

Manna Inc.

Annual Report – October 2014



Charity License: 20723

ABN: 46 734 880 362

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Manna Service and Community Plan

Objective of Report

To provide an overview of the programs and future direction of Manna Inc. This will be achieved by formalizing the operations of Manna, with respect to managing the two main programs, increasing and coordinating volunteer workers, enhancing each program into its fullest potential, and to secure the resources so that Manna can commit to the ongoing demand on services.

In the beginning...

In 1996 two community minded people, Bev and John Lowe, saw a need to feed Perth's street people. Fuelled with a passion, empathy and compassion these two individuals began to feed on May 18 1996. There were 30 people a week. Manna Ministries was born. From a small beginning Manna has now served its 3,000,000th meal, and has two main divisions consisting of Manna Assist, which feeds the homeless, provides services for aged, and food parcels and other essential items to the disadvantaged and Manna Kids which sets up and maintains Breakfast Clubs and Winter School Uniform program in deprived area schools.

In 2004 Manna Ministries was incorporated into Manna Industries Inc. In 2011 there was a further name change to Manna Inc.

Manna now provides over 2,000 meals to disadvantaged people a week, and over 3,000 breakfasts to school children a week. In all the school programs Manna is involved with, the percentage of indigenous participation is approximately 70%.

A team of dedicated volunteers that give of their time and money to support the needed community work of Manna enables all this to happen. Covering every aspect of Manna Inc. there can be up to 200 volunteers in any one month.

Local businesses, corporations, clubs, foundations and private donors currently support Manna. We are a member of United Way and Foodbank. All these organisations play an important part in Manna's ability to provide its services.

Manna had its 18th birthday in May this year, and celebrated that in the park with our clients – the recipients of our Hot'n'Healthy meals.

The Programs

Feeding the Homeless

Manna's Feeding the Homeless program has grown to be Perth's largest humanitarian food outlet of meals to the homeless and disadvantaged. It serves soup, a main meal with cooked vegies and/or salad, dessert and a drink six nights a week. This is all provided with no expectation from the 'streeties' that they have to contribute financially.

Another aspect of this program is to provide material goods when needed, and available. This includes clothes, blankets and toiletries.

Unfortunately ever increasing attendance at the Feeding the Homeless venue means an ever-increasing need for more resources.

We estimate that by the end of 2014 over 90,000 meals will be served to the disadvantaged of Perth. Each week Manna volunteers prepare hundreds of hot, healthy meals. Teams of up to ten volunteers work in the kitchen each day to prepare the meals, which are then taken to Weld Square in the inner city.

At present up to 250 men, women and children gather there to receive their three-course meal – their only meal of the day in many cases. This is an increase of approximately 100 meals daily since the same time last year. The majority of those are men aged 30 and over, and many of them have mental health issues.

Manna has been able to purchase a Food Van. With Manna feeding more people than ever, it only stands to reason that being able to control the situation is important. One of the ways to make this happen is to have a van set up in such a way that food is dispensed by our volunteers from the side and back doors of the van, or inside the van if required. This has been happening for a few months now and is working very well for all concerned – our volunteers and our clients.

Manna also provides weekly an additional 300 meals to Shopfront, 20 meals to a hostel in West Perth, and 80 meals to Emmaus.

Food Parcels, Clothing and Blankets

Manna supports over 800 families and pensioners each year by supplying healthy food parcels for those that need assistance.

By years end Manna will have provided over 1,200 food parcels to needy families.

To aid in the various programs offered, Manna has set up specific drives throughout the year – Pasta, Socks, Canned food, items for hampers.

As their current kitchen premises is running at close to capacity Manna is currently looking for a warehouse/office building to allow for storage of dry, chiller and freezer items, a suitable office area to allow for growth and a place to put run our school programs from.

Manna Kids

School Breakfast Club

The School Breakfast Club Program is Manna's fastest expanding community program. It provides breakfast for 20 schools where it has been observed that they had students that were suffering because they were coming to school without breakfast.

Currently Manna provides these services to the Ashburton Primary, Ashfield Primary, Brookman Primary, Forrestfield Primary, Gosnells Primary, Majella Catholic Primary, Maddington Pre-primary, Maddington Special Education Unit, Maddington Primary, Middle Swan Primary, Queens Park Primary, Swan View High, Swan View Primary, Thornlie Primary, Tranby Primary, Warriapendi Primary, White Gum Valley Primary, Woodlupine Primary, Woorooloo Primary schools, who have acknowledged that the breakfasts have improved the attention, motivation and learning capacity of their students.

At present Manna is providing over 3,000 meals (breakfast and cut lunch) a week to students who do not eat before coming to school.

Breakfast consists of cereal, a hot option (baked beans, spaghetti, pancakes, porridge or eggs), toast and spreads, milk, juice and fruit.

In many of the schools a lunch program is offered which sees children make their lunch at breakfast, which consists of sandwiches, fruit and Manna's healthy version of Hedgehog Slice. This is full of dried fruit to add extra goodness and is made by corporate volunteers at the Manna kitchen.

Three of these schools also have a Crunch'n'Sip program. This consists of fruit and a health biscuit that is left out throughout the morning on a serve yourself basis.

When Manna volunteers or the schools are aware of a family in crisis, Manna is able to support these families through the provision of food parcels and clothing.

All Fords Day 2013 chose Manna as their charity, and raised \$25,000 to go toward a new van to be used to supply Breakfast programs. Lane Ford in Mandurah supplied a Transit van for the amount raised. The keys were handed to Manna at the Homeless For a Night sleepout. This van has meant that deliveries and pick ups for the breakfast programs can happen without having to empty the van to use by our volunteer teams to take the evening meal to the homeless in the park

From Margaret Collins – Director of Schools

“Manna... delivers support, generosity and dignity to children and families that are often forgotten and forsaken.”

Winter School Uniform Program

This program began in 2008, supplying 169 pairs of shoes and socks, and has grown rapidly since then.

It involves providing needy children with warm school clothing; many school principals support this initiative as they see the need each winter. Each child that fits the target group receives a tracksuit, 2 pairs of socks, a pair of shoes and a winter parka at the commencement of term two.

Last year 989 children received winter uniform packs. Since 2008 over 2,000 uniforms have been supplied in approximately 42 schools.

This year we have clothed over 1000 children.

With the growing demand, and the logistics of supplying shoes and socks, the uniform pack will now be the tracksuit and parka, with only those in dire straits being offered shoes and socks.

Year	Uniforms	No of Schools
2007	168	
2008	270	9
2009	330	10
2010	501	15
2011	617	21
2012	698	28
2013	989	37
2014	1019	42

Wang-en Djouriny Cooking Facility

A purpose built children's cooking facility named Wang-en Djouriny (Manna Healthy Eating) was opened in April 2010 at Maddington Primary School. The existing canteen was gutted and refitted to house not only the canteen, but also the Breakfast Club and the new kitchen.

Support for this project came from the Education Department, the Rotary Clubs of Freshwater Bay and her sister club in Sacramento, California, USA, plus the CFMEU who supplied trades people.

As the school had already established a vegetable garden, the children could now plant, grow, harvest and cook their produce, while learning about nutrition, health and science.

REPORT – VOLUNTEERS

The meals for the homeless are prepared and served by daily teams of between 5 – 10 volunteers. We are thankful for their commitment, realizing we could not do what we do without them. Each team has a team leader making them self sufficient.

This means that our Kitchen Coordinator is free to work with the corporates who work in our kitchen 3 mornings a week. They usually do preparation work to assist our afternoon teams eg making the soup, prepare meals for the other charities we support, as well as making the healthy slice we supply to our breakfast club schools.

To cope with the interest in Manna, and those wanting to volunteer, Manna now has 2 volunteer coordinators – one for our regular volunteers and the other for corporate groups. Both of these ladies are kept very busy.

Corporate volunteering has also increased with the options shown below now being offered to corporate groups. As more corporates get involved we are finding that the kitchen options, including the seniors functions, are booked out up to 12 months in advance.

CORPORATE OPTIONS

Manna Kitchen Time

Up to 12 people

\$980 donation – this covers the costs to feed 140 homeless people so the team not only cooks the food they have donated the components as well.

Manna Morning

Up to 30 people

\$1,500 Donation – includes lunch

The team will be split into three groups and rotated through three activities during the morning being time in the Manna kitchen preparing 140 meals, preparation of special Hedgehog Slice for Manna schools and a fantastic opportunity to learn more about homelessness

Sponsor and Volunteer at one of our Four Special Senior Citizens Lunches

20 – 30 people

\$2,500 Donation to cover all food, drink (non alcoholic), table decorations and gifts for some very lonely seniors

The team will be split into groups with some being in the kitchen, some doing food and drink service.

Manna Assist – Senior Citizens Lunch

Up to 20 people

6 times a year we run lunches for the Senior Citizen Ctr where our kitchen is.

On these days we are in need of people to assist in the kitchen as well as food service

Set up a School Breakfast Program

\$5,000

Support a School Breakfast Program

\$5,500 a year

School Uniform Program

We have opportunities for corporate groups to sponsor a school in our School Uniform Program. This program provides disadvantaged school children with a full winter school uniform as well as a parka to keep them warm and dry to and from school. These uniforms are vital to students who come from situations that we can't imagine.

Collect food items for hampers - at Christmas we distribute food hampers to the homeless and to families in need. It is a difficult time of the year with many agencies closing over the holiday period. We encourage companies and individuals to collect items.

Christmas Kitchen Roster

At Christmas many agencies that assist the homeless have a holiday although at Manna we endeavour to keep our promise to deliver meals 6 nights a week. To ensure that our volunteers can have a holiday we seek extra volunteers to cover shifts during this time. These can be individuals, corporate or other groups. These teams work under the guidance of our kitchen coordinator.

Tax Deductible Receipts

Manna Inc. is registered as a Charitable Organisation so any financial support given is tax deductible.

Donations can be made on Manna's website – www.mannainc.com.au - through the Give Now programme or Paypal.

PR REPORT

GRANTS

In the past months we have submitted grants to;

- Lottery West – IT and website
- Meridian Giving Circle Awards (
 - \$25,000 Hot 'n' Healthy Meals
 - \$15,000 Winter School Uniform Program
 - \$10,000 Winter School Uniform Program
- City of Vincent
 - Followed up the grant of \$6,000 and we have been told that we need to apply.

There are further applications that are still in the pipeline, and are hoping for positive responses.

We feel truly blessed, and these grants will give the boost to our programs that they require, while allowing us to work on future fundraising and sponsorship programmes.

EVENTS

Since our last AGM Manna has held two fundraising events – both to be annual events.

Manna High Tea at the Hyatt

The High Tea was held on Sunday, November 11 at the Hyatt. There were approximately 200 people in attendance, with many wonderful prizes, including a pink Argyle diamond. This event raised \$17,000 toward Manna's Winter School Uniform programme.

This Year's High Tea is at the Duxton Hotel on Sunday, November 9 and our goal is to raise \$30,000 towards the Winter School Uniform Program.

Homeless for a Night

Homeless for a Night was a community sleep out which created much needed funds and awareness. It gave people the opportunity to sleep rough and to experience what it could be like to be homeless. Homeless for a Night was held at the Ascot Raceway and all funds raised went to the Manna's Hot 'n' Healthy Meals program.

This event will become one of the major sources of funding for Manna meals to the homeless and disadvantaged. Fluor Australia was the major sponsor, with 6 other companies also in sponsoring the event.

Over 150 people signed up to 'sleep rough' and raised \$132,000, surpassing our aim of \$70,000.

The event was featured on the "Today" show, following the progress of one of our participants – 89 year old Bea Beamon – who personally raised over \$3000 toward the final total.

MEDIA

Manna has had write-ups in articles in The West, The Guardian Express, online blogs and news sites this past year. Most of these articles feature Bev and John and their amazing contribution to the community.

Homeless for a Night was a story on the Today show (national exposure) when cameras followed the oldest participant – Bea Beamon – show that one is never too old to make a difference. Manna also had a spot on Destination WA.

Manna was also able to place ads in the West Australian for both the High Tea and Homeless for a Night using the grant received from Orange Seed for advertising.

WEBSITE AND FACEBOOK

Manna's website has a special banner on the home page highlighting events and causes. The 'What's Happening' page can be modified by Manna directly, giving Manna the ability to keep the site up to date concerning events at Manna. We are thankful to Crush for their invaluable help and expertise.

Manna's Facebook page – Manna Inc. – Perth – is also a place where the latest happenings can be posted, as well as a place for volunteers and Manna personnel can post pictures in a more relaxed style. The following of this page has grown significantly over the past year and has been instrumental in getting news of Manna's needs and events to the public.

PRESENTATIONS/ TALKS ABOUT MANNA

We are getting more requests for these now as Manna's profile is rising. Bev and Lyn take care of these between them.

They are many and varied, and include talks at schools, clubs, corporate and business offices and private functions eg morning tea at a private home. Anyone wanting to know more about Manna, and the options that may be available to them to help Manna with its services can contact pr@mannainc.com.au to request Bev or Lyn to give a presentation.

Manna Links

Schools

There are five private schools that are a part of Manna's volunteer work force. School students volunteer their time after school and in the school holidays to help Manna. Some of these schools have made Manna volunteering a part of their school curriculum.

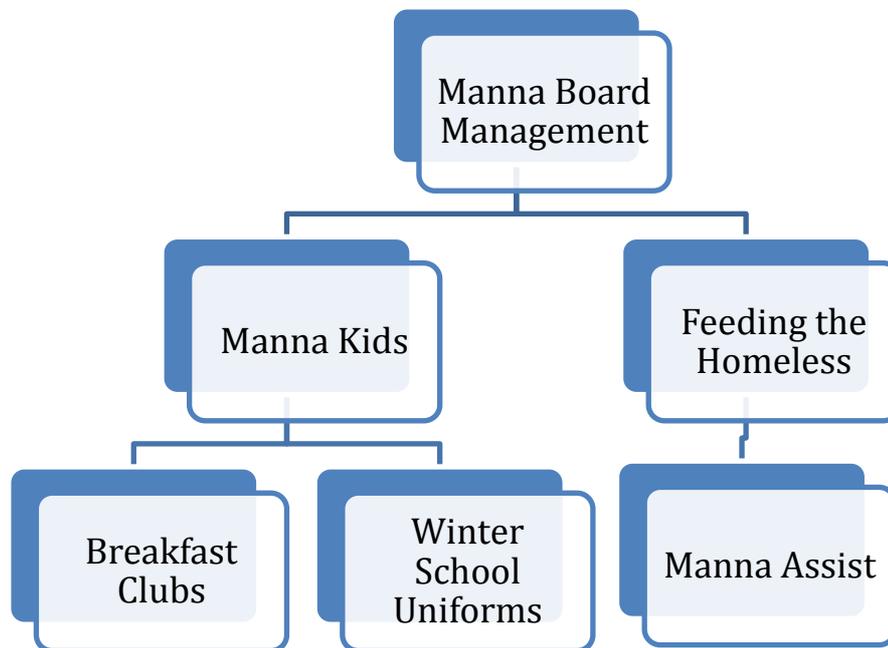
There are other schools that make cookies each year to go in to our Christmas Hampers. Others collect food items, socks and warm clothing for the disadvantaged of Perth.

Baronia Prison

Once a week the ladies from Baronia Prison come to the kitchen to help Manna. These ladies are in the final stages of their term of incarceration and from the work they do at Manna they gain new skills in catering, cleaning, cooking, teamwork and responsibility.

Manna's Current Community and Service Program

Organisational



Manna has formulated a working document that serves as a step-by-step progression of Manna. As a working document it is seen as a guide that can be adjusted to the shifting needs of the community and Manna.

1. Secure sustainable outlets in the form of donations and sponsorships for resources to support Manna's programs.
2. Obtain funding to further develop the structure of Manna.
3. Campaign community for volunteer support for all Manna's programs.
4. Expansion of programs, diversifying to meet the needs of each community that is supported by Manna.

Planned Future Programs

Manna's future is bright, and ahead lays compassion, dedication and hard work. In order for Manna to fulfill its commitment to the community it is required that the foundational structure of Manna is set in place. This needs to include committed visionaries in positions that coordinate and lead teams, and a continual list of volunteers.

Manna acknowledges that not all can come from funding and sponsorship, and has made a commitment looking for options for its own self-funding programs that can give back to Manna, resources, industries and finances.

While making the current programs of Manna continue in their present positive position, it is also important to focus on the area of need that still remains in the community. Below are brief descriptions of Manna's planned future in development and service delivery.

1. Make Manna Inc sustainable. We are currently working on policies, procedures and other documentation to make this possible. We also realize that it takes more than this, and are looking at finding the right personnel – either volunteer or paid. We plan to keep the overheads of running Manna Inc to a minimum, but realize that there are certain positions that may need remuneration to attract the right person.
2. Manna is currently looking at warehouse/office premises with the view to finding a 'home' for Manna that will give storage, an office and a place to house our vehicles. A building like this would mean our food hampers could be put together here, as well as the uniform packs for the Winter School Uniform Program. At the moment we have to find places where these can be accomplished. Businesses have been very generous in offering empty office space on a temporary basis. With the number of volunteers increasing, and their skill sets varying so much, this building would mean we could utilize many more than we can at the moment.
3. Red Geranium Day – a new idea still in its infancy. The plan is to have a day similar to Daffodil Day that the Cancer council has, with a street appeal in a few years. As part of this campaign there would also be Red Geranium Cupcakes – to be purchased by corporate/business/groups to raise money for the School Uniform program. The cupcakes will be launched at the High Tea at the Duxton on November 9 this year.

Manna Inc. Board Members

Mrs Beverly Lowe - Founder

Citizen of the Year
John Curtin Medal of Community Excellence
Pride of Australia Award
Local Hero Award
Chairperson - past

Mr John Lowe - Founder

Citizen of the Year
John Curtin Medal of Community Excellence
Pride of Australian Award
Local Hero Award
Secretary Treasurer - past

John and Bev are retired farmers who saw a need and did something about it. Bev has been involved in fundraising from a very young age, running her first fundraiser when she was 12. Both Bev and John have been the recipients of many awards over the years including Local Hero, Pride of Australia, Order of Australia, John Curtin Award for Community Excellence and Citizen of the Year (WA) for Manna.

Peter Buchanan – Chairperson

Peter is a professional engineer with over 25 years management experience in major offshore marine structures and subsea pipeline installation projects in the oil and gas industry in Australia and overseas

Ken Brinsden – Vice Chairperson

Ken is the Managing Director of Atlas Iron. Ken joined Atlas in May 2006 as Operations Manager. In January 2010 he accepted the role of Chief Operating Officer and subsequently from July 2011 Chief Development Officer. Ken is also a non-executive director of Shaw River Manganese [ASX: SRR] owned approximately 45% by Atlas.

Ken's experience at corporate management level brings that added understanding of what corporates are looking for in community service, and how Manna can tap into that potential.

Amanda Griffin - Treasurer

Senior Account – Corporate Services at Atlas Iron. Amanda has experience in not for profit, retail, wholesale and manufacturing and a wealth of experience in dealing with groups. She welcomes a challenge. Her specialties: Setup accounting and administration offices, training and mentoring, managing growth, cash flow management, budgeting and forecasting system review and implementation.

Su Sze Ting – Secretary

Su Sze is a senior associate in K&L Gates, an international law firm with 48 offices around the world. She has experience in a broad range of corporate matters including equity capital raisings, debt fundraising such as convertible notes, public acquisitions including takeovers and schemes of arrangements and private business sales and acquisitions. Her current clients include both ASX-listed companies and private companies. She has also advised clients on a range of regulatory compliance, corporate governance and general commercial matters.

While focusing on corporate issues, Su Sze also believes in ensuring access to justice for those less fortunate in the community. She is heavily involved with pro bono work and has previously volunteered and advised Case for Refugees, Cancer Council (WA), Australian Dance Vision and Aboriginal Legal Service

Members

Lyn Snyder

Lyn's background is in education. Trained as a Primary teacher, Lyn taught at all levels, including training teachers at college level. She has been involved in humanitarian work for the past 25 years, providing training in third world countries in Africa, Middle America and the South Pacific. Lyn has been an active member of Manna Inc. since November 2011 and in her capacity as Public Relations Officer is working closely with Bev Lowe to ensure the continued growth of our Services, Partnerships and Sponsors. The position reports directly to the Board.

Nicki McKenzie – Operations Coordinator

Nicki is the Managing Director of Transforming Teams, a Western Australian training company founded in early 2010. Nicki is a trainer and experiential facilitator, and her passion is to provide team building, experiential training, & corporate fun. This makes her a great asset to Manna Inc.'s board

Nicki joined the Manna family as a volunteer early in 2012 and has quickly grown to love Manna resulting in her being appointed to this essential role. The role, reporting to the Board, coordinates all aspects of Manna's services and is driving the improvement plan (as approved by the Board) in governance and administration processes.

Andrew Bower

Andrew is a recent law graduate and assists Manna with all legal matters. Andrew has been involved with Manna since his early teens as a volunteer, and still works with a youth group who volunteer in the Manna Kitchen.

Heather Johnson - Manna Kids

Heather's background is in education. Being a retired teacher makes her an asset to the organisation and special needs required for our Winter School Uniform and Breakfast Club Programs. It is always a great asset to have a teacher talking with teachers.

Manna Inc

Financial report for the year ended 30 June 2014



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Statement by the Committee

In the opinion of the Committee of Manna Inc:

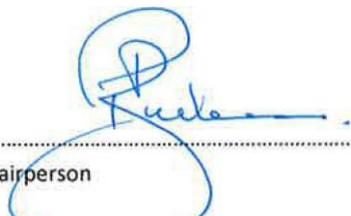
- a. The financial statements and notes of Manna Inc

Give a true and fair view of its financial position as at 30 June 2014 and of its performance for the financial year ended on that date; and

- ii. Complying with Australian Accounting Standards (including the Australian Accounting Interpretations); and

- b. There are reasonable grounds to believe that Manna Inc. will be able to pay its debts as and when they become due and payable.

Signed in accordance with a resolution of the Committee:



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Chairperson

Dated this 21st day of October 2014

Statement of Profit and Loss

For the year ended 30 June 2014

	Notes	2014	2013
Revenue	2	525,719	536,004
Other income		6,369	6,446
Employee costs		(118,325)	(50,842)
Administration expenses		(427,506)	(286,437)
(Deficit)/Surplus before income tax benefit		(13,743)	205,171
Income tax (expense)/benefit			
(Deficit)/Surplus attributable to members of the Association		(13,743)	205,171
Other comprehensive income, net of tax			
Total comprehensive (loss)/income		(13,743)	205,171

The accompanying notes form part of these financial statements.

Statement of Financial Position

As at 30 June 2014

	Note	2012 \$	2011 \$
Current assets			
Cash and cash equivalents	3	290,847	332,886
Trade and other receivables	4	<u>16,802</u>	<u>10,325</u>
Total current assets		<u>307,649</u>	<u>343,211</u>
Non-current assets			
Property, Plant and Equipment	5	61,752	32,300
Intangible assets		<u>250</u>	<u>250</u>
Total assets		<u>62,002</u>	<u>32,550</u>
Current liabilities			
Trade and other payables	6	<u>24,357</u>	<u>16,724</u>
Total current liabilities		<u>24,357</u>	<u>16,724</u>
Total liabilities		<u>24,357</u>	<u>16,724</u>
Netassets		<u>345,294</u>	<u>359,037</u>
Member Funds			
Retained surplus		<u>345,294</u>	<u>359,037</u>
Total Members Funds		<u>345,294</u>	<u>359,037</u>

The accompanying notes form part of these financial statements.

Notes to financial statements

For the year ended 30 June 2014

1 Statement of significant accounting policies

This financial report is a special purpose financial report prepared in order to satisfy the financial reporting requirements for the Association. The Committee has determined that the Association is not a reporting entity.

The financial report has been prepared on an accrual basis and is based on historical costs and does not take into account changing money values, or except where specifically stated, current valuations of non-current assets. The accounting policies have been consistently applied unless otherwise stated.

Significant accounting policies

a. Incometax

The Association is exempt from income tax under Division 50 Section 50-1 and 50-5 of the Income Tax Assessment Act (1997).

b. Comparative figures

Comparative figures have been adjusted to conform to changes in presentation for the current financial year where required by accounting standards or as a result of changes in accounting policy.

2 Revenue

	2014 \$	2013 \$
Revenue		
Donations	328,459	530,465
Function Income	162,793	
Other revenue	34,467	5,539
	<u>525,719</u>	<u>536,004</u>
Other revenue	<u>6,369</u>	6,446
Interest received	<u>6,369</u>	<u>6,446</u>

3 Cash and cash equivalents

Cash at bank	289,483	332,854
Cash on hand	1,364	32
	<u>290,847</u>	<u>332,886</u>

4 Trade and other receivables

Current		
Other receivables	<u>16,802</u>	10,325

5 Property, Plant and Equipment

Office Equipment:		
At cost	3,569	723
Less: Accumulated depreciation	(1,150)	
	<u>2,419</u>	723
Other plant and equipment:		
At cost	10,835	2,080
Less: Accumulated depreciation	(5,235)	
	<u>5,600</u>	2,080
Motor Vehicles:		
At cost	109,858	29,496
Less: Accumulated depreciation	(56,125)	
	<u>53,733</u>	29,496
Total Property, plant and equipment	<u>61,752</u>	32,300

6 Trade and other payables

Trade creditors	13,328	14,533
Sundry and other payables	11,029	2,191
	<u>24,357</u>	<u>16,724</u>

7 Events after the balance sheet date

No matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the Association, the results of those operations, or the state of affairs of the Association in future financial years.

Disclaimer

Disclaimer For the Year Ended 30 June 2014

The additional financial data presented on page 9 is in accordance with the books and records of the Association which has been subjected to the auditing procedures applied in our statutory audit of the entity for the year ended 30 June 2014. It will be appreciated that our audit did not cover all details of the additional financial data. Accordingly, we do not express an opinion on such financial data and we give no warranty of accuracy or reliability in respect of the data provided. Neither the firm nor any member or employee of the firm undertakes responsibility in any way whatsoever to any person (other than Manna Inc) in respect of such data, including any errors or omissions therein however caused.

GRANTTHORNTON AUDIT PTY LTD
Chartered Accountants



MJ Hillgrove
Partner – Audit and Assurance

Detailed Statement of Income and Expenditure

For the year ended 30 June 2014

	30 June 2014	30 June 2013
	(€)	(€)
Income		
Donation Income	168,333	350,065
Donations - Homeless Meals	34,064	
Help Us Feed & Clothe Donation	21,073	
Donations - Kitchen Volunteers	31,805	
Manna Kids Donation Income	5,000	80,400
Donations - School Uniforms	24,685	100,000
Donations - School Breakfast P	43,500	
Miscellaneous Income	27,000	1,424
Functions Income	162,793	
Manna - Aprons	177	491
Manna Meals	7,289	3,625
Interest	6,370	6,446
Total Income	532,089	542,451
Expenses		
Meat	16,748	12,108
Food/Ingredients	52,844	75,991
Non-Food Items re Kitchen	15,235	
Food/Ingredients	27,395	
Other	866	
Equipment - School Breakfast P	23,675	
Uniforms	3,822	7,261
Track Suits	40,936	23,413
Shoes	10,320	4,658
Socks - School	428	5,662
Raincoats	14,308	15,613
Stationery - Schools	132	1,231
Packaging	7,052	1,706
Audit Fees	4,000	
Advertising	240	
Aprons	1,385	2,389
Bank-CC Fees - Donations	7,146	
Bank Fees	450	426
BJ - Donation	10,650	
Cleaning and Rubbish Removal	6,183	248
Blankets		2,464
Computer Expenses	4,451	3,003
MYOB Costs	709	
Catering Charges		5,000
Carry Bags		109
Depreciation Other	2,568	1,839
Wages & Salaries	104,116	46,645
Superannuation	9,364	4,198
Annual Leave	4,845	

Electricity	9,178	8,417
Gas	8,563	1,515
Water	1,338	526
Flower Expenses	2,448	3,735
Function Expenses	15,916	
Honorarium	11,310	13,260
Hampers	304	
Hardware	992	248
First Aid	16	253
Gift Expenses	737	3,818
Kitchen Equipment < \$1000	189	1,059
Insurance	7,080	4,565
Late Fees Paid		159
Legal Fees		2,955
Membership Fees	699	945
Motor Vehicle - Depreciation	9,652	12,450
Motor Vehicle - Fuel and Oil	8,488	6,471
Motor Vehicle Rego and Insurance	5,327	4,065
Motor Vehicle Repairs and Maintenance	6,436	3,700
Motor Vehicle Other	2,162	472
Operational Expenses	956	273
Parking	87	203
Party Expenses	5,095	
Pest Control	1,400	864
Plants		981
Postage	329	608
Printing and Stationary	3,848	3,950
Professional Services	49,313	28,121
Rent		91
Repairs & Maintenance	1,935	1,164
Replacements		
Sundry Expense	1,339	6,128
Subscriptions	240	
Telephone	1,335	1,527
Mobile Phone	3,992	2,169
Internet Charges	930	1,114
Travel & Entertainment	542	1,827
Volunteer-Team Leaders Expense	519	
Workshop Fees	100	
Waste Removal	3,106	3,733
Vouchers	10,061	1,950
Interest Expense		3
Total Expenditure	545,830	

Surplus
740
68

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Independent Auditor's Report To the Members of Manna Inc

We have audited the accompanying financial report, being a special purpose financial report, of Manna Inc (the "Association"), which comprises the statement of financial position as at 30 June 2014, and the Profit and Loss Statement, notes comprising a summary of significant accounting policies and other explanatory information to the financial report and the Statement by the Committee.

Responsibility of the Committee for the financial report

The Committee of the Association is responsible for the preparation and fair presentation of the financial report and have determined that the accounting policies used and described in Note 1 to the financial report, which form part of the financial report, are appropriate to meet the requirements of the Associations Incorporation Act 1987 (WA) and the needs of the Members. This responsibility includes such internal controls as the Committee determine are necessary to enable the preparation of the financial report to be free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express an opinion on the financial report based on our audit. We conducted our audit in accordance with Australian Auditing Standards which require us to comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error.

In making those risk assessments, the auditor considers internal control relevant to the Association's preparation and fair presentation of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Association's internal control.

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An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Committee, as well as evaluating the overall presentation of the financial report.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Independence

In conducting our audit, we have complied with the applicable independence requirements of the Accounting Professional and Ethical Standards Board.

Basis of Auditor's Qualification

Donations and other voluntary revenue are a significant source of revenue for Manna Inc. The Committee has determined that it is impracticable to establish control over the collection of donations and other voluntary revenue prior to entry into the financial record. Accordingly, as the evidence available to us regarding revenue from these sources was limited, our audit procedures with respect to donations and other voluntary revenue had to be restricted to the amounts recorded in the financial records. Therefore we are unable to express an opinion whether donations and other voluntary revenue the Association obtained are complete.

Auditor's Opinion

In our opinion, except for the effects on the financial report of such adjustments, if any, as might have been required had the limitations on our audit procedures referred to in the preceding paragraph not existed, the financial report of Manna Inc presents fairly, in all material respects, the Association's financial position as at 30 June 2014 and of its performance and cash flows for the year then ended in accordance with the accounting policies described in Note 1.

Basis of accounting and Restriction on Distribution

Without modifying our opinion, we draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of meeting the information needs of the Members. As a result, the financial report may not be suitable for another purpose. Our report is intended solely for Manna Inc and should not be distributed to parties other than the Committee of the Association.

GRANT THORNTON AUDIT PTY LTD
Chartered Accountants

MJ Hillgrove

Partner - Audit & Assurance Perth, 21 October 201

