

LEVENSHULME GOOD NEIGHBOURS CIO
Registered Charity Number: 1163827

**FINANCIAL STATEMENTS FOR THE YEAR
ENDED 30 SEPTEMBER 2024**

LEVENSHULME GOOD NEIGHBOURS CIO

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Levenshulme Good Neighbours CIO

Report of the trustees for the year ended 30th September 2024

The trustees present their annual report and financial statements of the charity for the year ended 30th September 2024. 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

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:

It has been a successful year, albeit with changes in government, the cost of living, reappraisal of winter fuel payments, and shuffling of personal independent payments and pension credit to combat. Our beneficiaries are one of the most at-risk groups affected by such changes and the overload of mixed messages. Some continue to cling to outmoded, panic-stricken ways of life, harking back to the red alert pandemic phase that the nation experienced at the expense of their sense of feeling pleasure and autonomy in later life. This is where we can make the most impact.

Amidst this upheaval and uncertainty, Levenshulme Good Neighbours has continued to befriend, be a local outlet to the house bound and isolated older people in the M19 area (M12, and M18), advocating on their behalf, ensuring they receive their statutory entitlements, thus alleviating the rigors financial scarcity may have on mental health and well-being.

In the year ending September 2024, LGN (Levenshulme Good Neighbours) saw some work, and seeds sown from previous years that have been going on peripherally, such as: fundraising strategies, volunteer recruitment sourcing, staff appraisals, board-member recruitment, and spearheading of local partnerships, yield optimally during the season. However, the charity, and the regulars, associates, partners, and friends were greatly moved by the loss of three of its long-time beneficiaries (both over between the late 60s and early 90s years of age). There are 19,648 residents in

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Levenshulme, a fraction (under 100 are 90 years of age). LGN has been catering to a significant number of this fraction (the over 90s in Levenshulme) for over 12 years.

Many beneficiaries have echoed that they don't know where they'd be without us.

The Achievements for 2024 Were as Follows:

1. Facilitated more than 800 visits to house-bound and older people in 2023/24
2. Improved mental health for more than 17 housebound and 40 mobile service users through social interventions such as neighbourhood befriending and Sunday luncheon programmes
3. These included hospital visits, substituting for patient transport
4. Accompaniment to hospitals, GP surgeries, and A&E, which resulted in almost 2000 hours of volunteer befriending
5. We ran 12 warm space hub communal luncheons as a destination point for those who are more mobile
6. Continued to connect older people online in a safe manner, linking up with members of Sheltered Housing awareness team who work on prevention and training of digital devices for safe use in a tailor-made and in-person manner
7. Handled more than 260 enquiries for befriending, signposting, day centres, volunteers, healthy meals, pantry services, etc.
8. There was a reduction in social isolation and loneliness experienced locally by those aged in their mid-70s and over, and who are housebound in particular, indicated 75% of our service users who reported that they felt less lonely, socially isolated, and more connected than before
9. There was a reported 40% reduction in repeat critical falls experienced by our service users due to the welfare checks, visitations, staff and volunteer call outs to maintain service user safety, and well-being
10. There was also an increase in the number of befrienders from BAME communities, locally influencing South Asian communities to access our and similar support in the area. And a 25% increase in the number of BAME Levenshulme residents accessing LGN's befriending services

Performance, and Community Events for the Year 2023/2024:

Our local network delivery and recruitment remain as streamlined as ever. Since our last review, Manchester Cares (a similar service but city-wide) has become insolvent, leading to increased fragmentation of service provision at a local delivery level, and more enquiries for local befriending companions for everything from home visits to patient transport. Social workers and nurses have approached us to volunteer as befrienders because the state does not have such a service; therefore, the need for our service delivery in the area is even more acute.

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 such as the upcoming Tai Chi sessions, 2) promote age-friendly local radio programs, 3) sign post mobile service users to writing, and craft workshops, 4) sign post and provide volunteer befrienders to day trips, 5) sustaining our one-to-one befriending, peer-to-peer befriending, public-space befriending (as opposed to home-based), 6) weekly shopping, and ad-hoc patient transport, 7) tutorials on IT equipment, 8) sign-posting to choir groups with network partner Inspire Foundation 9) safe IT and digital usage sessions and 10) advocacy

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for service users who were struggling with the risks of their social welfare entitlement being stripped from them.

LGN continues to provide 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.

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.

That is the theory of being agents of change in such a field as adult social and health care. Change from the status quo, the norm. Change from Nurses and Social Workers echoing each other's sentiment that there isn't enough provision for socially isolated and lonely referrals (SILR) who have mixed cognitive and physical conditions.

Point one from last year was: 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. We addressed this by increasing engagement with the referrers. Meetings with key stakeholders, and internal plans to continue to demystify befriending, feedback aims and updates to the referrers, and maintain that they speak, and act as LGN's agents in their circle of influence, so that Health and Social Care workers are not stretched because they are missing the gap of awareness of befriending services such as what LGN offers.

Point 4 was: (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 is beyond our bounds, but something that the reigning government and local authorities would have to steer alongside donors, fundholders, especially those that are geared towards ageing in place, ageing comfortably.

This was taken from an interview with a member of the BBC who was interested in communal groups on the A6 road such as Levenshulme Good Neighbours, and its aims in the neighbourhood.

"One of the things I like about Manchester is that it is very centralised in its networks. We use MACC, a volunteer hub and we also get prospective volunteers coming to our website and we do outreach at universities. People are very keen to volunteer, and I love working with students because they are so energetic and want to make a difference, so idealistic, like I was before I became part of the system!

I've had five years in the charity, and during Covid, we did find the 'Blitzkrieg' or 'love thy neighbour' spirit took place. On the volunteer side, we have had a mixture of people, even younger people, saying that they felt socially isolated and lonely, that they needed to get used to speaking to people again. Unfortunately, on the older side, the confidence that they had to come out of their house for a walk

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to, say a community centre, was heavily impacted by the news feeds they were getting about infection. This set us back a year or two, especially with the BAME community, regarding coming out of their homes to community centres.”

Befriending in the year 2023/24

Our work aims to tackle the root problems experienced by our beneficiaries in many ways.

More than 50 beneficiaries are directly supported through LGN (we are on track at 120). The first chief aim is to have a healthy feedback loop between ourselves and the referrer so that the referred (our beneficiaries) do not feel they are receiving a fragmented statutory service. We are technically a socially prescribed intervention, non-medical. Hence, through discussion as a therapeutic outlet, issues such as loss, finances, loneliness, and their factors can be brought to light rather than their symptoms leading to GP and A+E for someone to talk to because they feel left out.

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 that has proved instrumental is where LGN has altered its model to allow for more change in people's lives. This can help our volunteers reach more service users in less time. Intended to increase the contact hours that some of our high-priority and complex needs clients can get if they desire it. It could have one service user be matched to two different befrienders and vice versa. Increasing choice and enabling less dependency, again, reflects the big changes in people's lives at the moment.

Our longest befriending companionship is 5 years. The average age of our volunteer befriender is 48.

And the average age of our service users is 75. 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.

Some case studies and feedback from one of our befriending matched companionships Jimmy 74 and Felix 79:

- “He was just waking up when I visited him (4pmish) and expecting Jo Felix
- He had already had his meal prepared by his carer Ann
- I asked about his tablet device and if he had been browsing or using it recently, to which he answered he had

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- I asked about his former carer, Julie and if they have been in touch, but he said that she doesn't return his messages, and so I consoled him that some people need to make a clean break when they move on and that it's nothing personal (she lives in Wales now)
- James was waxing lyrical about how delightful it was to see properly as he had finally had the laser eye procedure done. He described how the telly is brighter and can see things a lot better, including reading and signs on the road
- Everyone at Rose Court has had new entry doors to the flats fitted and James was happy with his. I did not ask him about if the housing association wanted to use the opportunity to give him a bespoke width because of his large mobility scooter, in case this triggered his emotions, the width looked the same as before to me."

We would like to thank our volunteer Felix for his longstanding support to James, who lives in a community sheltered scheme. Felix has presented everything from board games, to how to navigate a Samsung tablet to keep James's arthritic fingers functional. Together they have bonded well over the last year and a half, share St Paddy's days (Sunday March 2024), in their own way and also catch up on the scores on the doors with Gaelic football. Not the most self-said techy Felix has also attempted to boost James' TV to be smart so that James may watch his Western Films, favourite Irish musicians from the 70s and 80s (so we aren't talking Boyzone here).

Financial review

The long-term fundraising strategy of Levenshulme Good Neighbours has seen the organisation celebrate its 12th 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. We continue to diffuse the negative impact from the pandemic into new opportunities to consolidate our mission for older people in M19.

- a) We are still making tracks with our relatively new portal for donations via the website Just Giving in terms of the demographics of the donors, and how to boost the visibility of our cause to be more prolific, buzzing around in areas where potential donors remain dormant, to awaken their altruistic inclinations.
- b) LGN was grateful for the funding amount of £13,500 to meet the operational expenses of the charity, and provide outcomes in the areas of reducing critical falls amongst the aged, as well as usage of more warm spaces, hopefully reducing energy bills, engaging, shimmering more with the BAME community, and alleviating social isolation, and loneliness amongst our service users by 75% by the 2nd year of funding.
- c) We were delighted to have worked with 10GM Salford CVS's Walking and Wheeling Campaign, a seasonal initiative to bridge the gaps, plug the holes in provision, and secure safe, yet necessary, means for older people who need or use walking aids to get out and about during the winter months. The £2,000 had an immediate impact at the turn of the new year when daylight is scarce.

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- d) Quote from 10GM: “Thanks for sharing your end-of-project report for the GMWWC’s grant you received. That was amazing to know the progress you made in this project.”
- e) The surprise sum of £2,000 from the amazing Social Enterprise John Lewis partnership went a long way to brightening up the pre-Christmas nights of 18 of our service users on December 18 as we did the rounds, meeting and greeting on the doorsteps, and delivering, useful winter information, gifts, and hampers to clients in the neighbourhood, including and especially to those who reside in Sheltered Accommodation, whereby some weren’t having relatives over for Christmas.
- f) Our successful funding strategy which 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 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.

Our Financial Strategy for the Next 12 Months Includes:

- To increase the amount in the reserve account to be in line with inflation, as it hasn’t been increased for more than 5 years. Thus, serving as a contingency to fortify LGN in case there are any operational threats to the charity that incurs a financial burden
- To future-proof the charity’s operational costs against external financial threats such as increased cost of living and inflation. These include subscription fees, as well as third-party service provider costs
- To ensure that staff salaries are not only commensurate with horizontal workers at similar organisations but also in line with the rise of the Living Wage, the cost of living, and inflation
- Generate structural funds to ensure the long-term financial sustainability of the charity
- Horizon scan alternative income streams from Trusts and Foundations that are specially geared towards provision for older people, especially in the North of England, and in areas with levels of deprivation, ensuring that the organisation is open and ready for vertically aligned missions and aims, since the new Government has been in post
- To review our individual-donor strategy, which will have us look at more robust ways technology, QR Codes, and viral social media can resonate with willing donors to support our organisation

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.

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Risk management

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

Reserves policy and going concern

The balance held in unrestricted reserves at 30th September 2024 was £33,422 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

- a) To run slow-moving exercises for over 50s in an open-access venue such as Gorton Hub, where participants can benefit by practicing Tai Chi with our award-winning certified practitioner volunteer instructor, George Shu Lee. Some social benefits include: Community and Connection. Group classes or practice sessions provide opportunities to connect with others, fostering a sense of belonging and shared purpose. Rehabilitation and Longevity. Recovery Support Tai Chi is often used in physical therapy and rehabilitation for its gentle, adaptive nature. 2. Longevity and Aging Gracefully. Many practitioners attribute their vitality and health in later years to consistent Tai chi practice, which promotes holistic well-being.
- b) Continue to ensure that volunteer befrienders who are interested in emergency First Aid at work are First Aid trained.
- c) Implement our Financial strategy for the next 3-year cycle that considers our reserves, salaries, and other operational expenses in light of increased cost of living, etc.
- d) We are looking forward to an equally successful year ahead, where we will continue to improve the mental health of our beneficiaries by the means outlined in our proposed plans last time; as flexibly and fluidly as we can. Therefore, we look forward to more volunteer visits, milestones from our third year being reached, a sustainable financial position, stronger network partnerships, and fulfilling the delivery of our services to meet the needs of our beneficiaries to provide some dignity, fulfilment, and independence, one person at a time.
- e) Have more goal-based home from the hospital high-impact befriending programmes, companions locally that continue to motivate service users who have had recent falls that led them.

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.

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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 26th April 2025 and signed on their behalf by:

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 2024, 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: 26th April 2025

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

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED
30 SEPTEMBER 2024
INCLUDING INCOME AND EXPENDITURE ACCOUNT

				Total Funds Year Ended 30 September 2024 £	Total Funds Year Ended 30 September 2023 £
	Further Details	Unrestricted Funds £	Restricted Funds £		
Income from:					
Donations and legacies	(3)	2,055	-	2,055	43
Charitable Activities	(4)	-	38,000	38,000	26,750
Investment Income		112	-	112	43
Total		<u>2,167</u>	<u>38,000</u>	<u>40,167</u>	<u>26,836</u>
Expenditure on:					
Raising Funds	(5)	263	-	263	141
Charitable Activities	(5)	3,068	33,500	36,568	31,489
Total		<u>3,331</u>	<u>33,500</u>	<u>36,831</u>	<u>31,630</u>
Net income/(expenditure)		(1,164)	4,500	3,336	(4,794)
Transfers between funds	(12)	-	-	-	-
Net movement in funds		<u>(1,164)</u>	<u>4,500</u>	<u>3,336</u>	<u>(4,794)</u>
Reconciliation of funds					
Total funds brought forward	(12)	34,586	4,750	39,336	44,130
Total funds carried forward	(12)	<u>33,422</u>	<u>9,250</u>	<u>42,672</u>	<u>39,336</u>

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.

BALANCE SHEET AS AT 30 SEPTEMBER 2024

	Notes	2024 £	2023 £
Fixed assets:			
Tangible assets	(9)	-	-
Total fixed assets		-	-
Current assets:			
Debtors	(10)	1,167	128
Cash at Bank & in Hand		42,250	39,943
Total current assets		43,417	40,071
Liabilities:			
Creditors: Amounts falling due within one year	(11)	745	735
Net current assets or liabilities		42,672	39,336
Total assets less current liabilities		42,672	39,336
Total net assets or liabilities		42,672	39,336
The funds of the charity:			
Restricted income funds	(12)	9,250	4,750
Unrestricted income funds	(12)	33,422	34,586
Total charity funds		42,672	39,336

Approved on behalf of the Trustees Management Committee

Louise Such (Chair of Trustees)

Grantley Ludlow

Date: 26th April 2025

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

Statement of Cash Flows for the year ended 30 September 2024

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

	Year Ended 30 September 2024 £	Year Ended 30 September 2023 £
Net movement in funds	3,336	(4,794)
Add back depreciation	-	-
Deduct investment income	(112)	(43)
Decrease/(increase) in debtors	(1,039)	26
Increase/(decrease) in creditors	10	90
Net cash used in operating activities	2,195	(4,721)
Cash flows from investment activities:		
Interest	112	43
Net cash provided by investing activities	112	43
Increase/(decrease) in cash and cash equivalents during the year	2,307	(4,678)
Cash and cash equivalents brought forward	39,943	44,621
Cash and cash equivalents carried forward	42,250	39,943

Notes to the accounts for the year ended 30 September 2024**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 4 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 2024

(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 (2023: £nil). Expenses paid to the trustees in the period totalled £nil (2023: £nil).

3. Donations and Legacies

	Unrestricted Year Ended 30 September 2024 £	Restricted Year Ended 30 September 2024 £	Total Funds Year Ended 30 September 2024 £
Donations	2,055	-	2,055
	<u>2,055</u>	<u>-</u>	<u>2,055</u>
Previous Year			
	Unrestricted Year Ended 30 September 2023 £	Restricted Year Ended 30 September 2023 £	Total Funds Year Ended 30 September 2023 £
Donations	43	-	43
	<u>43</u>	<u>-</u>	<u>43</u>

Notes to the accounts for the year ended 30 September 2024

4. Income from charitable activities

	Unrestricted Year Ended 30 September 2024 £	Restricted Year Ended 30 September 2024 £	Total Funds Year Ended 30 September 2024 £
Restricted grants:			
Salford CVS	-	2,000	2,000
National Lottery Community Fund	-	20,000	20,000
The Albert Hunt Trust	-	2,500	2,500
Manchester City Council	-	13,500	13,500
	-	38,000	38,000
Previous Year			
	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
	20,000	6,750	26,750

Notes to the accounts for the year ended 30 September 2024

5. Expenditure

	Charitable Activities	Year Ended 30 September 2024 £	Year Ended 30 September 2023 £
Expenditure on raising funds:			
Subscriptions	263	263	141
	<u>263</u>	<u>263</u>	<u>141</u>
Expenditure on charitable activities:			
Employment Costs	23,421	23,421	20,285
Trips & Activities	3,496	3,496	3,104
Volunteer Expenses	10	10	300
Staff Travel	420	420	408
DBS Checks	176	176	96
Minor Computer & Software Costs	663	663	645
Training	30	30	510
Advertising & Promotion	104	104	284
Telephone & Internet	456	456	290
Rent	4,800	4,800	3,400
Insurance	329	329	366
Post, Printing & Stationery	1,391	1,391	786
Sundries	210	210	-
Governance	630	630	600
Support Costs	432	432	415
Depreciation	-	-	-
	<u>36,568</u>	<u>36,568</u>	<u>31,489</u>
Total Expenditure		36,831	31,630
		Year Ended 30 September 2024	Year Ended 30 September 2023
Restricted funds		33,500	15,766
Unrestricted funds		3,331	15,864
		<u>36,831</u>	<u>31,630</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	2024 Total	2023 Total
Accountancy Fees	type of expense	-	630	630	600
Payroll Bureau	type of expense	432	-	432	415
		<u>432</u>	<u>630</u>	<u>1,062</u>	<u>1,015</u>

Notes to the accounts for the year ended 30 September 2024

7. Analysis of staff costs

	Year Ended 30 September 2024 £	Year Ended 30 September 2023 £
Wages and Salaries	23,154	20,007
Social Security Costs	-	-
Pension Costs	267	278
	<u>23,421</u>	<u>20,285</u>
Charitable activities	18,660	17,404
Support costs	-	-
	<u>23,421</u>	<u>20,285</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 £16,165 (previous year: £16,546). No employee has benefits in excess of £60,000 (previous year: none).

8. Independent Examiner Fees

	Year Ended 30 September 2024 £	Year Ended 30 September 2023 £
Independent examination fees	630	600
Other services	432	415
	<u>1,062</u>	<u>1,015</u>

9. Tangible Fixed Assets

	Office Equipment £	Total £
Cost		
At 1 October 2023	1,907	1,907
Additions	-	-
At 30 September 2024	<u>1,907</u>	<u>1,907</u>
Depreciation		
At 1 October 2023	1,907	1,907
Charge for Year	-	-
At 30 September 2024	<u>1,907</u>	<u>1,907</u>
NET BOOK VALUE		
At 30 September 2024	<u>-</u>	<u>-</u>
At 30 September 2023	<u>-</u>	<u>-</u>

Notes to the accounts for the year ended 30 September 2024

10. Analysis of debtors

	Year Ended 30 September 2024	Year Ended 30 September 2023
	£	£
Other Debtors and Prepayments	1,167	128
	<u>1,167</u>	<u>128</u>

Debtors for 2024 and 2023 relate to unrestricted funds .

11. Creditors: amounts falling due within one year

	Year Ended 30 September 2024	Year Ended 30 September 2023
	£	£
Other creditors and accruals	745	735
Deferred income	-	-
	<u>745</u>	<u>735</u>

Deferred income comprises of restricted grant income received in advance.

Balance as at 30th September 2023

Amount released to income earned from charitable activities

Amount deferred in year

Balance at 30th September 2024

-
-
-
<u>-</u>

12. Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance at 1 October 2023	Incoming Resources	Resources Expended	Transfer	Balance at 30 September 2024
	£	£	£	£	£
General Fund	34,586	2,167	(3,331)	-	33,422
	<u>34,586</u>	<u>2,167</u>	<u>(3,331)</u>	<u>-</u>	<u>33,422</u>

Previous Year

	Balance at 1 October 2022	Incoming Resources	Resources Expended	Transfer In	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>

Name of unrestricted fund:

General Fund

Description, nature and purpose of the fund

The free reserves.

Notes to the accounts for the year ended 30 September 2024

12. Analysis of charitable funds continued.

Analysis of movements in restricted funds

	Balance at 1 October 2023	Incoming Resources	Resources Expended	Transfers	Balance at 30 September 2024
	£	£	£	£	£
Salford CVS	-	2,000	(2,000)	-	-
National Lottery Community Fund	-	20,000	(20,000)	-	-
The Albert Hunt Trust	-	2,500	-	-	2,500
Manchester City Council	4,750	13,500	(11,500)	-	6,750
	<u>4,750</u>	<u>38,000</u>	<u>(33,500)</u>	<u>-</u>	<u>9,250</u>

Previous Year

	Balance at 1 October 2022	Incoming Resources	Resources Expended	Transfers	Balance at 30 September 2023
	£	£	£	£	£
Legacy - John Saunders	5,981	-	(5,981)	-	-
Garfield Weston Foundation	4,500	-	(4,500)	-	-
Manchester City Council	-	6,750	(2,000)	-	4,750
National Lottery Digital Inclusion	(377)	-	-	377	-
Covid Recovery Fund	3,285	-	(3,285)	-	-
	<u>13,389</u>	<u>6,750</u>	<u>(15,766)</u>	<u>377</u>	<u>4,750</u>

Name of restricted fund:	Description, nature and purpose of the fund
Salford CVS	to get socially isolated locals with limited mobility to get outdoors during the winter period
National Lottery Community Fund	for core funding
The Albert Hunt Trust	for core funding
Manchester City Council	to provide financial support during the cost of living crisis

Notes to the accounts for the year ended 30 September 2024

13. Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total 2024 £
Tangible fixed assets	-	-	-
Cash at bank and in hand	33,000	9,250	42,250
Other net current assets/(liabilities)	422	-	422
Total	33,422	9,250	42,672

Previous Year

	Unrestricted funds £	Restricted funds £	Total 2023
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.