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Charity number: 294691

The Manna Society

Unaudited

Trustees' report and financial statements

For the year ended 31 March 2026

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The Manna Society

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The Manna Society

Reference and administrative details of the Charity, its Trustees and advisers
For the year ended 31 March 2026

Trustees	Bill Dodwell, Treasurer Nannette Ffrench, Founder Cha Power Donna Miller, Secretary Kendra Schneller, Chair Silke Junge-Woodward William Curran
Charity registered number	294691
Principal office	12 Melior Street London SE1 3QP
Accountants	Kreston Reeves LLP 2nd Floor 168 Shoreditch High Street London E1 6RA
Bankers	The Co-operative Bank PO Box 250 Skelmersdale WN8 6WT

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The Manna Society

Management committee's report
For the year ended 31 March 2026

The Management committee present their annual report together with the financial statements for the year ended 31 March 2026. The Management committee confirm that the annual report and financial statements of the Charity comply with current statutory requirements, the requirements of the Charity's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective January 2019).

Objectives and activities

a. 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, advice 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, including the guidance 'Public benefit: running a charity (PB2)'.

b. 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 and access to computers.

Achievements and performance

a. 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 buildings.

The charity has received or received notice of legacies of £409,946 (2025: £55,200) during the year.

The charity continues to provide support for all homeless and/or unemployed persons regardless of age, sex or religion. The Management Committee adopted a policy in relation to the 'Black Lives Matter' issue in March 2021.

The Centre welcomes around 120 people every day, more than half of them homeless. It is open seven days a week and serves around 840 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. The charity also offers individuals help with deposits for housing rentals.

Summary of Services:
The Manna Centre is 7 days a week and provide food, shower & washing facilities, housing & welfare advice, medical care, access to computers and clothing. There is no charge for any of our services.

b. Key performance indicators

The Trustees aim to have enough resources to cover a minimum of 6 months overheads, which mainly consists of salaries and property costs.

c. Investment policy and performance

The charity's reserves are kept in low risk, high interest-bearing bank accounts.

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Management committee's report (continued)
For the year ended 31 March 2026

Financial review

a. Going concern

After making appropriate enquiries, the Management committee 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. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. 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 £300,000, with the balance to be spent on charitable activities over the coming years.

The total funds held as at the year end were £889,611 (2025: £484,998), of which £12,793 (2025: £19,804) were restricted funds and £1,325 (2025: £3,399) were designated funds.

c. 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 43 years it has been in existence.

d. Future developments

The Trustees were advised of a substantial legacy, which met the recognition criteria at the year end. They hope to receive the legacy in 2026-27, subject to the realisation of the estate's assets. The Trustees will consider how best to apply the funds expected to be received.

The Trustees have budgeted for a deficit in 2026-27 due to an expected decrease in funding. The current level of reserves and expected income ensure there are no going concern issues.

Structure, governance and management

a. Constitution

The constitution was adopted on 30 May 1986.

There have been no changes in the objectives since the last annual report.

b. Methods 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.

c. 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.

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Management committee's report (continued)
For the year ended 31 March 2026

Structure, governance and management (continued)

d. Organisational structure and decision making

The Trustees make all necessary decisions at their bi-monthly meetings. The day to day running of the charity is conducted by the director and the team.

The previous director, Bandi Mbubi, resigned in August 2025 to work in a development charity. The Trustees thank him for his significant contribution to the Manna Society over many years. In December 2025, the Trustees appointed Karolina Muszynska as interim director and confirmed her as permanent director in March 2026.

e. 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.

Approved by order of the members of the board of Management committee and signed on their behalf by:

Kendra Schneller 14 Sep 2026 15:41:44 BST (UTC +1)

Kendra Schneller
Chair
Date:

Bill Dodwell 14 Sep 2026 15:24:41 BST (UTC +1)

Bill Dodwell
Treasurer

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The Manna Society

Independent examiner's report
For the year ended 31 March 2026

Independent examiner's report to the Trustees of The Manna Society ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 March 2026.

Responsibilities and basis of report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England & Wales, which is one of the listed bodies.

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with 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) 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.

I understand that 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 or after 1 January 2015.

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) 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 other 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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees 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 Trustees as a body, for my work or for this report.

Signed: Kreston Reeves LLP Dated: 15 September 2026

Lucy Hammond BSc FCA

Kreston Reeves LLP
2nd Floor
168 Shoreditch High Street
London, E1 6RA

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The Manna Society

Statement of financial activities
For the year ended 31 March 2026

	Note	Unrestricted funds 2026 £	Restricted funds 2026 £	Total funds 2026 £	Total funds 2025 £
Income from:					
Donations and legacies	2	**912,039**	**65,104**	**977,143**	669,098
Investments	3	**19,591**	**-**	**19,591**	16,387
Total income		**931,630**	**65,104**	**996,734**	685,485
Expenditure on:					
Raising funds	4	**7,430**	**-**	**7,430**	7,476
Charitable activities		**512,925**	**72,115**	**585,040**	568,482
Total expenditure		**520,355**	**72,115**	**592,470**	575,958
Net movement in funds		**411,275**	**(7,011)**	**404,264**	109,527
Reconciliation of funds:					
Total funds brought forward		**465,194**	**19,804**	**484,998**	375,471
Net movement in funds		**411,275**	**(7,011)**	**404,264**	109,527
Total funds carried forward		**876,469**	**12,793**	**889,262**	484,998

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 9 to 21 form part of these financial statements.

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The Manna Society

Balance sheet
As at 31 March 2026

	Note		2026 £		As restated 2025 £
Fixed assets					
Tangible assets	8		**9,125**		12,752
			9,125		12,752
Current assets					
Debtors	9	**368,150**		68,856	
Investments	10	**372,232**		314,473	
Cash at bank and in hand		**185,442**		107,412	
		925,824		490,741	
Current liabilities					
Creditors: amounts falling due within one year	11	**(45,687)**		(18,495)	
Net current assets			**880,137**		472,246
Total net assets			**889,262**		484,998
Charity funds					
Restricted funds	12		**12,793**		19,804
Unrestricted funds	12		**876,469**		465,194
Total funds			**889,262**		484,998

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

Bill Dodwell 14 Sep 2026 15:24:41 BST (UTC +1)

Bill Dodwell
Treasurer
Date:

The notes on pages 9 to 21 form part of these financial statements.

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The Manna Society

Statement of cash flows
For the year ended 31 March 2026

	Note	2026 £	2025 £
Cash flows from operating activities			
Net cash used in operating activities	14	**121,255**	32,884
Cash flows from investing activities			
Dividends, interests and rents from investments		**19,591**	16,387
Purchase of tangible fixed assets		**(5,057)**	(5,465)
Purchase of investments		**(57,759)**	(149,473)
Net cash used in investing activities		**(43,225)**	**(138,551)**
Change in cash and cash equivalents in the year		**78,030**	**(105,667)**
Cash and cash equivalents at the beginning of the year		**107,412**	213,079
Cash and cash equivalents at the end of the year	15	**185,442**	107,412

The notes on pages 9 to 21 form part of these financial statements

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Notes to the financial statements
For the year ended 31 March 2026

1. Accounting policies

1.1 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

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 in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The Manna Society meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 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.

1.3 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.

1.4 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.

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1. Accounting policies (continued)

1.4 Income (continued)

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.

1.5 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.

1.6 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.

1.7 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.

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1. Accounting policies (continued)

1.7 Tangible fixed assets and depreciation (continued)

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:

Fixtures and fittings	- 25% - 50% straight line
Computer equipment	- 25% straight line

1.8 Investments

Investments are stated at market value at the balance sheet date. The Statement of Financial Activities includes the net gains and losses arising on revaluations and disposals throughout the year.

1.9 Operating leases

Rentals under operating leases are charged to the Statement of financial activities on a straight line basis over the lease term.

1.10 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 or Building Society.

1.11 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.

1.12 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.

1.13 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.

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1. Accounting policies (continued)

1.14 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.

1.15 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

	Unrestricted funds 2026 £	**Restricted funds 2026 £**	**Total funds 2026 £**	Total funds 2025 £
Donations	501,927	3,500	**505,427**	553,250
Legacies	409,946	-	**409,946**	55,200
Grants	166	61,604	**61,770**	60,648
	912,039	65,104	**977,143**	669,098
Total 2025	669,098	-	669,098	

3. Investment income

	Unrestricted funds 2026 £	**Total funds 2026 £**	Total funds 2025 £
Bank or building society interest	19,591	**19,591**	16,387
Total 2025	16,387	16,387	

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4. Expenditure on raising funds

Costs of raising voluntary income

	Unrestricted funds 2026 £	Total funds 2026 £	Total funds 2025 £
Wages and salaries	6,162	**6,162**	5,943
National insurance	768	**768**	569
Pension cost	500	**500**	964
	7,430	**7,430**	7,476
Total 2025	7,476	7,476	

5. Analysis of expenditure by activities

	Direct costs 2026 £	Support costs 2026 £	Total funds 2026 £	Total funds 2025 £
Cost of running the centre	485,044	99,996	**585,040**	568,482
Total 2025	494,462	74,020	568,482	

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5. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Cost of running the centre 2026 £	Total funds 2026 £	Total funds 2025 £
Staff costs	335,268	**335,268**	353,320
Premises	42,102	**42,102**	57,494
Food	22,383	**22,383**	43,091
Volunteers	6,812	**6,812**	6,493
Travel	6,808	**6,808**	1,719
Printing, post and stationery	3,884	**3,884**	282
Utilities	59,316	**59,316**	25,045
Computer expenses	1,637	**1,637**	3,174
Insurance	3,293	**3,293**	2,945
Clothing	3,541	**3,541**	319
Donations	-	**-**	580
	485,044	**485,044**	494,462
Total 2025	494,462	494,462	

Included within direct costs is expenditure from restricted funds of £72,115 (2025: £66,357).

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Notes to the financial statements
For the year ended 31 March 2026

5. Analysis of expenditure by activities (continued)

Analysis of support costs

	Cost of running the centre 2026 £	Total funds 2026 £	Total funds 2025 £
Staff costs	41,721	**41,721**	39,493
Depreciation	8,684	**8,684**	7,420
Telephone	2,490	**2,490**	1,249
Bank charges	370	**370**	637
Sundry expenses	5,079	**5,079**	5,221
Training	6,493	**6,493**	199
Advertising	3,259	**3,259**	-
Repairs	26,860	**26,860**	15,064
Printing, post and stationery	-	**-**	15
Independent examiner's fee	5,040	**5,040**	4,722
	99,996	**99,996**	74,020
Total 2025	74,020	74,020	

All expenditure on support costs in 2026 and 2025 was from unrestricted funds.

6. Independent examiner's remuneration

	2026 £	2025 £
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	**5,040**	4,722

7. Staff costs

	2026 £	2025 £
Wages and salaries	**324,399**	360,019
National insurance	**30,265**	28,273
Pension costs	**29,755**	11,997
	384,419	400,289

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7. Staff costs (continued)

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

	2026 No.	2025 No.
Day Centre	**5**	6
Housing & Welfare Advice	**3**	3
Management & Admin	**2**	2
	10	11

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

During the year, key management personnel received remuneration of £49,151 (2025: £46,969).
During the year, no key management received any reimbursement of expenses (2025: £nil).

8. Tangible fixed assets

	Fixtures & Fittings	**Computer equipment**	**Total**
	£	**£**	**£**
Cost			
At 1 April 2025	76,275	33,318	**109,593**
Additions	**-**	5,057	**5,057**
Disposals	**-**	(11,793)	**(11,793)**
At 31 March 2026	**76,275**	**26,582**	**102,857**
Depreciation			
At 1 April 2025	66,294	30,547	**96,841**
Charge for the year	4,650	4,034	**8,684**
Depreciation on disposals	**-**	(11,793)	**(11,793)**
At 31 March 2026	**70,944**	**22,788**	**93,732**
Net book value			
At 31 March 2026	5,331	3,794	**9,125**
At 31 March 2025 (as restated)	9,981	2,771	**12,752**

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Notes to the financial statements
For the year ended 31 March 2026

9. Debtors

	2026 £	2025 £
Due within one year		
Other debtors	**355,911**	56,000
Prepayments and accrued income	**12,239**	12,856
	368,150	68,856

10. Current asset investments

	2026 £	2025 £
Deposits with a maturity date of less than one year	**372,232**	314,473

11. Creditors: Amounts falling due within one year

	2026 £	2025 £
Other taxation and social security	**8,051**	8,162
Other creditors	**3,940**	2,448
Accruals and deferred income	**33,696**	7,885
	45,687	18,495

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Notes to the financial statements
For the year ended 31 March 2026

12. Statement of funds

Statement of funds - current year

	Balance at 1 April 2025 £	Income £	Expenditure £	Balance at 31 March 2026 £
Unrestricted funds				
Designated funds				
Assisting people in need and accommodation	**3,399**	**-**	**(2,074)**	**1,325**
General funds				
General fund	**461,795**	**931,630**	**(518,281)**	**875,144**
Total Unrestricted funds	**465,194**	**931,630**	**(520,355)**	**876,469**
Restricted funds				
Accommodation	**17,020**	**3,500**	**(10,229)**	**10,291**
Assisting people in need	**2,784**	**-**	**(282)**	**2,502**
Housing and Welfare Advice	**-**	**61,604**	**(61,604)**	**-**
	19,804	**65,104**	**(72,115)**	**12,793**
Total of funds	**484,998**	**996,734**	**(592,470)**	**889,262**

The bulk of these restricted funds are from the London Borough of Southwark to support part of the costs of our housing & welfare advice service. The remainder of the funds are for accommodation costs or for those with No Resource to Public Funds.

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12. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 April 2024 £	Income £	Expenditure £	Balance at 31 March 2025 £
Unrestricted funds				
Designated funds				
Assisting people in need and accommodation	3,831	56	(488)	3,399
General funds				
General fund	351,625	619,283	(509,113)	461,795
Total Unrestricted funds	355,456	619,339	(509,601)	465,194
Restricted funds				
Accommodation	17,906	3,888	(4,774)	17,020
Assisting people in need	2,109	1,610	(935)	2,784
Housing and Welfare Advice	-	60,648	(60,648)	-
	20,015	66,146	(66,357)	19,804
Total of funds	375,471	685,485	(575,958)	484,998

13. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2026 £	**Restricted funds 2026 £**	**Total funds 2026 £**
Tangible fixed assets	9,125	-	**9,125**
Current assets	913,031	12,793	**925,824**
Creditors due within one year	(45,687)	-	**(45,687)**
Total	876,469	12,793	**889,262**

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13. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Tangible fixed assets	12,752	-	12,752
Current assets	470,937	19,804	490,741
Creditors due within one year	(18,495)	-	(18,495)
Total	465,194	19,804	484,998

14. Reconciliation of net movement in funds to net cash flow from operating activities

	2026 £	2025 £
Net income for the year (as per Statement of Financial Activities)	**404,264**	109,527
Adjustments for:		
Depreciation charges	**8,684**	7,420
Dividends, interests and rents from investments	**(19,591)**	(16,387)
Increase in debtors	**(299,294)**	(37,605)
Increase/(decrease) in creditors	**27,192**	(30,071)
Net cash provided by operating activities	**121,255**	32,884

15. Analysis of cash and cash equivalents

	2026 £	2025 £
Cash in hand	**185,442**	107,412
Total cash and cash equivalents	**185,442**	107,412

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Notes to the financial statements
For the year ended 31 March 2026

16. Analysis of changes in net debt

	At 1 April 2025	Cash flows	At 31 March 2026
	£	£	£
Cash at bank and in hand	**107,412**	**78,030**	**185,442**
Liquid investments	**314,473**	**57,759**	**372,232**
	421,885	**135,789**	**557,674**

17. 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 £29,755 (2025 - £11,997). There was a £3,940 contribution payable at the balance sheet date (2025: £2,448)

18. Related party transactions

During the year, Trustees made donations to the charity without conditions totalling £1,740 (2025: £1,320).

There are no other related party transactions requiring disclosure.

19. Controlling party

The Management committee are the controlling party of the Charity.