

**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 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 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.

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:

A handwritten signature in black ink, appearing to read 'C Nixon', written in a cursive style.

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 £	<b>2024 Total funds £</b>	2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		<u>58,112</u>	<u>160,251</u>	<u>218,363</u>	<u>172,106</u>
<b>EXPENDITURE ON</b>					
Other		<u>56,472</u>	<u>111,509</u>	<u>167,981</u>	<u>182,320</u>
<b>NET INCOME/(EXPENDITURE)</b>		<b>1,640</b>	<b>48,742</b>	<b>50,382</b>	<b>(10,214)</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>70,891</u>	<u>39,332</u>	<u>110,223</u>	<u>120,437</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<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 £
<b>FIXED ASSETS</b>					
Tangible assets	4	925	-	925	1,848
<b>CURRENT ASSETS</b>					
Debtors	5	580	-	580	580
Cash at bank and in hand		71,986	88,074	160,060	108,345
		<u>72,566</u>	<u>88,074</u>	<u>160,640</u>	<u>108,925</u>
<b>CREDITORS</b>					
Amounts falling due within one year	6	(960)	-	(960)	(550)
<b>NET CURRENT ASSETS</b>		<u>71,606</u>	<u>88,074</u>	<u>159,680</u>	<u>108,375</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>72,531</u>	<u>88,074</u>	<u>160,605</u>	<u>110,223</u>
<b>NET ASSETS</b>		<u>72,531</u>	<u>88,074</u>	<u>160,605</u>	<u>110,223</u>
<b>FUNDS</b>	7				
Unrestricted funds				72,531	70,891
Restricted funds				88,074	39,332
<b>TOTAL FUNDS</b>				<u>160,605</u>	<u>110,223</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**

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

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

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

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

**4. TANGIBLE FIXED ASSETS**

	Computer equipment £
<b>COST</b>	
At 1 April 2023 and 31 March 2024	<u><b>24,668</b></u>
<b>DEPRECIATION</b>	
At 1 April 2023	<b>22,820</b>
Charge for year	<u><b>923</b></u>
At 31 March 2024	<u><b>23,743</b></u>
<b>NET BOOK VALUE</b>	
At 31 March 2024	<u><b>925</b></u>
At 31 March 2023	<u><b>1,848</b></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	<u>580</u>	<u>580</u>

**6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2024	2023
	£	£
Accruals and deferred income	<u>960</u>	<u>550</u>

**7. MOVEMENT IN FUNDS**

	At 1.4.23	Net movement in funds	At 31.3.24
	£	£	£
<b>Unrestricted funds</b>			
General fund	70,891	1,640	72,531
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<u>110,223</u>	<u>50,382</u>	<u>160,605</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 £
<b>Unrestricted funds</b>			
General fund	58,112	(56,472)	1,640
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	40,564	30,327	70,891
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	57,890	(27,563)	30,327
<b>Restricted funds</b>			
Restricted	114,216	(154,757)	(40,541)
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	40,564	31,967	72,531
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<u>120,437</u>	<u>40,168</u>	<u>160,605</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 £
<b>Unrestricted funds</b>			
General fund	116,002	(84,035)	31,967
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<u>390,469</u>	<u>(350,301)</u>	<u>40,168</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 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
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
	<u>218,363</u>	<u>172,106</u>
<b>Total incoming resources</b>	<b>218,363</b>	<b>172,106</b>
<b>EXPENDITURE</b>		
<b>Other</b>		
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
	<u>167,981</u>	<u>182,320</u>
<b>Total resources expended</b>	<b>167,981</b>	<b>182,320</b>
<b>Net income/(expenditure)</b>	<b><u>50,382</u></b>	<b><u>(10,214)</u></b>

This page does not form part of the statutory financial statements