

LEVENSHULME GOOD NEIGHBOURS CIO

Registered Charity Number: 1163827

**FINANCIAL STATEMENTS FOR THE YEAR
ENDED 30 SEPTEMBER 2023**

LEVENSHULME GOOD NEIGHBOURS CIO

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Levenshulme Good Neighbours CIO**Report of the trustees for the year ended 30th September 2023**

The trustees present their annual report and financial statements of the charity for the year ended 30th September 2023. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and 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 published (FRS 102) (effective 1 January 2019).

Reference and administrative information

Charity Name: Levenshulme Good Neighbours.

Charity Number: 1163827

Trustees (up to the date of signing the accounts)

Louise Such	Chair of Trustees	
Michelle Griffiths		(resigned October 2023)
Murtaza Jawed		
Grantley Vernon		
Fatiha Bougrassa		

Principal Office

Inspire Centre
747 Stockport Road
Manchester
M19 3AR

Independent Examiners

Community Accountancy Service Limited
The Grange
Pilgrim Drive
Beswick
Manchester
M11 3TQ

Bankers

Co-Operative Bank
1 Balloon Street
Manchester

Structure, governance and management

The Charity is a registered charitable incorporated organisation and is constituted under a trust deed dated 5th October 2015.

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Objectives and activities

The purposes of the charity are to relieve the needs of the elderly for the public benefit through the provision of support services and activities to help relieve social isolation caused as a result of their age and to enable them to live independently in society.

The main activities are the provision of a volunteer befriending service as well as events and activities for older people in the Levenshulme area.

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Charity's aims and objectives, in planning future activities, and setting the policies for the year.

The charity has furthered its charitable purposes for the public benefit through improving the lives of vulnerable and isolated older people in the community of Levenshulme. Many of the people we help don't have the support in their area to rely on for the practical things in life, or for companionship. Our work involves recruiting volunteer befrienders from the area who help people in a wide range of social, emotional and practical ways, this includes:

- visiting a housebound person
- helping people with limited mobility get out into the community
- helping older people get online
- helping with odd jobs and errands
- escorting older people to appointments, social events and activities
- having fun days out together

We offer activities, social events, days out and training opportunities to older people, so they can make the most of their time in ways that are meaningful to them.

A review of our achievements and performance: How our activities delivered public benefit:

In the year 2023, LGN (Levenshulme Good Neighbours) saw some work that has been going on peripherally (such as fundraising, report writing, and research into aging) bear fruit. Whilst at the same time the charity was greatly moved by the loss of two of its longtime service users (both over 93 years of age). There are 19,467 residents in Levenshulme a fraction (under 100 are 90 years of age), LGN has been catering to a significant number of this fraction (the over 90 in Levenshulme) over 10 years.

Last year, the charity informally used the central organising concepts of the Theory of Change model (drawing influence from the case study of the Home Office and the settling of refugees in inner cities) to make the best of well-treaded areas of knowledge the charity has held to be fed back to statutory stakeholders as well as to build campaigns around. This in effect benefits future service users, as the needs of over 60's are becoming more complex in the mental health and cognitive decline area.

Last year we went through 4 precontemplation phase/questions: (1) Having clearly defined perimeters with statutory referral sources, and network organisations on what the problem with socially isolated referrals (SIR) are, the breadth of complexity, and what can or cannot be expected in a given time frame. (2) What needs to change to alleviate the issues faced by complex cases of SIR, and what is blocking these areas that need to change? Are they interlinked? Homogenous or interdependent, heterogeneous, or sparse, and fluid? (3) Joining with some of the initiatives that MACC (Manchester's Local, Voluntary and Community Sector Support Organisation) had in relation to positive aging and Greater Manchester's Age-Friendly 'aging in place initiatives,' we tried to visualise what can be

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considered success cases. (4) Finally, what could be implemented ‘hurdle-free,’ in terms of joined-up thinking and decision-making between sectors, networks, partners, and within the charity?

This led to many threads of self-discovery for LGN’s staff, new angles of looking at operational and structural traditions from the past, a drive for new ways of recruiting volunteers, and modes of working. Another result from the first phase our LGN Theory of Change, was to evaluate to update some of our existing policies. The key findings from the University of Edinburgh social researcher on ageing confirmed some of our reasons for organisational and service theory of change. ***Research Into Aging in the UK for Levenshulme Good Neighbours.***

The key priority for our charity continues to be ensuring that no older person registered with us would fall through the cracks if it were avoidable by having access to available community support networks and services.

The Achievements for 2023 Were as Follows:

37 applicants on MACC (Manchester Local, And Voluntary & Community Sector Support Organisation) for two key volunteer roles; Music Playlist for Life Maker, and traditional Volunteer Befriender, with applicants having a variety of skills, work experience in the health and social care sector as well as the ability to speak multiple languages.

1. Completion of the LGN’s Longitudinal study into aging that looked at; falls, social circles, life expectancy based on geographical region, and control, autonomy, self-realisation, and pleasure.
2. LGN was awarded £26,450 in funding from the National Lottery’s Reaching Communities Fund, and Manchester City Council’s Supporting Communities Fund, which has helped with longer-term thinking for the charity, its structure, staff development, and offers to service users, volunteers, and locals in the area.
3. 15+ assessed Social Services/NHS contact referrals (complex cases) that looked at the above-mentioned ‘theory of change,’ methodologies to investigate what needs to change and how if at all future complex cases can be registered for befriending, or have another type of social prescription in place.
4. LGN became a Living Wage Employer, ensuring that the staff members were recognised for their work in the local area and could live in security.
5. The 2nd annual Older People’s Day with age-friendly activities in honour to our late member John Saunders, and based on his executors’ benevolent fund. LGN populated Manchester Metropolitan’s Student Union Volunteer Opportunities scheme on Instagram with our ‘Music Playlist Volunteer,’ recruitment campaign which generated a lot of interest from would-be intergenerational volunteers who would like to volunteer whilst they complete their degree.
6. LGN became a member of Volunteers of Levenshulme – An online platform for volunteering in Levenshulme. An intended eco system of volunteering provided by organisations located in Levenshulme, which includes: Station South, Levenshulme Inspire, Inspired Taskforce, and more. The goal was to circulate volunteers within the groups to foster a sense of stronger networking between the groups and provide a rounded experience of the communal needs for volunteers to pick from.
7. Successfully met the needs of the cost-of-living crisis taking place in the year, we designed a Sunday Lunch (Sunday Roast) offer once a month where over 55s can meet, save on energy, eat fresh food, and connect with others in similar circumstances in the area. This took place 12 times in the year, on the 3rd Sunday of every month. The average size of older peers dining was 30-something.

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8. Our trustee Grantley Ludlow was able to promote the charity on the BBC programme Bargain Hunt.
9. We facilitated training and certification for 9 volunteers across the Levenshulme volunteer network in Emergency First Aid at Work.

Performance, and Community Events for the Year 2022/23:

We continue to join up with Levenshulme Volunteer Network members through the Lev Vol platform to deliver a joined-up offering of 1) various entertainment activities, 2) radio programs, 3) writing, and craft workshops, 4) day trips, 5) one-to-one befriending, peer-to-peer befriending, public-space befriending (as opposed to home-based), 6) weekly food delivery drop-offs, 7) tutorials on IT equipment, 8) weekly choir groups, 9) safe IT and digital usage sessions and 10) advocacy for service users who were struggling with the risks of their social welfare entitlement being stripped from them.

LGN continues to feedback to the digital inclusion team on case studies and findings as to the extent to which the tech and device rollouts are for people who are digitally excluded and are older socially isolated, and over 70 years of age. LGN has this captured in both narrative and survey formats.

An average of 12 beneficiaries of our weekly Computer Buddies sessions were designed to tackle digital exclusion amongst older people (over 50s) and were tailor-made to suit their personal, practical, utility-based requirements. The learning and development of all attendees was self-paced, thus everything from paying bills to pension credit applications, council letter follow-ups or socially connecting online was offered as well as the repair of faulty devices and identification of how to best use them. 612 hours per person was available throughout the year to meet their digital needs. MP Afzal Kahn was pleased to visit one of our sessions, speak to the beneficiaries, and go into the residences of one to observe how older service users of ours are using digital technologies.

LGN made up the Southern Manchester contingent of Care Group Associated organisations in the Manchester City Council, Our Manchester, Supporting Communities Fund alongside Burnage Good Neighbours, Lady Barn, Withington Assist, and others. Celebrating the council's retrospective achievements from the last round of 5-year funding in the VSCE sector, and the roadmap ahead.

LGN successfully rolled out phase one of the Garden Project Delivery. LGN did so by first utilising the services of some local volunteer gardeners from our board members' circle of family and friends to help service users whose untended gardens were affecting their mental health. The gardeners were willing to train volunteers to create a 'volunteer gardeners army.'

Befriending in the Year 2022/23:

We have seen demand for our vital services surge as more older people in our community found themselves isolated, as well as an increase in needs from those we already support, who have had to close off the social networks that we helped facilitate due to the personally felt effects of the global pandemic on their lives. As a result of this, LGN continues to implement the objectives set out in its responsive plan which initially foresaw these factors. Thus, LGN was effectively but cautiously able to continue to alleviate social isolation and loneliness experienced by older (over 55-year-olds) who are suffering from bereavement, have had a recent fall, or are reported to suffer from mental illness of some kind and have been referred to LGN for befriending, companionship and practical help.

One of the areas of the plan which has proved instrumental is where LGN has altered its model to allow for more change in people's lives. This can see our volunteers reach more service users in less

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time. Intended to increase the contact hours some of our high-priority and complex needs clients can get if they desired it. It could have one service user be seen by two different befrienders and vice versa. Increasing more choice and enabling less dependency, again reflects the big changes in people's lives at the moment.

Our longest befriending companionship is 7yrs to date. The average age of our volunteers is 44.

And the average age of our service users is 77. This displays our intergenerational reach that creates a platform for sharing, learning, connecting, and mutual exchange of lived experiences.

Our cohort of volunteers come from mixed social and cultural backgrounds and as such languages other than English can be communicated if it is more effective to support and assist service users in booking appointments, or other areas of advocacy, a focus on reflecting more of the BAME (census 2021 shows that more than 45% of the ward Levenshulme identify as Asian) cohort proportionally is also a key driver for the charity.

Organisational Performance for the Year 2022/23:

Benchmarks in the year include continual liaising with the Independent Age Winter Wise packages to alleviate those who would be hardest hit during the winter. Liaising with *Gorton Central* to see if there are any areas of joint service that would help older vulnerable people between the wards.

In our initial plans for a warm hub, we described 422 Stockport Road, as a destination point for walkers and wheelers to eat, feel safe, warm and save on gas (cost of living) not to mention to eat healthy freshly cooked meals where peers (of same age range) with similar situations can get together and bond.

Feedback and quotes from the successful Sunday Lunch destination point for walkers and volunteer companions:

SUNDAY LUNCH FEEDBACK & COST OF LIVING AND SOCIAL EFFECT:

- a) I like to get out and see friends and not feel lonely at home – P.B (Local resident)
- b) From the good quality food to the company it positively impacts all! Cost of living included – B.
- c) It's a great money saver, we turn off our heating in the morning, go out to the Sunday lunch, and won't have to turn the heating back on until much later that day.
- d) It is far too expensive now to heat your own home! – J.A (A board member of Inspired Taskforce).

One area of self-discovery was unlocking the once-a-month over 50s book club to become fully peer-ran. LGN's over 50s book club began as an offshoot of a Monday discussion group at the local Blue Bells pub. The literary tastes of certain members of the group emanated from the midday talks, and thus LGN helped facilitate a space with the support of Arcadia Library (Manchester City Council's) Age Friendly space and Inspired Taskforce coordinating. The group averaged 8 members, and genres ranged from horror, and autobiographical to whodunnits. A points system was put in place to score how well the book was written and what made the book significant. Irla (in her late 60s) was a beneficiary who found her voice within this group while at the same time taking flight with her digital

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gadgets and making social connections in tow. Our book club featured in the Age Friendly bulletin over the spring/summer of 2023 and generated interest from writers to researchers.

Genres are open to voting. So far, *The Respectable Trade* by Philippa Gregory has been the most well-received, but detective and thrillers are also in the ranks for possibly taking that spot. When members meet on the 1st Wednesday of the month, they would normally vote on how 'interesting,' and 'well written,' the previous month's book was. Comments on *The Woman in Black* were, 'better than the film', 'glad I didn't watch the film first with its Hollywood twist,' and 'genuinely enjoyed it and its twist.' Irene (a Blue Bell Talk Group regular) gave it a 10/10, she seems to be enjoying the group.

The goal all along was to have it run by the members for the members, co-produced, and delivered by the very service users themselves, and this was duly achieved in the year.

Case study 1, feedback from a volunteer befriender, CB.: "August time was more successful, we went to Sainsburys in Fallowfield which she enjoyed. Another time I brought my sister's dog around to visit and last week we went down to the garden and played dominoes. Tomorrow, I might take her to Station South for a coffee as the weathers looking nice. I received the booklet on activities in the area, thank you for that. I'll discuss trying one or two out with her tomorrow."

CB was matched with service user M, who has memory issues, had a recent stint at the hospital and is prone to falls in her flat. M, used to go out pre-pandemic but had gone into her shell since her friend passed away. CB's goals were to remind M, of the chair exercise from the physio, motivate M, to go outdoors for shopping, and try and pique the interest of M to meet other people at the community scheme, 2/3 were achieved.

Case study 2, achievements of a volunteer befriender: Jeanette was able to see our late member of LGN (aforementioned) Joan in her last days and even on the day of her passing. She always brought a smile to Joan's face and offered many instrumental ideas to tackle social isolation such as broadband, and healthy eating, and even shared her professional experience with the professional carers as to how to rotate and balance Joan so that her posture and sleeping position did not aggravate pain but alleviated it. In the end, it was not just Joan but Joan's family that appreciated Jeanette's volunteering and they made this clear on the day of the funeral and wake at the Woodstock Barlow Moor Road.

Financial review

- a) The long-term fundraising strategy of Levenshulme Good Neighbours has seen the organisation celebrate its 11th consecutive year. This year we further aligned with local community groups such as Inspired Taskforce, Inspire Community Centre, 422 Hub Stockport Road, and the associated Good Neighbours groups in South Manchester towards the joint goals of improving the lives of older and socially isolated lonely people.
- b) A financially instrumental gain from such above-mentioned partnerships has been a further collaboration of the groups that has resulted in the formation of Cost of Living-ready activities and services such as Sunday Lunch, and Computer Buddies with Inspired Taskforce. Our legacy with our service users has been very moving. This year our charity celebrated stage 2 of the

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National Older People's Day with the £6,701.81 given to LGN by the executors of one of our beloved members (from the Irish community) who passed away last year. As a result of this benevolent fund, we continue to develop our yearly National Older People's Day event on the 1st of October every year for the next 8 years, utilising this fund - he would be proud.

- c) Our successful funding strategy saw us awarded grants from the National Lottery (£20,000), for our befriending project, gardening services, boosting the mental health of older service users in the area and providing an overall hands-on social prescription package as an intervention to those who are housebound (or residing in Independent Living Schemes), with little to no links or access to public services or community centres. With the National Lottery funds, we were able to train our staff members with emergency first aid training at work, recruit a new fleet of multi-lingual volunteers, and continue to meet the needs of patients in the M19 area who have been recently released from hospital but have low mobility or confidence to use their limbs, get some exercise or desire to go out for fresh air.
- d) Another funding stream we were able to acquire was from Manchester City Council, Supporting Communities Fund. This went towards outcomes such as integrating more BAME members as beneficiaries of our service, monitoring and where possible reducing the amount of crucial falls experienced amongst those over 60 years old (the ratio of which is more weighted towards females), and facilitating warmer spaces as destination centres that service users can come to, to eat, share, chat, or take part in an activity of some kind. The future will see LGN work closer with the National Lottery for a 2-3 year fund with their Reaching Communities objectives, and Supporting Communities Fund to sustain these gains and goals, whilst opening the door to other grantors who are equally keen to tackle social isolation experienced amongst the house bound over 70s who on top of these two factors continually face the financial burdens of the rising cost of living.

Investment powers & policy

The trustees, having regard to the liquidity requirements of operating the charity, will keep available funds in an interest-bearing deposit account.

Risk management

The trustees have conducted a review of the major risks to which the charity is exposed, and system have been established to mitigate those risks.

Reserves policy and going concern

The balance held in unrestricted reserves at 30th September 2023 was £34,586 all of which are free reserves after allowing for funds tied up in tangible fixed assets.

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately three months of unrestricted expenditure. The trustees consider that this level will provide sufficient funds to respond to applications for grants and ensure that support and governance costs are covered.

Future plans

Levenshulme Good Neighbours aims to develop a full-cycle referral system. A system of referrals that covers the mental, physical and other needs of our clients. Through this, the charity aims to reduce

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the age of new registrants. Last year we highlighted how we aimed to boost our safe-guarding training and knowledge post-pandemic and would develop a permanent place-based activity with one of our network partners. These two objectives have been fulfilled. Our plan now is to align these gains towards more depth of service, quality of care, attention and personal engagement and using long-term funding to keep our companionships sustainable, not too affected by the cost-of-living crisis and developing towards a mutual benefit for both the befriender and their match.

The Next 12 months Would See LGN

1. To continue local outreach campaigns making religious, cultural, local government, and community partners aware of the ways in which they can support LGN in alleviating social isolation within the area of Manchester where the organisation is most active. The retraining of volunteers and staff in key areas of functionality including Emergency First Aid Training at Work, among other areas of professional development.
2. For the foreseeable future, LGN intends to incorporate messages regarding Climate Change and the cause for concern about it in our bi-monthly newsletters to volunteers and service users as an awareness-building instrument.
3. To review our internal policies concerning safeguarding where pets, and going to certain venues for befriending is concerned.
4. To welcome and liaise with public service corporations like BBC Radio Manchester highlighting the work that LGN does for more awareness raising of the charity's cause, and the asset-based community development advantages working on the A6, public route for bus 192.
5. To appear and promote activities for older people in more published outlets via electronic media such as the *Loads to Do* directory of activities and Age Friendly bulletin on a monthly basis.
6. Looking to make more use of the Inspire Community Centre to capture older people's memories by way of a heritage group, and looking at the feasibility of drop-in mental health support group predominately for the over 50s.

Appointment of trustees

New trustees are appointed by existing trustees and serve for three years after which they may put themselves forward for re-appointment. The Trust Deed provides for a minimum of three trustees, to a maximum of twelve trustees, with no more than three trustees due for re-appointment in any one year.

At the quarterly trustee meetings, the trustees agree the broad strategy and areas of activity for the Charity, including investment, reserves and risk management policies and performance. The day-to-day administration of the Charity is delegated to the Levenshulme Good Neighbours' Coordinator.

Trustee induction and training

The CIO trains and inducts trustees via a system of mentoring and internal training.

Trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and 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 requires the charity trustees to prepare financial statements for each 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, of the charity for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting principles and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is appropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that 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 applicable Charities (Accounts and Reports) Regulations, and the provision of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees on 24th June 2024 and signed on their behalf by:

L Such

Louise Such
CHAIR OF TRUSTEES

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF
LEVENSHULME GOOD NEIGHBOURS
REGISTERED CHARITY NO. 1163827**

I report on the accounts of the charity, for the Year Ended 30th September 2023, which are set out on pages 11 to 21.

Respective Responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity is preparing accrued accounts and I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants.

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- To state whether particular matters have come to my attention.

Basis of Independent Examiners Report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out below.

Independent Examiner's Statement

In connection with my examination, other than listed below, no matter has come to my attention :
(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records have in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act,
- have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed: *A.M. King*

AM King FCCA
Date: 24th June 2024

Community Accountancy Service Ltd
The Grange, Pilgrim Drive, Beswick,
Manchester, M11 3TQ

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED**30 SEPTEMBER 2023****INCLUDING INCOME AND EXPENDITURE ACCOUNT**

				Total Funds Year Ended 30 September 2023 £	Total Funds Year Ended 30 September 2022 £
	Further Details	Unrestricted Funds £	Restricted Funds £		
Income from:					
Donations and legacies	(3)	43	-	43	7,935
Charitable Activities	(4)	20,000	6,750	26,750	17,268
Investment Income		43	-	43	2
Total		20,086	6,750	26,836	25,205
Expenditure on:					
Raising Funds	(5)	141	-	141	-
Charitable Activities	(5)	15,723	15,766	31,489	28,168
Total		15,864	15,766	31,630	28,168
Net income/(expenditure)		4,222	(9,016)	(4,794)	(2,963)
Transfers between funds	(12)	(377)	377	-	-
Net movement in funds		3,845	(8,639)	(4,794)	(2,963)
Reconciliation of funds					
Total funds brought forward	(12)	30,741	13,389	44,130	47,093
Total funds carried forward	(12)	34,586	4,750	39,336	44,130

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

The notes on pages 14 to 21 form part of these accounts.

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BALANCE SHEET AS AT 30 SEPTEMBER 2023

	Notes	2023 £	2022 £
Fixed assets:			
Tangible assets	(9)	-	-
Total fixed assets		-	-
Current assets:			
Debtors	(10)	128	154
Cash at Bank & in Hand		39,943	44,621
Total current assets		40,071	44,775
Liabilities:			
Creditors: Amounts falling due within one year	(11)	735	645
Net current assets or liabilities		39,336	44,130
Total assets less current liabilities		39,336	44,130
Total net assets or liabilities		39,336	44,130
The funds of the charity:			
Restricted income funds	(12)	4,750	13,389
Unrestricted income funds	(12)	34,586	30,741
Total charity funds		39,336	44,130

Approved on behalf of the Trustees Management Committee

Louise Such (Chair of Trustees)

Grantley Ludlow

Date: 24th June 2024

The notes on pages 14 to 21 form part of these accounts.

Statement of Cash Flows for the year ended 30 September 2023

Reconciliation of net movement in funds to net cash flow from operating activities

	Year Ended 30 September 2023 £	Year Ended 30 September 2022 £
Net movement in funds	(4,794)	(2,963)
Add back depreciation	-	278
Deduct investment income	(43)	(2)
Decrease/(increase) in debtors	26	(143)
Increase/(decrease) in creditors	90	(2,412)
Net cash used in operating activities	(4,721)	(5,242)
Cash flows from investment activities:		
Interest	43	2
Net cash provided by investing activities	43	2
Increase/(decrease) in cash and cash equivalents during the year	(4,678)	(5,240)
Cash and cash equivalents brought forward	44,621	49,861
Cash and cash equivalents carried forward	39,943	44,621

Notes to the accounts for the year ended 30 September 2023

1. Accounting policies**(a) Basis of preparation and assessment of going concern**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 1st January 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011. The charity constitutes a public benefit entity as defined by FRS 102.

(b) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There are 5 restricted funds.

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Further details of each fund are disclosed in note 12.

(c) Income recognition

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

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

(d) Expenditure Recognition

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 settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (g) below.

(e) Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

(f) Allocation of support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees together with an apportionment of overhead and support costs.

Governance costs and support costs relating to charitable activities have been apportioned based on type of expense. The allocation of support and governance costs is analysed in note 6.

(g) Costs of raising funds

Costs associated with raising funds relate to a subscription to Grants Online.

(h) Charitable Activities

Costs of charitable activities include governance costs and an apportionment of support costs as shown in note 6.

Notes to the accounts for the year ended 30 September 2023

(i) Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised and valued at historical cost. Depreciation is charged on the following basis:

Office Equipment	25% on cost
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(j) Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their varying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

(k) Pensions

The charity currently does administer contributions to an auto enrolment pension scheme on behalf of individuals. The charity has no liability beyond making its contributions and paying across the deductions for the contributions.

(l) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

(m) Creditors and Provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of the funds to a third party and the amount due to settle the obligation can be measured of estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2. Related party transactions and trustees' expenses and remuneration

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2022: £nil). Expenses paid to the trustees in the period totalled £nil (2022: £nil).

3. Donations and Legacies

	Unrestricted Year Ended 30 September 2023 £	Restricted Year Ended 30 September 2023 £	Total Funds Year Ended 30 September 2023 £
Donations	43	-	43
	43	-	43
Previous Year			
	Unrestricted Year Ended 30 September 2022 £	Restricted Year Ended 30 September 2022 £	Total Funds Year Ended 30 September 2022 £
Donations	1,234	-	1,234
Legacy - John Saunders	-	6,701	6,701
	1,234	6,701	7,935

Notes to the accounts for the year ended 30 September 2023

4. Income from charitable activities

	Unrestricted Year Ended 30 September 2023 £	Restricted Year Ended 30 September 2023 £	Total Funds Year Ended 30 September 2023 £
Unrestricted grants:			
National Lottery Fund	20,000	-	20,000
Restricted grants:			
Manchester City Council	-	6,750	6,750
	<u>20,000</u>	<u>6,750</u>	<u>26,750</u>
Previous Year			
	Unrestricted Year Ended 30 September 2022 £	Restricted Year Ended 30 September 2022 £	Total Funds Year Ended 30 September 2022 £
Restricted grants:			
OPeNS Fund	9,468	-	9,468
Covid Recovery Fund	3,900	3,900	7,800
	<u>13,368</u>	<u>3,900</u>	<u>17,268</u>

Notes to the accounts for the year ended 30 September 2023

5. Expenditure

	Charitable Activities	Year Ended 30 September 2023 £	Year Ended 30 September 2022 £
Expenditure on raising funds:			
Subscriptions	141	141	-
	<u>141</u>	<u>141</u>	<u>-</u>
Expenditure on charitable activities:			
Employment Costs	20,285	20,285	18,629
Trips & Activities	3,104	3,104	2,763
Volunteer Expenses	300	300	231
Staff Travel	408	408	294
DBS Checks	96	96	112
Minor Computer & Software Costs	645	645	668
Training	510	510	-
Advertising & Promotion	284	284	375
Telephone & Internet	290	290	274
Rent	3,400	3,400	2,400
Insurance	366	366	347
Post, Printing & Stationery	786	786	816
Sundries	-	-	4
Governance	600	600	552
Support Costs	415	415	425
Depreciation	-	-	278
	<u>31,489</u>	<u>31,489</u>	<u>28,168</u>
Total Expenditure		<u>31,630</u>	<u>28,168</u>
		Year Ended 30 September 2023	Year Ended 30 September 2022
Restricted funds		15,766	18,900
Unrestricted funds		15,864	9,268
		<u>31,630</u>	<u>28,168</u>

6. Allocation of governance and support costs

The breakdown of support costs and how these were allocated between governance and other support costs is shown below:

	Basis of apportionment	General Support	Governance	2023 Total	2022 Total
Accountancy Fees	type of expense	-	600	600	552
Payroll Bureau	type of expense	415	-	415	425
		<u>415</u>	<u>600</u>	<u>1,015</u>	<u>977</u>

Notes to the accounts for the year ended 30 September 2023

7. Analysis of staff costs

	Year Ended 30 September 2023 £	Year Ended 30 September 2022 £
Wages and Salaries	20,007	18,429
Social Security Costs	-	-
Pension Costs	278	200
	<u>20,285</u>	<u>18,629</u>
Charitable activities	18,660	17,404
Support costs	-	-
	<u>20,285</u>	<u>18,629</u>

The average number of employees during the year was 2 (previous year: 2) with the full time equivalent of 1. The charity considers its key management personnel comprises the trustees and Senior Manager. The total employment benefits, including employer pension contributions of the key management personnel were £16,546 (previous year: £13,101). No employee has benefits in excess of £60,000 (previous year: none).

8. Independent Examiner Fees

	Year Ended 30 September 2023 £	Year Ended 30 September 2022 £
Independent examination fees	600	552
Other services	415	425
	<u>1,015</u>	<u>977</u>

9. Tangible Fixed Assets

	Office Equipment £	Total £
Cost		
At 1 October 2022	1,907	1,907
Additions	-	-
At 30 September 2023	<u>1,907</u>	<u>1,907</u>
Depreciation		
At 1 October 2022	1,907	1,907
Charge for Year	-	-
At 30 September 2023	<u>1,907</u>	<u>1,907</u>
NET BOOK VALUE		
At 30 September 2023	<u>-</u>	<u>-</u>
At 30 September 2022	<u>-</u>	<u>-</u>

Notes to the accounts for the year ended 30 September 2023

10. Analysis of debtors

	Year Ended 30 September 2023 £	Year Ended 30 September 2022 £
Other Debtors and Prepayments	128	154
	<u>128</u>	<u>154</u>

Debtors for 2023 and 2022 relate to unrestricted funds .

11. Creditors: amounts falling due within one year

	Year Ended 30 September 2023 £	Year Ended 30 September 2022 £
Other creditors and accruals	735	645
Deferred income	-	-
	<u>735</u>	<u>645</u>

Deferred income comprises of restricted grant income received in advance.

Balance as at 30th September 2022

Amount released to income earned from charitable activities

Amount deferred in year

Balance at 30th September 2023

-
-
-
<u>-</u>

12. Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance at 1 October 2022 £	Incoming Resources £	Resources Expended £	Transfer £	Balance at 30 September 2023 £
General Fund	30,741	20,086	(15,864)	(377)	34,586
	<u>30,741</u>	<u>20,086</u>	<u>(15,864)</u>	<u>(377)</u>	<u>34,586</u>

Previous Year

	Balance at 1 October 2021 £	Incoming Resources £	Resources Expended £	Transfer In £	Balance at 30 September 2022 £
General Fund	25,405	14,604	(9,268)	-	30,741
	<u>25,405</u>	<u>14,604</u>	<u>(9,268)</u>	<u>-</u>	<u>30,741</u>

Name of unrestricted fund:	Description, nature and purpose of the fund
General Fund	The free reserves.

Notes to the accounts for the year ended 30 September 2023

13. Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total 2023 £
Tangible fixed assets	-	-	-
Cash at bank and in hand	35,193	4,750	39,943
Other net current assets/(liabilities)	(607)	-	(607)
Total	34,586	4,750	39,336

Previous Year

	Unrestricted funds £	Restricted funds £	Total 2022
Tangible fixed assets	-	-	-
Cash at bank and in hand	25,954	10,193	36,147
Other net current assets/(liabilities)	(480)	-	(480)
Total	25,474	10,193	35,667

14. Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised on a transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at an amortised cost using the effective interest method.