

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

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### **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

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**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 £
<b>Income and endowments from:</b>					
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
<b>Total</b>		<b>91,801</b>	<b>11,890</b>	<b>103,691</b>	<b>121,163</b>
<b>Expenditure on:</b>					
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
<b>Total</b>		<b>49,156</b>	<b>64,959</b>	<b>114,115</b>	<b>102,298</b>
<b>Net income</b>		<b>42,645</b>	<b>(53,069)</b>	<b>(10,424)</b>	<b>18,865</b>
<b>Transfers between funds</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other recognised gains/(losses)</b>					
Gains and losses on investment assets		-	-	-	-
<b>Net movement in funds</b>		<b>42,645</b>	<b>(53,069)</b>	<b>(10,424)</b>	<b>18,865</b>
<b>Reconciliation of funds:</b>					
<b>Total funds brought forward</b>	17	23,003	53,069	76,072	4,730
<b>Total funds carried forward</b>	17	<b>65,648</b>	<b>-</b>	<b>65,648</b>	<b>23,595</b>

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

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

**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 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 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**

<b>6 Other income</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total 2022</b>	<b>Total 2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
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
	<u>21,214</u>	<u>-</u>	<u>18,514</u>	<u>13,827</u>
<b>7 Expenditure on raising funds</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total 2022</b>	<b>Total 2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Food Supplies	35		35	1,243
Cleaning	2,778		2,778	
Utilities	7,573		7,573	1,092
	<u>10,386</u>	<u>-</u>	<u>10,386</u>	<u>2,335</u>
<b>Charitable activities</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total 2022</b>	<b>Total 2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
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
	<u>11,030</u>	<u>63,103</u>	<u>74,133</u>	<u>61,629</u>
<b>8 Other expenditure</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total 2022</b>	<b>Total 2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
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
	<u>27,740</u>	<u>1,856</u>	<u>29,596</u>	<u>38,334</u>

**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**

	<b>Building Improvement £</b>	<b>Computers and Equipment £</b>	<b>Total £</b>
<b>Cost</b>			
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>
<b>Depreciation</b>			
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>
<b>Net book value</b>			
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>
<b>Total funds</b>	<b><u>76,072</u></b>	<b><u>103,691</u></b>	<b><u>(114,115)</u></b>	<b><u>-</u></b>	<b><u>65,648</u></b>