MANNA MEALS

REPORT AND FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2026

REGISTERED CHARITY NUMBER: 1165147

REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2026

CONTENTS

	PAGE
Reference and administrative information	3
Trustees' report	4-5
Independent Examiner's report	6
Statement of financial activities	7
Balance sheet	8
Notes to the financial statements	9-11

MANNA MEALS

REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees

Anna Cope Chair
Victoria De Coster
Peter Embling
Abigail Gowland
Deborah McLean

Charity registration number

1165147

Registered office address

77a Coxtie Green Road
Pilgrims Hatch
Brentwood
CM14 5PS

Independent Examiner

Alan C Radford FCA DChA
Needham Cottage
Needham Green
Hatfield Broad Oak
Bishops Stortford
CM22 7JT

Bankers

Barclays Bank PLC
75 High Street
Brentwood
CM14 4RP

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2026

The Trustees present their annual report and financial statements for the year ended 31 March 2024. The Trustees confirm that the annual report and financial statements of the Charity comply with the accounting policies set out in Note 1 to the financial statements, the requirements of the Charity's governing document and the Statement of Recommended Practice - Accounting and Reporting by Charities - (Charities SORP FRS102).

Structure, governance and management

The charity adopted its constitution on 11 January 2016 and was registered as a foundation Charitable Incorporated Organisation by the Charity Commission for England & Wales on 13 January 2016.

The current Trustees, who served during the year and since, are:
Anna Cope (Chair)
Victoria De Coster
Peter Embling (appointed 10 June 2026)
Abigail Gowland
Deborah McLean (appointed 13 May 2026)

The constitution requires the charity to have a minimum of three Trustees. The initial Trustees were appointed on registration and can serve without restriction as to term. Subsequently appointed Trustees are appointed for three-year terms.

Objectives and Activities

The objects of the Charity are to promote the benefit of the public by-:

- The advancement of the Christian faith, through sharing and teaching the Gospel of Jesus Christ.
- The relief of poverty and the promotion of social inclusion by preventing people from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society, through the provision of food, practical advice and other forms of Christian care.

The charity's activities are carried out in Brentwood, Essex and the surrounding area and are aimed at fulfilling our objectives through loving our community and the provision of food.

Achievements and Performance

We continue to partner with the Hope Mums project in Brentwood, providing them with regular grocery and recipe bags.

We continue to cook, freeze, and maintain stock at our various freezer hubs in the community on a regular basis (Dodd Road Church, Brentwood, St George's Church, Brentwood, Brentwood Baptist Church and Trinity Church, Brentwood).

We continue to provide grocery bags to the Lighthouse Project for them to distribute along with the frozen meals as and when they meet those who need extra food.

We continue to run our free 'Tea-Time Together' events every other Wednesday afternoon/evening from the Bishops Hall Community Centre. This event offers free tea-time snacks, sandwiches and soup along with a 2 course hot meal (plus vegetarian option) for anyone in the community to receive. We also offer free grocery bags at this event for those in need of additional food and a children's area with activities for primary aged children.

All Manna Meals events are free to anyone in the local community.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2026

We continue to run our Community Pantry at the Bishops Hall Community Centre. This pantry is a non-profit mini shop run by volunteers. The model works in such a way that the price of a basket of items will usually be up to 30% lower than in local supermarkets. The pantry also offers regularly changing recipe bags at a reduced price for both 2 and 4 portions. These bags include all the ingredients and instructions to complete the recipe. The pantry is stocked with fresh fruit and vegetables, dairy products such as fresh milk and cheese, fresh bread, eggs and other general grocery items (currently stocking circa 100 products) and is open to the public twice a week. There is also a space at each session for people to pop in and have a free tea or coffee and a biscuit, regardless of whether they are purchasing from the pantry or not.

Manna Meals continues to engage with different churches and organisations around the Brentwood area to see how we can partner and support our community.

Financial review

Our income increased this year to £88,038 from £34,916 in the previous year, largely thanks to a number of generous individual donations and further grants from Essex County Council for our Community Pantry. Our expenditure totalled £41,477 (2024-25 - £41,789), generating an overall surplus of £46,561.

We are grateful to all our donors for their support, both this year and in earlier years.

The Trustees continue to seek to manage the charity with a minimum of cost and external financial commitment.

Reserves policy

In line with Charity Commission guidelines, the Trustees have developed a reserves policy to cover their financial responsibilities should the charity suffer an unexpected fall in income. The policy is reviewed at each Annual General Meeting.

The Trustees have agreed that they should maintain a figure of £5,000 in unrestricted funds to enable the payment of insurance, rent, mobile phone charges, professional fees, replenishment of freezers and other expenses. At 31 March 2026, the unrestricted reserves of £73,045 comfortably exceeded that sum.

Future plans

Manna Meals plans to introduce a small community centre at Bishops Hall. Activities will include a community café, a community garden, community cooking classes and community English classes, along with other life skill classes.

Public benefit statement

The Trustees confirm that, in reviewing their aims and objectives and in planning future activities, they have complied with their duty in Section 17 of the Charities Act 2011 to have due regard to the guidance on public benefit published by the Charity Commission.

The public benefit of the Charity's activities is outlined in relation to its objects set out under 'Objectives and Activities' above and detailed in terms of its execution in the report of 'Achievements and Performance'.

This report was approved and authorised for issue by the Trustees on 21 September 2026 and signed on their behalf by:

Anna Cope

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF MANNA MEALS

I report to the Trustees on my examination of the accounts of Manna Meals (the charity) for the year ended 31 March 2026, which comprise the Statement of Financial Activities, the Balance Sheet and related notes.

RESPECTIVE RESPONSIBILITIES OF THE TRUSTEE AND EXAMINER

The charity's Trustees are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the Act).

I report in respect of my examination of the charity's accounts under section 145 of the Act and, in carrying out my examination, I have followed all the applicable Directions given by the Charity Commissioners under section 145 (5) (b) of the Act.

INDEPENDENT EXAMINER'S STATEMENT

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which give me cause to believe that in any material respect:

1- accounting records were not kept as required by section 130 of the Act.
2- the accounts do not accord with those accounting records.
3- the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Repots) Regulations 2008 other than any requirement that the accounts give a true and fair view, which is not a matter considered as part of an independent examination.

I have no concerns and have come across no matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Alan C Radford FCA DChA

Needham Cottage
Needham Green
Hatfield Broad Oak
Bishops Stortford
CM22 7JT

21 September 2026

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2026

	Note	Unrestricted Funds	Restricted Funds	2026	2025
		£	£	£	£
INCOME					
Donations		69,459	10,072	79,531	34,497
Pantry income		8,418	-	8,418	419
Interest		89	-	89	-
TOTAL INCOME		77,966	10,072	88,038	34,916
EXPENDITURE					
Expenditure on charitable activities:					
Activities		23,056	11,475	34,531	37,074
Grants		-	-	-	-
Support costs	3	6,471	-	6,471	4,265
Governance	4	475	-	475	450
TOTAL EXPENDITURE		30,002	11,475	41,477	41,789
SURPLUS OF INCOME OVER EXPENDITURE		47,964	(1,403)	46,561	(6,873)
TRANSFER OF FUNDS		1,370	(1,370)	-	-
NET MOVEMENT IN FUNDS		49,334	(2,773)	46,561	(6,873)
FUNDS AT 1 APRIL 2025		23,711	5,263	28,974	35,847
FUNDS AT 31 MARCH 2026		73,045	2,490	75,535	28,974

The statement of financial activities includes all gains and losses recognised in the period.
All income and expenditure derive from continuing activities.

The annexed notes form part of these financial statements

BALANCE SHEET
31 MARCH 2026

	Note	2026 £		2025 £	
FIXED ASSETS	5		3,218		5,489
CURRENT ASSETS					
Debtors		-		-	
Cash at bank and in hand		72,792		23,935	
		72,792		23,935	
CURRENT LIABILITIES					
Creditors: Amounts falling due within one year	6	(475)		(450)	
NET CURRENT ASSETS			72,317		23,485
NET ASSETS			75,535		28,974
FUNDS					
Unrestricted funds			73,045		23,711
Restricted funds	7		2,490		5,263
			75,535		28,974

The financial statements were approved, and authorised for issue, by the Trustees on 21 September 2026 and signed on their behalf by:

.....
Anna Cope

The annexed notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2026

1. ACCOUNTING POLICIES

a) Basis of preparation of financial statements
The financial statements have been prepared in accordance with the Charities SORP (FRS 102) – 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)' and the Charities Act 2011.

b) Going concern
The Trustees consider that there are no material uncertainties over the charity's ability to continue as a going concern.

c) Fund accounting
Unrestricted funds are funds which are available for use at the discretion of the Trustees in furtherance of the general objects of the Charity and which have not been designated for other purposes. Restricted funds are those held with donor-imposed conditions attached.

d) Fixed Assets
Equipment with an individual cost of over £1,000 is capitalised as a fixed asset. Depreciation is charged at 25% per annum to write off the cost over four years.

e) Donations
Donations represent the amount receivable for the year, including gift aid recovery.

f) Expenditure
Expenditure is included in the Statement of Financial Activities on the accruals basis.

2. TRUSTEE REMUNERATION AND REIMBURSED EXPENSES

During the year, no Trustees received any remuneration, and no expenses were reimbursed to them (2024-25 - none).

3. SUPPORT COSTS

	2026	2025
	£	£
Office rent	1,752	744
Printing, stationery, and postage	9	-
IT costs	1,705	985
Insurance	388	413
Training	466	78
Promotional materials	106	314
Subscriptions	131	75
Cleaning	-	200
Travel	1,200	1,100
Phone	314	300
Donations and gifts	400	56
	6,471	4,265

4. GOVERNANCE COSTS

Independent Examiner's fee	475	450

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2026

5. FIXED ASSETS

	2026 £	2025 £
EQUIPMENT		
Cost at 1 April 2025	9,086	4,236
Additions	-	4,850
Depreciation at 1 April 2025	(3,597)	(2,118)
Depreciation charge for the year	(2,271)	(1,479)
Net book amount at 31 March 2026	3,218	5,489

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2026 £	2025 £
Accruals and deferred income	475	450
	475	450

7. RESTRICTED FUNDS

Community Pantry

During the year, Essex County Council provided further funding of £7,582 as additional instalments of their Community Supermarket Programme Grant initiated last year and Brentwood Community and Voluntary Service donated £2,490 from the Health Inequalities Fund, both donations being to the Community Pantry project. This was part of a funded partnership programme to develop sustainable access to affordable food. Manna Meals delivers this through a transactional, retail experience, offering food and household items at a reduced cost to shoppers.

A balance of £2,490 was held at the end of the year.

8. RELATED PARTY TRANSACTIONS

There were no related party transactions during this year or the last year that require disclosure.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2026

8. STATEMENT OF FINANCIAL ACTIVITIES FOR 2024-25 SPLIT BY FUND DESIGNATION

	Unrestricted Funds	Restricted Funds	Total
	£	£	£
INCOME			
Donations	19,497	15,000	34,497
Pantry Income	419	-	419
TOTAL INCOME	19,916	15,000	34,916
EXPENDITURE			
Expenditure on charitable activities:			
Activities	27,337	9,737	37,074
Grants	-	-	-
Support costs	4,265	-	4,265
Governance	450	-	450
TOTAL EXPENDITURE	32,052	9,737	41,789
NET DEFICIT IN FUNDS	(12,136)	5,263	(6,873)
FUNDS AT 1 APRIL 2024	35,547	-	35,847
FUNDS AT 31 MARCH 2025	23,711	5,263	28,974