

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		126,201	-	126,201	104,636
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		130,966	-	130,966	112,906
Net income		(4,765)	-	(4,765)	(8,270)
Transfers between funds		-	-	-	-
Other recognised gains/(losses)					
Gains and losses on investment assets		-	-	-	-
Net movement in funds		(4,765)	-	(4,765)	(8,270)
Reconciliation of funds:					
Total funds brought forward	17	57,378	-	57,378	65,648
Total funds carried forward	17	52,613	-	52,613	57,378

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

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

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
	35,925	33,521

15 Creditors: amounts falling due within one year

	Total 2024 £	Total 2023 £
Accruals	1,324	1,324
Other creditors	-	(51)
	1,324	1,273

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>Unrestricted funds</u>					
General funds	57,378	126,201	(130,966)	-	52,613
Designated funds	-	-	-	-	-
	57,378	126,201	(130,966)	-	52,613
Total funds	57,378	126,201	(130,966)	-	52,613