

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		104,636	-	104,636	103,691
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		112,906	-	112,906	114,115
Net income		(8,270)	-	(8,270)	(10,424)
Transfers between funds		-	-	-	-
Other recognised gains/(losses)					
Gains and losses on investment assets		-	-	-	-
Net movement in funds		(8,270)	-	(8,270)	(10,424)
Reconciliation of funds:					
Total funds brought forward	17	65,648	-	65,648	76,072
Total funds carried forward	17	57,378	-	57,378	65,648

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	<u>24,302</u>	<u>34,306</u>
 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	<u>(10,004)</u>	<u>(29,771)</u>
 Analysis of cash and cash equivalents		
Cash at Bank	24,302	34,306
Total cash and cash equivalents	<u>24,302</u>	<u>34,306</u>

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 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 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

This is stated after charging:

	Total 2023	Total 2022
	£	£
Depreciation of owned fixed assets	5,604	5,602
Independent examiners fee	-	-
Other accountancy fees	1,872	2,650
	<u>7,476</u>	<u>8,252</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	65,648	104,636	(112,906)	-	57,378