

DIDSBURY GOOD NEIGHBOURS

England & Wales · Charity number 1145943

Details

Status Registered

Legal form Charitable company

Company number [07885159](#)

Registered 2012-02-16

Register [View on the Charity Commission register](#)

Contact

Address Holt Pavilion Didsbury Park
Gillbrook Road
Didsbury
Manchester
M20 6WH

Phone 07749504298

Email info@didsburygoodneighbours.org.uk

Website <http://www.didsburygoodneighbours.org.uk>

Activities

Objects: THE CHARITY'S OBJECTS ("OBJECTS") ARE SPECIFICALLY RESTRICTED TO THE FOLLOWING: TO PROMOTE FOR THE BENEFIT OF THE INHABITANTS OF DIDSBURY AND SURROUNDING AREAS ANY PURPOSES WHICH ARE EXCLUSIVELY CHARITABLE ACCORDING TO THE LAWS OF ENGLAND AND WALES AND IN PARTICULAR BUT WITHOUT LIMITATION TO PROVIDE SERVICES TO THOSE PERSONS WHO ARE IN NEED BY REASON OF THEIR SICKNESS, AGE OR DISABILITY.

Activities: Didsbury Good Neighbours is a charity whose aim is to support senior members of the community through a volunteer befriending service and a programme of activities, including regular socials, arts and training. In addition to one to one friendship volunteers provide a range of as and when services including emergency shopping, trips and outings, wheelchair assistance & simple DIY and gardening.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** The Advancement Of Health Or Saving Of Lives
- **Who:** Elderly/old People

Geography

- Manchester City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£120,947	£131,726	-	-
2024-03-31	£126,201	£130,966	-	-
2023-03-31	£104,636	£112,906	-	-
2022-03-31	£103,691	£114,115	-	-
2021-03-31	£121,163	£102,298	-	-

Trustees

Name	Role	Appointed
Margaret Wright	Chair	2023-11-29
Anne Elizabeth Higgins		2020-07-30
Claire Margaret Duffy		2025-12-03
Eleanor Rose Cribb		2020-12-16
Samantha Jane Crowe		2026-04-01
Steven Oliver		2025-01-29

DIDSBURY GOOD NEIGHBOURS

England & Wales - Charity number 1145943

Accounts

Company registration number: 07885159

Charity registration number: 1145943

Didsbury Good Neighbours

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2025

The Moffatts Partnership LLP
Suite 1.1, First Floor
Jackson House
Sibson Road
Sale
M33 7RR

Didsbury Good Neighbours

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Didsbury Good Neighbours

Reference and Administrative Details

Chairman	Margaret Anne Wright
Trustees	Margaret Anne Wright Mrs Eleanor Rose Cribb Ms Margaret Morgan, (resigned 14th October 2024) Mr Robert Ian Mitchell, (resigned 3rd December 2025) Mr Steven Oliver, (appointed 29th January 2025) Mr Roland Paul Fox, (resigned 24th July 2024) Claire Margaret Duffy, (appointed 3rd December 2025)
Secretary	Ms Anne Elizabeth Higgins
Charity Registration Number	1145943
Company Registration Number	07885159
Registered Office	Gillbrook Road Didsbury Manchester M20 6WH
Independent Examiner	The Moffatts Partnership LLP Suite 1.1, First Floor Jackson House Sibson Road Sale M33 7RR

Didsbury Good Neighbours

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2025.

Structure, governance and management

Nature of governing document

Didsbury Good Neighbours is a company limited by guarantee governed by its Memorandum and Articles of Association dated 29th November 2011 and registered on the 16th December 2011.

It was registered as a charity with the Charity Commission on 16th February 2012.

Recruitment and appointment of trustees

The trustees are elected on an annual basis, at the AGM - one trustee was appointed during this period. New Trustees undertake an induction process and experienced, established Trustees are available to them for guidance and reference.

Further details of the recruitment process and responsibilities are available in the Memorandum and Articles of Association.

Induction and training of trustees

New trustees will receive an on-boarding pack of information including the constitution, trustee terms of reference document, the latest annual report and statement of accounts, copies of minutes from recent board meetings, recent monthly board reports and other relevant information.

Arrangements for setting key management personnel remuneration

Remuneration for key personnel is set by the board with amounts being reviewed annually. As per the Memorandum and Articles of Association, a director or a connected person may be employed by the Charity or engaged to provide services to the Charity provided the remuneration is properly proportionate to the value of the services provided and that a majority of the directors do not benefit in this way.

Organisational structure

The charity is managed by the board of trustees. The trustees meet on a regular basis, sets the strategic direction of the charity, agree an annual budget, and monitors performance against the budget. The manager Jamie has been appointed by the trustees to manage the general day-to-day operations.

Didsbury Good Neighbours

Trustees' Report

Relationships with related parties

Didsbury Pavilion Cafe Ltd

A wholly owned trading subsidiary of the Didsbury Good Neighbours charity.

Major risks and management of those risks

General Risk Policy

The Trustees regularly review all areas of activities to identify risks to the charity and potential risk areas.

The trustees have established appropriate levels of reporting and controls to mitigate both identified and potential risks.

Objectives and activities

Objects and aims

The charity's objects are specifically restricted to the following:

To promote for the benefit of the inhabitants of Didsbury and surrounding areas any purposes which are exclusively charitable according to the laws of England and Wales and in particular but without limitation to provide services to those persons who are in need by reason of their sickness, age or disability.

Trustees review the strategy annually to meet the needs of members and to comply with the requirements of our major funder (Manchester City Council - OMVCS)

Our mission is to enable older people in Didsbury and surrounding areas to lead independent and fulfilling lives, especially those in need due to physical or mental frailty, isolation or poverty. We do this by providing activities to support mental and physical wellbeing; high quality befriending and support services and by promoting social inclusion.

Fundraising disclosures

Manchester City Council are our main funders with other grant giving organisation contributing financially to our operations.

Public benefit

Didsbury Good Neighbours is a public benefit entity.

Didsbury Good Neighbours offer a variety of activities focusing on health and wellbeing:

Summer Night Live Music

Film and Theatre nights

Local Community interests – Speakers on topics such as health and wellbeing, Friends of Didsbury Park meetings and providing a venue for other local community groups to meet.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Didsbury Good Neighbours

Trustees' Report

Social investment policies

Didsbury Good Neighbours has a range of activities meeting the needs of its members. The activities address identified needs of the local community in consultation with local NHS Care Teams, members and volunteers.

Activities we provide to address this are:

Friendship and Memories Groups (Dementia)

Men's Group

Health Habits/Cost of Living Lunch Clubs

A variety of tailored exercise classes

Wellbeing activities to enhance physical and mental wellbeing (Art & Craft Groups, Film Club, Coffee Morning and Wellbeing Workshops)

Visits to external venues (Manchester Museum & Lancashire County Cricket Club)

Grant making policies

We are not a grant making body.

Use of volunteers

Didsbury Good Neighbours has access to 150+ volunteers who support members in a variety of roles ranging from Befriender, Driver, supporting and running various activities. Appropriate training is provided as are regular celebrations to acknowledge and thank volunteers for their contributions. There are also regular get-togethers to enable volunteers to give share feedback and make suggestions for improvements.

Achievements and performance

Every 6 months Didsbury Good Neighbours submit reports to the Board of Trustees showing performance against objectives which are then shared with Manchester City Council (OMVCS) as required.

Restatement of Prior Periods

During the year ended 31st March 2025, the Trustees started to have concerns on the administration of transactions between the parent charity and its wholly owned subsidiary company Didsbury Pavilion Cafe Ltd.

The Trustees approached both legal and accounting firms to advise them on the current and past accounts that were published. It was established that previous financial statements did not give a true and fair view.

The Trustees with advice have strengthened the controls of the charity and restated the financial statements from 1st April 2023.

The trustees recognise that this represented a governance failure, and upon identifying the issues they concluded that the matter met the threshold for reporting to the Charity Commission.

The above issues led to a delay in finalising and submission the financial statements 31st March 2025.

The Trustees are confident that steps have been taken to strengthen the governance of the charity.

Didsbury Good Neighbours

Trustees' Report

Financial review

Total incoming resources amounted to £120,947 (2024: £131,201) with unrestricted income of £119,822 and restricted income of £1,125.

Total resources expended amounted to £131,726 (2024: £130,966) with unrestricted expenditure of £130,601 and restricted expenditure of £1,125.

The total net result for the year was an operating deficit of £(10,779) (2024: £235 surplus).

Total retained funds carried forward at the end of the year amounted to £19,611 (2024: £30,389), all funds being unrestricted.

Policy on reserves

The trustees have set a reserves policy that targets a holding of unrestricted free reserves equal to at least 3 months of expenditure. The trustees recognise that any reserves will take time to build and hope to achieve this target over a 3-5 year period.

Our reserves policy is reviewed annually to ensure that the levels held remain appropriate to the charity's needs and obligations.

Funds in deficit

There are no funds in deficit.

Principal funding sources

The principal source of funding is as follows:

Manchester City Council (OMVCS)

National Lottery Fund

Tesco Stronger Starts

Plans for future periods

Aims and key objectives for future periods

To continue to deliver our charitable objectives

To consult with all Didsbury Good Neighbours Stakeholders

To review demand and look at ways we can adapt

Didsbury Good Neighbours

Trustees' Report

Management

The service manager and the team work tirelessly, and with enthusiasm, to ensure members and volunteers are supported. They also provide excellent support to Trustees so that they can carry out their role effectively and govern the organisation in a proactive way.

I would like to thank my fellow Trustees for their ongoing support and the time and interest they give to DGN.

Everyone at DGN, whatever role they play, is committed to provide the best possible services we can to older local people in 2025.

Creditor payment policy

Invoices are paid in accordance with the requested payment terms.

Going concern

The trustees are satisfied that the charity remains a going concern for a period in excess of twelve months.

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on 20 March 2026 and signed on its behalf by:


Margaret Anne Wright
Chairman and trustee

Didsbury Good Neighbours

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Didsbury Good Neighbours for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". The report and accounts have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies.

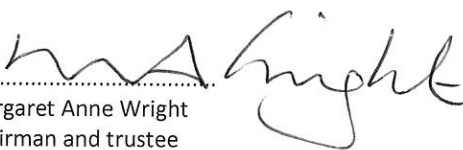
Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 20 March 2026 and signed on its behalf by:


.....
Margaret Anne Wright
Chairman and trustee

Didsbury Good Neighbours

Independent Examiner's Report to the trustees of Didsbury Good Neighbours ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement - matter of concern identified

I have completed my examination. I have identified matters of concern as stated within the trustees report under the heading 'Restatement of Prior Periods' on page 4 as well as within the accounting policies note 2 on page 14.

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

1. accounting records were not kept in respect of Didsbury Good Neighbours as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

Didsbury Good Neighbours

Independent Examiner's Report to the trustees of Didsbury Good Neighbours ('the Company')


.....
Mr John Saxon F.C.A.
Institute of Chartered Accountants in England and Wales

Suite 1.1, First Floor
Jackson House
Sibson Road
Sale
M33 7RR

20 March 2026

Didsbury Good Neighbours

Statement of Financial Activities for the Year Ended 31 March 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £ (As restated)
Income and Endowments from:					
Donations and legacies	3	70,311	1,125	71,436	83,159
Charitable activities	4	46,171	-	46,171	25,338
Other income	5	3,340	-	3,340	22,704
Total income		<u>119,822</u>	<u>1,125</u>	<u>120,947</u>	<u>131,201</u>
Expenditure on:					
Raising funds	6	(3,688)	-	(3,688)	(13,511)
Charitable activities	7	(126,913)	(1,125)	(128,038)	(117,455)
Total expenditure		<u>(130,601)</u>	<u>(1,125)</u>	<u>(131,726)</u>	<u>(130,966)</u>
Net (expenditure)/income		<u>(10,779)</u>	-	<u>(10,779)</u>	235
Net movement in funds		(10,779)	-	(10,779)	235
Reconciliation of funds					
Total funds brought forward		<u>30,390</u>	-	<u>30,390</u>	<u>30,154</u>
Total funds carried forward	21	<u>19,611</u>	-	<u>19,611</u>	<u>30,389</u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2024 is shown in note 21.

The notes on pages 13 to 26 form an integral part of these financial statements.

Didsbury Good Neighbours
(Registration number: 07885159)
Balance Sheet as at 31 March 2025

	Note	2025 £	2024 £ (As restated)
Fixed assets			
Tangible assets	15	3,145	981
Investments	16	<u>1</u>	<u>1</u>
		<u>3,146</u>	<u>982</u>
Current assets			
Debtors	17	9,762	13,700
Cash at bank and in hand	18	<u>9,601</u>	<u>17,031</u>
		19,363	30,731
Creditors: Amounts falling due within one year	19	<u>(2,898)</u>	<u>(1,324)</u>
Net current assets		<u>16,465</u>	<u>29,407</u>
Net assets		<u>19,611</u>	<u>30,389</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>19,611</u>	<u>30,389</u>
Total funds	21	<u>19,611</u>	<u>30,389</u>

For the financial year ending 31 March 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The notes on pages 13 to 26 form an integral part of these financial statements.

Didsbury Good Neighbours

(Registration number: 07885159)
Balance Sheet as at 31 March 2025

The financial statements on pages 10 to 26 were approved by the trustees, and authorised for issue on 20 March 2026 and signed on their behalf by:


.....
Margaret Anne Wright
Chairman and trustee

The notes on pages 13 to 26 form an integral part of these financial statements.

Didsbury Good Neighbours

Notes to the Financial Statements for the Year Ended 31 March 2025

1 Charity status

The charity is limited by guarantee, incorporated in , and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Gillbrook Road
Didsbury
Manchester
M20 6WH

These financial statements were authorised for issue by the trustees on 20 March 2026.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Didsbury Good Neighbours 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 notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Didsbury Good Neighbours

Notes to the Financial Statements for the Year Ended 31 March 2025

Prior period errors

As mentioned in the trustees report, the trustees identified that certain historic transactions between the parent charity and its wholly owned subsidiary company Didsbury Pavilion Cafe Ltd had not been correctly dealt with in financial years ending 31st March 2021 and 31st March 2022. As part of rectifying these issues, all affected items were reviewed and corrected, resulting in a restatement of opening reserves as at 1 April 2023.

The overall adjustment for the two financial years resulted in the below:

A reduction in donations received of £27,224

A reduction in the other debtors of £27,224

As a result of the review, there has also been a restatement in the financial year 31st March 2024 as follows:

An increase in donations received of £5,000

A increase in other debtors of £5,000

Income and endowments

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 the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

All resources expended are inclusive of irrecoverable VAT.

Didsbury Good Neighbours

Notes to the Financial Statements for the Year Ended 31 March 2025

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Irrecoverable VAT

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £100.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Didsbury Good Neighbours

Notes to the Financial Statements for the Year Ended 31 March 2025

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Building improvements	25% Reducing Balance
Office Equipment	25% Reducing Balance
Computer Equipment	33% Reducing Balance

Business combinations

Business combinations are accounted for under the purchase method. Where necessary, adjustments are made to the financial statements of subsidiaries to bring the accounting policies used into line with those used by the charity. All intra-group transactions, balances, income and expenses are eliminated on consolidation. In accordance with Section 35 of FRS 102, Section 19 of FRS 102 has not been applied in these financial statements in respect of business combinations effected prior to the date of transition.

Fixed asset investments

Fixed asset investments, other than programme related investments, are included at market value at the balance sheet date. Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the Statement of Financial Activities in the period of disposal.

Unrealised gains and losses represent the movement in market values during the year and are credited or charged to the Statement of Financial Activities based on the market value at the year end.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Didsbury Good Neighbours

Notes to the Financial Statements for the Year Ended 31 March 2025

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the Financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors. The aims of the restricted funds are set out in the notes to the Financial statements.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Didsbury Good Neighbours

Notes to the Financial Statements for the Year Ended 31 March 2025

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2025 £	Total 2024 £ (As restated)
Donations and legacies;				
Donations from individuals	1,036	-	1,036	28,820
Grants, including capital grants;				
Government grants	45,367	-	45,367	40,799
Grants from other charities	23,908	1,125	25,033	13,540
	<u>70,311</u>	<u>1,125</u>	<u>71,436</u>	<u>83,159</u>

4 Income from charitable activities

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Activity Fees	44,671	44,671	25,338
Project Income	1,500	1,500	-
	<u>46,171</u>	<u>46,171</u>	<u>25,338</u>

5 Other income

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Fees and supplies	300	300	9,639
Rental income	1,986	1,986	13,065
Other trading income	1,054	1,054	-
	<u>3,340</u>	<u>3,340</u>	<u>22,704</u>

Didsbury Good Neighbours

Notes to the Financial Statements for the Year Ended 31 March 2025

6 Expenditure on raising funds

a) Costs of generating donations and legacies

	Direct costs £	Total 2025 £	Total 2024 £
Costs of generating donations and legacies	3,688	3,688	13,511

7 Expenditure on charitable activities

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Materials for activities	4,711	4,711	2,860
Sessional leaders fees	18,462	18,462	10,869
Staff wages	80,739	80,739	74,030
Training costs	240	240	-
Transport	94	94	769
	104,246	104,246	88,528

In addition to the expenditure analysed above, there are also governance costs of £4,696 (2024 - £3,778) which relate directly to charitable activities. See note 8 for further details.

Didsbury Good Neighbours

Notes to the Financial Statements for the Year Ended 31 March 2025

8 Analysis of governance and support costs

Charitable activities expenditure

	Unrestricted funds		Total 2025 £	Total 2024 £
	General £	Other £		
Accountancy Fees	3,696	-	3,696	3,778
Merchant Fees	41	-	41	349
Insurance	2,095	-	2,095	1,963
Printing, Postage and Stationary	236	-	236	3,446
Equipment expensed	1,120	-	1,120	4,563
Repairs and maintenance	4,002	-	4,002	2,911
Subscriptions and licenses	3,937	-	3,937	4,585
Transfer of project funds DPCL	401	1,125	1,526	3,325
Sundry	233	-	233	200
Telephone and internet	1,753	-	1,753	3,481
Depreciation	1,271	-	1,271	326
Staff Entertainment	2,987	-	2,987	-
Volunteer Expenses	805	-	805	-
Donations	90	-	90	-
	22,667	1,125	23,792	28,927

Governance costs

	Unrestricted	Total 2025 £	Total 2024 £
	funds General £		
Independent examiner fees			
Examination of the financial statements	1,080	1,080	1,324
Other fees paid to examiners	2,616	2,616	2,454
Depreciation, amortisation and other similar costs	1,000	1,000	-
	4,696	4,696	3,778

Didsbury Good Neighbours

Notes to the Financial Statements for the Year Ended 31 March 2025

9 Government grants

Grants have been received to help towards the contribution of core staff costs.

The amount of grants recognised in the financial statements was £45,367 (2024 - £40,799).

10 Net incoming/outgoing resources

Net (outgoing)/incoming resources for the year include:

	2025 £	2024 £
Depreciation of fixed assets	1,271	326
Accountancy Fees	<u>3,696</u>	<u>3,778</u>

11 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

12 Staff costs

The aggregate payroll costs were as follows:

	2025 £	2024 £
Staff costs during the year were:		
Wages and salaries	74,263	67,617
Social security costs	4,666	4,678
Pension costs	<u>1,810</u>	<u>1,735</u>
	<u>80,739</u>	<u>74,030</u>

Didsbury Good Neighbours

Notes to the Financial Statements for the Year Ended 31 March 2025

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2025 No	2024 No
Average Employees	<u>5</u>	<u>13</u>

No employee received emoluments of more than £60,000 during the year.

13 Independent examiner's remuneration

	2025 £	2024 £
Examination of the financial statements	<u>1,080</u>	<u>1,324</u>
Other fees to examiners		
All other services	<u>2,616</u>	<u>2,454</u>

14 Taxation

The charity is a registered charity and is therefore exempt from taxation.

15 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
Cost			
At 1 April 2024	51,722	5,899	57,621
Additions	<u>-</u>	<u>3,434</u>	<u>3,434</u>
At 31 March 2025	<u>51,722</u>	<u>9,333</u>	<u>61,055</u>
Depreciation			
At 1 April 2024	51,060	5,579	56,639
Charge for the year	<u>166</u>	<u>1,105</u>	<u>1,271</u>
At 31 March 2025	<u>51,226</u>	<u>6,684</u>	<u>57,910</u>
Net book value			
At 31 March 2025	<u>496</u>	<u>2,649</u>	<u>3,145</u>
At 31 March 2024	<u>662</u>	<u>320</u>	<u>982</u>

Didsbury Good Neighbours

Notes to the Financial Statements for the Year Ended 31 March 2025

16 Fixed asset investments

	2025 £	2024 £ (As restated)
Shares in group undertakings and participating interests	<u>1</u>	<u>1</u>

Shares in group undertakings and participating interests

	Subsidiary undertakings £	Total £
Cost		
At 1 April 2024	<u>1</u>	<u>1</u>
At 31 March 2025	<u>1</u>	<u>1</u>
Net book value		
At 31 March 2025	<u>1</u>	<u>1</u>
At 31 March 2024	<u>1</u>	<u>1</u>

Details of undertakings

Details of the investments in which the charity holds 20% or more of the nominal value of any class of share capital are as follows:

Undertaking	Country of incorporation	Holding	Proportion of voting rights and shares held		Principal activity
			2025	2024	
Subsidiary undertakings					
Didsbury Pavilion Cafe Ltd	England & Wales		100%	100%	Cafe

Subsidiaries

The loss for the financial period of Didsbury Pavilion Cafe Ltd was £13,426 (2024 - £20,346) and the aggregate amount of capital and reserves at the end of the period was £(3,664) (2024 - £9,764).

The charity is the sole member of the subsidiary, a company limited by guarantee and therefore has no share capital. The investment is stated at cost of £1.

Didsbury Good Neighbours

Notes to the Financial Statements for the Year Ended 31 March 2025

17 Debtors

	2025 £	2024 £ (As restated)
Trade debtors	570	4,570
Prepayments	169	403
Other debtors	9,023	8,727
	<u>9,762</u>	<u>13,700</u>

18 Cash and cash equivalents

	2025 £	2024 £
Cash on hand	250	-
Cash at bank	9,351	17,031
	<u>9,601</u>	<u>17,031</u>

19 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	47	-
Other creditors	259	-
Accruals	2,592	1,324
	<u>2,898</u>	<u>1,324</u>

20 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £1,810 (2024 - £1,735).

Didsbury Good Neighbours

Notes to the Financial Statements for the Year Ended 31 March 2025

21 Funds

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Balance at 31 March 2025 £
Unrestricted funds				
<i>General</i>				
General Funds	30,390	119,822	(130,601)	19,611
Restricted funds				
Tesco Stronger Starts	-	1,125	(1,125)	-
Total funds	<u>30,390</u>	<u>120,947</u>	<u>(131,726)</u>	<u>19,611</u>
	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
Unrestricted funds				
<i>General</i>				
General Funds	<u>30,154</u>	<u>131,201</u>	<u>(130,966)</u>	<u>30,389</u>

The specific purposes for which the funds are to be applied are as follows:

Tesco Stronger Starts grant was received specifically for a project for a sustainable vegetable garden to support Dementia and the environment.

Didsbury Good Neighbours

Notes to the Financial Statements for the Year Ended 31 March 2025

22 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 March 2025 £
Tangible fixed assets	3,145	3,145
Fixed asset investments	1	1
Current assets	19,363	19,363
Current liabilities	<u>(2,898)</u>	<u>(2,898)</u>
Total net assets	<u>19,611</u>	<u>19,611</u>
	Unrestricted funds General £	Total funds at 31 March 2024 £
Tangible fixed assets	981	981
Fixed asset investments	1	1
Current assets	30,731	30,731
Current liabilities	<u>(1,324)</u>	<u>(1,324)</u>
Total net assets	<u>30,389</u>	<u>30,389</u>

23 Related party transactions

During the year the charity made the following related party transactions:

Didsbury Pavillion Cafe Ltd

(100% wholly owned trading subsidiary of the charity)

The loan is interest free and repayable on demand.

The Cafe has recently had a change in the board of directors and financial management team, who have since implemented new measures and will review the financial position of the cafe's ability to repay the loan going forward. As at the date of the signed accounts the directors believe there is a viable way going forward to repay the loan.. At the balance sheet date the amount due from Didsbury Pavillion Cafe Ltd was £9,024 (2024 - £10,774).

DIDSBURY GOOD NEIGHBOURS

England & Wales - Charity number 1145943

Accounts

Company registration number
07885159

Charity registration number
1145943

Didsbury Good Neighbours
(A company limited by guarantee)

Trustees' Report and Financial Statements

31 March 2024

**Didsbury Good Neighbours
Trustees Report
for the year ended 31 March 2024**

Chairs report

This year has seen a continuing need for our services and we provide a range of them to suit the needs and wishes of our members. Our success has been due, in no small part, to the enthusiasm and expertise of Sue Thurston, Chair and Roger Tarling, Secretary who both stood down from the Board of Trustees at the AGM in November 2023.

Loneliness, mental health and wellbeing continue to be a critical element of our services and a number of initiatives directly focus on them. However other activities such as lunch club also address some of these issues facing our members.

Chair yoga has been so successful that we have now 2 sessions a week targeting slightly different requirements for movement and strength.

Digital Inclusion continues to help and support members in lots of ways including how to avoid being taken in by scams which are continuing to proliferate. Helping people to access online services is an important part of this project.

We have a training programme which enables volunteers to be fully effective in their interaction with members. This programme also gives assurance to Trustees that our volunteers are aware of their responsibilities from a legal perspective and that Trustees are confident that services are being delivered in an appropriate way.

The service manager and the team work tirelessly to bring services to members and support volunteers and Trustees. The Board want to thank them for their hard work.

I would also like to thank my fellow Trustees for their support since I took on the role of Chair in November 2023.

We will continue to provide the best services we can to older local people in 2024.

By order of the board of trustees
19th September 2024

M A Wright

Chair of Trustees

**Didsbury Good Neighbours
Independent examiners' report
for the year ended 31 March 2024**

I report on the unaudited accounts of Didsbury Good Neighbours for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cashflow Statement and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Respective responsibilities of trustees' and independent examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

I am qualified to undertake the examination, being a qualified member of the Association of International Accountants (AIA).

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, 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 no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirement of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Robert Newman
Independent examiner
Carter Collins & Myer
Date: 19th December 2024

Chichester House
2 Chichester Street
Rochdale
Lancashire
OL16 2AX

Didsbury Good Neighbours
Statement of financial activities
for the year ended 31 March 2024

	Notes	Unrestricted £	Restricted £	Total 2024 £	Total 2023 £
Income and endowments from:					
Donations and legacies	3	78,159	-	78,159	49,690
Investments	4	-	-	-	-
Charitable activities	5	25,338	-	25,338	21,057
Other	6	22,704	-	22,704	33,889
Total		<u>126,201</u>	<u>-</u>	<u>126,201</u>	<u>104,636</u>
Expenditure on:					
Raising Funds		13,511	-	13,511	12,307
Charitable activities		86,793	-	86,793	72,960
Other	8	30,662	-	30,662	27,639
Total		<u>130,966</u>	<u>-</u>	<u>130,966</u>	<u>112,906</u>
Net income		<u>(4,765)</u>	<u>-</u>	<u>(4,765)</u>	<u>(8,270)</u>
Transfers between funds		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other recognised gains/(losses)					
Gains and losses on investment assets		-	-	-	-
Net movement in funds		<u>(4,765)</u>	<u>-</u>	<u>(4,765)</u>	<u>(8,270)</u>
Reconciliation of funds:					
Total funds brought forward	17	57,378	-	57,378	65,648
Total funds carried forward	17	<u>52,613</u>	<u>-</u>	<u>52,613</u>	<u>57,378</u>

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources

**Didsbury Good Neighbours
Balance Sheet
as at 31 March 2024**

	Notes	Unrestricted £	Restricted £	Total 2024 £	Total 2023 £
Fixed assets					
Tangible assets	12	981	-	981	828
		<u>981</u>	<u>-</u>	<u>981</u>	<u>828</u>
Current assets					
Debtors	14	35,925	-	35,925	33,521
Cash at bank and in hand		17,031	-	17,031	24,302
		<u>52,956</u>	<u>-</u>	<u>52,956</u>	<u>57,823</u>
Creditors: amounts falling due within one year	15	(1,324)	-	(1,324)	(1,273)
Net current assets		<u>51,632</u>		<u>51,632</u>	<u>56,550</u>
Total assets less current liabilities		<u>52,613</u>	<u>-</u>	<u>52,613</u>	<u>57,378</u>
Net assets		<u>52,613</u>	<u>-</u>	<u>52,613</u>	<u>57,378</u>
Funds of the charity					
Unrestricted funds	17	52,613		52,613	57,378
Restricted funds	17	-		-	-
Total funds		<u>52,613</u>	<u>-</u>	<u>52,613</u>	<u>57,378</u>

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

The trustees are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The trustees have acknowledged on the balance sheet as at 31 March 2023 their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

M A Wright

Chair of Trustees
Approved by the board on 19th September 2024

Didsbury Good Neighbours

Statement of Financial Activities for the Year Ended 31st March 2024

	Total 2024	Total 2023
	£	£
Cash flows from operating activities:		
Net Cash provided by / (used in) operating activities	(6,792)	(10,004)
Cash Flows from investing activities:		
Payments to acquire tangible fixed assets	-	-
Net cash provided by / (used in) investing activities	(7,271)	(10,004)
Cash and cash equivalents at the beginning of the reporting period	24,302	34,306
Cash and cash equivalents at the end of the reporting period	17,031	24,302
Net income / (expenditure) for the reporting period	(4,765)	(8,270)
Adjustments for:		
Depreciation	326	5,604
Decrease / (increase) in debtors	(2,404)	(6,536)
(Decrease) / increase in creditors	51	(802)
Net cash provided by / (used in) operating activities	(6,792)	(10,004)
Analysis of cash and cash equivalents		
Cash at Bank	17,031	24,302
Total cash and cash equivalents	17,031	24,302

Didsbury Good Neighbours
Notes to the Accounts
for the year ended 31 March 2024

1 Accounting policies

Basis of preparation

The financial statements have been prepared 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) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Charity 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 note(s).

Incoming resources

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

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.

Income received in advance of the provision of specified services it is deferred until the criteria for income recognition is met.

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.

Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the Charity's work or for specific projects being undertaken by the Charity.

Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Turnover

Turnover represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulative impairment losses. Additions of a single item over £100 are capitalised at cost.

Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Computer equipment	33% straight line
Fixtures, fittings and equipment	20% straight line

Didsbury Good Neighbours
Notes to the Accounts
for the year ended 31 March 2024

Investments

Investments in unquoted equity instruments are measured at fair value. Changes in fair value are recognised in profit or loss. Fair value is estimated by using a valuation technique.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and in hand

Cash at bank and cash 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.

Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Pensions

The charity operates a defined contribution pension scheme, making contributions to employer or personal pension schemes. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

2 Legal status of the Charity

The Charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per Trustee of the Charity.

3 Donations and legacies	Unrestricted	Restricted	Total 2024	Total 2023
	£	£	£	£
Grants	54,339	-	54,339	26,023
Donations	23,820	-	23,820	23,667
	<u>78,159</u>	<u>-</u>	<u>78,159</u>	<u>49,690</u>
4 Investment income	Unrestricted	Restricted	Total 2024	Total 2023
	£	£	£	£
Bank interest receivable	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
5 Incoming from charitable activities	Unrestricted	Restricted	Total 2024	Total 2023
	£	£	£	£
Activity fees	25,338	-	25,338	21,057
	<u>25,338</u>	<u>-</u>	<u>25,338</u>	<u>21,057</u>

Didsbury Good Neighbours
Notes to the Accounts
for the year ended 31 March 2024

6 Other income	Unrestricted	Restricted	Total 2024	Total 2023
	£	£	£	£
Income from services	9,639	-	9,639	18,573
Lettings	13,065	-	13,065	13,276
Other trading income	-	-	-	2,040
	<u>22,704</u>	<u>-</u>	<u>22,704</u>	<u>33,889</u>
7 Expenditure on raising funds	Unrestricted	Restricted	Total 2024	Total 2023
	£	£	£	£
Food Supplies	378	-	378	877
Cleaning	2,074	-	2,074	2,388
Utilities	11,059	-	11,059	9,042
	<u>13,511</u>	<u>-</u>	<u>13,511</u>	<u>12,307</u>
Charitable activities	Unrestricted	Restricted	Total 2024	Total 2023
	£	£	£	£
Materials for activities	2,860	-	2,860	3,013
Sessional leaders fees	10,869	-	10,869	11,163
Staff wages	67,617	-	67,617	54,008
Employer national insurance	4,678	-	4,678	4,161
Transport	769	-	769	615
	<u>86,793</u>	<u>-</u>	<u>86,793</u>	<u>72,960</u>
8 Other expenditure	Unrestricted	Restricted	Total 2024	Total 2023
	£	£	£	£
Accountancy fees	3,778	-	3,778	1,872
Merchant fees	349	-	349	85
Insurance	1,963	-	1,963	2,220
Printing, postage and stationery	3,446	-	3,446	3,245
Equipment expensed	4,563	-	4,563	819
Repairs and maintenance	2,911	-	2,911	6,781
Subscriptions and licences	4,585	-	4,585	3,140
Transfer of project funds DPCL	3,325	-	3,325	-
Staff pensions	1,735	-	1,735	1,300
Sundry	200	-	200	-
Telephone and internet	3,481	-	3,481	2,573
Depreciation	326	-	326	5,604
	<u>30,662</u>	<u>-</u>	<u>30,662</u>	<u>27,639</u>

Didsbury Good Neighbours
Notes to the Accounts
for the year ended 31 March 2024

9 Net incoming/ (outgoing) resources	Total 2024	Total 2023
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	326	5,604
Accountancy fees	3,778	1,872
	<u>3,778</u>	<u>1,872</u>

10 Staff costs	Total 2024	Total 2023
	£	£
Gross salaries and wages	67,617	54,008
Social security costs	4,678	4,161
Pension costs	1,735	1,300
	<u>74,030</u>	<u>59,469</u>

No employee received emoluments of more than £60,000 per annum.

Average number of employees during the year	2024	2023
Charitable activities	13.0	13.0
	<u>13.0</u>	<u>13.0</u>

No employees had employee benefits in excess of £60,000

The charity trustees were not paid, nor received any other benefits from employment with the charity in the year, nor were they reimbursed expenses during the year. No charity trustee received payment for professional or other services supplied to the charity.

11 Grants

Income from grants comprises grants made to fund projects in line with the charities objectives. See the 'analysis of charitable funds' note for more information regarding the amounts of these grants.

12 Tangible fixed assets

	Building Improvement £	Computers and Equipment £	Total £
Cost			
At 1 April 2022	51,722	5,420	57,142
Additions	-	479	479
Disposals	-	-	-
At 31 March 2023	<u>51,722</u>	<u>5,899</u>	<u>57,621</u>
Depreciation			
At 1 April 2022	50,894	5,420	56,314
Charge for the year	166	160	326
On disposals	-	-	-
At 31 March 2023	<u>51,060</u>	<u>5,580</u>	<u>56,640</u>
Net book value			
At 31 March 2023	<u>662</u>	<u>319</u>	<u>981</u>
At 31 March 2022	<u>828</u>	<u>-</u>	<u>828</u>

Didsbury Good Neighbours
Notes to the Accounts
for the year ended 31 March 2024

13 Investments

The company holds 100% of the voting rights in the following company:

Company	Voting Rights	Reserves	Profit (loss) for the year
Didsbury Pavillion Café Ltd Period to 31 March 2024	100%		

14 Debtors

	Total 2024 £	Total 2023 £
Trade debtors	4,570	120
Prepayments and accrued income	403	403
Other debtors	30,952	32,998
	<u>35,925</u>	<u>33,521</u>

15 Creditors: amounts falling due within one year

	Total 2024 £	Total 2023 £
Accruals	1,324	1,324
Other creditors	-	(51)
	<u>1,324</u>	<u>1,273</u>

16 Taxation

The charity is exempt from tax on income and gains falling within S505 of the Income & Corporation Taxes Act 1988 (ICTA 1998) or S256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

17 Fund movements	At 1 April 2023 £	Incoming resources £	Outgoing resources £	Transfers £	At 31 March 2024 £
<u>Restricted funds</u>	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Unrestricted funds</u>					
General funds	57,378	126,201	(130,966)	-	52,613
Designated funds	-	-	-	-	-
	<u>57,378</u>	<u>126,201</u>	<u>(130,966)</u>	<u>-</u>	<u>52,613</u>
Total funds	<u>57,378</u>	<u>126,201</u>	<u>(130,966)</u>	<u>-</u>	<u>52,613</u>

DIDSBURY GOOD NEIGHBOURS

England & Wales - Charity number 1145943

Accounts

Company registration number
07885159

Charity registration number
1145943

Didsbury Good Neighbours
(A company limited by guarantee)

Trustees' Report and Financial Statements

31 March 2023

**Didsbury Good Neighbours
Trustees Report
for the year ended 31 March 2023**

Chairs report

Emerging from the pandemic we continued to make changes to our governance, designing a more resourceful and resilient organisation better placed to support our members through difficult times.

This year we have seen an increased demand for befriending and social activities as so many older people were experiencing loneliness. We recruited and trained additional befrienders and our volunteer team grew to over 100. We welcomed two new trustees to our board.

We reviewed all our group activities, re-designing a programme based around requests and feedback from members. Our aim is to focus on increasing the participation and involvement of members. We continue to focus our resources on the critical areas of health, especially mental health, wellbeing and loneliness.

Our focus this year has been on:

- Meeting the needs of the increasing number of our members living with dementia. This year we have recruited a dementia lead facilitator and have held regular tea and chat support sessions for carers of those living with dementia.
- Chair Yoga for members with mobility difficulties, with on-going support for those who have had hip surgery and need on-going exercise support outside local NHS provision
- Music in all forms continues to be popular, we now have a weekly guitar class for beginners upwards and a programme of Coffee Recitals, where members perform at coffee morning sessions.
- Digital inclusion – if Covid19 taught us nothing else it high-lighted the need for our members to be supported in their use of digital communication equipment. We will continue to provide support and training in every way we can.
- Training, for trustees, staff and volunteers has played a significant part in our work this year. We ask a lot of our team and aim to provide training to support them in the work that they do.

As we move out of 2022 we are planning the second stage of our transformation programme which will focus on our assurance and compliance frameworks, improving the quality, safety and use of our data.

In late spring we successfully appointed a part-time service manager to lead the day to day operations of the charity, this appointment is already proving a success.

While 2022 was more challenging than we had either hoped or expected with almost daily cost of living and power increases.

I once again thank our staff, trustees and volunteers who have risen to the challenge and worked tirelessly to ensure that DGN could continue to deliver high-quality services to local older residents.

We look forward to continuing our work in 2023.

By order of the board of trustees
Roger Tarling

Trustee

**Didsbury Good Neighbours
Independent examiners' report
for the year ended 31 March 2023**

I report on the unaudited accounts of Didsbury Good Neighbours for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cashflow Statement and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Respective responsibilities of trustees' and independent examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

I am qualified to undertake the examination, being a qualified member of the Association of International Accountants (AIA).

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, 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 no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirement of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Robert Newman
Independent examiner
Carter Collins & Myer
Date: 23rd October 2023

Chichester House
2 Chichester Street
Rochdale
Lancashire
OL16 2AX

Didsbury Good Neighbours
Statement of financial activities
for the year ended 31 March 2023

	Notes	Unrestricted £	Restricted £	Total 2023 £	Total 2022 £
Income and endowments from:					
Donations and legacies	3	49,690	-	49,690	57,559
Investments	4	-	-	-	-
Charitable activities	5	21,057	-	21,057	24,918
Other	6	33,889	-	33,889	21,214
Total		<u>104,636</u>	<u>-</u>	<u>104,636</u>	<u>103,691</u>
Expenditure on:					
Raising Funds		12,307	-	12,307	10,386
Charitable activities		72,960	-	72,960	74,133
Other	8	27,639	-	27,639	29,596
Total		<u>112,906</u>	<u>-</u>	<u>112,906</u>	<u>114,115</u>
Net income		<u>(8,270)</u>	<u>-</u>	<u>(8,270)</u>	<u>(10,424)</u>
Transfers between funds		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other recognised gains/(losses)					
Gains and losses on investment assets		-	-	-	-
Net movement in funds		<u>(8,270)</u>	<u>-</u>	<u>(8,270)</u>	<u>(10,424)</u>
Reconciliation of funds:					
Total funds brought forward	17	65,648	-	65,648	76,072
Total funds carried forward	17	<u>57,378</u>	<u>-</u>	<u>57,378</u>	<u>65,648</u>

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources

Didsbury Good Neighbours
Balance Sheet
as at 31 March 2023

	Notes	Unrestricted £	Restricted £	Total 2023 £	Total 2022 £
Fixed assets					
Tangible assets	12	828	-	828	6,432
		828	-	828	6,432
Current assets					
Debtors	14	33,521	-	33,521	26,985
Cash at bank and in hand		24,302	-	24,302	34,306
		57,823	-	57,823	61,291
Creditors: amounts falling due within one year	15	(1,273)	-	(1,273)	(2,075)
Net current assets		56,550	-	56,550	59,216
Total assets less current liabilities		57,378	-	57,378	65,648
Net assets		57,378	-	57,378	65,648
Funds of the charity					
Unrestricted funds	17	57,378	-	57,378	65,648
Restricted funds	17	-	-	-	-
Total funds		57,378	-	57,378	65,648

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

The trustees are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The trustees have acknowledged on the balance sheet as at 31 March 2023 their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

R Tarling
Trustee
Approved by the board on 23 October 2023

Didsbury Good Neighbours

Statement of Financial Activities for the Year Ended 31st March 2023

	Total 2023	Total 2022
	£	£
Cash flows from operating activities:		
Net Cash provided by / (used in) operating activities	(10,004)	(29,771)
Cash Flows from investing activities:		
Payments to acquire tangible fixed assets	-	-
Net cash provided by / (used in) investing activities	(10,004)	(29,771)
Cash and cash equivalents at the beginning of the reporting period	34,306	64,077
Cash and cash equivalents at the end of the reporting period	24,302	34,306
Net income / (expenditure) for the reporting period	(8,270)	(10,424)
Adjustments for:		
Depreciation	5,604	5,602
Decrease / (increase) in debtors	(6,536)	(25,314)
(Decrease) / increase in creditors	(802)	365
Net cash provided by / (used in) operating activities	(10,004)	(29,771)
Analysis of cash and cash equivalents		
Cash at Bank	24,302	34,306
Total cash and cash equivalents	24,302	34,306

Didsbury Good Neighbours
Notes to the Accounts
for the year ended 31 March 2023

1 Accounting policies

Basis of preparation

The financial statements have been prepared 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) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Charity 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 note(s).

Incoming resources

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

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.

Income received in advance of the provision of specified services it is deferred until the criteria for income recognition is met.

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.

Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the Charity's work or for specific projects being undertaken by the Charity.

Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Turnover

Turnover represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulative impairment losses. Additions of a single item over £100 are capitalised at cost.

Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write of the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Computer equipment	33% straight line
Fixtures, fittings and equipment	20% straight line

Didsbury Good Neighbours
Notes to the Accounts
for the year ended 31 March 2023

Investments

Investments in unquoted equity instruments are measured at fair value. Changes in fair value are recognised in profit or loss. Fair value is estimated by using a valuation technique.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and in hand

Cash at bank and cash 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.

Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Pensions

The charity operates a defined contribution pension scheme, making contributions to employer or personal pension schemes. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

2 Legal status of the Charity

The Charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per Trustee of the Charity.

3 Donations and legacies	Unrestricted	Restricted	Total 2023	Total 2022
	£	£	£	£
Grants	26,023	-	26,023	41,310
Donations	23,667	-	23,667	16,249
Covid services	-	-	-	-
	<u>49,690</u>	<u>-</u>	<u>49,690</u>	<u>57,559</u>

4 Investment income	Unrestricted	Restricted	Total 2023	Total 2022
	£	£	£	£
Bank interest receivable	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

5 Incoming from charitable activities	Unrestricted	Restricted	Total 2023	Total 2022
	£	£	£	£
Activity fees	21,057	-	21,057	24,918
Bankings	-	-	-	-
Charity sales	-	-	-	-
	<u>21,057</u>	<u>-</u>	<u>21,057</u>	<u>24,918</u>

Didsbury Good Neighbours
Notes to the Accounts
for the year ended 31 March 2023

6 Other income	Unrestricted	Restricted	Total 2023	Total 2022
	£	£	£	£
Income from services	18,573	-	18,573	12,852
Lettings	13,276	-	13,276	5,362
Other trading income	2,040	-	2,040	3,000
Rental income	-	-	-	-
	33,889	-	33,889	21,214
7 Expenditure on raising funds	Unrestricted	Restricted	Total 2023	Total 2022
	£	£	£	£
Food Supplies	877	-	877	35
Cleaning	2,388	-	2,388	2,778
Utilities	9,042	-	9,042	7,573
	12,307	-	12,307	10,386
Charitable activities	Unrestricted	Restricted	Total 2023	Total 2022
	£	£	£	£
Materials for activities	3,013	-	3,013	2,979
Sessional leaders fees	11,163	-	11,163	9,041
Staff wages	54,008	-	54,008	54,924
Employer national insurance	4,161	-	4,161	3,822
Transport	615	-	615	3,367
Volunteer Expenses	-	-	-	-
	72,960	-	72,960	74,133
8 Other expenditure	Unrestricted	Restricted	Total 2023	Total 2022
	£	£	£	£
Accountancy fees	1,872	-	1,872	2,650
Merchant fees	85	-	85	572
Bad debts	-	-	-	-
Insurance	2,220	-	2,220	1,740
Printing, postage and stationery	3,245	-	3,245	2,419
Computer costs	-	-	-	66
Equipment expensed	819	-	819	2,493
Rent expense	-	-	-	177
Repairs and maintenance	6,781	-	6,781	5,935
Subscriptions and licences	3,140	-	3,140	3,391
Transfer of project funds DPCL	-	-	-	-
Staff pensions	1,300	-	1,300	1,356
Sundry	-	-	-	1,269
Telephone and internet	2,573	-	2,573	1,926
Depreciation	5,604	-	5,604	5,602
	27,639	-	27,639	29,596

Didsbury Good Neighbours
Notes to the Accounts
for the year ended 31 March 2023

9 Net incoming/ (outgoing) resources	Total 2023	Total 2022
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	5,604	5,602
Independent examiners fee	-	-
Other accountancy fees	1,872	2,650
	<u>1,872</u>	<u>2,650</u>

10 Staff costs	Total 2023	Total 2022
	£	£
Gross salaries and wages	54,008	54,924
Social security costs	4,161	3,822
Pension costs	1,300	1,356
	<u>59,469</u>	<u>60,102</u>

No employee received emoluments of more than £60,000 per annum.

Average number of employees during the year	2023	2022
Charitable activities	13.0	13.0
	<u>13.0</u>	<u>13.0</u>

No employees had employee benefits in excess of £60,000

The charity trustees were not paid, nor received any other benefits from employment with the charity in the year, nor were they reimbursed expenses during the year. No charity trustee received payment for professional or other services supplied to the charity.

11 Grants

Income from grants comprises grants made to fund projects in line with the charities objectives. See the 'analysis of charitable funds' note for more information regarding the amounts of these grants.

12 Tangible fixed assets

	Building Improvement £	Computers and Equipment £	Total £
Cost			
At 1 April 2022	51,722	5,420	57,142
Additions	-	-	-
Disposals	-	-	-
At 31 March 2023	<u>51,722</u>	<u>5,420</u>	<u>57,142</u>
Depreciation			
At 1 April 2022	45,720	4,990	50,710
Charge for the year	5,174	430	5,604
On disposals	-	-	-
At 31 March 2023	<u>50,894</u>	<u>5,420</u>	<u>56,314</u>
Net book value			
At 31 March 2023	<u>828</u>	<u>-</u>	<u>828</u>
At 31 March 2022	<u>6,002</u>	<u>430</u>	<u>6,432</u>

Didsbury Good Neighbours
Notes to the Accounts
for the year ended 31 March 2023

13 Investments

The company holds 100% of the voting rights in the following company:

Company	Voting Rights	Reserves	Profit (loss) for the year
Didsbury Pavillion Café Ltd Period to 31 March 2022	100%		

14 Debtors

	Total 2023 £	Total 2022 £
Trade debtors	120	400
Prepayments and accrued income	403	367
Other debtors	32,998	26,218
	<u>33,521</u>	<u>26,985</u>

15 Creditors: amounts falling due within one year

	Total 2023 £	Total 2022 £
Accruals	1,324	1,710
Other creditors	(51)	365
	<u>1,273</u>	<u>2,075</u>

16 Taxation

The charity is exempt from tax on income and gains falling within S505 of the Income & Corporation Taxes Act 1988 (ICTA 1998) or S256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

17 Fund movements	At 1 April 2022 £	Incoming resources £	Outgoing resources £	Transfers £	At 31 March 2023 £
<u>Restricted funds</u>	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Unrestricted funds</u>					
General funds	65,648	104,636	(112,906)	-	57,378
Designated funds	-	-	-	-	-
	<u>65,648</u>	<u>104,636</u>	<u>(112,906)</u>	<u>-</u>	<u>57,378</u>
Total funds	<u>65,648</u>	<u>104,636</u>	<u>(112,906)</u>	<u>-</u>	<u>57,378</u>

DIDSBURY GOOD NEIGHBOURS

England & Wales - Charity number 1145943

Accounts

Company registration number
07885159

Charity registration number
1145943

Didsbury Good Neighbours
(A company limited by guarantee)

Trustees' Report and Financial Statements

31 March 2022

**Didsbury Good Neighbours
Trustees Report
for the year ended 31 March 2022**

Chairs report

2021 continued to provide challenges for DGN. It became clear at the beginning of the year that the Covid safety plans we put in place in 2020 would continue throughout the year, ensuring the safety of our members and volunteers.

Within DGN staff, trustees and volunteers have been marvellous, their adaptability and in-depth knowledge of our members and local residents continued to be our key strength. We established a major transformation programme, clarifying our direction to increase our impact, above all designing a system to keep staff and volunteers safe whilst responding to the growing number of requests for both emotional and physical support. We continued with our 'no request for assistance goes unanswered' policy.

During the year we fully re-opened our office and developed a hybrid service with a mix of face-to-face and digital platforms. We continued to develop our newer services, bringing people together wherever possible especially those who were feeling increasingly isolated as the pandemic continued. DGN's communication plan put in place last year enabled us to keep in touch with all our members. We continued to be able to link those who needed specific help with health and social care colleagues.

Whilst keeping safe and supporting DGN members has been our number one priority we have spent considerable effort on closing the ever increasing funding gap

With the closure and reduction of activities our regular income streams have reduced or dried up. Trustees worried that we might fall into serious financial difficulties so we set about designing a 'Covid Impact' fundraising programme.

We remain immensely grateful to the wide range of individuals and funding agencies who have supported our work. We began to see the benefits of our refurbished café. Now open seven days a week we have been able to provide space for a Covid information hub for our older customers and the increased turnover in the café has provided much needed income. The café staff work closely with DGN's wider team providing a range of simple takeaway food and treats for our many loyal customers.

We are now, thankfully, moving to the point where we have a more familiar programme of activities. Yet we are not back to normal, Covid19 is still with us. We continue to focus our resources on the critical areas of health, care and loneliness, we are building partnerships to help us concentrate efforts where we will have the greatest impact.

We are working closely with neighbouring Care services in Chorlton and Withington and are strengthening our partnerships with MCC and local health providers.

In late spring we successfully appointed a part-time service manager to lead the day to day operations of the charity, this appointment is already proving a success.

While 2021 was more challenging than we had either hoped or expected, I thank our staff, trustees and volunteers who have risen to the challenge and worked tirelessly to ensure that DGN could continue to deliver high-quality services to local older residents. We look forward to continuing our work in 2022.

Chairs report

Financial review

Our business model was severely compromised as a result of the onset of the pandemic that resulted in local restrictions and lockdowns, since it meant we had to close the Centre and so had no revenue from our two main business streams, activities and room hire. This continued into the first half of 2021-22. As the environment improved and the lockdowns were lifted, we began to reintroduce our activities and room hire from September 2021 and became more or less fully operational by Christmas 2021.

Thanks to Manchester City Council for continuing to support us with the Wellbeing grant which is our source of funding for our core staff without whom the charity could not function. During 2020-21, we bid successfully to Covid Support funding sources and were awarded several grants. Funding from these grants largely carried over into the beginning of 2021-22. However, since the end of lockdown, there were fewer funding sources that had broad objectives to help sustain the continued operations of charitable organisations, the focus turning more often to funders' specific objectives. As a result, the Charity has been more reliant on our own business streams and donations.

Our subsidiary, Didsbury Pavilion Café, has continued to benefit from the fact that more people had become aware of the Park and the Café and the value of opportunities for exercise that the Park offers. The surplus generated in 2020-21 was transferred to the Charity and allowed us to appoint a part-time manager. This legacy of a customer base significantly greater than before the pandemic continued to be apparent in the turnover in the financial year 2021-22 and it has again produced a surplus that is being transferred to the Charity during the current financial year to underpin the Charity's operations.

The year 21/22 has reaffirmed our view that the financial health of an organisation such as ours is built on as many sources of income as possible. I would particularly like to thank those of you who have donated and/or gift aided funds to us. All donations, however large or small, help us to continue our work in the local community and without your support our work would be that much less effective. Thank you for support - it is much appreciated.

There were £11,890 restricted funds at 31st March 2020.

We do not employ professional fundraisers.

We have not received any income from either Central Government or MCC

We made no expenditures outside England and Wales

Reserves policy and going concern

The trustees aim to maintain sufficient reserves to meet day to day expenditure.

At 31st March 2022, the free unrestricted reserves, excluding fixed assets, were £65,648.(2020: £57,568).

The trustees, having regard to reserves and current activity levels consider that the charity is a going concern.

Members have agreed to contribute a sum not exceeding £10 in the event of the company winding up.

Risk management

The Trustees are satisfied that the risk management policies and procedures for the Charity are adequate.

Chairs report

Related parties and co-operation with other organisations

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager with any service providers must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. In the current year no such related party transactions were reported.

Trustees responsibilities in relation to the financial statements

The charity trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of accounts. The trustees consider that an audit is not required for the year under section 144(2) of the Charities act 2011 and that an independent examination is needed.

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting principles and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is appropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that 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 Companies Act 2006. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

By order of the board of trustees
Roger Tarling

Trustee

**Didsbury Good Neighbours
Independent examiners' report
for the year ended 31 March 2022**

I report on the unaudited accounts of Didsbury Good Neighbours for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Cashflow Statement and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Respective responsibilities of trustees' and independent examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

I am qualified to undertake the examination, being a qualified member of the Association of International Accountants (AIA).

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, 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 no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirement of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Robert Newman
Independent examiner
Carter Collins & Myer
Date: 20th December 2022

Chichester House
2 Chichester Street
Rochdale
Lancashire
OL16 2AX

Didsbury Good Neighbours
Statement of financial activities
for the year ended 31 March 2022

	Notes	Unrestricted £	Restricted £	Total 2022 £	Total 2021 £
Income and endowments from:					
Donations and legacies	3	45,669	11,890	57,559	98,535
Investments	4	-	-	-	-
Charitable activities	5	24,918	-	24,918	8,801
Other	6	21,214	-	21,214	13,827
Total		91,801	11,890	103,691	121,163
Expenditure on:					
Raising Funds		10,386	-	10,386	2,335
Charitable activities		11,030	63,103	74,133	61,629
Other	8	27,740	1,856	29,596	38,334
Total		49,156	64,959	114,115	102,298
Net income		42,645	(53,069)	(10,424)	18,865
Transfers between funds		-	-	-	-
Other recognised gains/(losses)					
Gains and losses on investment assets		-	-	-	-
Net movement in funds		42,645	(53,069)	(10,424)	18,865
Reconciliation of funds:					
Total funds brought forward	17	23,003	53,069	76,072	4,730
Total funds carried forward	17	65,648	-	65,648	23,595

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources

Didsbury Good Neighbours
Balance Sheet
as at 31 March 2022

	Notes	Unrestricted £	Restricted £	Total 2022 £	Total 2021 £
Fixed assets					
Tangible assets	12	6,432	-	6,432	12,034
		<u>6,432</u>	<u>-</u>	<u>6,432</u>	<u>12,034</u>
Current assets					
Debtors	14	26,985	-	26,985	1,671
Cash at bank and in hand		34,306	-	34,306	64,077
		<u>61,291</u>	<u>-</u>	<u>61,291</u>	<u>65,748</u>
Creditors: amounts falling due within one year	15	(2,075)	-	(2,075)	(1,710)
Net current assets		<u>59,216</u>	<u>-</u>	<u>59,216</u>	<u>64,038</u>
Total assets less current liabilities		<u>65,648</u>	<u>-</u>	<u>65,648</u>	<u>76,072</u>
Net assets		<u>65,648</u>	<u>-</u>	<u>65,648</u>	<u>76,072</u>
Funds of the charity					
Unrestricted funds	17	65,648	-	65,648	23,003
Restricted funds	17	-	-	-	53,069
Total funds		<u>65,648</u>	<u>-</u>	<u>65,648</u>	<u>76,072</u>

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

The trustees are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The trustees have acknowledged on the balance sheet as at 31 March 2022 their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

R Tarling
Trustee
Approved by the board on 23 December 2022

Didsbury Good Neighbours

Statement of Financial Activities for the Year Ended 31st March 2022

	Total 2022	Total 2021
	£	£
Cash flows from operating activities:		
Net Cash provided by / (used in) operating activities	(29,771)	36,114
Cash Flows from investing activities:		
Payments to acquire tangible fixed assets	0	(1,290)
Net cash provided by / (used in) investing activities	<u>(29,771)</u>	<u>34,824</u>
Cash and cash equivalents at the beginning of the reporting period	64,077	29,253
Cash and cash equivalents at the end of the reporting period	<u><u>34,306</u></u>	<u><u>64,077</u></u>
Net income / (expenditure) for the reporting period	(10,424)	18,865
Adjustments for:		
Depreciation	5,602	5,798
Decrease / (increase) in debtors	(25,314)	11,470
(Decrease) / increase in creditors	365	(19)
Net cash provided by / (used in) operating activities	<u>(29,771)</u>	<u>36,114</u>
Analysis of cash and cash equivalents		
Cash at Bank	34,306	64,077
Total cash and cash equivalents	<u><u>34,306</u></u>	<u><u>64,077</u></u>

Didsbury Good Neighbours
Notes to the Accounts
for the year ended 31 March 2022

1 Accounting policies

Basis of preparation

The financial statements have been prepared 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) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Charity 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 note(s).

Incoming resources

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

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.

Income received in advance of the provision of specified services it is deferred until the criteria for income recognition is met.

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.

Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the Charity's work or for specific projects being undertaken by the Charity.

Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Turnover

Turnover represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulative impairment losses. Additions of a single item over £100 are capitalised at cost.

Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write of the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Computer equipment	33% straight line
Fixtures, fittings and equipment	20% straight line

Didsbury Good Neighbours
Notes to the Accounts
for the year ended 31 March 2022

Investments

Investments in unquoted equity instruments are measured at fair value. Changes in fair value are recognised in profit or loss. Fair value is estimated by using a valuation technique.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and in hand

Cash at bank and cash 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.

Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Pensions

The charity operates a defined contribution pension scheme, making contributions to employer or personal pension schemes. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

2 Legal status of the Charity

The Charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per Trustee of the Charity.

3 Donations and legacies	Unrestricted	Restricted	Total 2022	Total 2021
	£	£	£	£
Grants	29,420	11,890	41,310	77,928
Donations	16,249	-	16,249	19,866
Covid services	-	-	-	741
	<u>45,669</u>	<u>11,890</u>	<u>57,559</u>	<u>98,535</u>
4 Investment income	Unrestricted	Restricted	Total 2022	Total 2021
	£	£	£	£
Bank interest receivable	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
5 Incoming from charitable activities	Unrestricted	Restricted	Total 2022	Total 2021
	£	£	£	£
Activity fees	24,918	-	24,918	8,623
Bankings	-	-	-	-
Charity sales	-	-	-	178
	<u>24,918</u>	<u>-</u>	<u>24,918</u>	<u>8,801</u>

Didsbury Good Neighbours
Notes to the Accounts
for the year ended 31 March 2022

6 Other income	Unrestricted	Restricted	Total 2022	Total 2021
	£	£	£	£
Income from services	12,852	-	12,852	10,915
Lettings	5,362	-	5,362	2,236
Other trading income	3,000	-	300	-
Rental income	-	-	-	676
	21,214	-	18,514	13,827
7 Expenditure on raising funds	Unrestricted	Restricted	Total 2022	Total 2021
	£	£	£	£
Food Supplies	35		35	1,243
Cleaning	2,778		2,778	
Utilities	7,573		7,573	1,092
	10,386	-	10,386	2,335
Charitable activities	Unrestricted	Restricted	Total 2022	Total 2021
	£	£	£	£
Materials for activities	2,979		2,979	10,759
Sessional leaders fees	-	9,041	9,041	2,005
Staff wages	4,924	50,000	54,924	42,101
Employer national insurance	-	3,822	3,822	1,416
Transport	3,127	240	3,367	42
Volunteer Expenses	-			5,306
	11,030	63,103	74,133	61,629
8 Other expenditure	Unrestricted	Restricted	Total 2022	Total 2021
	£	£	£	£
Accountancy fees	2,650		2,650	1,495
Merchant fees	572		572	534
Bad debts	-		-	34
Insurance	1,740		1,740	1,452
Printing, postage and stationery	2,419		2,419	371
Computer costs	66		66	1,036
Equipment expensed	2,493		2,493	3,333
Rent expense	177		177	-
Repairs and maintenance	5,435	500	5,935	9,138
Subscriptions and licences	3,391		3,391	2,235
Transfer of project funds DPCL	-			9,927
Staff pensions	-	1,356	1,356	716
Sundry	1,269		1,269	31
Telephone and internet	1,926		1,926	2,234
Depreciation	5,602		5,602	5,798
	27,740	1,856	29,596	38,334

Didsbury Good Neighbours
Notes to the Accounts
for the year ended 31 March 2022

9 Net incoming/ (outgoing) resources	Total 2022	Total 2021
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	3,367	5,798
Independent examiners fee	-	1,250
Other accountancy fees	2,650	1,104
	<u>2,650</u>	<u>1,104</u>

10 Staff costs	Total 2022	Total 2021
	£	£
Gross salaries and wages	54,924	42,101
Social security costs	3,822	1,416
Pension costs	1,356	716
	<u>60,102</u>	<u>44,233</u>

No employee received emoluments of more than £60,000 per annum.

Average number of employees during the year	2022	2021
Charitable activities	13.0	10.0
	<u>13.0</u>	<u>10.0</u>

No employees had employee benefits in excess of £60,000

The charity trustees were not paid, nor received any other benefits from employment with the charity in the year, nor were they reimbursed expenses during the year. No charity trustee received payment for professional or other services supplied to the charity.

11 Grants

Income from grants comprises grants made to fund projects in line with the charities objectives. See the 'analysis of charitable funds' note for more information regarding the amounts of these grants.

12 Tangible fixed assets

	Building Improvement £	Computers and Equipment £	Total £
Cost			
At 1 April 2021	51,722	5,420	57,142
Additions			-
Disposals			-
At 31 March 2022	<u>51,722</u>	<u>5,420</u>	<u>57,142</u>
Depreciation			
At 1 April 2021	40,548	4,560	45,108
Charge for the year	5,172	430	5,602
On disposals			-
At 31 March 2022	<u>45,720</u>	<u>4,990</u>	<u>50,710</u>
Net book value			
At 31 March 2022	<u>6,002</u>	<u>430</u>	<u>6,432</u>
At 31 March 2021	<u>11,174</u>	<u>860</u>	<u>12,034</u>

Didsbury Good Neighbours
Notes to the Accounts
for the year ended 31 March 2022

13 Investments

The company holds 100% of the voting rights in the following company:

Company	Voting Rights	Reserves	Profit (loss) for the year
Didsbury Pavillion Café Ltd Period to 31 March 2021	100%		

14 Debtors

	Total 2022 £	Total 2021 £
Trade debtors	400	1,290
Prepayments and accrued income	367	381
Other debtors	26,218	-
	<u>26,985</u>	<u>1,671</u>

15 Creditors: amounts falling due within one year

	Total 2022 £	Total 2021 £
Accruals	1,710	1,710
Other creditors	365	-
	<u>2,075</u>	<u>1,710</u>

16 Taxation

The charity is exempt from tax on income and gains falling within S505 of the Income & Corporation Taxes Act 1988 (ICTA 1998) or S256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

17 Fund movements	At 1 April 2021 £	Incoming resources £	Outgoing resources £	Transfers £	At 31 March 2022 £
<u>Restricted funds</u>	53,069	11,890	(64,959)	-	-
	<u>53,069</u>	<u>11,890</u>	<u>(64,959)</u>	<u>-</u>	<u>-</u>
<u>Unrestricted funds</u>					
General funds	23,003	91,801	(49,156)	-	65,648
Designated funds	-	-	-	-	-
	<u>23,003</u>	<u>91,801</u>	<u>(49,156)</u>	<u>-</u>	<u>65,648</u>
Total funds	<u>76,072</u>	<u>103,691</u>	<u>(114,115)</u>	<u>-</u>	<u>65,648</u>

DIDSBURY GOOD NEIGHBOURS

England & Wales - Charity number 1145943

Accounts

Registered company number
07885159
Registered charity number
1145943

Didsbury Good Neighbours
(A company limited by guarantee)
Trustees' Report and Financial Statements

31 March 2021

Report of the trustees for the year ended 31st March 2021

The trustees present their annual directors' report and financial statements of the charity for the year ended 31st March 2021 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the 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 1st January 2019).

Reference and administrative information

Charity Name: Didsbury Good Neighbours

Charity Number: 1145943

Company Number: 07885159

The trustees and officers serving during the year and since the year end were as follows:

Sue Thurston (Chair)

Eleanor Cribb

Gavin Fisk (resigned 24th September 2020)

Margaret Kirwan

Ian Mitchell

Paul Thornhill

Roger Tarling

Roland Fox (appointed 30th July 2020)

Anne Higgins (appointed 30th July 2020)

Hans Mock (appointed 30th July 2020)

Company Secretary

Gavin Fisk (resigned 29th October 2020)

Hans Mock (appointed 29th October 2020)

Registered Office

Holt Pavilion

Gillbrook Road

Didsbury

Manchester

M20 6WH

Independent Examiners

Carter Collins & Myer

Chichester House

2 Chichester Street

Rochdale

OL16 2AX

Bankers

The Co-operative Bank PLC

PO Box 250

Delf House

Skelmersdale

WN8 6WT

Structure, governance and management

Didsbury Good Neighbours is a company limited by guarantee governed by its Memorandum and Articles of Association dated 29th November 2011 and registered on the 16th December 2011.

It was registered as a charity with the Charity Commission on 16th February 2012.

Appointment and Recruitment of Trustees

The trustees are elected on an annual basis, at the AGM.

Objectives and activities

The charity's objects are specifically restricted to the following:

'To promote for the benefit of the inhabitants of Didsbury and surrounding areas any purposes which are exclusively charitable according to the laws of England and Wales and in particular but without limitation to provide services to those persons who are in need by reason of their sickness, age or disability.'

DGN's mission

Our mission is to enable older people in Didsbury and surrounding areas to lead independent and fulfilling lives, especially those in need due to physical or mental frailty, isolation or poverty. We do this by providing activities to support mental and physical wellbeing; high quality befriending and support services and by promoting social inclusion.

Our vision and values

We aspire to be a society where all older people are treated with respect and have the opportunity to enjoy life. We enrich the lives of older people in Didsbury by providing practical help and creating opportunities to:

Contribute to society

Connect with others

Live life to the full

Public benefit

In planning our activities for the year we kept in mind the Charity Commission's guidance on public benefit.

A review of our achievements and performance

During 2020/2021 DGN has provided a weekly programme of activities for isolated older people. We have recruited and trained local volunteers to act as befrienders, helping support activities and individuals. We have run a neighbourhood community centre and cafe in Didsbury Park, as the base for our activities, complementing our befriending work in the community

The three pillars of our work are Activities, Befriending and Social inclusion.

Activities for local older people include access and support to weekly group activities:

- Coffee mornings, with a programme of talks, games, quizzes etc
- Lunch club
- Men's discussion group
- Chair exercise classes, to improve mobility and core strength
- Art and craft groups
- Music and guitar groups
- Film club
- Support with digital technology and social media - phones, i-pads etc - group sessions and 1:1 advice
- Friendship group for dementia sufferers
- Regular programme of outings and trips including:

- Day trips to places of special interest
- Accompanied trips to the cinema, concerts, ballet, opera and the theatre
- Annual summer afternoon tea party and Christmas party.

Befriending – DGN’s volunteers provided the following services:

- Befriending isolated older people, providing one:one home visits, responding to individual interests
- Wheelchair pushing, supported walks
- Driving to activities and appointments
- Weekly friendship phone calls, talking over the week's news, checking all is well
- Help with shopping
- Help with small tasks in the garden
- As-and-when tasks

Social inclusion - DGN is based in the Neighbourhood Centre in Didsbury Park. During 2020/2021 we have reconfigured the building to provide a local information hub and the base for our daily activities alongside the Pavilion Café, together they provide a meeting place with a welcoming environment for older people.

Chairs report

It would be an understatement to say that 20/21 was a challenging year. Who could have predicted a virus that would cause terrible financial, physical and emotional hardship for so many? By March 2020 it became obvious that we were in the middle of a pandemic and that we would be living with Covid19 for some considerable time.

At DGN our staff, trustees and volunteers have been marvellous, their adaptability and in depth knowledge of our members and local older residents became our key strengths. We established a major transformation programme, clarifying our direction to increase our impact, above all designing a system to keep staff and volunteers safe whilst responding to the growing number of requests for both emotional and physical support. No request for assistance went unanswered.

We closed our office to the public and moved all our face-to-face services to phone and digital platforms. We launched new services, such as our phone befriending service, to bring people together who were feeling even more isolated during the pandemic. Using hand delivered newsletters, Zoom, what’s app, text, email and phone calls we kept in touch with all our members, this enabled us to address any welfare or safeguarding issues that emerged, and we were able to link those who needed specific help with health and social care colleagues, we were especially grateful for support from health service Community Navigators.

With the closure of regular activities our income streams began to dry up. Trustees were worried that we might fall into serious financial difficulties so we set about designing a ‘Covid Impact’ fundraising programme. By mid year we had exceeded our £50,000 target and we remain immensely grateful to the wide range of individuals and funding agencies who have supported our work. In July 2020 we reopened our café as a takeaway, providing a Covid information hub for our older customers and much needed income for DGN. The café staff worked closely with DGN’s wider team providing a range of simple takeaway food and treats for our many loyal customers.

We are now, thankfully, moving to the point where we have a more familiar programme of activities. Yet we are not back to normal, Covid19 is still with us and its impact on

DGN and our members continues. We are still practicing social distancing and our activity groups are smaller than in pre-pandemic times.

We also clarified the charity's focus and thematic priorities. We are focussing our resources on the critical areas of health, care and loneliness, we are building partnerships to help us concentrate our efforts where we will have the greatest impact and reach.

We have enjoyed working more closely with neighbouring Care services in Chorlton and Withington and strengthening our partnerships with MCC and local health providers.

It is against this backdrop that we began to review our operations including policies and procedures, developing our safeguarding, assurance and compliance frameworks, and improving the quality, safety and use of our data.

As we move out of 20/21 we have taken the decision to appoint a manager for the charity to lead us into our new strategy.

While 2021 was more challenging than we had either hoped or expected, I thank our staff, trustees and volunteers who have risen to the challenge and worked tirelessly to ensure that DGN could continue to deliver high-quality services to local older residents. We look forward to continuing our work in 2021/22.

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Financial review

Our business model was severely compromised as a result of the onset of the pandemic that resulted in local restrictions and lockdowns, since it meant we had to close the Centre and so had no revenue from our two main business streams, activities and room hire. We refocussed the business model as we moved into the 20/21 financial year. Staff worked from home for the benefit of our clients and we delivered much of our support to clients remotely, especially with telephone befriending and regular contact to support them at home.

Thanks to Manchester City Council for continuing to support us with the Wellbeing grant which is our source of funding for our core staff without whom the charity could not function. We bid successfully to Covid Support funding sources and were awarded grants from Manchester City Council, Manchester Airport, Forever Manchester, We love Manchester, National Lottery Community Support Fund, Independent Age and the Social Enterprise Support Fund, together with a number of substantial individual donations. These provided contributions to additional staff wages and equipment, training and materials to underpin our move to remote working and Covid-safe working practices and environments.

Our subsidiary, Didsbury Pavilion Café, closed in March 20 and staff were furloughed. We reopened again as a takeaway from July 20 with low expectations for turnover as we had not provided a takeaway service before. We were amazed at the response – people were coming to the Park in much greater numbers as one of the few healthy locations available and, with many other local cafes closed, we became one of the few destinations where you could get food and drink and a lovely walk. As a result, we had our best year ever in terms of turnover and surplus, so that we were able to transfer £20K to the parent Charity at the end of the year. The fact that more people have become aware of the Park and the Café and the value of opportunities for exercise that the Park offers has left a legacy of a customer base significantly greater than before the pandemic and this is coming through in the turnover in the current financial year 2021-22.

We hope that the situation will improve in the new financial year, providing more certainty. The year 20/21 showed clearly that the financial health of an organisation such as ours is built on as many sources of income as possible. I would particularly

like to thank those of you who have donated and/or gift aided funds to us. All donations, however large or small, help us to continue our work in the local community and without your support our work would be that much less effective. Thank you for support - it is much appreciated.

There were no restricted funds at 31st March 2021.

We do not employ professional fundraisers.

We have not received any income from either Central Government or MCC other than grants during the financial year.

We made no expenditures outside England and Wales

Reserves policy and going concern

The trustees aim to maintain sufficient reserves to meet day to day expenditure. At 31st March 2021, the free unrestricted reserves, excluding fixed assets, were £23,005 (2020: £57,209).

The trustees, having regard to reserves and current activity levels consider that the charity is a going concern.

Members have agreed to contribute a sum not exceeding £10 in the event of the company winding up.

Risk management

The Trustees are satisfied that the risk management policies and procedures for the Charity are adequate.

Related parties and co-operation with other organisations

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager with any service providers must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. In the current year no such related party transactions were reported.

Trustees responsibilities in relation to the financial statements

The charity trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of accounts. The trustees consider that an audit is not required for the year under section 144(2) of the Charities act 2011 and that an independent examination is needed.

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting principles and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is appropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that 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 Companies Act 2006. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

By order of the board of trustees

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Roger Tarling

Trustee

Roger Tarling

**Didsbury Good Neighbours
Independent examiners' report
to the members of Didsbury Good Neighbours**

I report on the unaudited accounts of Didsbury Good Neighbours for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Respective responsibilities of trustees' and independent examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

I am qualified to undertake the examination, being a qualified member of the Association of International Accountants (AIA).

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, 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 no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

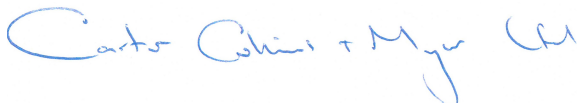
In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirement of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Carter Collins & Myer
(Independent Examiner)

Chichester House
Rochdale

OL16 2AX

24 November 2021

Didsbury Good Neighbours
Statement of financial activities
for the year ended 31 March 2021

	Notes	Unrestricted £	Restricted £	Total 2021 £	Total 2020 £
Donations and legacies	3	45,466	53,069	98,535	35,703
Charitable activities	4	8,801	-	8,801	13,353
Other trading activities	5	13,827	-	13,827	11,667
Total		68,094	53,069	121,163	60,723
Expenditure on:					
Raising funds	6	2,335	-	2,335	1,558
Charitable activities	7	61,629	-	61,629	52,845
Other	8	38,334	-	38,334	13,768
Total		102,298	-	102,298	68,171
Net expenditure		(34,204)	53,069	18,865	(7,448)
Transfers between funds		-	-	-	-
Net movement in funds		(34,204)	53,069	18,865	(7,448)
Reconciliation of funds:					
Total funds brought forward	16	57,209	-	57,209	64,657
Total funds carried forward		23,005	53,069	76,074	57,209

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

Didsbury Good Neighbours
Balance sheet
as at 31 March 2021

	Notes	Unrestricted £	Restricted £	2021 £	2020 £
Fixed assets:					
Tangible assets	12	12,034	-	12,034	16,543
Current assets:					
Debtors	14	1,671	-	1,671	13,142
Cash at bank and in hand		64,077	-	64,077	29,253
		65,748	-	65,748	42,395
Liabilities:					
Creditors: amounts falling due within one year	15	(1,710)	-	(1,710)	(1,729)
Net current assets		64,038	-	64,038	40,666
Net assets		76,072	-	76,072	57,209
The funds of the charity:					
Unrestricted income funds	16	23,005	-	23,005	57,209
Total charity funds		23,005	-	23,005	57,209

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

The trustees are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The trustees have acknowledged on the balance sheet as at 31 March 2021 their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

Roger Tarling

Roger Tarling
 Director

Approved by the board on 24 November 2021

Didsbury Good Neighbours
Statement of Cash Flows
for the year ended 31 March 2021

	2021 £	2020 £
Cash flows from operating activities:		
Net cash provided by/ (used in) operating activities	36,115	(771)
Cash flows from investing activities:		
Payments to acquire tangible fixed assets	(1,290)	
Net cash provided by/ (used in) investing activities	34,825	(771)
Cash and cash equivalents at the beginning of the reporting period	29,253	30,024
Cash and cash equivalents at the end of the reporting period	64,078	29,253
Net income/ (expenditure) for the reporting period	18,865	(7,448)
Adjustments for:		
Depreciation	5,798	5,538
Decrease/(increase) in debtors	11,471	1,731
Decrease in creditors	(19)	(592)
Net cash provided by/ (used in) operating activities	36,115	(771)
Analysis of cash and cash equivalents		
Cash at bank	64,077	29,253
Total cash and cash equivalents	64,077	29,253

Didsbury Good Neighbours
Notes to the Accounts
for the year ended 31 March 2021

1 Summary of significant accounting policies

Basis of preparation

The financial statements have been prepared 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) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Charity 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 note(s).

Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

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.

Income received in advance of the provision of specified services it is deferred until the criteria for income recognition is met.

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.

Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the Charity's work or for specific projects being undertaken by the Charity.

Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Didsbury Good Neighbours
Notes to the Accounts
for the year ended 31 March 2021

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Additions of a single item over £100 are capitalised at cost.

Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Building improvements	over 10 years
Computer and office equipment	over 3 years

Investments

Investments in unquoted equity instruments are measured at fair value. Changes in fair value are recognised in profit or loss. Fair value is estimated by using a valuation technique.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and in hand

Cash at bank and cash 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.

Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Pensions

Contributions to defined contribution plans are expensed in the period to which they relate.

2 Legal status of the Charity

The Charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per Trustee of the Charity.

3 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2021 £	Total 2020 £
Grants	27,600	50,328	77,928	24,380
Donations	17,866	2,000	19,866	11,323
Covid services		741	741	
	45,466	53,069	98,535	35,703

Didsbury Good Neighbours
Notes to the Accounts
for the year ended 31 March 2021

4 Income from charitable activities	Unrestricted	Restricted	Total 2021	Total 2020
	£	£	£	£
Activity fees	8,623	-	8,623	10,731
Bankings	-	-	-	-
Charity sales (incl Ebay)	178	-	178	2,622
	<u>8,801</u>	<u>-</u>	<u>8,801</u>	<u>13,353</u>
5 Income from other trading activities	Unrestricted	Restricted	Total 2021	Total 2020
	£	£	£	£
Income from services	10,915	-	10,915	-
Lettings	2,236	-	2,236	11,247
Other trading income	-	-	-	420
Rental income	676	-	676	
	<u>13,827</u>	<u>-</u>	<u>13,827</u>	<u>11,667</u>
6 Expenditure on raising funds	Unrestricted	Restricted	Total 2021	Total 2020
	£	£	£	£
Card m/c (rental and fees)	-	-	-	-
Food supplies	1,243	-	1,243	-
Waste disposal	-	-	-	-
Cafe staff wages	-	-	-	-
IT support incl web design	-	-	-	105
Lease rentals (coffee m/c, dishwasher)	-	-	-	-
Utilities	1,092	-	1,092	1,453
	<u>2,335</u>	<u>-</u>	<u>2,335</u>	<u>1,558</u>
7 Expenditure on charitable activities	Unrestricted	Restricted	Total 2021	Total 2020
	£	£	£	£
Materials for activities	10,759	-	10,759	588
Sessional leaders fees	2,005	-	2,005	10,165
Staff wages	42,101	-	42,101	37,292
Employer pension	-	-	-	622
Employer national insurance	1,416	-	1,416	957
Transport	42	-	42	489
Volunteer expenses	5,306	-	5,306	2,732
	<u>61,629</u>	<u>-</u>	<u>61,629</u>	<u>52,845</u>

Didsbury Good Neighbours
Notes to the Accounts
for the year ended 31 March 2021

8 Other expenditure	Unrestricted £	Restricted £	Total 2021 £	Total 2020 £
Accountancy and payroll	1,495	-	1,495	706
Merchant fees	534	-	534	
Bad debts	34	-	34	
Insurance	1,452	-	1,452	1,112
Printing, Postage and Stationery	371	-	371	1,255
Computer costs	1,036	-	1,036	
Equipment expensed	3,333	-	3,333	
Rent expense	-	-	-	2,238
Repairs and maintenance	9,138	-	9,138	202
Subscriptions and licences	2,235	-	2,235	1,276
Transfer of project funds DPCL	9,927	-	9,927	
Staff pensions	716	-	716	
Sundry	31	-	31	506
Telephone and internet	2,234	-	2,234	935
Depreciation	5,798	-	5,798	5,538
	<u>38,334</u>	<u>-</u>	<u>38,334</u>	<u>13,768</u>

9 Net income/ (expenditure) for the year	2021 £	2020 £
This is stated after charging:		
Depreciation of owned fixed assets	5,798	5,538
Independent examiners' fee	1,250	1,250
Other accounting services	<u>1,104</u>	<u>-</u>

10 Staff costs	Unrestricted £	Restricted £	Total 2021 £	Total 2020 £
Wages and salaries	42,101	-	42,101	37,292
Social security costs	1,416	-	1,416	957
Other pension costs	716	-	716	622
	<u>44,233</u>	<u>-</u>	<u>44,233</u>	<u>38,871</u>

Average number of employees during the year	2021	2020
Charitable activities	<u>10.0</u>	<u>6.4</u>

No employees had employee benefits in excess of £60,000.

The charity trustees were not paid, nor received any other benefits from employment with the charity in the year, nor were they reimbursed expenses during the year. No charity trustee received payment for professional or other services supplied to the charity.

Didsbury Good Neighbours
Notes to the Accounts
for the year ended 31 March 2021

11 Government grants

Income from government grants comprises of grants made by local authorities to fund projects in line with the charities objectives. See the 'analysis of charitable funds' note for more information regarding the amounts of these grants.

12 Tangible fixed assets

	Building improvements	Computers and equipment	Total
	<i>At cost</i>	<i>At cost</i>	
	£	£	£
Cost or valuation			
AT 1 April 2020	51,722	4,130	55,852
Additions	-	1,290	1,290
At 31 March 2021	<u>51,722</u>	<u>5,420</u>	<u>57,142</u>
Depreciation			
At 1 April 2020	35,377	3,932	39,309
Charge for the year	5,171	628	5,799
At 31 March 2021	<u>40,548</u>	<u>4,560</u>	<u>45,108</u>
Carrying amount			
At 31 March 2021	<u>11,174</u>	<u>860</u>	<u>12,034</u>
At 31 March 2020	<u>16,345</u>	<u>198</u>	<u>16,543</u>

13 Investments

The company holds 100% of the voting rights in the following company:

Company	Voting rights	Reserves	Profit (loss)
	%	£	for the year
		£	£
Didsbury Pavilion Café Ltd	100	(9,344)	(9,344)
Period to 31 March 2020			

14 Debtors

	Unrestricted	Restricted	Total 2021	Total 2020
	£	£	£	£
Trade debtors	1,290	-	1,290	257
Other debtors	-	-	-	12,509
Prepayments and accrued income	381	-	381	376
	<u>1,671</u>	<u>-</u>	<u>1,671</u>	<u>13,142</u>

15 Creditors: amounts falling due within one year

	Unrestricted	Restricted	Total 2021	Total 2020
	£	£	£	£
Accruals and deferred income	1,710	-	1,710	1,729

**Didsbury Good Neighbours
Notes to the Accounts
for the year ended 31 March 2021**

16 Analysis of charitable funds

Analysis of movements in unrestricted funds

	At 1 April 2020	Incoming resources	Resources expended	Transfers	At 31 March 2021
General fund	57,209	68,094	(102,298)	-	23,005
Designated fund	-	-	-	-	-
	<u>57,209</u>	<u>68,094</u>	<u>(102,298)</u>	<u>-</u>	<u>23,005</u>

Name of unrestricted fund	Description, nature and purpose of the fund
General fund	The 'free reserves' after allowing for all designated funds.

17 Presentation currency

The financial statements are presented in Sterling.

Didsbury Good Neighbours
Detailed statement of financial activities
for the year ended 31 March 2021

	Unrestricted 2021 £	Restricted 2021 £	TOTAL 2021 £	TOTAL 2020 £
Income				
Activity fees	8,623	-	8,623	10,731
Income from services	10,915	-	10,915	-
Donations	17,866	-	17,866	11,323
Grants	27,600	50,328	77,928	24,380
Lettings	2,236	-	2,236	11,247
Other trading income	-	-	-	420
Charity sales (incl Ebay)	178	-	178	2,622
	<u>67,418</u>	<u>50,328</u>	<u>117,746</u>	<u>60,723</u>
Expenses				
Food supplies	1,243	-	1,243	-
Materials for activities	10,759	-	10,759	588
Transport	42	-	42	489
Accountancy and payroll	1,495	-	1,495	706
Employers pension	-	-	-	622
Employers national insurance	1,416	-	1,416	957
Insurance	1,452	-	1,452	1,112
IT support incl web design	-	-	-	105
Profit on disposal of asset	-	-	-	-
Office supplies	-	-	-	1,255
Repairs and maintenance	9,138	-	9,138	202
Room hire	-	-	-	-
Staff wages	42,101	-	42,101	37,292
Subscriptions and licences	2,235	-	2,235	1,276
Sundry	31	-	31	506
Telephone and internet	2,234	-	2,234	935
Utilities	1,092	-	1,092	1,453
Volunteer expenses	5,306	-	5,306	2,732
Depreciation	5,798	-	5,798	5,538
Rent expense	-	-	-	2,238
Sessional leaders fees	2,005	-	2,005	10,165
	<u>86,347</u>	<u>-</u>	<u>86,347</u>	<u>68,171</u>
Net income/(net expenditure)	<u>(18,929)</u>	<u>50,328</u>	<u>31,399</u>	<u>(7,448)</u>