previously. We have sent out some suggestions and await feedback from the men to understand wh has been suggested that we should “meet and eat” away from church (food always tends to draw men together)

mmitted to ensure its' continued existence in the borough; and indeed our wish is to expand into feeding the cor

l to autumn, winter, spring and summer. Lessons comprise of active learning experiences that catch children's interest where they are encouraged to use what they've learned and take home handouts/ crafts so they can share what they have learned with us; Jesus our light; New beginnings, it's important to tell others about God's love, Telling the truth about the cross and resurrection. We have also participated in the boxes of Hope scheme with Samaritans' support. The support we can provide. However, we are an energised and enthusiastic though small group who enjoy seeing the children

community, thankfully we were able to remain open throughout the covid period. We did see a drop off in persons, but we improved our presence online via YouTube and Facebook though it does place some restrictions on the service. We continue to be teaching at their Church conferences, speaking in the market places and Youth groups. The pictures taken and the

whether or not they are interested in continuing with our meetings, whether we should continue to do it via Zoom or not. The Men's WhatsApp Group has continued to be a great source of fellowship and the communication within the

ren's progress in their knowledge; and excitement during the performances. We have also made sure that childr

onal attendance to the Church services, however there was an increase in the eChurch model. We had to make because online is very different to actual services. Actual numbers in attendance has remained unsteady, however testimonies of rich fellowship has helped to forge strong connections abroad. We are looking at how we can imp

er those in attendance have remained after Church for fellowship and hospitality which has enriched and streng

thened the sense of community.