

NEPHRA GOOD NEIGHBOURS CHARITABLE INCORPORATED ORGANISATION

England & Wales · Charity number 1160433

Details

Other names THE LIVING LONGER, LIVING BETTER CENTRE

Status Registered

Legal form CIO

Registered 2015-02-11

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

Contact

Address 27 Parkfield Road North
Manchester
M40 3TB

Phone 01616376788

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

Activities

Objects: THE FOLLOWING OBJECTIVES ARE STANDARD WORDING TAKEN FROM COMMUNITY MATTERS STANDARD MODEL FOR A COMMUNITY ASSOCIATION (1) TO PROMOTE THE BENEFIT OF THE INHABITANTS IN THE AREA OF BENEFIT WITHOUT DISTINCTION OF SEX, SEXUAL ORIENTATION, AGE, DISABILITY, NATIONALITY, RACE OR OF POLITICAL, RELIGIOUS OR OTHER OPINIONS, BY ASSOCIATING TOGETHER THE SAID INHABITANTS AND THE STATUTORY AUTHORITIES, VOLUNTARY AND OTHER ORGANISATIONS IN A COMMON EFFORT TO ADVANCE EDUCATION AND TO PROVIDE FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION AND LEISURE-TIME OCCUPATION WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE SAID INHABITANTS;(2) TO ESTABLISH, OR SECURE THE ESTABLISHMENT OF, A COMMUNITY CENTRE AND ORGANIC ALLOTMENT TO MAINTAIN AND MANAGE THE SAME (WHETHER ALONE OR IN CO-OPERATION WITH ANY STATUTORY AUTHORITY OR OTHER PERSON OR BODY) IN FURTHERANCE OF THE OBJECTS;(3) TO PROMOTE SUCH OTHER PURPOSES AS ARE CHARITABLE ACCORDING TO THE LAWS OF ENGLAND AND WALES FOR THE BENEFIT OF THE PUBLIC AS MAY FROM TIME TO TIME BE DETERMINED.THE CHARITY SHALL BE NON-PARTY IN POLITICS AND NON-SECTARIAN IN RELIGION. THE AREA OF BENEFIT SHALL BE NEW MOSTON IN MANCHESTER AND THE SURROUNDING AREAS.

Activities: To promote the wellbeing of residents local to the North Manchester area, by delivery of inclusive community based educational and social activities.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Economic/community Development/employment, Recreation
- **Who:** The General Public/mankind

Geography

- Manchester City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£159,491	£209,763	-	-
2024-03-31	£218,363	£167,981	-	-
2023-03-31	£172,107	£182,320	-	-
2022-03-31	£239,783	£141,049	-	-
2021-03-31	£98,170	£93,107	-	-

Trustees

Name	Role	Appointed
Ciaran McLoughlin	Chair	2025-02-11
Ann Bates		2026-05-12
Bernard Crick		2022-04-01
Claire Duffy		2026-01-16
Claire Nixon		2023-01-23
David Cooper		2026-01-16
James Wood		2026-05-12
Maureen Foulkes		2022-04-01
Norma Bowerbank		2016-04-01

NEPHRA GOOD NEIGHBOURS CHARITABLE INCORPORATED ORGANISATION

England & Wales - Charity number 1160433

Accounts

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025
FOR
NEPHRA GOOD NEIGHBOURS CHARITABLE
INCORPORATED ORGANISATION**

P B Syddall & Co
Chartered Accountants
Grafton House
81 Chorley Old Road
Bolton
Lancashire
BL1 3AJ

**NEPHRA GOOD NEIGHBOURS CHARITABLE
INCORPORATED ORGANISATION**

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FOR THE YEAR ENDED 31 MARCH 2025**

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**NEPHRA GOOD NEIGHBOURS CHARITABLE
INCORPORATED ORGANISATION**

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 MARCH 2025**

TRUSTEES	C Nixon - Chair (until 11.2.25) I Cooper - Treasurer N Bowerbank R Butler J Brierly (resigned 11.2.25) B Crick M Faulkes C McLoughlin - Chair (appointed 11.2.25)
PRINCIPAL ADDRESS	27 Parkfield Road North Manchester M40 3TB
REGISTERED CHARITY NUMBER	1160433
INDEPENDENT EXAMINER	P B Syddall & Co Chartered Accountants Grafton House 81 Chorley Old Road Bolton Lancashire BL1 3AJ

**NEPHRA GOOD NEIGHBOURS CHARITABLE
INCORPORATED ORGANISATION**

**REPORT OF THE TRUSTEES FOR THE
YEAR ENDED 31 MARCH 2025**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Nephra's objectives and aims are:

- (1) to promote the benefit of the inhabitants in the area of benefit without discrimination to advance education and social welfare for recreational and leisure-time occupation with the object of improving the conditions of life for the inhabitants;
- (2) to establish a community centre and organic allotment to maintain and manage the same, whether alone or in co-operation with any statutory authority or other person or body; and
- (3) to promote such other purposes as are charitable according to the laws of England and Wales for the benefit of the public as may from time to time be determined.

Public benefit

The activities of Nephra are all community-based charitable objectives as set out in our governing document.

Some of Nephra's activities are geared toward particular targeted groups e.g. older/isolated people and some are of a more general community nature however, all activities are for the benefit of the public including educational, mental/physical health based activities and social benefits, developing life skills and ensuring positive integration of the community.

The trustees consider that during the year under review they have successfully achieved the objectives of providing relief for those in need and have given due regard to the guidance published by the Charity Commission on public benefit.

**NEPHRA GOOD NEIGHBOURS CHARITABLE
INCORPORATED ORGANISATION**

**REPORT OF THE TRUSTEES FOR THE
YEAR ENDED 31 MARCH 2025**

OBJECTIVES AND ACTIVITIES

Our activities are carried out primarily at Nephra HQ which is a premises rented at 27 Parkfield Rd North, New Moston, Manchester, M40 3TB. In addition activities are carried at our allotment on Northfield Road, New Moston, and within the wider local community.

Income is generated from day to day activities, ad hoc fundraising events, and from grants received. This entails delivery of community based educational classes (typical class subjects include computer skills, arts/crafts, local history, music and language skills) and conducted social activities (e.g. luncheon club, film clubs), throughout the year.

Also we have a befriending scheme which helps to develop our presence in the wider community, our allotment provides a focus for our public outdoor and environmental activities, and our periodic outings/holidays provide for popular social interaction.

Where possible our services were therefore taken out into the community as well as delivered at Nephra HQ. For example we have been able to make and sell small food items (at the centre and in the wider community) in order to boost our day to day income.

During the year we also commenced offering our 'handy helper' service, which offers practical DIY skills to the community at a modest price.

Each of these activities is not otherwise available to local residents in any equivalent form; and hence we believe Nephra plays an important role in helping to bring together and educate people from all parts of the local community.

A number of fundraising activities have been undertaken, the largest of which being our Christmas Fayre, with a number of other smaller discrete activities.

Grants were received from a number of sources, including the National Lottery, Manchester City Council (MCC), the Opens fund (OMVCS), The Grocer's Charity , and the MCCA Project..

A number of these grants were to support our community delivery of meals, community travel, befriending, IT support and other community efforts.

FINANCIAL REVIEW

Reserves policy

At 31 March 2025 there remain unrestricted reserves available to Nephra of £48,331 which are available to assist with the future day to day activities of Nephra.

**NEPHRA GOOD NEIGHBOURS CHARITABLE
INCORPORATED ORGANISATION**

**REPORT OF THE TRUSTEES FOR THE
YEAR ENDED 31 MARCH 2025**

FINANCIAL REVIEW

Annual Review

Restricted grant income £91,673 was received in the year. In addition £88,423 of grant income was brought forward from the previous year; this had already been treated as income in the previous year's accounts (total grant income therefore available £180,096 of which current year income was £91,673).

£117,745 of these grant funds (£88,423 of prior year funds and £29,322 of current year funds) was spent onbn delivering services to the community in accordance with the terms of the grants.

The balance £48,331 of restricted funds is ringfenced, to help cover a number of identified activities and expenses planned to be undertaken in the following year to 31 March 2026.

Income from other day to day activities was £67,818. This included income from Nephra HQ community activities, sales of food as well as other small ad hoc income receipts. In addition an amount of £1,215 rental income was received in the year.

Total outgoings for the year were £209,763 consisting of grant expenditure £112,635 (includes £88,423 prior year's grant receipts expended) plus other costs of sales £57,113. In addition administrative costs £40,015 included miscellaneous centre utility and running costs, professional fees and depreciation.

The difference between total current year income £159,491 and expenditure £209,763 represents a prima facie loss of £50,272 for the year (offset against profits in the previous years). This is mainly a reflection of the timing difference mentioned above whereby £88,423 of the expenses incurred in the year related to restricted fund income received in the year to 31 March 2024 (shown as income for that year, but which were actually expended on identified activities and expenses undertaken in the year to 31 March 2025).

Similarly, £67,111 grant income shown as received in the year to 31 March 2025 has been ringfenced to cover anticipated expenses in the following year to 31 March 2026.

The balance of non-restricted reserves £48,331 is intended to be retained for future use as the trustees determine appropriate.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is a Charitable Incorporated Organisation that was established by a trust deed dated 11 February 2015.

Recruitment and appointment of new trustees

The trustees were initially appointed for a period of two years and will be re-elected annually subject to the agreement of a majority of the other trustees and assuming their own willingness to continue to act as a trustee.

The power of appointing and removing new or existing trustees is invested in the trustees.

**NEPHRA GOOD NEIGHBOURS CHARITABLE
INCORPORATED ORGANISATION**

**REPORT OF THE TRUSTEES FOR THE
YEAR ENDED 31 MARCH 2025**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The trustees are responsible for setting Nephra's strategy, the primary focus of which is on the education and development of our community, through the pursuit of Nephra's stated aims.

We welcome people from all backgrounds, and work as an equal opportunity organisation which is free from any form of discrimination on the grounds of colour, race, ethnicity, religion, sex, sexual orientation or disability.

We also make reasonable adjustments to meet the needs of those who are or become disabled and we re committed to safeguarding and promoting the welfare of all parties and at all locations within the community where Nephra operates. For example any staff member, service provider, volunteer, or other worker, potentially coming into contact with vulnerable persons (of any age) will be subject Disclosure Notice and Barring (DNB) checks as well as being trained in our policies and principles.

The trustees determine the general policy and activities of the charity, along with input from other volunteers who are asked to contribute to our management committee. The trustees, along with any management committee members, meet on a regular basis (at least six times a year) to discuss and agree the overall management and control of the charity, along with any upcoming future events and requirements.

The trustees and Nephra centre management maintain an effective and necessary control on the finances of the charity relative to its size and level of operation. This includes recording and countersigning of cash income and obtaining receipts for expenditure. Payments to and from the bank account are also cross checked, with each cheque requiring two signatories.

We enjoy tax exemption on all our regular activities as these are applied for our charitable aims along with exemption from business rates on the property we occupy for our charitable purposes. Nephra is not currently registered with HM Revenue and Customs for VAT or Gift Aid purposes.

Related party transactions

All trustees give of their time freely and no remuneration or expenses were paid in the year for work as acting as trustees.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Approved by order of the board of trustees on 30 January 2026 and signed on its behalf by:



C McLoughlin - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
OF NEPHRA GOOD NEIGHBOURS CHARITABLE
INCORPORATED ORGANISATION**

Independent examiner's report to the trustees of Nephra Good Neighbours Charitable Incorporated Organisation

I report to the charity trustees on my examination of the accounts of Nephra Good Neighbours Charitable Incorporated Organisation (the Trust) for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

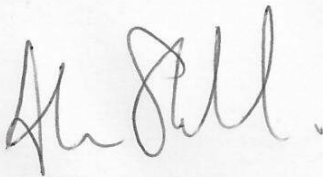
I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



A J Syddall M.A. F.C.A.
The Institute of Chartered Accountants in England and Wales

P B Syddall & Co
Chartered Accountants
Grafton House
81 Chorley Old Road
Bolton
Lancashire
BL1 3AJ

30 January 2026

**NEPHRA GOOD NEIGHBOURS CHARITABLE
INCORPORATED ORGANISATION**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025**

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		<u>67,818</u>	<u>91,673</u>	<u>159,491</u>	<u>218,363</u>
EXPENDITURE ON					
Other		<u>92,018</u>	<u>117,745</u>	<u>209,763</u>	<u>167,981</u>
NET INCOME/(EXPENDITURE)		(24,200)	(26,072)	(50,272)	50,382
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>72,531</u>	<u>88,074</u>	<u>160,605</u>	110,223
TOTAL FUNDS CARRIED FORWARD		<u><u>48,331</u></u>	<u><u>62,002</u></u>	<u><u>110,333</u></u>	<u><u>160,605</u></u>

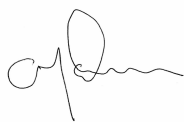
The notes form part of these financial statements

**NEPHRA GOOD NEIGHBOURS CHARITABLE
INCORPORATED ORGANISATION**

**BALANCE SHEET
31 MARCH 2025**

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	4	916	-	916	925
CURRENT ASSETS					
Debtors	5	778	-	778	580
Cash at bank and in hand		47,187	62,002	109,189	160,060
		<u>47,965</u>	<u>62,002</u>	<u>109,967</u>	<u>160,640</u>
CREDITORS					
Amounts falling due within one year	6	(550)	-	(550)	(960)
NET CURRENT ASSETS		<u>47,415</u>	<u>62,002</u>	<u>109,417</u>	<u>159,680</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>48,331</u>	<u>62,002</u>	<u>110,333</u>	<u>160,605</u>
NET ASSETS		<u>48,331</u>	<u>62,002</u>	<u>110,333</u>	<u>160,605</u>
FUNDS					
Unrestricted funds	7			48,331	72,531
Restricted funds				62,002	88,074
TOTAL FUNDS				<u>110,333</u>	<u>160,605</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 30 January 2026 and were signed on its behalf by:



C McLoughlin - Trustee

**NEPHRA GOOD NEIGHBOURS CHARITABLE
INCORPORATED ORGANISATION**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

In the application of the charity's accounting policies the trustees are required to make judgements estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period or in the period of revision and future periods where the revision affects both current and future periods.

There were no estimate or assumptions which have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities.

INCOME

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

EXPENDITURE

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

TANGIBLE FIXED ASSETS

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - 50% on cost

TAXATION

The charity is exempt from tax on its charitable activities.

FUND ACCOUNTING

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

GOING CONCERN

At the time of approving the accounts the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

**NEPHRA GOOD NEIGHBOURS CHARITABLE
INCORPORATED ORGANISATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 31 March 2024.

During the previous year I Cooper received £550 for the reimbursement of day to day expenses incurred.

3. STAFF COSTS

	2025	2024
	£	£
Wages and salaries	83,209	68,540
	<u>83,209</u>	<u>68,540</u>

The average monthly number of employees during the year was as follows:

	2025	2024
Administration	3	3
	<u>3</u>	<u>3</u>

No employees received emoluments in excess of £60,000.

4. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 April 2024	24,668
Additions	8,892
At 31 March 2025	<u>33,560</u>
DEPRECIATION	
At 1 April 2024	23,743
Charge for year	8,901
At 31 March 2025	<u>32,644</u>
NET BOOK VALUE	
At 31 March 2025	<u>916</u>
At 31 March 2024	<u>925</u>

**NEPHRA GOOD NEIGHBOURS CHARITABLE
INCORPORATED ORGANISATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		2025	2024
		£	£
Prepayments		<u>778</u>	<u>580</u>
6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		2025	2024
		£	£
Accruals and deferred income		<u>550</u>	<u>960</u>
7. MOVEMENT IN FUNDS			
	At 1.4.24	Net	At
	£	movement	31.3.25
		in funds £	£
Unrestricted funds			
General fund	72,531	(24,200)	48,331
Restricted funds			
Our Manchester VCS Grants Programme	7,525	13,810	21,335
The Access Foundation for digital inclusion training	20,964	(20,964)	-
The Access Foundation for digital equipment	930	(930)	-
Charles Hayward Foundation	7,000	(7,000)	-
National Lottery - Reaching Communities	22,808	10,669	33,477
National Lottery - Awards for All	18,552	(18,552)	-
Nationwide Community Grants	10,295	(10,295)	-
MCCA Project	-	3,290	3,290
The Grocer's Charity	-	3,900	3,900
	<u>88,074</u>	<u>(26,072)</u>	<u>62,002</u>
TOTAL FUNDS	<u>160,605</u>	<u>(50,272)</u>	<u>110,333</u>

**NEPHRA GOOD NEIGHBOURS CHARITABLE
INCORPORATED ORGANISATION NOTES TO THE
FINANCIAL STATEMENTS - continued FOR THE
YEAR ENDED 31 MARCH 2025**

7. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	67,818	(92,018)	(24,200)
Restricted funds			
Our Manchester VCS Grants Programme	40,000	(26,190)	13,810
The Access Foundation for digital inclusion training	-	(20,964)	(20,964)
The Access Foundation for digital equipment	-	(930)	(930)
Charles Hayward Foundation	-	(7,000)	(7,000)
EQUANS	3,025	(3,025)	-
National Lottery - Reaching Communities	33,500	(22,831)	10,669
National Lottery - Awards for All	-	(18,552)	(18,552)
Nationwide Community Grants	-	(10,295)	(10,295)
Age Friendly Mission	716	(716)	-
Friends of Moston	960	(960)	-
Home Start	642	(642)	-
MCC Climate Change	550	(550)	-
MCCA Project	6,590	(3,300)	3,290
RHS	751	(751)	-
Ryder & Dutton	500	(500)	-
The Charity Service	539	(539)	-
The Grocer's Charity	3,900	-	3,900
	<u>91,673</u>	<u>(117,745)</u>	<u>(26,072)</u>
TOTAL FUNDS	<u>159,491</u>	<u>(209,763)</u>	<u>(50,272)</u>

**NEPHRA GOOD NEIGHBOURS CHARITABLE
INCORPORATED ORGANISATION NOTES TO THE
FINANCIAL STATEMENTS - continued FOR THE
YEAR ENDED 31 MARCH 2025**

7. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	70,891	1,640	72,531
Restricted funds			
Allen Lane Foundation	1,003	(1,003)	-
GMP Aris funding	1,000	(1,000)	-
J T Blair's Charity	1,000	(1,000)	-
National Lottery	6,065	(6,065)	-
Our Manchester VCS Grants Programme	11,906	(4,382)	7,524
The Charity Service	1,578	(1,578)	-
Young Manchester	16,780	(16,780)	-
The Access Foundation for digital inclusion training	-	20,964	20,964
The Access Foundation for digital equipment	-	930	930
Charles Hayward Foundation	-	7,000	7,000
National Lottery - Reaching Communities	-	22,809	22,809
National Lottery - Awards for All	-	18,552	18,552
Nationwide Community Grants	-	10,295	10,295
	<u>39,332</u>	<u>48,742</u>	<u>88,074</u>
TOTAL FUNDS	<u><u>110,223</u></u>	<u><u>50,382</u></u>	<u><u>160,605</u></u>

**NEPHRA GOOD NEIGHBOURS CHARITABLE
INCORPORATED ORGANISATION NOTES TO THE
FINANCIAL STATEMENTS - continued FOR THE
YEAR ENDED 31 MARCH 2025**

7. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	58,112	(56,472)	1,640
Restricted funds			
Allen Lane Foundation	-	(1,003)	(1,003)
GMP Aris funding	-	(1,000)	(1,000)
J T Blair's Charity	-	(1,000)	(1,000)
National Lottery	-	(6,065)	(6,065)
Our Manchester VCS Grants Programme	40,001	(44,383)	(4,382)
The Charity Service	1,985	(3,563)	(1,578)
Young Manchester	-	(16,780)	(16,780)
The Access Foundation for digital inclusion training	20,964	-	20,964
The Access Foundation for digital equipment	2,552	(1,622)	930
Alpkit Foundation	200	(200)	-
Asda	500	(500)	-
Charles Hayward Foundation	7,000	-	7,000
EQUANS	475	(475)	-
Jigsaw Homes	1,120	(1,120)	-
MCC	5,919	(5,919)	-
National Lottery - Reaching Communities	41,187	(18,378)	22,809
National Lottery - Awards for All	20,000	(1,448)	18,552
Nationwide Community Grants	14,480	(4,185)	10,295
The Skelton Charity	1,042	(1,042)	-
We Love MCR	2,826	(2,826)	-
	<u>160,251</u>	<u>(111,509)</u>	<u>48,742</u>
TOTAL FUNDS	<u><u>218,363</u></u>	<u><u>(167,981)</u></u>	<u><u>50,382</u></u>

**NEPHRA GOOD NEIGHBOURS CHARITABLE
INCORPORATED ORGANISATION NOTES TO THE
FINANCIAL STATEMENTS - continued FOR THE
YEAR ENDED 31 MARCH 2025**

7. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.23 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	70,891	(22,560)	48,331
Restricted funds			
Allen Lane Foundation	1,003	(1,003)	-
GMP Aris funding	1,000	(1,000)	-
J T Blair's Charity	1,000	(1,000)	-
National Lottery	6,065	(6,065)	-
Our Manchester VCS Grants Programme	11,906	9,428	21,334
The Charity Service	1,578	(1,578)	-
Young Manchester	16,780	(16,780)	-
National Lottery - Reaching Communities	-	33,478	33,478
MCCA Project	-	3,290	3,290
The Grocer's Charity	-	3,900	3,900
	<u>39,332</u>	<u>22,670</u>	<u>62,002</u>
TOTAL FUNDS	<u>110,223</u>	<u>110</u>	<u>110,333</u>

**NEPHRA GOOD NEIGHBOURS CHARITABLE
INCORPORATED ORGANISATION NOTES TO THE
FINANCIAL STATEMENTS - continued FOR THE
YEAR ENDED 31 MARCH 2025**

7. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	125,930	(148,490)	(22,560)
Restricted funds			
Allen Lane Foundation	-	(1,003)	(1,003)
GMP Aris funding	-	(1,000)	(1,000)
J T Blair's Charity	-	(1,000)	(1,000)
National Lottery	-	(6,065)	(6,065)
Our Manchester VCS Grants Programme	80,001	(70,573)	9,428
The Charity Service	1,985	(3,563)	(1,578)
Young Manchester	-	(16,780)	(16,780)
The Access Foundation for digital inclusion training	20,964	(20,964)	-
The Access Foundation for digital equipment	2,552	(2,552)	-
Alpkit Foundation	200	(200)	-
Asda	500	(500)	-
Charles Hayward Foundation	7,000	(7,000)	-
EQUANS	3,500	(3,500)	-
Jigsaw Homes	1,120	(1,120)	-
MCC	5,919	(5,919)	-
National Lottery - Reaching Communities	74,687	(41,209)	33,478
National Lottery - Awards for All	20,000	(20,000)	-
Nationwide Community Grants	14,480	(14,480)	-
The Skelton Charity	1,042	(1,042)	-
We Love MCR	2,826	(2,826)	-
Age Friendly Mission	716	(716)	-
Friends of Moston	960	(960)	-
Home Start	642	(642)	-
MCC Climate Change	550	(550)	-
MCCA Project	6,590	(3,300)	3,290
RHS	751	(751)	-
Ryder & Dutton	500	(500)	-
The Charity Service	539	(539)	-
The Grocer's Charity	3,900	-	3,900
	<u>251,924</u>	<u>(229,254)</u>	<u>22,670</u>
TOTAL FUNDS	<u><u>377,854</u></u>	<u><u>(377,744)</u></u>	<u><u>110</u></u>

**NEPHRA GOOD NEIGHBOURS CHARITABLE
INCORPORATED ORGANISATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

9. RESTRICTED FUNDS

At the balance sheet date there were a number of restricted funds with amounts still available to expenditure. Details of the funds and their purpose are below - cover

Our Manchester VCS Grants Programme (OMVCS)	Salaries and sundry activities
National Lottery - Reaching Communities	Handy Helper and meals delivery service
MCCA Project	Handy Helper and meals delivery service
The Grocer's Charity	Handy Helper and meals delivery service

**NEPHRA GOOD NEIGHBOURS CHARITABLE
INCORPORATED ORGANISATION**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025**

	2025	2024
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Grants	91,673	160,450
Fundraising activities	9,408	9,803
Day to day classes and activities	33,425	18,121
One-off activities and outings	23,770	27,396
Rental income	1,215	2,593
	159,491	218,363
Total incoming resources	159,491	218,363
EXPENDITURE		
Other		
Wages	83,209	68,540
Premises utilities	13,122	14,760
Fundraising expenses	865	1,846
Class and activities expenses	46,445	40,352
One-off outings and activities expenses	33,002	28,287
Travel expenses	307	100
Postage and stationery	1,725	1,260
Repairs and maintenance	1,628	866
Accountancy and professional fees	19,202	576
Computer and digital consumables	950	10,471
Bank charges	407	-
Computer equipment depreciation	8,901	923
	209,763	167,981
Total resources expended	209,763	167,981
Net (expenditure)/income	(50,272)	50,382

This page does not form part of the statutory financial statements

NEPHRA GOOD NEIGHBOURS CHARITABLE INCORPORATED ORGANISATION

England & Wales - Charity number 1160433

Accounts

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024
FOR
NEPHRA GOOD NEIGHBOURS CHARITABLE
INCORPORATED ORGANISATION**

P B Syddall & Co
Chartered Accountants
Grafton House
81 Chorley Old Road
Bolton
Lancashire
BL1 3AJ

**NEPHRA GOOD NEIGHBOURS CHARITABLE
INCORPORATED ORGANISATION**

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FOR THE YEAR ENDED 31 MARCH 2024**

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**NEPHRA GOOD NEIGHBOURS CHARITABLE
INCORPORATED ORGANISATION**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Nephra's objectives and aims are:

- (1) to promote the benefit of the inhabitants in the area of benefit without discrimination to advance education and social welfare for recreational and leisure-time occupation with the object of improving the conditions of life for the inhabitants;
- (2) to establish a community centre and organic allotment to maintain and manage the same, whether alone or in co-operation with any statutory authority or other person or body; and
- (3) to promote such other purposes as are charitable according to the laws of England and Wales for the benefit of the public as may from time to time be determined.

Public benefit

The activities of Nephra are all community-based charitable objectives as set out in our governing document.

Some of Nephra's activities are geared toward particular targeted groups e.g. older/isolated people and some are of a more general community nature however, all activities are for the benefit of the public including educational, mental/physical health based activities and social benefits, developing life skills and ensuring positive integration of the community.

The trustees consider that during the year under review they have successfully achieved the objectives of providing relief for those in need and have given due regard to the guidance published by the Charity Commission on public benefit.

**NEPHRA GOOD NEIGHBOURS CHARITABLE
INCORPORATED ORGANISATION**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

OBJECTIVES AND ACTIVITIES

Our activities are carried out primarily at Nephra HQ which is a premises rented at 27 Parkfield Rd North, New Moston, Manchester, M40 3TB. In addition activities are carried at our allotment on Northfield Road, New Moston, and within the wider local community.

Income is generated from day to day activities, ad hoc fundraising events, and from grants received. This entails delivery of community based educational classes (typical class subjects include computer skills, arts/crafts, local history, music and language skills) and conducted social activities (e.g. luncheon club, film clubs), throughout the year.

Also we have a befriending scheme which helps to develop our presence in the wider community, our allotment provides a focus for our public outdoor and environmental activities, and our periodic outings/holidays provide for popular social interaction.

The year to 31 March 2024 saw the continuance and expansion of our community based activities following the Covid-19 pandemic.

Where possible our services were therefore taken out into the community as well as delivered at Nephra HQ. For example we have been able to make and sell small food items (at the centre and in the wider community) in order to boost our day to day income.

During the year we also commenced offering our 'handy helper' service, which offers practical DIY skills to the community at a modest price.

Each of these activities is not otherwise available to local residents in any equivalent form; and hence we believe Nephra plays an important role in helping to bring together and educate people from all parts of the local community.

A number of fundraising activities have been undertaken, the largest of which being our Christmas Fayre, with a number of other smaller discrete activities.

Grants were received from a number of sources including the National Lottery, Manchester City Council (MCC), Our Manchester VCS Programme (OMVCS), The Charity Service, NIF, Nationwide Community Grants and the Charles Hayward Foundation.

A number of these grants were to support our community delivery of meals, community travel, befriending, IT support and other community efforts.

FINANCIAL REVIEW

Reserves policy

At 31 March 2024 there remain unrestricted reserves available to Nephra of £72,531 which are available to assist with the future day to day activities of Nephra.

**NEPHRA GOOD NEIGHBOURS CHARITABLE
INCORPORATED ORGANISATION**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

FINANCIAL REVIEW

Annual Review

Our financial statements show net incoming resources for the year of £218,363 which includes:

- Restricted grant income £160,251 was received in the year. In addition £39,332 of grant income was brought forward from the previous year which had already been treated as income in the previous years accounts. Total restricted grant income therefore available was £199,583 of which current year income was £160,251.

£111,509 of these grant funds was spent on delivering services to the community in accordance with the terms of the grants. The balance £88,074 of restricted funds is ringfenced to help cover a number of identified activities and expenses planned to be undertaken in the years to 31 March 2025 and 31 March 2026.

- Income from other day to day activities was £55,320. This included income from Nephra HQ community activities, sales of food as well as other small ad hoc income receipts. In addition an amount of £2,593 rental income was received in the year.

Expenses incurred on these items were :

Total outgoings for the year were £167,981 consisting of grant expenditure £111,509, expenses of outings and external activities £27,562, expenses of day to day classes and activities £14,885, other miscellaneous expenses (premises & utilities, travel expenses, postage & stationery, repairs & maintenance, computers and professional fees) £13,102 plus depreciation costs £923.

The difference between total current year income £218,363 and expenditure £167,981 represents a prima facie profit of £50,382 for the year. This is mainly a reflection of the timing difference mentioned above whereby income received in the year ended 31 March 2023 was set against expenses to be incurred in the year end 31 March 2024.

Similarly £88,074 grant income shown as received in the year to 31 March 2024 has been ringfenced to cover anticipated expenses in the years to 31 March 2025 and 31 March 2026.

The balance of non-restricted profits £1,640 (along with other unrestricted reserves brought forward £70,891) is to be retained for future use as the trustees determine appropriate.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is a Charitable Incorporated Organisation that was established by a trust deed dated 11 February 2015.

Recruitment and appointment of new trustees

The trustees were initially appointed for a period of two years and will be re-elected annually subject to the agreement of a majority of the other trustees and assuming their own willingness to continue to act as a trustee.

The power of appointing and removing new or existing trustees is invested in the trustees.

**NEPHRA GOOD NEIGHBOURS CHARITABLE
INCORPORATED ORGANISATION**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The trustees are responsible for setting Nephra's strategy, the primary focus of which is on the education and development of our community, through the pursuit of Nephra's stated aims.

We welcome people from all backgrounds, and work as an equal opportunity organisation which is free from any form of discrimination on the grounds of colour, race, ethnicity, religion, sex, sexual orientation or disability.

We also make reasonable adjustments to meet the needs of those who are or become disabled and we re committed to safeguarding and promoting the welfare of all parties and at all locations within the community where Nephra operates. For example any staff member, service provider, volunteer, or other worker, potentially coming into contact with vulnerable persons (of any age) will be subject Disclosure Notice and Barring (DNB) checks as well as being trained in our policies and principles.

The trustees determine the general policy and activities of the charity, along with input from other volunteers who are asked to contribute to our management committee. The trustees, along with any management committee members, meet on a regular basis (at least six times a year) to discuss and agree the overall management and control of the charity, along with any upcoming future events and requirements.

The trustees and Nephra centre management maintain an effective and necessary control on the finances of the charity relative to its size and level of operation. This includes recording and countersigning of cash income and obtaining receipts for expenditure. Payments to and from the bank account are also cross checked, with each cheque requiring two signatories.

We enjoy tax exemption on all our regular activities as these are applied for our charitable aims along with exemption from business rates on the property we occupy for our charitable purposes. Nephra is not currently registered with HM Revenue and Customs for VAT or Gift Aid purposes.

Related party transactions

All trustees give of their time freely and no remuneration or expenses were paid in the year for work as acting as trustees.

Professional fees are however occasionally paid to tutors to prepare and deliver certain educational classes under terms agreed and authorised by the trustees, and in accord with grants provided by Manchester City Council. All such fees are paid by agreement of the trustees. Other classes and activities are delivered either by Nephra employees or on a voluntary basis.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1160433

Principal address

27 Parkfield Road North
Manchester
M40 3TB

**NEPHRA GOOD NEIGHBOURS CHARITABLE
INCORPORATED ORGANISATION**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

Trustees

C Nixon - Chair
I Cooper - Treasurer
N Bowerbank
R Butler
J Brierly
C McConnell (resigned 31.10.23)
A Bray (resigned 31.10.23)
B Crick
M Faulkes

Independent Examiner

A J Syddall M.A. F.C.A.
P B Syddall & Co
Chartered Accountants
Grafton House
81 Chorley Old Road
Bolton
Lancashire
BL1 3AJ

Approved by order of the board of trustees on 27 January 2025 and signed on its behalf by:



C Nixon - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
NEPHRA GOOD NEIGHBOURS CHARITABLE
INCORPORATED ORGANISATION**

Independent examiner's report to the trustees of Nephra Good Neighbours Charitable Incorporated Organisation

I report to the charity trustees on my examination of the accounts of Nephra Good Neighbours Charitable Incorporated Organisation (the Trust) for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



A J Syddall M.A. F.C.A.
The Institute of Chartered Accountants in England and Wales

P B Syddall & Co
Chartered Accountants
Grafton House
81 Chorley Old Road
Bolton
Lancashire
BL1 3AJ

27 January 2025

**NEPHRA GOOD NEIGHBOURS CHARITABLE
INCORPORATED ORGANISATION**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024**

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		<u>58,112</u>	<u>160,251</u>	<u>218,363</u>	<u>172,106</u>
 EXPENDITURE ON					
Other		<u>56,472</u>	<u>111,509</u>	<u>167,981</u>	<u>182,320</u>
NET INCOME/(EXPENDITURE)		1,640	48,742	50,382	(10,214)
 RECONCILIATION OF FUNDS					
Total funds brought forward		<u>70,891</u>	<u>39,332</u>	<u>110,223</u>	<u>120,437</u>
 TOTAL FUNDS CARRIED FORWARD		<u><u>72,531</u></u>	<u><u>88,074</u></u>	<u><u>160,605</u></u>	<u><u>110,223</u></u>

The notes form part of these financial statements

**NEPHRA GOOD NEIGHBOURS CHARITABLE
INCORPORATED ORGANISATION**

**BALANCE SHEET
31 MARCH 2024**

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	4	925	-	925	1,848
CURRENT ASSETS					
Debtors	5	580	-	580	580
Cash at bank and in hand		<u>71,986</u>	<u>88,074</u>	<u>160,060</u>	<u>108,345</u>
		72,566	88,074	160,640	108,925
CREDITORS					
Amounts falling due within one year	6	(960)	-	(960)	(550)
NET CURRENT ASSETS		<u>71,606</u>	<u>88,074</u>	<u>159,680</u>	<u>108,375</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>72,531</u>	<u>88,074</u>	<u>160,605</u>	<u>110,223</u>
NET ASSETS		<u><u>72,531</u></u>	<u><u>88,074</u></u>	<u><u>160,605</u></u>	<u><u>110,223</u></u>
FUNDS	7				
Unrestricted funds				<u>72,531</u>	70,891
Restricted funds				<u>88,074</u>	<u>39,332</u>
TOTAL FUNDS				<u><u>160,605</u></u>	<u><u>110,223</u></u>

The financial statements were approved by the Board of Trustees and authorised for issue on 27 January 2025 and were signed on its behalf by:



C Nixon - Trustee

The notes form part of these financial statements

**NEPHRA GOOD NEIGHBOURS CHARITABLE
INCORPORATED ORGANISATION**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

In the application of the charity's accounting policies the trustees are required to make judgements estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period or in the period of revision and future periods where the revision affects both current and future periods.

There were no estimate or assumptions which have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities.

INCOME

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

EXPENDITURE

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

TANGIBLE FIXED ASSETS

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - 50% on cost

TAXATION

The charity is exempt from tax on its charitable activities.

FUND ACCOUNTING

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

GOING CONCERN

At the time of approving the accounts the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

**NEPHRA GOOD NEIGHBOURS CHARITABLE
INCORPORATED ORGANISATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 31 March 2024.

During the previous year I Cooper received £550 for the reimbursement of day to day expenses incurred.

3. STAFF COSTS

	2024	2023
	£	£
Wages and salaries	68,540	70,647
	<u>68,540</u>	<u>70,647</u>

The average monthly number of employees during the year was as follows:

	2024	2023
Administration	3	3
	<u>3</u>	<u>3</u>

No employees received emoluments in excess of £60,000.

4. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 April 2023 and 31 March 2024	<u>24,668</u>
DEPRECIATION	
At 1 April 2023	22,820
Charge for year	923
At 31 March 2024	<u>23,743</u>
NET BOOK VALUE	
At 31 March 2024	<u>925</u>
At 31 March 2023	<u><u>1,848</u></u>

**NEPHRA GOOD NEIGHBOURS CHARITABLE
INCORPORATED ORGANISATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		2024	2023
		£	£
Prepayments		580	580
		<u> </u>	<u> </u>
6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		2024	2023
		£	£
Accruals and deferred income		960	550
		<u> </u>	<u> </u>
7. MOVEMENT IN FUNDS			
		Net	
	At 1.4.23	movement	At
	£	in funds	31.3.24
		£	£
Unrestricted funds			
General fund	70,891	1,640	72,531
Restricted funds			
Allen Lane Foundation	1,003	(1,003)	-
GMP Aris funding	1,000	(1,000)	-
J T Blair's Charity	1,000	(1,000)	-
National Lottery	6,065	(6,065)	-
Our Manchester VCS Grants Programme	11,906	(4,382)	7,524
The Charity Service	1,578	(1,578)	-
Young Manchester	16,780	(16,780)	-
The Access Foundation for digital inclusion training	-	20,964	20,964
The Access Foundation for digital equipment	-	930	930
Charles Hayward Foundation	-	7,000	7,000
National Lottery - Reaching Communities	-	22,809	22,809
National Lottery - Awards for All	-	18,552	18,552
Nationwide Community Grants	-	10,295	10,295
	<u> </u>	<u> </u>	<u> </u>
	39,332	48,742	88,074
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	110,223	50,382	160,605
	<u> </u>	<u> </u>	<u> </u>

**NEPHRA GOOD NEIGHBOURS CHARITABLE
INCORPORATED ORGANISATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

7. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	58,112	(56,472)	1,640
Restricted funds			
Allen Lane Foundation	-	(1,003)	(1,003)
GMP Aris funding	-	(1,000)	(1,000)
J T Blair's Charity	-	(1,000)	(1,000)
National Lottery	-	(6,065)	(6,065)
Our Manchester VCS Grants Programme	40,001	(44,383)	(4,382)
The Charity Service	1,985	(3,563)	(1,578)
Young Manchester	-	(16,780)	(16,780)
The Access Foundation for digital inclusion training	20,964	-	20,964
The Access Foundation for digital equipment	2,552	(1,622)	930
Alpkit Foundation	200	(200)	-
Asda	500	(500)	-
Charles Hayward Foundation	7,000	-	7,000
EQUANS	475	(475)	-
Jigsaw Homes	1,120	(1,120)	-
MCC	5,919	(5,919)	-
National Lottery - Reaching Communities	41,187	(18,378)	22,809
National Lottery - Awards for All	20,000	(1,448)	18,552
Nationwide Community Grants	14,480	(4,185)	10,295
The Skelton Charity	1,042	(1,042)	-
We Love MCR	2,826	(2,826)	-
	<u>160,251</u>	<u>(111,509)</u>	<u>48,742</u>
TOTAL FUNDS	<u><u>218,363</u></u>	<u><u>(167,981)</u></u>	<u><u>50,382</u></u>

**NEPHRA GOOD NEIGHBOURS CHARITABLE
INCORPORATED ORGANISATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

7. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	40,564	30,327	70,891
Restricted funds			
Restricted	40,541	(40,541)	-
Allen Lane Foundation	1,003	-	1,003
GMP Aris funding	1,000	-	1,000
J T Blair's Charity	1,000	-	1,000
National Lottery	6,065	-	6,065
Our Manchester VCS Grants Programme	11,906	-	11,906
The Charity Service	1,578	-	1,578
Young Manchester	16,780	-	16,780
	<u>79,873</u>	<u>(40,541)</u>	<u>39,332</u>
TOTAL FUNDS	<u>120,437</u>	<u>(10,214)</u>	<u>110,223</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	57,890	(27,563)	30,327
Restricted funds			
Restricted	114,216	(154,757)	(40,541)
TOTAL FUNDS	<u>172,106</u>	<u>(182,320)</u>	<u>(10,214)</u>

**NEPHRA GOOD NEIGHBOURS CHARITABLE
INCORPORATED ORGANISATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

7. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.22	Net movement in funds	At 31.3.24
	£	£	£
Unrestricted funds			
General fund	40,564	31,967	72,531
Restricted funds			
Restricted	40,541	(40,541)	-
Allen Lane Foundation	1,003	(1,003)	-
GMP Aris funding	1,000	(1,000)	-
J T Blair's Charity	1,000	(1,000)	-
National Lottery	6,065	(6,065)	-
Our Manchester VCS Grants Programme	11,906	(4,382)	7,524
The Charity Service	1,578	(1,578)	-
Young Manchester	16,780	(16,780)	-
The Access Foundation for digital inclusion training	-	20,964	20,964
The Access Foundation for digital equipment	-	930	930
Charles Hayward Foundation	-	7,000	7,000
National Lottery - Reaching Communities	-	22,809	22,809
National Lottery - Awards for All	-	18,552	18,552
Nationwide Community Grants	-	10,295	10,295
	<u>79,873</u>	<u>8,201</u>	<u>88,074</u>
TOTAL FUNDS	<u><u>120,437</u></u>	<u><u>40,168</u></u>	<u><u>160,605</u></u>

**NEPHRA GOOD NEIGHBOURS CHARITABLE
INCORPORATED ORGANISATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

7. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	116,002	(84,035)	31,967
Restricted funds			
Restricted	114,216	(154,757)	(40,541)
Allen Lane Foundation	-	(1,003)	(1,003)
GMP Aris funding	-	(1,000)	(1,000)
J T Blair's Charity	-	(1,000)	(1,000)
National Lottery	-	(6,065)	(6,065)
Our Manchester VCS Grants Programme	40,001	(44,383)	(4,382)
The Charity Service	1,985	(3,563)	(1,578)
Young Manchester	-	(16,780)	(16,780)
The Access Foundation for digital inclusion training	20,964	-	20,964
The Access Foundation for digital equipment	2,552	(1,622)	930
Alpkit Foundation	200	(200)	-
Asda	500	(500)	-
Charles Hayward Foundation	7,000	-	7,000
EQUANS	475	(475)	-
Jigsaw Homes	1,120	(1,120)	-
MCC	5,919	(5,919)	-
National Lottery - Reaching Communities	41,187	(18,378)	22,809
National Lottery - Awards for All	20,000	(1,448)	18,552
Nationwide Community Grants	14,480	(4,185)	10,295
The Skelton Charity	1,042	(1,042)	-
We Love MCR	2,826	(2,826)	-
	<u>274,467</u>	<u>(266,266)</u>	<u>8,201</u>
TOTAL FUNDS	<u><u>390,469</u></u>	<u><u>(350,301)</u></u>	<u><u>40,168</u></u>

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

**NEPHRA GOOD NEIGHBOURS CHARITABLE
INCORPORATED ORGANISATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

9. RESTRICTED FUNDS

At the balance sheet date there were a number of restricted funds with amounts still available to cover expenditure. Details of the funds and their purpose are below -

Our Manchester VCS Grants Programme (OMVCS)	Salaries and sundry activities
The Access Foundation for digital inclusion training	Delivery of community training
The Access Foundation for digital equipment	Provision of equipment for community training
Charles Hayward Foundation	Partial funding of a Handy Helper
National Lottery - Reaching Communities	Handy Helper and meals delivery service
National Lottery - Awards for All	Handy Helper and meals delivery service
Nationwide Community Grants	Partial funding of a Handy Helper

**NEPHRA GOOD NEIGHBOURS CHARITABLE
INCORPORATED ORGANISATION**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024**

	2024	2023
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Grants	160,450	129,015
Fundraising activities	9,803	12,662
Day to day classes and activities	18,121	13,946
One-off activities and outings	27,396	16,088
Rental income	2,593	395
	218,363	172,106
Total incoming resources	218,363	172,106
EXPENDITURE		
Other		
Wages	68,540	70,647
Premises utilities	14,760	9,394
Fundraising expenses	1,846	5,347
Class and activities expenses	40,352	52,569
One-off outings and activities expenses	28,287	22,871
Travel expenses	100	778
Postage and stationery	1,260	1,635
Repairs and maintenance	866	2,017
Accountancy	576	250
Computer and digital consumables	10,471	13,502
Insurance	-	1,374
Bank charges	-	87
Computer equipment depreciation	923	1,849
	167,981	182,320
Total resources expended	167,981	182,320
Net income/(expenditure)	50,382	(10,214)

This page does not form part of the statutory financial statements

NEPHRA GOOD NEIGHBOURS CHARITABLE INCORPORATED ORGANISATION

England & Wales - Charity number 1160433

Accounts

REGISTERED CHARITY NUMBER: 1160433

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023
FOR
NEPHRA GOOD NEIGHBOURS CHARITABLE
INCORPORATED ORGANISATION**

P B Syddall & Co
Chartered Accountants
Grafton House
81 Chorley Old Road
Bolton
Lancashire
BL1 3AJ

**NEPHRA GOOD NEIGHBOURS CHARITABLE
INCORPORATED ORGANISATION**

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FOR THE YEAR ENDED 31 MARCH 2023**

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**NEPHRA GOOD NEIGHBOURS CHARITABLE
INCORPORATED ORGANISATION**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Nephra's objectives and aims are:

- (1) to promote the benefit of the inhabitants in the area of benefit without discrimination to advance education and social welfare for recreational and leisure-time occupation with the object of improving the conditions of life for the inhabitants;
- (2) to establish a community centre and organic allotment to maintain and manage the same, whether alone or in co-operation with any statutory authority or other person or body; and
- (3) to promote such other purposes as are charitable according to the laws of England and Wales for the benefit of the public as may from time to time be determined.

Public benefit

The activities of Nephra are all community-based charitable objectives as set out in our governing document.

Some of Nephra's activities are geared toward particular targeted groups e.g. older/isolated people and some are of a more general community nature however, all activities are for the benefit of the public including educational, mental/physical health based activities and social benefits, developing life skills and ensuring positive integration of the community.

The trustees consider that during the year under review they have successfully achieved the objectives of providing relief for those in need and have given due regard to the guidance published by the Charity Commission on public benefit.

**NEPHRA GOOD NEIGHBOURS CHARITABLE
INCORPORATED ORGANISATION**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

OBJECTIVES AND ACTIVITIES

Our activities are carried out primarily at Nephra HQ which is a premises rented at 27 Parkfield Rd North, New Moston, Manchester, M40 3TB. In addition activities are carried at our allotment on Northfield Road, New Moston, and within the wider local community.

Income is generated from day to day activities, ad hoc fundraising events, and from grants received. This entails delivery of community based educational classes (typical class subjects include computer skills, arts/crafts, local history, music and language skills) and conducted social activities (e.g. luncheon club, film clubs), throughout the year.

Also we have a befriending scheme which helps to develop our presence in the wider community, our allotment provides a focus for our public outdoor and environmental activities, and our periodic outings/holidays provide for popular social interaction.

The year to 31 March 2023 saw the continuance and expansion of our community based activities following the Covid-19 pandemic.

Where possible our services were therefore taken out into the community as well as delivered at Nephra HQ. For example we have been able to make and sell small food items (at the centre and in the wider community) in order to boost our day to day income.

During the year we also commenced offering our 'handy helper' service, which offers practical DIY skills to the community at a modest price.

Each of these activities is not otherwise available to local residents in any equivalent form; and hence we believe Nephra plays an important role in helping to bring together and educate people from all parts of the local community.

A number of fundraising activities have been undertaken, the largest of which being our Christmas Fayre, with a number of other smaller discrete activities.

Grants were received from a number of sources, including the National Lottery, Manchester City Council (MCC), the Opens fund (OMVCS), The Charity Service, NIF, Jigsaw Group Homes and Allen Lane Foundation.

A number of these grants were to support our community delivery of meals, community travel, befriending, IT support and other community efforts.

FINANCIAL REVIEW

Reserves policy

At 31 March 2023 there remain unrestricted cash reserves available to Nephra of £69,013. This is a total sum held in Nephra's main bank account, plus a smaller amount of cash on hand. This is available to assist with the future day to day activities of Nephra, should this be required.

**NEPHRA GOOD NEIGHBOURS CHARITABLE
INCORPORATED ORGANISATION**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

FINANCIAL REVIEW

Annual Review

Our financial statements show net incoming resources for the year of £172,107 which includes:

- Restricted grant income £114,217 was received in the year. In addition £79,872 of grant income was brought forward from the previous year, this had already been treated as income in the previous year's accounts (total grant income therefore available £194,088, of which current year income was £114,217).

£154,757 of these grant funds (£79,872 of prior year funds and £74,885 of current year funds) was spent on delivering services to the community, in accordance with the terms of the grants. The balance £39,332 of restricted funds is ringfenced, to help cover a number of identified activities and expenses planned to be undertaken in the following year to 31 March 2024.

- Income from other day to day activities was £57,890. This included income from Nephra HQ community activities, sales of food as well as other small ad hoc income receipts. In addition an amount of £395 rental income was received in the year.

Expenses incurred on these items were £27,561

Total outgoings for the year were £182,320 consisting of grant expenditure £154,757 (includes £74,885 current year's grants expended, see breakdown above), expenses of fundraising activities £211 outings and external activities £17,314, expenses of day to day to day classes and activities £7,285, other miscellaneous expenses (premises and utilities, travel expenses, postage & stationery, repairs & maintenance, computers, professional fees) £1,115 plus depreciation costs £1,849.

The difference between total current year income £172,107 and expenditure £183,320 represents a prima facie loss of £10,213 for the year (offset against the previous year's profits). This is mainly a reflection of the timing difference mentioned above, whereby £79,872 of the expenses incurred in the year related to restricted fund income received in the year to 31 March 2022 (shown as income for that year, but which were actually expended on identified activities and expenses undertaken in the year to 31 March 2023).

Similarly £39,332 grant income shown as received in the year to 31 March 2023 has been ringfenced to cover anticipated expenses in the following year to 31 March 2024.

The balance of non-restricted profits £30,327 (along with other unrestricted reserves brought forward £40,565) is intended to be retained for future use as the trustees determine appropriate.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is a Charitable Incorporated Organisation that was established by a trust deed dated 11 February 2015.

Recruitment and appointment of new trustees

The trustees were initially appointed for a period of two years and will be re-elected annually subject to the agreement of a majority of the other trustees and assuming their own willingness to continue to act as a trustee.

The power of appointing and removing new or existing trustees is invested in the trustees.

**NEPHRA GOOD NEIGHBOURS CHARITABLE
INCORPORATED ORGANISATION**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The trustees are responsible for setting Nephra's strategy, the primary focus of which is on the education and development of our community, through the pursuit of Nephra's stated aims.

We welcome people from all backgrounds, and work as an equal opportunity organisation which is free from any form of discrimination on the grounds of colour, race, ethnicity, religion, sex, sexual orientation or disability.

We also make reasonable adjustments to meet the needs of those who are or become disabled and we re committed to safeguarding and promoting the welfare of all parties and at all locations within the community where Nephra operates. For example any staff member, service provider, volunteer, or other worker, potentially coming into contact with vulnerable persons (of any age) will be subject Disclosure Notice and Barring (DNB) checks as well as being trained in our policies and principles.

The trustees determine the general policy and activities of the charity, along with input from other volunteers who are asked to contribute to our management committee. The trustees, along with any management committee members, meet on a regular basis (at least six times a year) to discuss and agree the overall management and control of the charity, along with any upcoming future events and requirements.

The trustees and Nephra centre management maintain an effective and necessary control on the finances of the charity relative to its size and level of operation. This includes recording and countersigning of cash income and obtaining receipts for expenditure. Payments to and from the bank account are also cross checked, with each cheque requiring two signatories.

We enjoy tax exemption on all our regular activities as these are applied for our charitable aims along with exemption from business rates on the property we occupy for our charitable purposes. Nephra is not currently registered with HM Revenue and Customs for VAT or Gift Aid purposes.

Related party transactions

All trustees give of their time freely and no remuneration or expenses were paid in the year for work as acting as trustees.

Professional fees are however occasionally paid to tutors to prepare and deliver certain educational classes under terms agreed and authorised by the trustees, and in accord with grants provided by Manchester City Council. All such fees are paid by agreement of the trustees. Other classes and activities are delivered either by Nephra employees or on a voluntary basis.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1160433

Principal address

27 Parkfield Road North
Manchester
M40 3TB

**NEPHRA GOOD NEIGHBOURS CHARITABLE
INCORPORATED ORGANISATION**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

Trustees

D Murphy - Chair (until 22.01.23)
C Nixon - Chair (from 23.01.23) (appointed 23.1.23)
S Crick - Vice Chair (until 28.02.23)
I Cooper - Treasurer
N Bowerbank
R Butler
J Brierly
C McConnell
A Bray (appointed 1.4.22)
B Crick (appointed 1.4.22)
M Faulkes (appointed 1.4.22)

Independent Examiner

A J Syddall M.A. A.C.A.
P B Syddall & Co
Chartered Accountants
Grafton House
81 Chorley Old Road
Bolton
Lancashire
BL1 3AJ

STATEMENT OF TRUSTEES' RESPONSIBILITIES

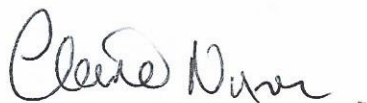
The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which 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 Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 3 January 2024 and signed on its behalf by:



C Nixon - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
NEPHRA GOOD NEIGHBOURS CHARITABLE
INCORPORATED ORGANISATION**

Independent examiner's report to the trustees of Nephra Good Neighbours Charitable Incorporated Organisation

I report to the charity trustees on my examination of the accounts of Nephra Good Neighbours Charitable Incorporated Organisation (the Trust) for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Act).

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



A J Syddall M.A. A.C.A.
The Institute of Chartered Accountants In England and Wales

P B Syddall & Co
Chartered Accountants
Grafton House
81 Chorley Old Road
Bolton
Lancashire
BL1 3AJ

3 January 2024

**NEPHRA GOOD NEIGHBOURS CHARITABLE
INCORPORATED ORGANISATION**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023**

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		<u>57,890</u>	<u>114,217</u>	<u>172,107</u>	<u>239,783</u>
EXPENDITURE ON					
Other		<u>27,563</u>	<u>154,757</u>	<u>182,320</u>	<u>141,049</u>
NET INCOME/(EXPENDITURE)		30,327	(40,540)	(10,213)	98,734
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>40,564</u>	<u>79,872</u>	<u>120,436</u>	<u>21,702</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>70,891</u></u>	<u><u>39,332</u></u>	<u><u>110,223</u></u>	<u><u>120,436</u></u>

The notes form part of these financial statements

**NEPHRA GOOD NEIGHBOURS CHARITABLE
INCORPORATED ORGANISATION**

**BALANCE SHEET
31 MARCH 2023**

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	4	1,848	-	1,848	3,697
CURRENT ASSETS					
Debtors	5	580	-	580	1,840
Cash at bank and in hand		69,013	39,332	108,345	117,925
		<u>69,593</u>	<u>39,332</u>	<u>108,925</u>	<u>119,765</u>
CREDITORS					
Amounts falling due within one year	6	(550)	-	(550)	(3,026)
NET CURRENT ASSETS		<u>69,043</u>	<u>39,332</u>	<u>108,375</u>	<u>116,739</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>70,891</u>	<u>39,332</u>	<u>110,223</u>	<u>120,436</u>
NET ASSETS		<u>70,891</u>	<u>39,332</u>	<u>110,223</u>	<u>120,436</u>
FUNDS	7				
Unrestricted funds				70,891	40,564
Restricted funds				39,332	79,872
TOTAL FUNDS				<u>110,223</u>	<u>120,436</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 3 January 2024 and were signed on its behalf by:



C Nixon - Trustee

The notes form part of these financial statements

**NEPHRA GOOD NEIGHBOURS CHARITABLE
INCORPORATED ORGANISATION**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

In the application of the charity's accounting policies the trustees are required to make judgements estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period or in the period of revision and future periods where the revision affects both current and future periods.

There were no estimate or assumptions which have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities.

INCOME

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

EXPENDITURE

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

TANGIBLE FIXED ASSETS

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - 50% on cost

TAXATION

The charity is exempt from tax on its charitable activities.

FUND ACCOUNTING

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

GOING CONCERN

At the time of approving the accounts the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

**NEPHRA GOOD NEIGHBOURS CHARITABLE
INCORPORATED ORGANISATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

TRUSTEES' EXPENSES

I Cooper, trustee, has received £550 during the year for the reimbursement of day to day expenses incurred.

There were no other trustee expenses paid during the current or previous year.

3. STAFF COSTS

	2023	2022
	£	£
Wages and salaries	70,647	53,454
	<u>70,647</u>	<u>53,454</u>

The average monthly number of employees during the year was as follows:

	2023	2022
Administration	3	3
	<u>3</u>	<u>3</u>

No employees received emoluments in excess of £60,000.

4. TANGIBLE FIXED ASSETS

	Computer equipment
	£
COST	
At 1 April 2022 and 31 March 2023	<u>24,668</u>
DEPRECIATION	
At 1 April 2022	20,971
Charge for year	1,849
	<u>22,820</u>
At 31 March 2023	
NET BOOK VALUE	
At 31 March 2023	<u>1,848</u>
At 31 March 2022	<u><u>3,697</u></u>

**NEPHRA GOOD NEIGHBOURS CHARITABLE
INCORPORATED ORGANISATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		2023	2022
		£	£
Prepayments		580	1,840
		<u> </u>	<u> </u>
6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		2023	2022
		£	£
Accruals and deferred income		550	3,026
		<u> </u>	<u> </u>
7. MOVEMENT IN FUNDS			
		Net	
	At 1.4.22	movement	At
	£	in funds	31.3.23
		£	£
Unrestricted funds			
General fund	40,564	30,327	70,891
Restricted funds			
Restricted	79,872	(40,540)	39,332
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	120,436	(10,213)	110,223
	<u> </u>	<u> </u>	<u> </u>
Net movement in funds, included in the above are as follows:			
	Incoming	Resources	Movement
	resources	expended	in funds
	£	£	£
Unrestricted funds			
General fund	57,890	(27,563)	30,327
Restricted funds			
Restricted	114,217	(154,757)	(40,540)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	172,107	(182,320)	(10,213)
	<u> </u>	<u> </u>	<u> </u>

**NEPHRA GOOD NEIGHBOURS CHARITABLE
INCORPORATED ORGANISATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

7. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	21,702	18,862	40,564
Restricted funds			
Restricted	-	79,872	79,872
TOTAL FUNDS	<u>21,702</u>	<u>98,734</u>	<u>120,436</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	33,859	(14,997)	18,862
Restricted funds			
Restricted	205,924	(126,052)	79,872
TOTAL FUNDS	<u>239,783</u>	<u>(141,049)</u>	<u>98,734</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.21 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	21,702	49,189	70,891
Restricted funds			
Restricted	-	39,332	39,332
TOTAL FUNDS	<u>21,702</u>	<u>88,521</u>	<u>110,223</u>

**NEPHRA GOOD NEIGHBOURS CHARITABLE
INCORPORATED ORGANISATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

7. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	91,749	(42,560)	49,189
Restricted funds			
Restricted	320,141	(280,809)	39,332
TOTAL FUNDS	<u>411,890</u>	<u>(323,369)</u>	<u>88,521</u>

8. RELATED PARTY DISCLOSURES

I Cooper, trustee, received £650 (2022 £440) for the provision of professional tutoring fees.

9. RESTRICTED FUNDS

At the balance sheet date there were a number of restricted funds with amounts still available to cover expenditure. Details of the funds and their purpose are below -

Allen Lane Foundation	Funding for a "handy helper"
GMP	Panto funding
J T Blair Chairty	To fund day trips
National Lottery	Funding for a "handy helper" and salary costs
OMVCS	Salaries and sundry activities
The Charity Service	Christmas events and Tuning-in sessions
Young Manchester	Salaries

**NEPHRA GOOD NEIGHBOURS CHARITABLE
INCORPORATED ORGANISATION**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023**

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Grants	129,015	205,924
Fundraising activities	12,663	5,729
Day to day classes and activities	13,946	22,318
One-off activities and outings	16,088	4,771
Rental income	395	1,041
	172,107	239,783
Total incoming resources	172,107	239,783
EXPENDITURE		
Other		
Wages	70,647	53,454
Premises utilities	9,394	9,336
Fundraising expenses	5,347	1,053
Class and activities expenses	52,569	48,968
One-off outings and activities expenses	22,871	6,822
Travel expenses	778	255
Postage and stationery	1,635	2,100
Repairs and maintenance	2,017	2,626
Accountancy	250	306
Computer and digital consumables	13,502	12,430
Insurance	1,374	-
Bank charges	87	-
Computer equipment depreciation	1,849	3,699
	182,320	141,049
Total resources expended	182,320	141,049
Net (expenditure)/income	(10,213)	98,734

This page does not form part of the statutory financial statements

NEPHRA GOOD NEIGHBOURS CHARITABLE INCORPORATED ORGANISATION

England & Wales - Charity number 1160433

Accounts

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022
FOR
NEPHRA GOOD NEIGHBOURS CHARITABLE
INCORPORATED ORGANISATION**

P B Syddall & Co
Chartered Accountants
Grafton House
81 Chorley Old Road
Bolton
Lancashire
BL1 3AJ

**NEPHRA GOOD NEIGHBOURS CHARITABLE
INCORPORATED ORGANISATION**

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FOR THE YEAR ENDED 31 MARCH 2022**

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**NEPHRA GOOD NEIGHBOURS CHARITABLE
INCORPORATED ORGANISATION**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Our activities are carried out primarily at Nephra HQ which is a premises rented at 27 Parkfield Rd North, New Moston, Manchester, M40 3TB. In addition activities are carried at our allotment on Northfield Road, New Moston, and within the wider local community.

Income is generated from day to day activities, ad hoc fundraising events, and from grants received. This entails delivery of community based educational classes (typical class subjects include computer skills, arts/crafts, local history, music and language skills) and conducted social activities (e.g. luncheon club, film clubs), throughout the year. Also we have a befriending scheme which helps to develop our presence in the wider community, our allotment provides a focus for our public outdoor and environmental activities, and our periodic outings/holidays provide for popular social interaction.

In the year to 31 March 2022, our usual activities began to return to normal, slowly, following the Covid-19 pandemic. Our services were adjusted to take account of a certain degree of limitations on social mobility due to the pandemic. Where necessary our services were therefore taken out into the community as well as delivered at Nephra HQ. We have also been able to make and sell small food items (at the centre and in the wider community) in order to boost our day to day income.

Each of these activities is not otherwise available to local residents in any equivalent form; and hence we believe Nephra plays an important role in helping to bring together and educate people from all parts of the local community.

A number of fundraising activities have been undertaken, the largest of which being our Christmas Fayre, with a number of other smaller discrete activities. Our periodic outings and holidays were able to recommence during the year.

Grants were received from a number of sources, including the National Lottery, Manchester City Council (MCC), the Opens fund, NHS Manchester CCG, The Big Life Fund, TSB and Jigsaw Group Homes. A number of these grants were to support our community delivery of meals, community travel, befriending, IT support and other community efforts.

**NEPHRA GOOD NEIGHBOURS CHARITABLE
INCORPORATED ORGANISATION**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

FINANCIAL REVIEW

Reserves policy

At 31 March 2022 there remain unrestricted cash reserves available to Nephra of £38,053. This is a total sum held in Nephra's main bank account, plus a smaller amount of cash on hand. This is available to assist with the future day to day activities of Nephra.

Annual Review

Our financial statements show incoming resources for the year of £239,783 which includes:

- Grant income £205,924

£126,052 of these grant funds was spent on delivering services to the community, in accordance with the terms of the grants. The balance £79,872 of restricted funds is ringfenced, to help cover a number of identified activities and expenses planned to be undertaken in subsequent years.

- Income from other day to day activities was £32,818.

These included income from Nephra HQ community activities, sales of food as well as other small ad hoc income receipts. Expenses incurred on these items were £14,997.

In addition an amount of £1,041 rental income was received in the year.

Total outgoings for the year were £141,049 consisting of grant expenditure £126,052, expenses of fundraising activities £1,053, outings and activities £952, other expenses of day to day to day activities £8,393 plus depreciation costs £3,699.

The difference between total income £239,783 and expenditure £141,049 represents a profit of £98,734 for the year. As mentioned £79,872 relates to restricted funds, which is ringfenced, to cover a number of identified activities and expenses planned to be undertaken in subsequent years. The balance of the profit £18,862 (along with other reserves) is intended to be retained for future use as the trustees determine appropriate.

All trustees give of their time freely and no remuneration or expenses were paid in the year for their work as acting as trustees.

Professional fees are sometimes paid to tutors to prepare and deliver certain educational classes under terms agreed and authorised by the trustees, and in accord with grants provided by Manchester City Council. All such fees are paid by agreement of the trustees. Other classes and activities are delivered on a voluntary basis.

We enjoy tax exemption on all our regular activities as these are applied for our charitable aims along with exemption from business rates on the property we occupy for our charitable purposes. Nephra is not currently registered with HM Revenue and Customs for VAT or Gift Aid purposes.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is a Charitable Incorporated Organisation that was established by a trust deed dated 11 February 2015.

Recruitment and appointment of new trustees

The trustees were initially appointed for a period of two years and will be re-elected annually subject to the agreement of a majority of the other trustees and assuming their own willingness to continue to act as a trustee.

The power of appointing and removing new or existing trustees is invested in the trustees.

**NEPHRA GOOD NEIGHBOURS CHARITABLE
INCORPORATED ORGANISATION**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The trustees are responsible for setting Nephra's strategy, the primary focus of which is on the education and development of our community, through the pursuit of Nephra's stated aims.

We welcome people from all backgrounds, and work as an equal opportunity organisation which is free from any form of discrimination on the grounds of colour, race, ethnicity, religion, sex, sexual orientation or disability.

We also make reasonable adjustments to meet the needs of those who are or become disabled and we re committed to safeguarding and promoting the welfare of all parties and at all locations within the community where Nephra operates. For example any staff member, service provider, volunteer, or other worker, potentially coming into contact with vulnerable persons (of any age) will be subject Disclosure Notice and Barring (DNB) checks as well as being trained in our policies and principles.

The trustees determine the general policy and activities of the charity, along with input from other volunteers who are asked to contribute to our management committee. The trustees, along with any management committee members, meet on a regular basis (at least six times a year) to discuss and agree the overall management and control of the charity, along with any upcoming future events and requirements.

The trustees and Nephra centre management maintain an effective and necessary control on the finances of the charity relative to its size and level of operation. This includes recording and countersigning of cash income and obtaining receipts for expenditure. Payments to and from the bank account are also cross checked, with each cheque requiring two signatories.

Related party transactions

All trustees give of their time freely and no remuneration or expenses were paid in the year for work as acting as trustees.

One of the trustees, whilst receiving no payment for trustee work, also acts in a separate capacity where they are paid professional fees to act as tutors in preparing and delivering certain classes to Nephra. These services are supplied under terms as agreed to be open and objective, as authorised by other trustees, and funds are expended in accord with terms of grants provided by Manchester City Council. The trustee has received the following sums during the year consisting of professional tutoring fees plus reimbursement of actual day to day expenses incurred: Iris Cooper £2,010.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1160433

Principal address

27 Parkfield Road North
Manchester
M40 3TB

**NEPHRA GOOD NEIGHBOURS CHARITABLE
INCORPORATED ORGANISATION**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

Trustees


D Murphy Chair
S Crick Vice Chair
I Cooper Treasurer
B Stephens
N Bowerbank
R Butler
H Bockholt
I Mort
E Richards
H McDonald
Ms J Brierly
Ms C McConnell

Independent Examiner

A J Syddall M.A. A.C.A.
P B Syddall & Co
Chartered Accountants
Grafton House
81 Chorley Old Road
Bolton
Lancashire
BL1 3AJ

Approved by order of the board of trustees on 22 December 2022 and signed on its behalf by:

D Murphy - Trustee

 23-1-23.

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
NEPHRA GOOD NEIGHBOURS CHARITABLE
INCORPORATED ORGANISATION**

Independent examiner's report to the trustees of Nephra Good Neighbours Charitable Incorporated Organisation

I report to the charity trustees on my examination of the accounts of Nephra Good Neighbours Charitable Incorporated Organisation (the Trust) for the year ended 31 March 2022.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



A J Syddall M.A. A.C.A.
P B Syddall & Co
Chartered Accountants
Grafton House
81 Chorley Old Road
Bolton
Lancashire
BL1 3AJ

12 January 2023

**NEPHRA GOOD NEIGHBOURS CHARITABLE
INCORPORATED ORGANISATION**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022**

	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		<u>33,859</u>	<u>205,924</u>	<u>239,783</u>	<u>98,170</u>
EXPENDITURE ON					
Other		<u>14,997</u>	<u>126,052</u>	<u>141,049</u>	<u>93,107</u>
NET INCOME		18,862	79,872	98,734	5,063
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>21,702</u>	-	<u>21,702</u>	16,639
TOTAL FUNDS CARRIED FORWARD		<u><u>40,564</u></u>	<u><u>79,872</u></u>	<u><u>120,436</u></u>	<u><u>21,702</u></u>

The notes form part of these financial statements


**NEPHRA GOOD NEIGHBOURS CHARITABLE
INCORPORATED ORGANISATION**

**BALANCE SHEET
31 MARCH 2022**

	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	3	3,697	-	3,697	7,396
CURRENT ASSETS					
Debtors	4	1,840	-	1,840	575
Cash at bank and in hand		38,053	79,872	117,925	64,644
		<u>39,893</u>	<u>79,872</u>	<u>119,765</u>	<u>65,219</u>
CREDITORS					
Amounts falling due within one year	5	(3,026)	-	(3,026)	(50,913)
NET CURRENT ASSETS		<u>36,867</u>	<u>79,872</u>	<u>116,739</u>	<u>14,306</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>40,564</u>	<u>79,872</u>	<u>120,436</u>	<u>21,702</u>
NET ASSETS		<u>40,564</u>	<u>79,872</u>	<u>120,436</u>	<u>21,702</u>
FUNDS	6				
Unrestricted funds				40,564	21,702
Restricted funds				79,872	-
TOTAL FUNDS				<u>120,436</u>	<u>21,702</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 22 December 2022 and were signed on its behalf by:

D Murphy - Trustee

 23.1.23

The notes form part of these financial statements

**NEPHRA GOOD NEIGHBOURS CHARITABLE
INCORPORATED ORGANISATION**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

INCOME

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

EXPENDITURE

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

TANGIBLE FIXED ASSETS

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - 50% on cost

TAXATION

The charity is exempt from tax on its charitable activities.

FUND ACCOUNTING

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

**NEPHRA GOOD NEIGHBOURS CHARITABLE
INCORPORATED ORGANISATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

2. TRUSTEES' REMUNERATION AND BENEFITS - continued

TRUSTEES' EXPENSES

I Cooper, trustee, has received £1,200 during the year consisting of professional tutoring fees plus reimbursement of actual day to day expenses incurred.

There were no other trustee expenses paid during the current or previous year.

3. TANGIBLE FIXED ASSETS

		Computer equipment £
COST		
At 1 April 2021 and 31 March 2022		<u>24,668</u>
DEPRECIATION		
At 1 April 2021		17,272
Charge for year		<u>3,699</u>
At 31 March 2022		<u>20,971</u>
NET BOOK VALUE		
At 31 March 2022		<u><u>3,697</u></u>
At 31 March 2021		<u><u>7,396</u></u>

4. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Prepayments	<u>1,840</u>	<u>575</u>

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Accruals and deferred income	<u>3,026</u>	<u>50,913</u>

6. MOVEMENT IN FUNDS

	At 1.4.21	Net movement in funds	At 31.3.22
	£	£	£
Unrestricted funds			
General fund	21,702	18,862	40,564
Restricted funds			
Restricted	-	79,872	79,872
TOTAL FUNDS	<u>21,702</u>	<u>98,734</u>	<u>120,436</u>

**NEPHRA GOOD NEIGHBOURS CHARITABLE
INCORPORATED ORGANISATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

6. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	33,859	(14,997)	18,862
Restricted funds			
Restricted	205,924	(126,052)	79,872
TOTAL FUNDS	<u>239,783</u>	<u>(141,049)</u>	<u>98,734</u>

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	16,639	5,063	21,702
TOTAL FUNDS	<u>16,639</u>	<u>5,063</u>	<u>21,702</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	20,564	(15,501)	5,063
Restricted funds			
Restricted	77,606	(77,606)	-
TOTAL FUNDS	<u>98,170</u>	<u>(93,107)</u>	<u>5,063</u>

**NEPHRA GOOD NEIGHBOURS CHARITABLE
INCORPORATED ORGANISATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

6. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.20 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	16,639	23,925	40,564
Restricted funds			
Restricted	-	79,872	79,872
TOTAL FUNDS	<u>16,639</u>	<u>103,797</u>	<u>120,436</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	54,423	(30,498)	23,925
Restricted funds			
Restricted	283,530	(203,658)	79,872
TOTAL FUNDS	<u>337,953</u>	<u>(234,156)</u>	<u>103,797</u>

7. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022.

**NEPHRA GOOD NEIGHBOURS CHARITABLE
INCORPORATED ORGANISATION**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022**

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Grants	205,924	77,606
Fundraising activities	5,729	-
Day to day classes and activities	22,318	20,249
One-off activities and outings	4,771	-
Rental income	1,041	315
	239,783	98,170
Total incoming resources	239,783	98,170
EXPENDITURE		
Other		
Premises utilities	9,336	8,715
Fundraising expenses	1,053	-
Class and activities expenses	102,422	76,230
One-off outings and activities expenses	6,822	-
Travel expenses	255	-
Postage and stationery	2,100	439
Repairs and maintenance	2,626	25
Accountancy	306	300
Computer and digital consumables	12,430	-
Computer equipment depreciation	3,699	7,398
	141,049	93,107
Total resources expended	141,049	93,107
Net income	98,734	5,063

This page does not form part of the statutory financial statements

NEPHRA GOOD NEIGHBOURS CHARITABLE INCORPORATED ORGANISATION

England & Wales - Charity number 1160433

Accounts

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021
FOR
NEPHRA GOOD NEIGHBOURS CHARITABLE
INCORPORATED ORGANISATION**

P B Syddall & Co
Chartered Accountants
Grafton House
81 Chorley Old Road
Bolton
Lancashire
BL1 3AJ

**NEPHRA GOOD NEIGHBOURS CHARITABLE
INCORPORATED ORGANISATION**

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**NEPHRA GOOD NEIGHBOURS CHARITABLE
INCORPORATED ORGANISATION**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Our activities are carried out primarily at Nephra HQ which is a premises rented at 27 Parkfield Rd North, New Moston, Manchester, M40 3TB. In addition activities are carried at our allotment on Northfield Road, New Moston, and within the wider local community.

In normal circumstances income is generated from day to day activities, ad hoc fundraising events, and from grants received. This would usually entail delivery of community based educational classes (typical class subjects include computer skills, arts/crafts, local history, music and language skills) and conducted social activities (e.g. luncheon club, film clubs), throughout the year. Also we have a befriending scheme which helps to develop our presence in the wider community, our allotment provides a focus for our public outdoor and environmental activities, and our periodic outings/holidays provide for popular social interaction.

Due to the Covid-19 pandemic we were required to curtail our usual activities significantly during the year to 31 March 2021. Our services were adjusted to take account of the fact that our residents were unable to attend the Nephra centre for much of the year. Where possible our services were therefore taken out into the community, including a 'Meals on Wheels' service replacing our luncheon club. Toward the end of the financial year, once the Nephra centre reopened, we were able to make and sell small food items (at the centre and in the wider community) in order to boost our day to day income.

Each of these activities is not otherwise available to local residents in any equivalent form; and hence we believe Nephra plays an important role in helping to bring together and educate people from all parts of the local community.

No specific fundraising events were held in the year, due to the Covid-19 pandemic. Also, we were unable to proceed with any planned periodic outings or holidays, for the same reason.

Grants were received from a number of sources, including the National Lottery, Manchester City Council (MCC), the Opens fund, NHS Manchester CCG, Forever Manchester, and TSB. A number of these grants were to support or Meals on Wheels community travel, befriending and other community efforts during the pandemic.

**NEPHRA GOOD NEIGHBOURS CHARITABLE
INCORPORATED ORGANISATION**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021**

FINANCIAL REVIEW

Reserves policy

At 31 March 2021 there remain unrestricted cash reserves available to Nephra of £14,306. This is a total sum held in Nephra's main bank account, plus a smaller amount of cash on hand. This is available to assist with the future day to day activities of Nephra, should this be required.

Annual Review

Our financial statements show net incoming resources for the year of £98,170 which includes:

- Grant income £77,606

The whole (£77,706) of these funds were spent on delivering services to the community, in accordance with the terms of the grants. There are no remaining 'restricted' funds

- Income from other day to day activities was £20,249.

These included income from Meals on Wheels, sales of food as well as other small ad hoc income receipts. Expenses incurred on these items were £15,501.

In addition an amount of £315 rental income was received in the year.

Total outgoings for the year were £93,107; consisting of grant expenditure £77,606, expenses of day to day activities £1,818. other regular outgoings £6,285 for utilities telephone, travel costs, repairs, postage and stationery plus depreciation on computer and other equipment of £7,398.

The difference between total income £98,170 and expenditure £93,107 represents a profit of £5,063 for the year. These profits (along with other reserves) are intended to be retained for future use as the trustees determine appropriate.

All trustees give of their time freely and no remuneration or expenses were paid in the year for their work as acting as trustees. Professional fees are however sometimes paid to tutors to prepare and deliver certain educational classes under terms agreed and authorised by the trustees, and in accord with grants provided by Manchester City Council. All such fees are paid by agreement of the trustees. Other classes and activities are delivered on a voluntary basis.

We enjoy tax exemption on all our regular activities as these are applied for our charitable aims along with exemption from business rates on the property we occupy for our charitable purposes. Nephra is not currently registered with HM Revenue and Customs for VAT or Gift Aid purposes.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is a Charitable Incorporated Organisation that was established by a trust deed dated 11 February 2015.

Recruitment and appointment of new trustees

The trustees were initially appointed for a period of two years and will be re-elected annually subject to the agreement of a majority of the other trustees and assuming their own willingness to continue to act as a trustee.

The power of appointing and removing new or existing trustees is invested in the trustees.

**NEPHRA GOOD NEIGHBOURS CHARITABLE
INCORPORATED ORGANISATION**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The trustees are responsible for setting Nephra's strategy, the primary focus of which is on the education and development of our community, through the pursuit of Nephra's stated aims.

We welcome people from all backgrounds, and work as an equal opportunity organisation which is free from any form of discrimination on the grounds of colour, race, ethnicity, religion, sex, sexual orientation or disability.

We also make reasonable adjustments to meet the needs of those who are or become disabled and we re committed to safeguarding and promoting the welfare of all parties and at all locations within the community where Nephra operates. For example any staff member, service provider, volunteer, or other worker, potentially coming into contact with vulnerable persons (of any age) will be subject Disclosure Notice and Barring (DNB) checks as well as being trained in our policies and principles.

The trustees determine the general policy and activities of the charity, along with input from other volunteers who are asked to contribute to our management committee. The trustees, along with any management committee members, meet on a regular basis (at least six times a year) to discuss and agree the overall management and control of the charity, along with any upcoming future events and requirements.

The trustees and Nephra centre management maintain an effective and necessary control on the finances of the charity relative to its size and level of operation. This includes recording and countersigning of cash income and obtaining receipts for expenditure. Payments to and from the bank account are also cross checked, with each cheque requiring two signatories.

Related party transactions

All trustees give of their time freely and no remuneration or expenses were paid in the year for work as acting as trustees.

One of the trustees, whilst receiving no payment for trustee work, also acts in a separate capacity where they are paid professional fees to act as tutors in preparing and delivering certain classes to Nephra. These services are supplied under terms as agreed to be open and objective, as authorised by other trustees, and funds are expended in accord with terms of grants provided by Manchester City Council. The trustee has received the following sums during the year consisting of professional tutoring fees plus reimbursement of actual day to day expenses incurred: Iris Cooper £1,200..

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1160433

Principal address

27 Parkfield Road North
Manchester
M40 3TB

**NEPHRA GOOD NEIGHBOURS CHARITABLE
INCORPORATED ORGANISATION**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021**

Trustees

D Murphy Chair
S Crick Vice Chair
I Cooper Treasurer
B Stephens
N Bowerbank
R Butler
H Bockholt
I Mort
E Richards
H McDonald
Ms J Brierly (appointed 1.4.20)
Ms C McConnell (appointed 1.4.20)

Independent Examiner

A J Syddall M.A. A.C.A.
P B Syddall & Co
Chartered Accountants
Grafton House
81 Chorley Old Road
Bolton
Lancashire
BL1 3AJ

Approved by order of the board of trustees on 10 January 2022 and signed on its behalf by:



D Murphy - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
NEPHRA GOOD NEIGHBOURS CHARITABLE
INCORPORATED ORGANISATION**

Independent examiner's report to the trustees of Nephra Good Neighbours Charitable Incorporated Organisation

I report to the charity trustees on my examination of the accounts of Nephra Good Neighbours Charitable Incorporated Organisation (the Trust) for the year ended 31 March 2021.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



A J Syddall M.A. A.C.A.
P B Syddall & Co
Chartered Accountants
Grafton House
81 Chorley Old Road
Bolton
Lancashire
BL1 3AJ

10 January 2022

**NEPHRA GOOD NEIGHBOURS CHARITABLE
INCORPORATED ORGANISATION**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021**

	Notes	Unrestricted fund £	Restricted fund £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		20,564	77,606	98,170	70,702
EXPENDITURE ON					
Other		<u>15,501</u>	<u>77,606</u>	<u>93,107</u>	<u>66,975</u>
NET INCOME		5,063	-	5,063	3,727
RECONCILIATION OF FUNDS					
Total funds brought forward		16,639	-	16,639	12,912
TOTAL FUNDS CARRIED FORWARD		<u><u>21,702</u></u>	<u><u>-</u></u>	<u><u>21,702</u></u>	<u><u>16,639</u></u>

The notes form part of these financial statements

**NEPHRA GOOD NEIGHBOURS CHARITABLE
INCORPORATED ORGANISATION**

**BALANCE SHEET
31 MARCH 2021**

	Notes	Unrestricted fund £	Restricted fund £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	3	7,396	-	7,396	2,120
CURRENT ASSETS					
Debtors	4	575	-	575	1,295
Cash at bank and in hand		<u>14,504</u>	<u>50,140</u>	<u>64,644</u>	<u>23,351</u>
		15,079	50,140	65,219	24,646
CREDITORS					
Amounts falling due within one year	5	(773)	(50,140)	(50,913)	(10,127)
NET CURRENT ASSETS					
		<u>14,306</u>	-	<u>14,306</u>	<u>14,519</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>21,702</u>	-	<u>21,702</u>	<u>16,639</u>
NET ASSETS					
		<u>21,702</u>	-	<u>21,702</u>	<u>16,639</u>
FUNDS					
Unrestricted funds	6			<u>21,702</u>	<u>16,639</u>
TOTAL FUNDS					
				<u>21,702</u>	<u>16,639</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 10 January 2022 and were signed on its behalf by:



D Murphy - Trustee

The notes form part of these financial statements

**NEPHRA GOOD NEIGHBOURS CHARITABLE
INCORPORATED ORGANISATION**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - 50% on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

I Cooper, trustee, has received £1,200 during the year consisting of professional tutoring fees plus reimbursement of actual day to day expenses incurred.

There were no other trustee expenses paid during the current or previous year.

**NEPHRA GOOD NEIGHBOURS CHARITABLE
INCORPORATED ORGANISATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

3. TANGIBLE FIXED ASSETS

		Computer equipment £
COST		
At 1 April 2020		11,994
Additions		12,674
		<hr/>
At 31 March 2021		24,668
		<hr/>
DEPRECIATION		
At 1 April 2020		9,874
Charge for year		7,398
		<hr/>
At 31 March 2021		17,272
		<hr/>
NET BOOK VALUE		
At 31 March 2021		7,396
		<hr/> <hr/>
At 31 March 2020		2,120
		<hr/> <hr/>

4. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Prepayments	575	1,295
	<hr/>	<hr/>

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Accruals and deferred income	50,913	10,127
	<hr/>	<hr/>

6. MOVEMENT IN FUNDS

	At 1.4.20	Net movement in funds	At 31.3.21
	£	£	£
Unrestricted funds			
General fund	16,639	5,063	21,702
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	16,639	5,063	21,702
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**NEPHRA GOOD NEIGHBOURS CHARITABLE
INCORPORATED ORGANISATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

6. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	20,564	(15,501)	5,063
Restricted funds			
Restricted	77,606	(77,606)	-
TOTAL FUNDS	<u>98,170</u>	<u>(93,107)</u>	<u>5,063</u>

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
Unrestricted funds			
General fund	12,912	3,727	16,639
TOTAL FUNDS	<u>12,912</u>	<u>3,727</u>	<u>16,639</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	30,923	(27,196)	3,727
Restricted funds			
Restricted	39,779	(39,779)	-
TOTAL FUNDS	<u>70,702</u>	<u>(66,975)</u>	<u>3,727</u>

**NEPHRA GOOD NEIGHBOURS CHARITABLE
INCORPORATED ORGANISATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

6. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.19 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	12,912	8,790	21,702
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>12,912</u>	<u>8,790</u>	<u>21,702</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	51,487	(42,697)	8,790
	<u> </u>	<u> </u>	<u> </u>
Restricted funds			
Restricted	117,385	(117,385)	-
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>168,872</u>	<u>(160,082)</u>	<u>8,790</u>

7. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021.

**NEPHRA GOOD NEIGHBOURS CHARITABLE
INCORPORATED ORGANISATION**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021**

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Grants	77,606	42,122
Fundraising activities	-	1,598
Day to day classes and activities	20,249	11,596
One-off activities and outings	-	15,266
Rental income	315	120
	98,170	70,702
Total incoming resources	98,170	70,702
 EXPENDITURE		
Other		
Premises utilities	8,715	7,782
Fundraising expenses	-	436
Class and activities expenses	76,230	38,154
One-off outings and activities expenses	-	16,665
Travel expenses	-	804
Postage and stationery	439	251
Repairs and maintenance	25	462
Accountancy	300	300
Computer equipment	7,398	2,121
	93,107	66,975
Total resources expended	93,107	66,975
Net income	5,063	3,727

This page does not form part of the statutory financial statements

