

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
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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.

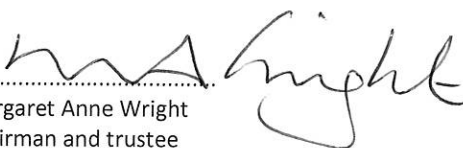
Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources 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	<u>(126,913)</u>	<u>(1,125)</u>	<u>(128,038)</u>	<u>(117,455)</u>
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>-</u>	<u>(10,779)</u>	<u>235</u>
Net movement in funds		(10,779)	-	(10,779)	235
Reconciliation of funds					
Total funds brought forward		<u>30,390</u>	<u>-</u>	<u>30,390</u>	<u>30,154</u>
Total funds carried forward	21	<u><u>19,611</u></u>	<u><u>-</u></u>	<u><u>19,611</u></u>	<u><u>30,389</u></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 General £	Other £	Total 2025 £	Total 2024 £
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 funds General £	Total 2025 £	Total 2024 £
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	(2,898)	(2,898)
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	(1,324)	(1,324)
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).