

**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 are 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

D Murphy 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	24,668
DEPRECIATION	
At 1 April 2021	17,272
Charge for year	3,699
At 31 March 2022	20,971
NET BOOK VALUE	
At 31 March 2022	3,697
At 31 March 2021	7,396

4. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Prepayments	1,840	575

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Accruals and deferred income	3,026	50,913

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	21,702	98,734	120,436

**NEPHRA GOOD NEIGHBOURS CHARITABLE
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**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
	<u>239,783</u>	<u>98,170</u>
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
	<u>141,049</u>	<u>93,107</u>
Total resources expended	141,049	93,107
Net income	<u>98,734</u>	<u>5,063</u>

This page does not form part of the statutory financial statements

