

# GREATER MANCHESTER NESHOMO CIO

England & Wales · Charity number 1169087

## Details

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**Other names** NESHOMO

**Status** Registered

**Legal form** CIO

**Registered** 2016-09-08

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

## Contact

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**Address** 28 Moor Lane  
Salford  
M7 3WX

**Phone** 07939502432

**Email** [admin@neshomo.com](mailto:admin@neshomo.com)

**Website** [www.neshomo.co.uk](http://www.neshomo.co.uk)

## Activities

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**Objects:** TO PROMOTE THE PRESERVATION OF MENTAL HEALTH IN THE JEWISH COMMUNITY OF GREATER MANCHESTER AND TO ASSIST IN RELIEVING AND REHABILITATING PERSONS SUFFERING FROM MENTAL DISORDER OR CONDITIONS OF EMOTIONAL OR MENTAL DISTRESS THROUGH THE PROVISION OF SUPPORT, EDUCATION, ADVOCACY AND PRACTICAL ADVICE.

**Activities:** the charity supports local people who suffer from enduring mental health problems, by recruiting volunteers who spend time with the clients, helping them gain confidence to reintegrate into the community; we train and supervise the volunteers. We work with the statutory services and families of the clients.

## Classification

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- **How:** Provides Human Resources, Provides Advocacy/advice/information
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Disability
- **Who:** People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Defined Groups

## Geography

- Bolton
- Bury
- Manchester City
- Oldham
- Rochdale
- Salford City
- Stockport
- Tameside
- Trafford
- Wigan

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£73,858	£108,112	-	-
2024-03-31	£85,649	£126,197	-	-
2023-03-31	£143,106	£94,265	-	-
2022-03-31	£81,584	£61,323	-	-
2021-03-31	£60,927	£53,012	-	-

## Trustees

Name	Role	Appointed
<b>Dr David Joseph Marshall</b>	Chair	2017-05-11
MICHAEL HOWARD LOWE		2021-02-22
PATRICIA JACQUELINE JOSEPH		2017-05-11
Rachelle Lesley Caplan		2025-09-09
Rhona Louise Goldberg		2025-09-09
elaine marshall		2018-06-01

**GREATER MANCHESTER NESHOMO CIO**

England & Wales - Charity number 1169087

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# Accounts

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**Greater Manchester Neshomo CIO**  
**Unaudited Financial Statements**  
**31 March 2025**

**HAFFNER HOFF LTD**

Accountants  
2nd Floor - Parkgates  
Bury New Road  
Prestwich  
Manchester  
M25 0TL

# Greater Manchester Neshomo CIO

## Financial Statements

Year ended 31 March 2025

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# Greater Manchester Neshomo CIO

## Trustees' Annual Report

### Year ended 31 March 2025

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The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2025.

#### Reference and administrative details

<b>Registered charity name</b>	Greater Manchester Neshomo CIO
<b>Charity registration number</b>	1169087
<b>Principal office</b>	28 Moor Lane Salford M7 3WX
<b>The trustees</b>	Mrs P J Joseph Dr D Marshall Mrs E Marshall Mr C Moss-Barclay Mr C Sayers (Retired 27 September 2024) Mr M Lowe Mr M Bookman (Appointed 27 September 2024)
<b>Independent examiner</b>	Mr Howard Schwalbe ACA 2nd Floor - Parkgates Bury New Road Prestwich Manchester M25 0TL

# Greater Manchester Neshomo CIO

## Trustees' Annual Report *(continued)*

Year ended 31 March 2025

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### **Structure, governance and management**

Greater Manchester Neshomo CIO is constituted as a Charitable Incorporated Organisation (CIO). The CIO was registered with the Charity Commission on 8th September 2016 with its charity number being 1169087.

Recruitment and appointment of new trustees is undertaken in line with the Constitution and with the consent of the trustees. The criteria set for the suitable candidate would be someone who is sensitive to the needs and demands of the organisation including its clients, team of staff and volunteers and the delivery of its constitution.

The day-to-day affairs are undertaken by the general manager Mrs Sherelle Dresner on behalf of the trustees. All major decisions are taken collectively by the trustees, and all the trustees give of their time freely. The trustees are unpaid and details of any related party transactions are disclosed as applicable in the notes to the accounts. The arrangement for setting the pay of the charity's employees is the sole domain of the trustees.

The charity has a full system for the training and induction of new trustees.

### **Risk review**

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the Trust and are satisfied that systems are in place to manage our exposure to the major risks.

The risks faced by the trust are principally operational risks from disclosure of confidential information and safeguarding issues. These risks are managed by the trustees employing appropriate and robust procedures; ensuring close supervision of the staff; and regular feedback from beneficiaries.

# Greater Manchester Neshomo CIO

## Trustees' Annual Report *(continued)*

Year ended 31 March 2025

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### Chair's report: Objectives and activities

Neshomo promotes positive mental health in the Jewish Community of Greater Manchester which numbers about 30,000 individuals of all ages. Neshomo aims to assist in recovery and rehabilitation of individuals suffering from mental disorder or conditions of emotional or mental distress and preventing relapse.

We also aim to reduce the stigma and apprehension around mental health. In the community many members are immigrants or descended from immigrants; these include those from Eastern Europe, the Middle East and Africa; in 30% English is not their first language; and the statutory services look to Neshomo to be a bridge in reaching these individuals; they typically have large families; and subsist on low incomes.

Neshomo's aims are achieved through the provision of befriending & mentoring, a support and rehabilitation project using trained support workers; social prescribing programmes; psychoeducation; community education, signposting individuals to appropriate alternative services; and by being a resource people can turn to for practical advice. We aim to support the statutory services but do not replace them, whether these are GP, NHS psychiatric or Social Services. Additionally, we provide training to local services and organisations on the cultural and religious needs of adults with mental health challenges from the Jewish community. We work within the community to reduce stigma about mental health problems and to encourage people to come forward for help before problems escalate to the level of social breakdown, when psychiatric hospital admission may be needed. Every admission that can be avoided saves the NHS thousands of pounds per week.

Data shows that at any one time, up to 5% of the adult community suffer from serious and enduring mental health conditions; another 10 - 15% suffer with less disabling conditions. These illnesses affect peoples' personal, social and occupational functioning. It is estimated that mental health affects around 2,500 people in the Manchester Jewish community.

The Royal College of Psychiatrists has coined the phrase, 'there is no health without mental health'. This refers to the large number of medical and social issues that co-exist in people who suffer with poor mental health, such as higher-than-average rates of mortality from strokes and heart attacks; social isolation and poor living conditions, unemployment and poverty. Worldwide, one of the leading causes of loss of time from work is the illness of depression.

Unfortunately, suicides have occurred in the Manchester Jewish community. Each one involves a huge financial and emotional cost, and many people's lives are affected.

There are many socio-economic factors which contribute to increased rates of poor mental health which include low educational attainment, chaotic emotional parental relationships especially in the formative years of childhood; reduced prospects for children where a parent is suffering from a disabling mental health problem.

### Neshomo's unique role

Neshomo is making a critical impact in meeting the needs of adults of the Jewish faith who are suffering with mental health problems with many of our clients amongst the most vulnerable and high-risk people in the Greater Manchester community. This includes those who have self-harmed or who have required in-patient, or community psychiatric treatment. The list of illnesses is extensive: it includes psychosis; OCD; agoraphobia; anxiety; depression; insomnia; self-harm; personality problems; severe chronic pain; ME; learning difficulties; bipolar disorder; those with a history of all forms of abuse; drug and alcohol addiction; we also work with family members of those with these conditions.

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# Greater Manchester Neshomo CIO

## Trustees' Annual Report *(continued)*

Year ended 31 March 2025

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### **The core of Neshomo's work:**

Since its inception in 2015, Neshomo has been providing one hour/week of 1:1 befriending mentoring to adults with a range of mental health conditions and all levels of religious observance. This is now approximately 2,500 hours per annum and is carried out by volunteer befrienders. All personnel working with Neshomo are DBS checked; and confidentiality is a core principle. Central to our success is the relationships we build with our clients which is based on sharing with our clients a common religious and cultural background. The factors which have been decisive in the success of the befriending service are a) the willingness of our volunteers to offer a commitment to care for another individual; and b) our being able to create a trusting relationship which is unique, being based on our service being culturally sensitive to the clients' needs. This type of support is simply unavailable from the NHS or elsewhere.

### **Lasting impact of Covid-19**

In 2024-2025 many long-term effects of the pandemic are still being felt by members of the community. These include the traumatic effects resulting from the social isolation of lockdowns; some individuals have been left with increased anxiety about re-engaging with other members of the public; some face stresses due to personal bereavements others from the loss of communal rabbis and lay leaders. For some, these stresses have exacerbated already existing mental health problems. In addition, they have also been impacted on by issues affecting the NHS, regarding both for physical and mental health services.

### **Cost of Living Crises**

Our clients are living at a time of a cost-of-living crisis and as such is leading to an increase in general anxiety. Many people are seeking help from appropriate agencies, e.g. foodbanks.

### **What We Deliver**

Support Worker Service.

Working with people from the Manchester Jewish community with complex, serious and enduring mental health issues, many with physical conditions as well. They often suffer social isolation, stigma, difficulties in daily functioning, poor engagement with services. Many experience a revolving door of hospitalisation. Neshomo has an ISA with GMMH and is involved in hospital discharge planning (also for those in the CPA). Neshomo provides trained support workers, who understand the cultural & religious needs of those being supported, meeting 1-1 to create a goal and safety plan, including bespoke activities (through Neshomo's social prescribing service). To date we have provided many hundreds of hours of this specialised support to over 35 clients since October 2021. Referrals come from GMMH (including CMHT, Inpatient rehabilitation unit, EIT, Home-Based Treatment, Peri-natal Services) and Pennine Care Services (EIT, Outpatient).

Discharged patients from the Support Work Service are matched with a Neshomo volunteer befriender for ongoing support, also allowing for re-referral to this and other appropriate services if required. Specific outcomes this work has achieved: Reduced number, and length, of hospitalization; reduced need for high doses of medication; increased compliance with medication; improved physical and mental health symptom management; increased self-efficacy, confidence and independence.

Befriending & Mentoring

Neshomo's trained and qualified outreach workers assess both the client and potential volunteers to appropriately match clients with a supportive volunteer befriender. The volunteer is given training and ongoing support. The volunteer and client meet regularly, helping to overcome isolation, build up their

# Greater Manchester Neshomo CIO

## Trustees' Annual Report *(continued)*

### Year ended 31 March 2025

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confidence, and achieve a significant improvement in their well-being. We have a strong team who recruit, train and supervise adult volunteers to provide 1:1 befriending with our clients. Mental health research shows that befriending can be more effective than costly forms of therapy. Our volunteers number more than 50 adult male and female befrienders who are providing confidential, long term one-to-one support. We estimate that we provide over 2,500 hours of contact a year.

#### Social Prescribing

Clients are encouraged to develop new interests by means of which they can become more activated and able to feel a sense of achievement. They are supported by their befriender or support worker. These bespoke activities are aimed at reducing social isolation by helping to pursue interests and hobbies (e.g. art, walks, shopping, swimming, coffee shop visits, make-up lessons, visits to garden centres) and encouraging the development of independent living skills (e.g. making schedules, de-cluttering paperwork, budgeting, banking, planning meals, shopping, cooking, housework, travelling by public transport).

#### Networking

For 8 years Neshomo has convened a monthly Zoom meeting of the Greater Manchester Jewish Mental Health Network (known as the Network). Over 30 agencies are represented including Mental Health practitioners from both statutory and voluntary sectors. This group is open to Jewish organisations which have a mental health input, as well as therapists and counsellors, many of whom practice locally in the community. By means of the Network, we are able to inform regarding our activities and gaps in services; each agency is able to understand how it fits into the patchwork of services and signposting takes place in an entirely confidential manner; for example, to help parents with issues affecting their children, help with benefits; paperwork; accommodation, and food banks. The outcome is to maintain the best level of practice and to assist the clients who present with a wide variety of needs. The network provides a platform for NHS mental health services to link up with local services they may otherwise not meet, and the Network is a mouthpiece for the community to offer feedback about provision of NHS services.

#### Mental Health Education Outreach and Well-Being Library

Neshomo's Web site [www.Neshomo.co](http://www.Neshomo.co) provides mental health information and offers links to other organisations. The lending library is of particular importance to the segment of the community that, for religious reasons, chooses not to access the internet, or for those who cannot afford such access. We provide digital tablets to the housebound or those who have no internet in order for them to join in with online social activities/groups.

#### Social Value

In addition to supporting clients our volunteers benefit from their training which is enhancing their confidence and range of skills and knowledge of mental illness. This then opens up opportunities for them to seek careers in the NHS or care sector and is accepted as relevant experience by professional bodies for eligibility for further professional training; and some have gone on to a career in counselling and psychology.

#### Training

Neshomo provides training to other local voluntary and statutory organisations.

#### Public benefit

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning

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# Greater Manchester Neshomo CIO

## Trustees' Annual Report *(continued)*

### Year ended 31 March 2025

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future activities and setting grant making policy for the year. The trustees actively consult with clients with lived experience to obtain feedback and to develop the services in accordance with public need.

#### **Achievements and performance**

Neshomo has engaged in a programme to counter the stigma of mental illness. We have arranged educational seminars in the community to encourage those with emotional difficulties to apply for appropriate help. In just over one year, we have dealt with over 40 referrals/clients. In some cases, we have persuaded the client to seek appropriate help from the statutory agencies which are available.

Public education is aimed at enabling local people to respond more appropriately to individuals with mental health problems. Lectures have dealt with the emotional effects of stress; we have placed adverts in local news sheets and leaflets in Synagogues; and we have liaised with our local GPs. We are also collaborating with the local Community Mental Health Teams by means of our networking forum. We are negotiating honorary contracts for our volunteers to attend on the in-patient psychiatric wards of the local hospitals.

We are also working to relieve the intense distress felt by families who are often bewildered by mental breakdown and emotional crises (especially during the Covid-19 pandemic). The despair and fear felt by sufferers and their families (particularly parents, spouses and children) is unimaginable. Mental illness is associated with isolation because it often involves feelings of shame and guilt that cannot be shared with others. By alleviating this isolation and suffering we are able to demonstrate that mental illness is not to be feared and endured, but rather, that it can be remedied.

Together with JAMH, whose work we complement, we are the main voluntary agencies in the Greater Manchester Jewish community that are focusing on preventative work for people with enduring mental illness. The work Neshomo is doing is unique in filling gaps in service provision outside the remit of statutory agencies such as the NHS and Social Services. We have shown our ability to train volunteers and to ensure their competence. There is also a benefit in that our volunteers will have gained valuable life-skills. The savings to the NHS, by preventing the need for re-admissions, is enormous.

As a charity which is reliant solely on private donations, we ensure that we have the funds in place for all activities.

Our total income was £73,858 (2024: £85,649). Expenses were £93,474 (2024: £126,197) on charitable activities and £14,638 on fundraising. There was an overall net expenditure of resources and net movement in funds for the year amounting to £34,254 (2024: £40,548).

There were no related party transactions in the reporting period.

Our evaluation of our work shows the befriending model of care has worked extremely well and those being supported are very keen to see it continue. Feedback from our clients has shown that they were

# Greater Manchester Neshomo CIO

## Trustees' Annual Report *(continued)*

### Year ended 31 March 2025

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satisfied with both the support services and the approach taken by the befrienders.

The vast majority reported that;

- They felt more able to decide their own future and that support had reduced their social isolation.
- That involvement both improved their mental health and improved their overall wellbeing.
- That their mood from before involvement rose significantly.

Results for feedback from our patients in the Support Worker Project show that there were significant improvements in mental health & wellbeing; mood; confidence; ability to recognise and manage symptoms; compliance with medication and social relationships. The outcome for the patient of all these improvements is better family relationships, managing daily life better and, for some, entering education, volunteering or employment.

#### **In Conclusion**

The Trustees are pleased with the success Neshomo has achieved this year. We have a strong group of committed Trustees, a highly professional staff team, a wonderful collection of dedicated volunteers and we know that there is a demand in the community that we are helping to meet at this difficult time.

The work of Neshomo fills a huge gap left by the statutory services by complementing medical and social care, and family support. We firmly believe that in adopting our approach of empowering both the clients and the volunteers we are helping to change the community's perception in a positive direction and are ensuring that in the future, potential clients will see a benefit in being referred for appropriate help. Neshomo is helping local men and women of adult age to integrate back into the community and is providing some measure of relief and stability for their families. We can only imagine the immense relief that this in turn brings to the individuals and their loved ones.

The trustees wish to thank all their benefactors for their generosity without which the charity simply would not have been able to provide its vital services. In particular we would like to acknowledge and thank the following funders for helping us to meet the increasing demands we face. In this financial year we received financial support from The Postcode Neighbourhood Trust, TNL Awards for All & Reaching Communities and The Wolfson Charitable Trust.

# Greater Manchester Neshomo CIO

## Trustees' Annual Report *(continued)*

Year ended 31 March 2025

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### Financial review

#### Reserves policy

The unrestricted fund represents the unrestricted funds arising from past operating results.

The trustees are satisfied that the balance of the fund is an acceptable level of reserves given the nature of revenue receipts against grants payable.

In considering the financial obligations of the charity, the trustees have resolved to maintain a reserve equal to at least three months charity expenditure.

The free reserves, being the net current assets of the charity stand at £31,808 (2024: £66,062) of which £7,354 (2024: £7,608) relates to the unrestricted fund, and £24,454 (2024: £58,454) to the restricted fund.

#### Increased costs from increased cost of living

Over 50% increase in costs to date for Neshomo. Neshomo outreach workers are recruiting and training 23 new volunteers who are becoming involved in delivering the befriending and mentoring to service users. This has created additional expenses for DBS checks, administrative time and Outreach worker time, interviewing and obtaining references, training and supervision and matching volunteers with clients.

The existing staff are 2 outreach workers, a case worker, a hospital link worker and administrator; all work on a part time basis and between them provide a total of 24 hours/per week. Neshomo has increased this by an additional 15 hours per week on delivering this project.

Additional costs have arisen from volunteer recruitment that has involved significant increase in targeted advertising, additional helpline and maintenance of the Neshomo website.

Anticipated increased demand resulting from Covid-19: this is over 55% at present and is likely to continue to rise in the foreseeable future.

#### Responsible and prudent use of accessible reserves:

We are ensuring to work within structured and secured budgets.

#### The Future

We will continue to adapt and expand our offer in line with reported need and feedback from service users. We recognise that adaptations that were made perforce due to the pandemic offered some clients a service they found easier to engage with. We intend to continue:

" Attracting new clients with more advertising in local media and expanding into social media. We also use these media to raise awareness of support available; Neshomo's website records a trebling of hits.

" Increasing direct befriending and mentoring support to clients via face to face, phone and online routes as required in order to reduce anxiety and stress.

" Developing online packages of support and training for volunteers to ensure sensitivity to clients' changing mental states (Covid related or otherwise). Particular focus on use of voice in phone calls to ensure clients are calmed and trust is maintained; and listening for signs of mental strain.

" Neshomo is offering separate male and female mindfulness support sessions over Zoom; to

# Greater Manchester Neshomo CIO

## Trustees' Annual Report *(continued)*

### Year ended 31 March 2025

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help deal with loss of routine, family issues, loss of jobs and income, loss of supporting outlets.

The trustees' annual report was approved on 30 January 2026 and signed on behalf of the board of trustees by:

**Dr D Marshall**  
Trustee

# Greater Manchester Neshomo CIO

## Independent Examiner's Report to the Trustees of Greater Manchester Neshomo CIO

Year ended 31 March 2025

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I report to the trustees on my examination of the financial statements of Greater Manchester Neshomo CIO ('the charity') for the year ended 31 March 2025.

### Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the 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 charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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.

### Mr Howard Schwalbe ACA

Independent Examiner

2nd Floor - Parkgates  
Bury New Road  
Prestwich  
Manchester  
M25 0TL

30 January 2026

# Greater Manchester Neshomo CIO

## Statement of Financial Activities

Year ended 31 March 2025

		Unrestricted funds	2025 Restricted funds	Total funds	2024 Total funds
	Note	£	£	£	£
<b>Income and endowments</b>					
Donations and legacies	4	55,245	18,613	<b>73,858</b>	85,649
<b>Total income</b>		<u>55,245</u>	<u>18,613</u>	<u><b>73,858</b></u>	<u>85,649</u>
<b>Expenditure</b>					
Expenditure on raising funds:					
Costs of raising donations and legacies	5	14,638	–	<b>14,638</b>	–
Expenditure on charitable activities	6,7	40,861	52,613	<b>93,474</b>	126,197
<b>Total expenditure</b>		<u>55,499</u>	<u>52,613</u>	<u><b>108,112</b></u>	<u>126,197</u>
<b>Net expenditure and net movement in funds</b>					
		<u>(254)</u>	<u>(34,000)</u>	<u><b>(34,254)</b></u>	<u>(40,548)</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		7,608	58,454	<b>66,062</b>	106,610
<b>Total funds carried forward</b>		<u>7,354</u>	<u>24,454</u>	<u><b>31,808</b></u>	<u>66,062</u>

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.

The notes on pages 13 to 19 form part of these financial statements.

# Greater Manchester Neshomo CIO

## Statement of Financial Position

31 March 2025

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	Note	2025 £	£	2024 £
<b>Current assets</b>				
Cash at bank and in hand		36,808		67,142
<b>Creditors: amounts falling due within one year</b>	12	<u>5,000</u>		<u>1,080</u>
<b>Net current assets</b>			<b>31,808</b>	<b>66,062</b>
<b>Total assets less current liabilities</b>			<b>31,808</b>	<b>66,062</b>
<b>Net assets</b>			<b>31,808</b>	<b>66,062</b>
<b>Funds of the charity</b>				
Restricted funds			24,454	58,454
Unrestricted funds			<u>7,354</u>	<u>7,608</u>
<b>Total charity funds</b>	13		<b>31,808</b>	<b>66,062</b>

These financial statements were approved by the board of trustees and authorised for issue on 30 January 2026, and are signed on behalf of the board by:

**Dr D Marshall**  
Trustee

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The notes on pages 13 to 19 form part of these financial statements.

# Greater Manchester Neshomo CIO

## Notes to the Financial Statements

Year ended 31 March 2025

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### 1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 28 Moor Lane, Salford, M7 3WX.

### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

### 3. Accounting policies

#### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### Going concern

There are no material uncertainties about the charity's ability to continue.

#### Fair value

Debtors and creditors are stated at fair value.

#### Judgements and key sources of estimation uncertainty

The preparation of the financial statements did not require management to make judgements, estimates or assumptions that affect the amounts reported.

#### Fund accounting

Unrestricted funds held by the charity are funds that can be used in accordance with the charitable objects at the discretion of the trustees.

The restricted fund represents the balance of amounts received from grant making authorities.

# Greater Manchester Neshomo CIO

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2025

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#### 3. Accounting policies *(continued)*

##### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

# Greater Manchester Neshomo CIO

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2025

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#### 3. Accounting policies *(continued)*

##### Financial instruments *(continued)*

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

#### 4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
<b>Donations</b>			
Donations	55,245	–	55,245
<b>Grants</b>			
Awards for All	–	–	–
Salford CVS	–	6,990	6,990
T N L Communities Fund	–	–	–
Wolfson Family Charitable Trust	–	–	–
Postcode Neighbourhood Trust	–	–	–
Other grants	–	11,623	11,623
	<u>55,245</u>	<u>18,613</u>	<u>73,858</u>

# Greater Manchester Neshomo CIO

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

### 4. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
<b>Donations</b>			
Donations	1,404	–	1,404
<b>Grants</b>			
Awards for All	–	10,000	10,000
Salford CVS	–	–	–
T N L Communities Fund	–	19,245	19,245
Wolfson Family Charitable Trust	–	30,000	30,000
Postcode Neighbourhood Trust	25,000	–	25,000
Other grants	–	–	–
	<u>26,404</u>	<u>59,245</u>	<u>85,649</u>

### 5. Costs of raising donations and legacies

	Unrestricted Funds £	<b>Total Funds 2025 £</b>	Unrestricted Funds £	Total Funds 2024 £
Costs of raising donations and legacies	<u>14,638</u>	<u><b>14,638</b></u>	<u>–</u>	<u>–</u>

### 6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	<b>Total Funds 2025 £</b>
Relief and rehabilitation of mental health issues	39,510	52,613	<b>92,122</b>
Support costs	1,351	–	<b>1,352</b>
	<u>40,861</u>	<u>52,613</u>	<u><b>93,474</b></u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Relief and rehabilitation of mental health issues	75,381	40,978	116,359
Support costs	9,838	–	9,838
	<u>85,219</u>	<u>40,978</u>	<u>126,197</u>

# Greater Manchester Neshomo CIO

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

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### 7. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2025 £	Total fund 2024 £
Relief and rehabilitation of mental health issues	92,122	271	<b>92,393</b>	125,076
Governance costs	–	1,081	<b>1,081</b>	1,121
	<u>92,122</u>	<u>1,352</u>	<b><u>93,474</u></b>	<u>126,197</u>

No salaries, wages or expenses have been paid to the trustees during the period. There have been no related party transactions in the year.

### 8. Analysis of support costs

	Analysis of support costs £	Total 2025 £	Total 2024 £
General office	271	<b>271</b>	8,717
Governance costs	1,081	<b>1,081</b>	1,121
	<u>1,352</u>	<b><u>1,352</u></b>	<u>9,838</u>

### 9. Independent examination fees

	2025 £	2024 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<b>1,081</b>	<u>1,080</u>

### 10. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025 £	2024 £
Wages and salaries	<b>77,739</b>	<u>98,343</u>

The average head count of employees during the year was 4 (2024: 4). The average number of full-time equivalent employees during the year is analysed as follows:

	2025 No.	2024 No.
Number of outreach workers and consultants	<b>4</b>	<u>4</u>

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

### 11. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

# Greater Manchester Neshomo CIO

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2025

#### 12. Creditors: amounts falling due within one year

	<b>2025</b>	2024
	£	£
Accruals and deferred income	<b>1,080</b>	1,080
Other creditors	<b>3,920</b>	–
	<b><u>5,000</u></b>	<u>1,080</u>

#### 13. Analysis of charitable funds

##### Unrestricted funds

	At 01 Apr 2024	Income £	Expenditure £	<b>At 31 Mar 2025</b>
General funds	7,608	<u>55,245</u>	<u>(55,499)</u>	<u><b>7,354</b></u>

	At 01 Apr 2023	Income £	Expenditure £	At 31 Mar 2024
General funds	66,423	<u>26,404</u>	<u>(85,219)</u>	<u>7,608</u>

##### Restricted funds

	At 01 Apr 2024	Income £	Expenditure £	<b>At 31 Mar 2025</b>
Restricted fund from grant making authorities	58,454	<u>18,613</u>	<u>(52,613)</u>	<u><b>24,454</b></u>

	At 01 Apr 2023	Income £	Expenditure £	At 31 Mar 2024
Restricted fund from grant making authorities	40,187	<u>59,245</u>	<u>(40,978)</u>	<u>58,454</u>

# Greater Manchester Neshomo CIO

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

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### 14. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Current assets	12,354	24,454	<b>36,808</b>
Creditors less than 1 year	(5,000)	–	<b>(5,000)</b>
<b>Net assets</b>	<u>7,354</u>	<u>24,454</u>	<u><b>31,808</b></u>

  

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Current assets	8,688	58,454	67,142
Creditors less than 1 year	(1,080)	–	(1,080)
<b>Net assets</b>	<u>7,608</u>	<u>58,454</u>	<u>66,062</u>

### 15. Taxation

Greater Manchester Neshomo CIO is a registered charity and therefore is not liable to income tax or corporation tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities

**GREATER MANCHESTER NESHOMO CIO**

England & Wales - Charity number 1169087

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# Accounts

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**Greater Manchester Neshomo CIO**  
**Unaudited Financial Statements**  
**31 March 2024**

**HAFFNER HOFF LTD**

Accountants  
2nd Floor - Parkgates  
Bury New Road  
Prestwich  
Manchester  
M25 0TL

# Greater Manchester Neshomo CIO

## Financial Statements

Year ended 31 March 2024

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Independent examiner's report to the trustees	<b>10</b>
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# Greater Manchester Neshomo CIO

## Trustees' Annual Report

Year ended 31 March 2024

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The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2024.

### Reference and administrative details

**Registered charity name** Greater Manchester Neshomo CIO

**Charity registration number** 1169087

**Principal office** 28 Moor Lane  
Salford  
M7 3WX

### The trustees

Mrs P J Joseph  
Dr D Marshall  
Mrs E Marshall  
Mr C Moss-Barclay  
Mrs L Ross (Retired 1 July 2023)  
Mr C Sayers (Retired 27 September 2024)  
Mr M Lowe  
Mr M Bookman (Appointed 27 September 2024)

**Independent examiner** Mr Howard Schwalbe ACA  
2nd Floor - Parkgates  
Bury New Road  
Prestwich  
Manchester  
M25 0TL

# Greater Manchester Neshomo CIO

## Trustees' Annual Report *(continued)*

Year ended 31 March 2024

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### **Structure, governance and management**

Greater Manchester Neshomo CIO is constituted as a Charitable Incorporated Organisation (CIO). The CIO was registered with the Charity Commission on 8th September 2016 with its charity number being 1169087.

Recruitment and appointment of new trustees is undertaken in line with the Constitution and with the consent of the trustees. The criteria set for the suitable candidate would be someone who is sensitive to the needs and demands of the organisation including its clients, team of staff and volunteers and the delivery of its constitution.

The day to day affairs are undertaken by the general manager Mrs Sherelle Dresner on behalf of the trustees. All major decisions are taken collectively by the trustees and all the trustees give of their time freely. The trustees are unpaid and details of any related party transactions are disclosed as applicable in the notes to the accounts. The arrangement for setting the pay of the charity's employees is the sole domain of the trustees.

The charity has a full system for the training and induction of new trustees.

### **Risk review**

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the Trust, and are satisfied that systems are in place to manage our exposure to the major risks.

The risks faced by the trust are principally operational risks from disclosure of confidential information and safeguarding issues. These risks are managed by the trustees employing appropriate and robust procedures; ensuring close supervision of the staff; and regular feedback from beneficiaries.

# Greater Manchester Neshomo CIO

## Trustees' Annual Report *(continued)*

Year ended 31 March 2024

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### Chair's report: Objectives and activities

Neshomo promotes positive mental health in the Jewish Community of Greater Manchester which numbers about 30,000 individuals of all ages. Neshomo aims to assist in recovery and rehabilitation of individuals suffering from mental disorder or conditions of emotional or mental distress and preventing relapse.

We also aim to reduce the stigma and apprehension around mental health. In the community many members are immigrants or descended from immigrants; these include those from Eastern Europe, the Middle East and Africa; in 30% English is not their first language; and the statutory services look to Neshomo to be a bridge in reaching these individuals; they typically have large families; and subsist on low incomes.

Neshomo's aims are achieved through the provision of befriending & mentoring, a support and rehabilitation project using trained support workers; social prescribing programmes; psycho-education; community education, signposting individuals to appropriate alternative services; and by being a resource people can turn to for practical advice. We aim to support the statutory services but do not replace them, whether these are GP, NHS psychiatric or Social Services. Additionally we provide training to local services and organisations on the cultural and religious needs of adults with mental health challenges from the Jewish community. We work within the community to reduce stigma about mental health problems and to encourage people to come forward for help before problems escalate to the level of social breakdown, when psychiatric hospital admission may be needed. Every admission that can be avoided saves the NHS thousands of pounds per week.

Data shows that at any one time, up to 5% of the adult community suffer from serious and enduring mental health conditions; another 10 - 15% suffer with less disabling conditions. These illnesses affect peoples' personal, social and occupational functioning. It is estimated that mental health affects around 2,500 people in the Manchester Jewish community.

The Royal College of Psychiatrists has coined the phrase, 'there is no health without mental health'. This refers to the large number of medical and social issues that co-exist in people who suffer with poor mental health, such as higher than average rates of mortality from strokes and heart attacks; social isolation and poor living conditions, unemployment and poverty. Worldwide, one of the leading causes of loss of time from work is the illness of depression.

Unfortunately, suicides have occurred in the Manchester Jewish community. Each one involves a huge financial and emotional cost and many people's lives are affected.

There are many socio-economic factors which contribute to increased rates of poor mental health which include low educational attainment, chaotic emotional parental relationships especially in the formative years of childhood; reduced prospects for children where a parent is suffering from a disabling mental health problem.

### Neshomo's unique role

Neshomo is making a critical impact in meeting the needs of adults of the Jewish faith who are suffering with mental health problems with many of our clients amongst the most vulnerable and high-risk people in the Greater Manchester community. This includes those who have self-harmed or who have required in-patient, or community psychiatric treatment. The list of illnesses is extensive: it includes psychosis; OCD; agoraphobia; anxiety; depression; insomnia; self-harm; personality problems; severe chronic pain; ME; learning difficulties; bipolar disorder; those with a history of all forms of abuse; drug and alcohol addiction; we also work with family members of those with these conditions.

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# Greater Manchester Neshomo CIO

## Trustees' Annual Report *(continued)*

Year ended 31 March 2024

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### **The core of Neshomo's work:**

Since its inception in 2015, Neshomo has been providing one hour/week of 1:1 befriending-mentoring to adults with a range of mental health conditions and all levels of religious observance. This is now approximately 2,500 hours per annum and is carried out by volunteer befrienders. All personnel working with Neshomo are DBS checked; and confidentiality is a core principle. Central to our success is the relationships we build with our clients which is based on sharing with our clients a common religious and cultural background. The factors which have been decisive in the success of the befriending service are; a) the willingness of our volunteers to offer a commitment to care for another individual; and b) our being able to create a trusting relationship which is unique, being based on our service being culturally sensitive to the clients' needs. This type of support is simply unavailable from the NHS or elsewhere.

### **Lasting impact of Covid-19**

In 2023-2024 many long-term effects of the pandemic are still being felt by members of the community. These include the traumatic effects resulting from the social isolation of lockdowns; some individuals have been left with increased anxiety about re-engaging with other members of the public; some face stresses due to personal bereavements others from the loss of communal rabbis and lay leaders. For some, these stresses have exacerbated already existing mental health problems. In addition, they have also been impacted on by issues affecting the NHS, regarding both for physical and mental health services.

### **Cost of Living Crises**

Our clients are living at a time of a cost-of-living crisis and as such is leading to an increase in general anxiety. Many people are seeking help from appropriate agencies, e.g. foodbanks.

### **What We Deliver**

Support Worker Service.

Working with people from the Manchester Jewish community with complex, serious and enduring mental health issues, many with physical conditions as well. They often suffer social isolation, stigma, difficulties in daily functioning, poor engagement with services. Many experience a revolving door of hospitalisation. Neshomo has an ISA with GMMH, and is involved in hospital discharge planning (also for those in the CPA). Neshomo provides trained support workers, who understand the cultural & religious needs of those being supported, meeting 1-1 to create a goal and safety plan, including bespoke activities (through Neshomo's social prescribing service). To date we have provided many hundreds of hours of this specialised support to over 35 clients since October 2021. Referrals come from GMMH (including CMHT, Inpatient rehabilitation unit, EIT, Home-Based Treatment, Peri-natal Services) and Pennine Care Services (EIT, Outpatient).

Discharged patients from the Support Work Service are matched with a Neshomo volunteer befriender for ongoing support, also allowing for re-referral to this and other appropriate services if required. Specific outcomes this work has achieved: Reduced number, and length, of hospitalization; reduced need for high doses of medication; increased compliance with medication; improved physical and mental health symptom management; increased self-efficacy, confidence and independence.

Befriending & Mentoring

Neshomo's trained and qualified outreach workers assess both the client and potential volunteers to appropriately match clients with a supportive volunteer befriender. The volunteer is given training and ongoing support. The volunteer and client meet regularly, helping to overcome isolation, build up their

# Greater Manchester Neshomo CIO

## Trustees' Annual Report *(continued)*

### Year ended 31 March 2024

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confidence, and achieve a significant improvement in their well-being. We have a strong team who recruit, train and supervise adult volunteers to provide 1:1 befriending with our clients. Mental health research shows that befriending can be more effective than costly forms of therapy. Our volunteers number more than 50 adult male and female befrienders who are providing confidential, long term one-to-one support. We estimate that we provide over 2,500 hours of contact a year.

#### Social Prescribing

Clients are encouraged to develop new interests by means of which they can become more activated and able to feel a sense of achievement. They are supported by their befriender or support worker. These bespoke activities are aimed at reducing social isolation by helping to pursue interests and hobbies (e.g. art, walks, shopping, swimming, coffee shop visits, make-up lessons, visits to garden centres) and encouraging the development of independent living skills (e.g. making schedules, de-cluttering paperwork, budgeting, banking, planning meals, shopping, cooking, housework, travelling by public transport).

#### Networking

For 7 years Neshomo has convened a monthly Zoom meeting of the Greater Manchester Jewish Mental Health Network (known as the Network). Over 30 agencies are represented including Mental Health practitioners from both statutory and voluntary sectors. This group is open to Jewish organisations which have a mental health input, as well as therapists and counsellors, many of whom practice locally in the community. By means of the Network, we are able to inform regarding our activities and gaps in services; each agency is able to understand how it fits into the patchwork of services and signposting takes place in an entirely confidential manner; for example, to help parents with issues affecting their children, help with benefits; paperwork; accommodation, and food banks. The outcome is to maintain the best level of practice and to assist the clients who present with a wide variety of needs. The network provides a platform for NHS mental health services to link up with local services they may otherwise not meet and the Network is a mouthpiece for the community to offer feedback about provision of NHS services.

#### Mental Health Education Outreach and Well-Being Library

Neshomo's Web site [www.Neshomo.co](http://www.Neshomo.co) provides mental health information and offers links to other organisations. The lending library is of particular importance to the segment of the community that, for religious reasons, chooses not to access the internet, or for those who cannot afford such access. We provide digital tablets to the housebound or those who have no internet in order for them to join in with on line social activities/groups.

#### Social Value

In addition to supporting clients our volunteers benefit from their training which is enhancing their confidence and range of skills and knowledge of mental illness. This then opens up opportunities for them to seek careers in the NHS or care sector and is accepted as relevant experience by professional bodies for eligibility for further professional training; and some have gone on to a career in counselling and psychology.

#### Training

Neshomo provides training to other local voluntary and statutory organisations.

#### Public benefit

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning

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# Greater Manchester Neshomo CIO

## Trustees' Annual Report *(continued)*

### Year ended 31 March 2024

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future activities and setting grant making policy for the year. The trustees actively consult with clients with lived-experience to obtain feedback and to develop the services in accordance with public need.

#### **Achievements and performance**

Neshomo has engaged in a programme to counter the stigma of mental illness. We have arranged educational seminars in the community to encourage those with emotional difficulties to apply for appropriate help. In just over one year, we have dealt with over 40 referrals/clients. In some cases, we have persuaded the client to seek appropriate help from the statutory agencies which are available.

Public education is aimed at enabling local people to respond more appropriately to individuals with mental health problems. Lectures have dealt with the emotional effects of stress; we have placed adverts in local news sheets and leaflets in Synagogues; and we have liaised with our local GPs. We are also collaborating with the local Community Mental Health Teams by means of our networking forum. We are negotiating honorary contracts for our volunteers to attend on the in-patient psychiatric wards of the local hospitals.

We are also working to relieve the intense distress felt by families who are often bewildered by mental breakdown and emotional crises (especially during the Covid-19 pandemic). The despair and fear felt by sufferers and their families (particularly parents, spouses and children) is unimaginable. Mental illness is associated with isolation because it often involves feelings of shame and guilt that cannot be shared with others. By alleviating this isolation and suffering we are able to demonstrate that mental illness is not to be feared and endured, but rather, that it can be remedied.

Together with JAMH, whose work we complement, we are the main voluntary agencies in the Greater Manchester Jewish community that are focusing on preventative work for people with enduring mental illness. The work Neshomo is doing is unique in filling gaps in service provision outside the remit of statutory agencies such as the NHS and Social Services. We have shown our ability to train volunteers and to ensure their competence. There is also a benefit in that our volunteers will have gained valuable life-skills. The savings to the NHS, by preventing the need for re-admissions, is enormous.

As a charity which is reliant solely on private donations, we ensure that we have the funds in place for all activities.

Our total income was £85,649 (2023: £143,106). Expenses were £126,197 (2023: £94,265). There was an overall net expenditure of resources and net movement in funds for the year amounting to £40,548.

There were no related party transactions in the reporting period.

Our evaluation of our work shows the befriending model of care has worked extremely well and those being supported are very keen to see it continue. Feedback from our clients has shown that they were

# Greater Manchester Neshomo CIO

## Trustees' Annual Report *(continued)*

### Year ended 31 March 2024

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satisfied with both the support services and the approach taken by the befrienders.

The vast majority reported that;

- They felt more able to decide their own future and that support had reduced their social isolation.
- That involvement both improved their mental health and improved their overall wellbeing.
- That their mood from before involvement rose significantly.

Results for feedback from our patients in the Support Worker Project show that there were significant improvements in mental health & wellbeing; mood; confidence; ability to recognise and manage symptoms; compliance with medication and social relationships. The outcome for the patient of all these improvements is better family relationships, managing daily life better and, for some, entering education, volunteering or employment.

#### **In Conclusion**

The Trustees are pleased with the success Neshomo has achieved this year. We have a strong group of committed Trustees, a highly professional staff team, a wonderful collection of dedicated volunteers and we know that there is a demand in the community that we are helping to meet at this difficult time.

The work of Neshomo fills a huge gap left by the statutory services by complementing medical and social care, and family support. We firmly believe that in adopting our approach of empowering both the clients and the volunteers we are helping to change the community's perception in a positive direction and are ensuring that in the future, potential clients will see a benefit in being referred for appropriate help. Neshomo is helping local men and women of adult age to integrate back into the community and is providing some measure of relief and stability for their families. We can only imagine the immense relief that this in turn brings to the individuals and their loved ones.

The trustees wish to thank all their benefactors for their generosity without which the charity simply would not have been able to provide its vital services. In particular we would like to acknowledge and thank the following funders for helping us to meet the increasing demands we face. In this financial year we received financial support from The Postcode Neighbourhood Trust, TNL Awards for All & Reaching Communities and The Wolfson Charitable Trust.

# Greater Manchester Neshomo CIO

## Trustees' Annual Report *(continued)*

Year ended 31 March 2024

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### Financial review

#### Reserves policy

The unrestricted fund represents the unrestricted funds arising from past operating results.

The trustees are satisfied that the balance of the fund is an acceptable level of reserves given the nature of revenue receipts against grants payable.

In considering the financial obligations of the charity, the trustees have resolved to maintain a reserve equal to at least three months charity expenditure.

The free reserves, being the net current assets of the charity stand at £66,062 of which £7,608 relates to the unrestricted fund, and £58,454 to the restricted fund.

#### Increased costs from increased cost of living

Over 50% increase in costs to date for Neshomo. Neshomo outreach workers are recruiting and training 23 new volunteers who are becoming involved in delivering the befriending and mentoring to service users. This has created additional expenses for DBS checks, administrative time and Outreach worker time, interviewing and obtaining references, training and supervision and matching volunteers with clients.

The existing staff are 2 outreach workers, a case worker, a hospital link worker and administrator; all work on a part time basis and between them provide a total of 24 hours/per week. Neshomo has increased this by an additional 15 hours per week on delivering this project.

Additional costs have arisen from volunteer recruitment that has involved significant increase in targeted advertising, additional helpline and maintenance of the Neshomo website.

Anticipated increased demand resulting from Covid-19: this is over 55% at present and is likely to continue to rise in the foreseeable future.

#### Responsible and prudent use of accessible reserves:

We are ensuring to work within structured and secured budgets.

#### The Future

We will continue to adapt and expand our offer in line with reported need and feedback from service users. We recognise that adaptations that were made perforce due to the pandemic offered some clients a service they found easier to engage with. We intend to continue:

" Attracting new clients with more advertising in local media, and expanding into social media. We also use these media to raise awareness of support available; Neshomo's website records a trebling of hits.

" Increasing direct befriending and mentoring support to clients via face to face, phone and online routes as required in order to reduce anxiety and stress.

" Developing online packages of support and training for volunteers to ensure sensitivity to clients' changing mental states (Covid related or otherwise). Particular focus on use of voice in phone calls to ensure clients are calmed and trust is maintained; and listening for signs of mental strain.

" Neshomo is offering separate male and female mindfulness support sessions over Zoom; to help deal with loss of routine, family issues, loss of jobs and income; loss of supporting outlets.

# Greater Manchester Neshomo CIO

## Trustees' Annual Report *(continued)*

Year ended 31 March 2024

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The trustees' annual report was approved on 4 December 2024 and signed on behalf of the board of trustees by:

Dr D Marshall  
Trustee

# Greater Manchester Neshomo CIO

## Independent Examiner's Report to the Trustees of Greater Manchester Neshomo CIO

Year ended 31 March 2024

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I report to the trustees on my examination of the financial statements of Greater Manchester Neshomo CIO ('the charity') for the year ended 31 March 2024.

### Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the 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 charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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.

Mr Howard Schwalbe ACA  
Independent Examiner

2nd Floor - Parkgates  
Bury New Road  
Prestwich  
Manchester  
M25 0TL

4 December 2024

# Greater Manchester Neshomo CIO

## Statement of Financial Activities

Year ended 31 March 2024

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			<b>2024</b>		2023
	<b>Note</b>	Unrestricted funds £	Restricted funds £	<b>Total funds £</b>	Total funds £
<b>Income and endowments</b>					
Donations and legacies	<b>4</b>	26,404	59,245	<b>85,649</b>	143,106
<b>Total income</b>		<u>26,404</u>	<u>59,245</u>	<u><b>85,649</b></u>	<u>143,106</u>
<b>Expenditure</b>					
Expenditure on charitable activities	<b>5,6</b>	85,219	40,978	<b>126,197</b>	94,265
<b>Total expenditure</b>		<u>85,219</u>	<u>40,978</u>	<u><b>126,197</b></u>	<u>94,265</u>
		—	—	—	—
<b>Net (expenditure)/income and net movement in funds</b>		<u>(58,815)</u>	<u>18,267</u>	<u><b>(40,548)</b></u>	<u>48,841</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		66,423	40,187	<b>106,610</b>	57,769
<b>Total funds carried forward</b>		<u>7,608</u>	<u>58,454</u>	<u><b>66,062</b></u>	<u>106,610</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

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The notes on pages 13 to 19 form part of these financial statements.

# Greater Manchester Neshomo CIO

## Statement of Financial Position

31 March 2024

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	Note	2024 £	£	2023 £
<b>Current assets</b>				
Cash at bank and in hand		67,142		107,630
<b>Creditors: amounts falling due within one year</b>	11	<u>1,080</u>		<u>1,020</u>
<b>Net current assets</b>			<b>66,062</b>	106,610
<b>Total assets less current liabilities</b>			<b>66,062</b>	<u>106,610</u>
<b>Net assets</b>			<b>66,062</b>	<u>106,610</u>
<b>Funds of the charity</b>				
Restricted funds			58,454	40,187
Unrestricted funds			<u>7,608</u>	<u>66,423</u>
<b>Total charity funds</b>	12		<b>66,062</b>	<u>106,610</u>

These financial statements were approved by the board of trustees and authorised for issue on 4 December 2024, and are signed on behalf of the board by:

Dr D Marshall  
Trustee

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The notes on pages 13 to 19 form part of these financial statements.

# Greater Manchester Neshomo CIO

## Notes to the Financial Statements

Year ended 31 March 2024

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### 1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 28 Moor Lane, Salford, M7 3WX.

### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

### 3. Accounting policies

#### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### Going concern

There are no material uncertainties about the charity's ability to continue.

#### Fair value

Debtors and creditors are stated at fair value.

#### Judgements and key sources of estimation uncertainty

The preparation of the financial statements did not require management to make judgements, estimates or assumptions that affect the amounts reported.

#### Fund accounting

Unrestricted funds held by the charity are funds that can be used in accordance with the charitable objects at the discretion of the trustees.

The restricted fund represents the balance of amounts received from grant making authorities.

# Greater Manchester Neshomo CIO

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

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### 3. Accounting policies *(continued)*

#### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

#### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

#### Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

# Greater Manchester Neshomo CIO

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2024

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#### 3. Accounting policies *(continued)*

##### Financial instruments *(continued)*

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

#### 4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
<b>Donations</b>			
Donations	1,404	–	1,404

# Greater Manchester Neshomo CIO

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

### 4. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
<b>Grants</b>			
Awards for All	–	10,000	<b>10,000</b>
G M H S C P	–	–	–
NHS Innovation	–	–	–
T N L Communities Fund	–	19,245	<b>19,245</b>
Wolfson Family Charitable Trust	–	30,000	<b>30,000</b>
Postcode Neighbourhood Trust	25,000	–	<b>25,000</b>
Lloyds Bank Foundation	–	–	–
Faith new deal	–	–	–
Other grants	–	–	–
	<u>26,404</u>	<u>59,245</u>	<u><b>85,649</b></u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
<b>Donations</b>			
Donations	559	–	559
<b>Grants</b>			
Awards for All	–	–	–
G M H S C P	–	22,128	22,128
NHS Innovation	–	55,890	55,890
T N L Communities Fund	–	17,979	17,979
Wolfson Family Charitable Trust	–	–	–
Postcode Neighbourhood Trust	–	–	–
Lloyds Bank Foundation	27,250	–	27,250
Faith new deal	–	11,800	11,800
Other grants	–	7,500	7,500
	<u>27,809</u>	<u>115,297</u>	<u>143,106</u>

# Greater Manchester Neshomo CIO

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

### 5. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Relief and rehabilitation of mental health issues	75,381	40,978	<b>116,359</b>
Support costs	9,838	–	<b>9,838</b>
	<u>85,219</u>	<u>40,978</u>	<u><b>126,197</b></u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Relief and rehabilitation of mental health issues	2,810	82,419	85,229
Support costs	5,072	3,964	9,036
	<u>7,882</u>	<u>86,383</u>	<u>94,265</u>

### 6. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2024 £	Total fund 2023 £
Relief and rehabilitation of mental health issues	116,359	8,717	<b>125,076</b>	93,243
Governance costs	–	1,121	<b>1,121</b>	1,022
	<u>116,359</u>	<u>9,838</u>	<u><b>126,197</b></u>	<u>94,265</u>

No salaries, wages or expenses have been paid to the trustees during the period. There have been no related party transactions in the year.

### 7. Analysis of support costs

	Analysis of support costs £	Total 2024 £	Total 2023 £
General office	8,717	<b>8,717</b>	8,014
Governance costs	1,121	<b>1,121</b>	1,022
	<u>9,838</u>	<u><b>9,838</b></u>	<u>9,036</u>

### 8. Independent examination fees

	2024 £	2023 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	<b>1,080</b>	1,020

# Greater Manchester Neshomo CIO

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2024

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#### 9. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	<b>2024</b>	2023
	£	£
Wages and salaries	<b><u>98,343</u></b>	<u>74,297</u>

The average head count of employees during the year was 4 (2023: 4). The average number of full-time equivalent employees during the year is analysed as follows:

	<b>2024</b>	2023
	No.	No.
Number of outreach workers and consultants	<b><u>4</u></b>	<u>4</u>

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

#### 10. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

#### 11. Creditors: amounts falling due within one year

	<b>2024</b>	2023
	£	£
Accruals and deferred income	<b><u>1,080</u></b>	<u>1,020</u>

#### 12. Analysis of charitable funds

##### Unrestricted funds

	At 1 April 2023	Income £	Expenditure £	At 31 March 2024
General funds	<u>66,423</u>	<u>26,404</u>	<u>(85,219)</u>	<u>7,608</u>

  

	At 1 April 2022	Income £	Expenditure £	At 31 March 2023
General funds	<u>46,496</u>	<u>27,809</u>	<u>(7,882)</u>	<u>66,423</u>

# Greater Manchester Neshomo CIO

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

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### 12. Analysis of charitable funds *(continued)*

#### Restricted funds

	At 1 April 2023 £	Income £	Expenditure £	At 31 March 2024 £
Restricted fund from grant making authorities	40,187	59,245	(40,978)	58,454

	At 1 April 2022 £	Income £	Expenditure £	At 31 March 2023 £
Restricted fund from grant making authorities	11,273	115,297	(86,383)	40,187

### 13. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Current assets	8,688	58,454	67,142
Creditors less than 1 year	(1,080)	–	(1,080)
<b>Net assets</b>	<u>7,608</u>	<u>58,454</u>	<u>66,062</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Current assets	67,443	40,187	107,630
Creditors less than 1 year	(1,020)	–	(1,020)
<b>Net assets</b>	<u>66,423</u>	<u>40,187</u>	<u>106,610</u>

### 14. Taxation

Greater Manchester Neshomo CIO is a registered charity and therefore is not liable to income tax or corporation tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities

**GREATER MANCHESTER NESHOMO CIO**

England & Wales - Charity number 1169087

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# Accounts

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**Greater Manchester Neshomo CIO**  
**Unaudited Financial Statements**  
**31 March 2023**

**HAFFNER HOFF LTD**

Accountants  
2nd Floor - Parkgates  
Bury New Road  
Prestwich  
Manchester  
M25 0TL

# Greater Manchester Neshomo CIO

## Financial Statements

Year ended 31 March 2023

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# Greater Manchester Neshomo CIO

## Trustees' Annual Report

Year ended 31 March 2023

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The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2023.

### Reference and administrative details

**Registered charity name** Greater Manchester Neshomo CIO

**Charity registration number** 1169087

**Principal office** 28 Moor Lane  
Salford  
M7 3WX

### The trustees

Mrs P J Joseph  
Dr D Marshall  
Mrs E Marshall  
Mr C Moss-Barclay  
Mrs L Ross  
Mr M Lowe

**Independent examiner** Mr Howard Schwalbe ACA  
2nd Floor - Parkgates  
Bury New Road  
Prestwich  
Manchester  
M25 0TL

# Greater Manchester Neshomo CIO

## Trustees' Annual Report *(continued)*

Year ended 31 March 2023

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### **Structure, governance and management**

Greater Manchester Neshomo CIO is constituted as a Charitable Incorporated Organisation (CIO). The CIO was registered with the Charity Commission on 8th September 2016 with its charity number being 1169087.

Recruitment and appointment of new trustees is undertaken in line with the Constitution and with the consent of the trustees. The criteria set for the suitable candidate would be someone who is sensitive to the needs and demands of the organisation.

There is no chief executive officer. The day to day affairs are undertaken by Mrs Raffles on behalf of the trustees. All major decisions are taken collectively by the trustees and all the trustees give of their time freely. The trustees are unpaid and details of any related party transactions are disclosed as applicable in the notes to the accounts. The arrangement for setting the pay of the charity's employees are the sole domain of the trustees.

A policy and procedure for the induction and training of new trustees is currently being developed and will be implemented in the coming year.

### **Risk review**

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the Trust, and are satisfied that systems are in place to manage our exposure to the major risks.

The risks faced by the trust are principally operational risks from disclosure of confidential information and safeguarding issues. These risks are managed by the trustees employing appropriate and robust procedures; ensuring close supervision of the staff; and regular feedback from beneficiaries.

Report back and review procedures strengthen these safeguards to ensure public benefit is achieved from all grants.

# Greater Manchester Neshomo CIO

## Trustees' Annual Report *(continued)*

Year ended 31 March 2023

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### Objectives and activities

The objectives of Neshomo are to promote positive mental health in the Jewish Community of Greater Manchester which numbers about 30,000 individuals of all ages. Neshomo aims to assist in recovery and rehabilitation of individuals suffering from mental disorder or conditions of emotional or mental distress and preventing relapse. We also aim to reduce the stigma and apprehension around mental health. Many members of the community are immigrants or descended from immigrants; these include those from Eastern Europe, the Middle East and Africa; in 30% English is not their first language; and the statutory services look to Neshomo to be a bridge in reaching these individuals; they typically have large families; and subsist on low incomes.

Neshomo's aims are achieved through the provision of befriending, mentoring, rehabilitation projects using trained support workers; social prescribing programmes; psycho-education; signposting individuals to appropriate alternative services; and by offering being a resource people can turn to for practical advice. We aim to support the statutory services but do not replace them, whether these are GP, NHS psychiatric or Social Services. We work within the community to reduce stigma about mental health problems and to encourage people to come forward for help before problems escalate to the level of social breakdown, when psychiatric hospital admission may be needed. Every admission that can be avoided saves the NHS thousands of pounds per week.

Data shows that at any one time, up to 5% of the adult community suffer from serious and enduring mental conditions; another 10 - 15% suffer with less disabling conditions. These illnesses affect peoples' personal, social and occupational functioning. It is estimated that Neshomo is dealing with just the tip of the iceberg and that the true number of sufferers is around 2,5000 people in the community.

The Royal College of Psychiatrists has coined the phrase, 'there is no health without mental health'. This refers to the large number of medical and social issues that co-exist in people who suffer with poor mental health, such as higher than average rates of mortality from strokes and heart attacks; social isolation and poor living conditions, unemployment and poverty. Worldwide, one of the leading causes of loss of time from work is the illness of depression.

There are effective treatments for these conditions. Anti-depressants are among the most internationally prescribed medications. The benefits of early intervention and targeted support have a strong evidence base. And the costs of delayed or untreated mental illness is colossal; firstly to the individuals and their families; then, to the NHS and the welfare benefit system; to the over-burdening of A&E departments; to psychiatric wards and to community Mental Health Teams.

Unfortunately, suicides have occurred in the Manchester Jewish community; each one involves a huge financial and emotional cost; and many people's lives are affected.

There are many socio-economic factors which contribute to increased rates of poor mental health which include low educational attainment, chaotic emotional paternal relationships especially in the formative years of childhood; reduced prospects for children where a parent is suffering from a disabling mental health problem.

### Neshomo's unique role

Neshomo is making a critical impact in meeting the needs of adults of the Jewish faith who are suffering with mental health problems; many of our clients are amongst the most vulnerable and high-risk people in the Greater Manchester community. This includes those who have self-harmed or who have required in-patient psychiatric treatment. The list of illnesses is extensive: it includes psychosis; OCD; agoraphobia; anxiety; depression; insomnia; self-harm; personality problems; severe chronic pain; ME; learning difficulties; bipolar disorder; those with a history of all forms of abuse; drug

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# Greater Manchester Neshomo CIO

## Trustees' Annual Report *(continued)*

### Year ended 31 March 2023

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and alcohol addiction; we also work with family members with these conditions. To meet the increasing demand, we have secured funding from The National Lottery, Postcode Lottery Fund, Assura, Lloyds Bank Trust; and the NHS Salford CCG Innovation & Improvement Fund; and the Greater Manchester Health and Social Care Partnership.

#### **The core of Neshomo's work:**

Since its inception in 2015, Neshomo has been providing one hour/week of 1:1 befriending-mentoring to adults with a range of mental health conditions and all levels of religious observance. This is now approximately 2,500 hours per annum. All personnel working with Neshomo are DBS checked; and confidentiality is a core principle. Central to our success is the relationships we build with our clients which is based on sharing with the clients a common religious and cultural background. In the past 2 years we have expanded our range of services, as described below.

#### **What are the factors which have been decisive in the success of the Befriending service?**

a. the willingness of our volunteers to offer a commitment to care for another individual; and b. our being able to create a trusting relationship which is unique, being based on our service being culturally sensitive to the clients' needs. This type of support is simply unavailable from the NHS or elsewhere.

#### **Lasting impact of Covid-19**

In 2023 many long-term effects of the pandemic are still being felt by members of the community. These include the traumatic effects resulting from the social isolation of lockdowns; some individuals have been left with increased anxiety about re-engaging with other members of the public; some face stresses due to personal bereavements others from the loss of communal rabbis and lay leaders. For some, these stresses have exacerbated already existing mental health problems. In addition, they have also been impacted on by issues affecting the NHS, regarding both for physical and mental health services.

#### **Cost of Living Crises**

Our clients are living at a time of a cost-of-living crisis and such is leading to an increase in general anxiety. Many people are seeking help from appropriate agencies, e.g. foodbanks.

#### **What We Deliver**

##### Hospital Mental Health Link Worker Project.

Many patients from the Manchester Jewish community have complex, serious and enduring mental health issues, many with physical conditions as well. They often suffer social isolation, stigma, difficulties in daily functioning, poor engagement with services. Many experience a revolving door of hospitalisation. Neshomo's Linkworker has an ISA with GMMH, and is involved in hospital discharge planning (also for those in the CPA) and provides trained support workers, who understands their cultural & religious needs, meeting 1-1 to create a goal and safety plan, including bespoke activities (through Neshomo's social prescribing service). To date we have provided over 700 hours of this specialised support to over 25 patients since October 2021. Referrals come from GMMH (CMHT, Inpatient rehabilitation unit, EIT, Home-Based Treatment, Peri-natal Services) and Pennine Care Services (EIT, Outpatient). Discharged patients are matched with a Neshomo volunteer befriender for ongoing support, also allowing for re-referral to the Linkworker service if required. Specific outcomes this project has had are: Reduced number, and length, of hospitalization; reduced need for high doses of medication; increased compliance with medication; improved physical and mental health symptom management; increased self-efficacy, confidence and independence.

##### Befriending & Mentoring

Neshomo's trained and qualified outreach workers assess both the client and potential volunteers to appropriately match clients with a supportive volunteer befriender. The volunteer is given training and ongoing support. The volunteer and client meet regularly, helping to overcome isolation, build up their confidence, and achieve a significant improvement in their well-being. We have a strong team who

# Greater Manchester Neshomo CIO

## Trustees' Annual Report *(continued)*

### Year ended 31 March 2023

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recruit, train and supervise adult volunteers to provide 1:1 befriending with our clients. Mental health research shows that befriending can be more effective than costly forms of therapy. Our volunteers number more than 50 adult male and female befrienders who are providing confidential, long term one-to-one support. We estimate that we provided over 2500 hrs of contact last year, when our provision expanded in order to meet the doubling of demand since the start of the Covid-19 pandemic as well as the increased complexity of those coming forward for support.

#### Social Prescribing

Clients are encouraged to develop new interests by means of which they can become more activated and able to feel a sense of achievement. They are supported by their befriender or support worker. These bespoke activities are aimed at reducing social isolation by helping to pursue interests and hobbies (e.g. art, walks, shopping, swimming, coffee shop visits, make-up lessons, visits to garden centres) and encouraging the development of independent living skills (e.g. making schedules, de-cluttering paperwork, budgeting, banking, planning meals, shopping, cooking, housework, travelling by public transport).

#### Networking

For 6 years Neshomo has convened a monthly Zoom meeting of the Greater Manchester Jewish Mental Health Network (known as the Network). Over 30 agencies are represented including Mental Health practitioners from both statutory and voluntary sectors. This group is open to Jewish organisations which have a mental health input, as well as therapists and counsellors, many of whom practice locally in the community. By means of the Network, we are able to inform regarding our activities and gaps in services; each agency is able to understand how it fits into the patchwork of services and signposting takes place in an entirely confidential manner; for example, to help parents with issues affecting their children, help with benefits; paperwork; accommodation, and food banks. The outcome is to maintain the best level of practice and to assist the clients who present with a wide variety of needs. The network provides a platform for NHS mental health services to link up with local services they may otherwise not meet and the Network is a mouthpiece for the community to offer feedback about provision of NHS services.

#### Mental Health Education Outreach and Well-Being Library

Neshomo's Web site [www.Neshomo.co](http://www.Neshomo.co) provides mental health information and offers links to other organisations. The lending library is of particular importance to the segment of the community that, for religious reasons, chooses not to access the internet, or for those who cannot afford such access. We provide digital tablets to the housebound or those who have no internet in order for them to join in with on line social activities/groups.

#### Social Value

In addition to supporting clients our volunteers benefit from their training which is enhancing their confidence and range of skills and knowledge of mental illness. This then is opening up opportunities for them to seek careers in the NHS or care sector and is accepted as relevant experience by professional bodies for eligibility for further professional training; and some have gone on to a career in counselling and psychology.

#### Public benefit

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities and setting grant making policy for the year. The trustees count among them members who have had lived experience of mental health issues. They actively consult with clients to obtain feedback and to develop the services in accordance with public need.

# Greater Manchester Neshomo CIO

## Trustees' Annual Report *(continued)*

### Year ended 31 March 2023

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#### **Grant making policy**

The charity is funded by donations and grants. The charity gives out grants in line with the above objects where applicable.

There were no individual or institutional grants made during the year.

The application of the funds is normally by way of direct charitable activity.

#### **Achievements and performance**

The charity received £143,106 in donations and grants during the year and £94,265 was paid out by way of direct charitable activity and support costs.

This expenditure was made in line with the stated objects of the charity and was for the promotion and preservation of mental health. Costs incurred include payments for staff and a consultant as well as room rental for consultations and supervision costs.

The trustees wish to thank all their benefactors for their generosity without which the charity simply would not have been able to provide its vital services.

The charity has low governance costs comprising professional fees.

There were no material fundraising costs during the year.

There were no related party transactions in the reporting period.

There was an overall net incoming of resources and net movement in funds for the year amounting to £48,841 of which £28,914 relates to the restricted fund.

#### **How is Neshomo delivering its activities?**

We realise that stigma reduction is a complex issue but attitudes appears to be changing in line with a more open attitude prevalent in the general population. The media also now promotes a more balanced view of mental illness and the lack of provisions for sufferers and their families.

Neshomo has engaged in a programme to counter the stigma of mental illness. We have arranged educational seminars in the community to encourage those with emotional difficulties to apply for appropriate help. In just over one year, we have dealt with over 40 referrals/clients. In some cases we have persuaded the client to seek appropriate help from the statutory agencies which are available.

Public education is aimed at enabling local people to respond more appropriately to individuals with mental health problems. Lectures have dealt with the emotional effects of stress; we have placed adverts in local news sheets and leaflets in Synagogues; and we have liaised with our local GPs. We

# Greater Manchester Neshomo CIO

## Trustees' Annual Report *(continued)*

### Year ended 31 March 2023

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are also collaborating with the local Community Mental Health Teams by means of our networking forum. We are negotiating honorary contracts for our volunteers to attend on the in-patients psychiatric wards of the local hospitals.

We are also working to relieve the intense distress felt by families who are often bewildered by mental breakdown and emotional crises especially during the Covid-19 pandemic. The despair and fear felt by sufferers and their families (particularly parents, spouses and children) is unimaginable. Mental illness is associated with isolation because it often involves feelings of shame and guilt that cannot be shared with others. By alleviating this isolation and suffering we are able to demonstrate that mental illness is not to be feared and endured, but rather, that it can be remedied.

Together with JAMH we are the main voluntary agencies in the Greater Manchester Jewish community that are focusing on preventative work for people with enduring mental illness. The work Neshomo is doing is unique in filling gaps in service provision outside the remit of statutory agencies such as the NHS and Social Services. We have shown our ability to train volunteers and to ensure their competence. There is also a benefit in that our volunteers will have gained valuable life-skills. The savings to the NHS, by preventing the need for re-admissions, is enormous.

#### **What has Neshomo achieved as a result of its work?**

We have recruited a further 23 volunteers and the number is growing.

Our evaluation of our work shows the befriending model of care has worked extremely well and those being supported are very keen to see it continue.

A survey of our clients has shown that they were satisfied with both the support services and the approach taken by the befrienders.

The vast majority reported that;

- They felt more able to decide their own future and that support had reduced their social isolation.
- That involvement both improved their mental health and improved their overall wellbeing.
- That their mood from before involvement rose significantly.

#### **In Conclusion**

The Trustees are pleased with the success Neshomo has achieved this year. We have a strong group of committed Trustees, a highly professional staff team, a wonderful collection of dedicated volunteers and we know that there is a demand in the community that we are helping to meet at this difficult time of the Covid-19 pandemic.

The work of Neshomo fills a huge gap left by the statutory services by complementing medical and social care, and family support. We firmly believe that in adopting our approach of empowering both the clients and the volunteers we are helping to change the community's perception in a positive direction and are ensuring that in the future, potential clients will see a benefit in being referred for appropriate help. Neshomo is helping local men and women of adult age to integrate back into the community and is providing some measure of relief and stability for their families. We can only imagine the immense relief that this in turn brings to the individuals and their loved ones.

# Greater Manchester Neshomo CIO

## Trustees' Annual Report *(continued)*

Year ended 31 March 2023

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### Financial review

#### Reserves policy

The Unrestricted Fund represents the unrestricted funds arising from past operating results.

The Trustees are satisfied that the balance of the Fund is an acceptable level of reserves given the nature of revenue receipts against grants payable.

In considering the financial obligations of the charity, the trustees have resolved to maintain a reserve equal to at least six months charity expenditure.

The trustees are delighted to have made many valuable contributions to the community and hope to be able to do so for many years to come.

The free reserves, being the net current assets of the charity stand at £106,610 of which £66,423 relates to the unrestricted fund, and £40,187 to the restricted fund.

#### Increased Costs directly from Covid-19

Over 50% increase in costs to date for Neshomo with projected costs expected to go much higher. Neshomo outreach workers are recruiting and training 23 new volunteers who are becoming involved in delivering the befriending and mentoring to service users. This creates additional expenses for DBS checks, administrative time and Outreach worker time, interviewing and obtaining references, training and supervision and matching volunteers with clients.

Art therapists and specialist trainers are being encouraged to develop and deliver activities including arts/crafts/planting-gardening and mindfulness sessions.

The existing staff are 2 outreach workers, a case worker, a hospital link worker and administrator; all work on a part time basis and between them provide a total of 24 hours/per week. Neshomo has increased this by an additional 15 hours per week on delivering this project.

Additional costs arise from volunteer recruitment that has involved significant increase in targeted advertising, additional helpline and maintenance of the Neshomo website. We intend to engage a specialist in media communication to connect to all the parties involved in the various activities. We estimate he/she will work 3 hours per week.

Anticipated increased demand resulting from Covid-19: this is over 55% at present and is likely to continue to rise in the foreseeable future.

#### Lost income due to Covid-19

Not applicable

#### Mitigation measures to reduce costs

By Neshomo forming a partnership with JAMH we have been able to engage in joint strategic planning to build up services and in regard to service delivery relating to promotional material thus avoiding duplication of effort and maximising use of funding, particularly in regard to advertising. Additional hidden savings accrue from helping community agencies to target their efforts effectively by dealing with the mental health needs of their clientele and by existing agencies to make referrals to statutory services in a timely manner to avoid social breakdown and costly disruption to families that occurs when psychiatric hospital admission is necessitated.

#### Grants applied for:

Salford CBS; Neshomo and JAMH are part of a BAME bid to Greater Manchester Health and Social Care partnership; joint reaching communities; Jewish Leadership Council; National Lottery Bid.

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# Greater Manchester Neshomo CIO

## Trustees' Annual Report *(continued)*

### Year ended 31 March 2023

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#### **Responsible and prudent use of accessible reserves:**

We are ensuring to work within structured and secured budgets.

#### **The Future**

We will continue to adapt and expand our offer in line with reported need and feedback from service users. We recognise that adaptations that were made perforce due to the pandemic offered some clients a service they found easier to engage with. We intend to continue:

" Attracting new clients with more advertising in local media, and expanding into social media. We also use these media to raise awareness of support available; Neshomo's website records a trebling of hits.

" Increasing direct befriending and mentoring support to clients via face to face, phone and online routes as required in order to reduce anxiety and stress.

" Developing online packages of support and training for volunteers to ensure sensitivity to clients' changing mental states (Covid related or otherwise). Particular focus on use of voice in phone calls to ensure clients are calmed and trust is maintained; and listening for signs of mental strain.

" Further developing new courses for engagement including arts, crafts, planting and gardening and music activities, all with specialist sessional workers. In addition, supporting Zoom group participation to improve a sense of peer linkage and wellbeing.

" Neshomo is offering separate male and female mindfulness support sessions over Zoom; to help deal with loss of routine, family issues, loss of jobs and income; loss of supporting outlets.

" Our Covid-19 project has considered issues of equalities and diversity, being designed to meet the cultural of religious sensitivity of the considerably different sections of the community of Greater Manchester.

The trustees' annual report was approved on 8 June 2023 and signed on behalf of the board of trustees by:

**Dr D Marshall**  
Trustee

# Greater Manchester Neshomo CIO

## Independent Examiner's Report to the Trustees of Greater Manchester Neshomo CIO

Year ended 31 March 2023

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I report to the trustees on my examination of the financial statements of Greater Manchester Neshomo CIO ('the charity') for the year ended 31 March 2023.

### Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the 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 charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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.

### Mr Howard Schwalbe ACA

Independent Examiner

2nd Floor - Parkgates  
Bury New Road  
Prestwich  
Manchester  
M25 0TL

8 June 2023

# Greater Manchester Neshomo CIO

## Statement of Financial Activities

Year ended 31 March 2023

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			<b>2023</b>		2022
	<b>Note</b>	Unrestricted funds £	Restricted funds £	<b>Total funds £</b>	Total funds £
<b>Income and endowments</b>					
Donations and legacies	<b>4</b>	<u>27,809</u>	<u>115,297</u>	<b>143,106</b>	<u>81,584</u>
<b>Total income</b>		<u>27,809</u>	<u>115,297</u>	<b>143,106</b>	<u>81,584</u>
<b>Expenditure</b>					
Expenditure on charitable activities	<b>5,6</b>	<u>7,882</u>	<u>86,383</u>	<b>94,265</b>	<u>61,323</u>
<b>Total expenditure</b>		<u>7,882</u>	<u>86,383</u>	<b>94,265</b>	<u>61,323</u>
<b>Net income and net movement in funds</b>		<u>19,927</u>	<u>28,914</u>	<b>48,841</b>	<u>20,261</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>46,496</u>	<u>11,273</u>	<b>57,769</b>	<u>37,508</u>
<b>Total funds carried forward</b>		<u>66,423</u>	<u>40,187</u>	<b>106,610</b>	<u>57,769</u>

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.

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The notes on pages 13 to 19 form part of these financial statements.

# Greater Manchester Neshomo CIO

## Statement of Financial Position

31 March 2023

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	Note	2023 £	£	2022 £
<b>Current assets</b>				
Cash at bank and in hand		107,630		58,729
<b>Creditors: amounts falling due within one year</b>	11	<u>1,020</u>		<u>960</u>
<b>Net current assets</b>			<b>106,610</b>	<b>57,769</b>
<b>Total assets less current liabilities</b>			<b>106,610</b>	<b>57,769</b>
<b>Net assets</b>			<b>106,610</b>	<b>57,769</b>
<b>Funds of the charity</b>				
Restricted funds			40,187	11,273
Unrestricted funds			66,423	46,496
<b>Total charity funds</b>	12		<b>106,610</b>	<b>57,769</b>

These financial statements were approved by the board of trustees and authorised for issue on 8 June 2023, and are signed on behalf of the board by:

**Dr D Marshall**  
Trustee

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The notes on pages 13 to 19 form part of these financial statements.

# Greater Manchester Neshomo CIO

## Notes to the Financial Statements

Year ended 31 March 2023

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### 1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 28 Moor Lane, Salford, M7 3WX.

### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

### 3. Accounting policies

#### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### Going concern

There are no material uncertainties about the charity's ability to continue.

#### Fair value

Debtors and creditors are stated at fair value.

#### Judgements and key sources of estimation uncertainty

The preparation of the financial statements did not require management to make judgements, estimates or assumptions that affect the amounts reported.

#### Fund accounting

Unrestricted funds held by the charity are funds that can be used in accordance with the charitable objects at the discretion of the trustees.

The restricted fund represents the balance of amounts received from grant making authorities.

# Greater Manchester Neshomo CIO

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2023

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#### 3. Accounting policies *(continued)*

##### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

# Greater Manchester Neshomo CIO

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2023

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#### 3. Accounting policies *(continued)*

##### Financial instruments *(continued)*

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

#### 4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
<b>Donations</b>			
Donations	559	–	559

# Greater Manchester Neshomo CIO

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

### 4. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
<b>Grants</b>			
G M H S C P	–	22,128	<b>22,128</b>
NHS Innovation	–	55,890	<b>55,890</b>
T N L Communities Fund	–	17,979	<b>17,979</b>
Postcode Lottery	–	–	<b>–</b>
Lloyds Bank Foundation	27,250	–	<b>27,250</b>
Assura	–	–	<b>–</b>
Faith new deal	–	11,800	<b>11,800</b>
Other grants	–	7,500	<b>7,500</b>
	<u>27,809</u>	<u>115,297</u>	<u><b>143,106</b></u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
<b>Donations</b>			
Donations	5,050	–	5,050
<b>Grants</b>			
G M H S C P	–	24,568	24,568
NHS Innovation	–	–	–
T N L Communities Fund	–	8,356	8,356
Postcode Lottery	–	10,110	10,110
Lloyds Bank Foundation	25,000	–	25,000
Assura	–	5,000	5,000
Faith new deal	–	–	–
Other grants	3,500	–	3,500
	<u>33,550</u>	<u>48,034</u>	<u>81,584</u>

### 5. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Relief and rehabilitation of mental health issues	2,810	82,419	<b>85,229</b>
Support costs	5,072	3,964	<b>9,036</b>
	<u>7,882</u>	<u>86,383</u>	<u><b>94,265</b></u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Relief and rehabilitation of mental health issues	18,702	38,761	57,462
Support costs	3,860	–	3,861
	<u>22,562</u>	<u>38,761</u>	<u>61,323</u>

# Greater Manchester Neshomo CIO

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

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### 6. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2023 £	Total fund 2022 £
Relief and rehabilitation of mental health issues	85,229	8,014	<b>93,243</b>	59,462
Governance costs	–	1,022	<b>1,022</b>	1,861
	<u>85,229</u>	<u>9,036</u>	<u><b>94,265</b></u>	<u>61,323</u>

No salaries, wages or expenses have been paid to the trustees during the period. There have been no related party transactions in the year.

### 7. Analysis of support costs

	Analysis of support costs £	Total 2023 £	Total 2022 £
General office	8,014	<b>8,014</b>	2,000
Governance costs	1,022	<b>1,022</b>	1,861
	<u>9,036</u>	<u><b>9,036</b></u>	<u>3,861</u>

### 8. Independent examination fees

	2023 £	2022 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<b>1,020</b>	<u>960</u>

### 9. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023 £	2022 £
Wages and salaries	<b>74,297</b>	<u>48,276</u>

The average head count of employees during the year was 4 (2022: 4). The average number of full-time equivalent employees during the year is analysed as follows:

	2023 No.	2022 No.
Number of outreach workers and consultants	<u>4</u>	<u>4</u>

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

### 10. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

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# Greater Manchester Neshomo CIO

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2023

#### 11. Creditors: amounts falling due within one year

	<b>2023</b>	2022
	<b>£</b>	£
Accruals and deferred income	<b><u>1,020</u></b>	<u>960</u>

#### 12. Analysis of charitable funds

##### Unrestricted funds

	At 01			At 31
	Apr 2022	Income	Expenditure	Mar 2023
	£	£	£	£
General funds	<u>46,496</u>	<u>27,809</u>	<u>(7,882)</u>	<u>66,423</u>

	At 01			At 31
	Apr 2021	Income	Expenditure	Mar 2022
	£	£	£	£
General funds	<u>35,508</u>	<u>33,550</u>	<u>(22,562)</u>	<u>46,496</u>

##### Restricted funds

	At 01			At 31
	Apr 2022	Income	Expenditure	Mar 2023
	£	£	£	£
Restricted fund from grant making authorities	<u>11,273</u>	<u>115,297</u>	<u>(86,383)</u>	<u>40,187</u>

	At 01			At 31
	Apr 2021	Income	Expenditure	Mar 2022
	£	£	£	£
Restricted fund from grant making authorities	<u>2,000</u>	<u>48,034</u>	<u>(38,761)</u>	<u>11,273</u>

# Greater Manchester Neshomo CIO

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

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### 13. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2023 £
Current assets	107,630	<b>107,630</b>
Creditors less than 1 year	(1,020)	<b>(1,020)</b>
<b>Net assets</b>	<u>106,610</u>	<u><b>106,610</b></u>

  

	Unrestricted Funds £	Total Funds 2022 £
Current assets	58,729	58,729
Creditors less than 1 year	(960)	(960)
<b>Net assets</b>	<u>57,769</u>	<u>57,769</u>

### 14. Taxation

Greater Manchester Neshomo CIO is a registered charity and therefore is not liable to income tax or corporation tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities

**GREATER MANCHESTER NESHOMO CIO**

England & Wales - Charity number 1169087

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# Accounts

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**Greater Manchester Neshomo CIO**  
**Unaudited Financial Statements**  
**31 March 2022**

**HAFFNER HOFF LTD**

Accountants  
2nd Floor - Parkgates  
Bury New Road  
Prestwich  
Manchester  
M25 0TL

# Greater Manchester Neshomo CIO

## Financial Statements

Year ended 31 March 2022

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# Greater Manchester Neshomo CIO

## Trustees' Annual Report

Year ended 31 March 2022

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The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2022.

### Reference and administrative details

**Registered charity name** Greater Manchester Neshomo CIO

**Charity registration number** 1169087

**Principal office** 28 Moor Lane  
Salford  
M7 3WX

### The trustees

Mrs P J Joseph  
Dr D Marshall  
Mrs E Marshall  
Mr C Moss-Barclay  
Mrs L Ross  
Mr M Lowe

**Independent examiner** Mr Howard Schwalbe ACA  
2nd Floor - Parkgates  
Bury New Road  
Prestwich  
Manchester  
M25 0TL

# Greater Manchester Neshomo CIO

## Trustees' Annual Report *(continued)*

Year ended 31 March 2022

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### **Structure, governance and management**

Greater Manchester Neshomo CIO is constituted as a Charitable Incorporated Organisation (CIO). The CIO was registered with the Charity Commission on 8th September 2016 with its charity number being 1169087.

Recruitment and appointment of new trustees is undertaken in line with the Constitution and with the consent of the trustees. The criteria set for the suitable candidate would be someone who is sensitive to the needs and demands of the organisation.

There is no chief executive officer. The day to day affairs are undertaken by Mrs Raffles on behalf of the trustees. All major decisions are taken collectively by the trustees and all the trustees give of their time freely. The trustees are unpaid and details of any related party transactions are disclosed as applicable in the notes to the accounts. The arrangement for setting the pay of the charity's employees are the sole domain of the trustees.

A policy and procedure for the induction and training of new trustees is currently being developed and will be implemented in the coming year.

### **Risk review**

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the Trust, and are satisfied that systems are in place to manage our exposure to the major risks.

The risks faced by the trust are principally operational risks from disclosure of confidential information and safeguarding issues. These risks are managed by the trustees employing appropriate and robust procedures; ensuring close supervision of the staff; and regular feedback from beneficiaries.

Report back and review procedures strengthen these safeguards to ensure public benefit is achieved from all grants.

# Greater Manchester Neshomo CIO

## Trustees' Annual Report *(continued)*

Year ended 31 March 2022

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### Objectives and activities

The objectives of the charity are to promote positive mental health in the Jewish Community of Greater Manchester and to assist in relieving and rehabilitating persons suffering from mental disorder or conditions of emotional or mental distress; prevention of relapse and reduction of stigma of having emotional disorders. These are achieved through the provision of befriending, mentoring, support, education, advocacy and practical advice.

### What is Neshomo set up to do?

Neshomo aims to assist all sections of the adult Greater Manchester Jewish community. The opportunity for support will be targeted towards Jewish people but we would not turn anyone away from a different ethnic or religious background wishing to take advantage of this service.

The Neshomo model of intervention has a research and evidence-base and is termed "Befriending" (as described in the British Journal of Psychiatry, 2017, vol 211). It involves the client with mental health problems being paired with a trained and supervised, empathic volunteer; the aim is to develop a buddy-type relationship with at least one hour of 1:1 contact per week; in order for the client to achieve a significant and sustained improvement in their wellbeing. The process of matching involves carefully assessing the client's cultural, religious, and emotional needs in order to match them with an appropriate volunteer.

For those with long term mental illness, there is a need to encourage compliance with medication and to prevent relapse by early detection of return of symptoms. This entails offering ongoing support to ensure safety-awareness, healthy habits and to advocate for our clients so as to obtain timely access to mental health services.

The core of Neshomo's work is in providing support to people with all levels of mental health problems in the Jewish Community. Our voluntary team of more than 50 trained and supervised befrienders is providing 2000 hours a year of confidential, long term support to an equal number of clients. This is care and support that is simply unavailable from the NHS or elsewhere. We are making progress, helped by a general public recognition, for the need for mental health support and of the importance to seek help before problems mount up into crises. Neshomo's provision has increased and extended to try meet the demand for those suffering from enduring mental health problems. It is estimated that Neshomo is dealing with just the tip of the iceberg and that the true number is around 1,000 people in the community.

### Covid-19

The financial year to 31st March 2021 has obviously been greatly affected by the Covid-19 pandemic. This led to considerable disruption in Neshomo's ability to seek financial support from the community and Covid also called for a rapid adjustment of Neshomo's method of reaching out to clients.

The Greater Manchester Jewish Community has been hit by the Covid-19 pandemic with a disproportionately higher number of cases and deaths than the average across the UK. Among the 90 who have died are included a number of key lay and religious leaders in the community. This has left many feeling bereaved and bewildered. The inability to engage in the traditional ceremonies and rites surrounding death and mourning was also a great burden on people, and affected their mental health. Understandably the level of fear among our service users increased significantly over the year.

Many of our clients are amongst the most vulnerable and high-risk people in the community. This includes those who have self-harmed or who have required in-patient psychiatric treatment. In some areas during the last year community NHS mental health workers were withdrawn to assist with in-patient facilities, thereby leaving local people with only a skeleton service; yet at the same time frontline and A&E staff have had to deal with a huge demand.

# Greater Manchester Neshomo CIO

## Trustees' Annual Report *(continued)*

### Year ended 31 March 2022

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It was an extremely challenging year for many people and some fell into despair. There has been a particular impact on those who had to self-isolate for the whole year due to underlying health conditions or age or because they live with someone vulnerable, significantly increasing stress and anxiety. Besides from the direct effect of the Covid-19 pandemic, there were knock on effects such as loss of income and unemployment and in particular the loss of social structure as people were unable to attend synagogue, engage in study sessions or participate in the many community functions and celebrations that are, in non-covid times, a significant part of people's social life. Families have also been unable to share festivals or to mourn together. The resulting loss of sense of community, family connections and peer engagement led to an increase in depression and uncertainty. Although we may be moving towards the end of Covid-19 restrictions, the future is uncertain, leaving many with chronic anxiety. This has been particularly hard for our service users and many are remain fearful of going out and re-engaging.

In terms of numbers, people who previously struggled, but coped, and might not normally have reached out for help, are now doing so in unprecedented numbers. Also, many people who had been coping well pre-Covid have been severely affected by the pandemic in so many ways and have found themselves now needing support. During the last year there has been an increase of 50% in referrals to Neshomo and we have now gone past 2,000 hours of vitally needed contact time over the last 12 months.

#### **What We Deliver**

Despite the challenges Covid-19 presented, we continued to provide 1:1 befriending through zoom, phone and in person as permitted by the Covid restrictions. This was more necessary than ever in order to help mitigate the clients' sense of isolation and to build up their confidence so as to enable them to deal with the fear of the unknown and to reintegrate socially. This was also a great help and support for their families, helping them to cope.

To meet the increasing demand, we needed to secure funding and we were successful in obtaining grants from the National Lottery and the Jewish Leadership Council. We also joined with Jewish Action for Mental Health (JAMH, see later) and together with other BAME partners were commissioned by the Greater Manchester Health and Social Care Partnership (NHS) to deliver services. We were able to do this because we could clearly show the positive outcomes for service users from what we deliver. This commissioning continues into 2021. Covid-19 has seriously stretched our financial resources. Savings on travel and hire of venues have been diverted to advertising and increased technology use, e.g., the digital tablets for lending to our clients who do not have internet.

This funding enabled us, over the year, to recruit staff and by advertising our need to the community there has been a successful response which has allowed us to double our team of befriender volunteers and to extend our service to over 48 clients. Clients and befrienders have weekly 1:1 sessions, by phone or through online routes, or where permitted, face-to-face. These sessions are helping clients set and meet personal targets to assist them in dealing confidently with Covid-19 and preventing psychiatric relapse.

In February 2020 Neshomo had to modify its planned launch of a new project of social prescribing when the pandemic hit. We changed from running in-person groups to offering online activities. We ran successful Zoom groups on our own and partnering together with JAHM, putting on art activities, mindfulness sessions, yoga and all different types of cooking. There was a session of musical inspiration, and a highly successful "Lockdown and Laughter" event to which over 100 people attended. These were for clients and volunteers as well as community members, and have received very enthusiastic feedback. We realise now that Zoom offers clients the ability to engage in an activity at times when attending an in-person group is still too difficult. We will continue to offer this option, even as we bring back in-person events, so that we can reach as many people as possible. One lady who attends the art therapy group said she just likes to hear the sound of people's voices.

# Greater Manchester Neshomo CIO

## Trustees' Annual Report *(continued)*

### Year ended 31 March 2022

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Neshomo's professional staff assess and train new volunteers. We are conscious of caring for our volunteers who are an essential and valuable resource, so we ensure they are well supported through regular supervision. They also benefit from the befriending and some have gone on to a career in counselling and psychology. During Covid-19 we offered enhanced support for volunteers to include new guidance on remote working and means of assessing clients' levels of stress and anxiety when not meeting in person. We also provided PPE where required.

A major new expansion of Neshomo's service is to have obtained a contractual Service Led Agreement with the local NHS mental health trusts for our psychiatrically trained outreach worker to be invited into local psychiatric hospitals units to support individuals on discharge from hospital to their homes. This is recognised as a very sensitive period and by Neshomo's involvement we will help clients to plan in order to overcome the difficulties they will face. Neshomo is taking a leading role in acting as a bridge between the voluntary services in the community and the NHS psychiatric services, by liaising with service managers so as to improve pathways of care.

We have strong links with other support agencies, GPs and community mental health teams. During Covid-19 Neshomo undertook awareness and prevention work in the community to reduce the impact of the crisis on mental health by means of advertising and self-help literature and by encouraging local voluntary agencies and members of the public to contact us when needing specific advice and support. Referrals are now coming from communal Rabbis from local synagogues as well as family members and other organisations in the Jewish Community.

In 2016 we helped to establish a forum that is a multidisciplinary monthly meeting for agencies in the Jewish Community. It is now being run via ZOOM and the number of our partner organisations has greatly expanded. This forum deals with the emotional needs of children, adolescents, adults and the elderly.

Some of these agencies are: Six Degrees; local Psychology Services; the Fed; Hatzolah; Ezra-Care; Greater Manchester Suicide Bereavement Service; Keren; Pathways; Hershel Weiss Centre; Nicky Alliance; Association of midwives and birthing partners; JAMH; JSense; Jewish Leadership Council, and the Friendship Circle. Confidentiality is respected; cross referral of clients is facilitated. Neshomo is targeting GP practices to offer our resources. We are ensuring that the communal organisations are fully aware of our programmes of support, such as the Jewish Representative Council, Board of Deputies, voluntary agencies and synagogues.

#### **Our Unique Offer**

In March 2020 Neshomo formed a joint working partnership with JAMH in order to offer a one-stop address for potential clients in order to simplify them getting a service; between us we provide a holistic package of services which is the best fit to serve the local community's mental health needs and one that saves time and resources. JAMH offers professional counselling and therapy to address the direct and indirect impacts of all mental health issues for all ages, including Covid-19 related issues of bereavement, isolation and fear. All staff have professional accreditation and are supervised. This complements Neshomo's offer of long-term adult befriending and mentoring.

Jointly we have the expertise to offer clear advice and deliver holistic support at all levels of need. We are both embedded in the local community and trusted by it. Whilst we are mainly used by the Orthodox Jewish population, we welcome all other residents who approach us. Quite simply, there is no other comparable professional, holistic mental health support in the community. Many clients and families would be unable to cope if not for the work we are providing in direct support along with raising awareness of where to get help. Working together helped better meet the large increase in demand which both of our organisations experienced due to Covid-19.

#### **Examples of Support**

Neshomo is reaching out to the 3-5% of members of the community that suffer from severe and

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# Greater Manchester Neshomo CIO

## Trustees' Annual Report *(continued)*

### Year ended 31 March 2022

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enduring mental illness and the 15% who have clinical conditions of varying levels of severity. Neshomo frequently receives urgent calls from individuals who are used as informal supporters by the Charedi community. They often contact us when a situation reaches near crisis, which then requires an emergency referral to GPs, Social Services or counselling/therapy from JAMH.

#### **Case Study**

This is about a man with bi-polar mental illness and diabetes who is single and living on his own. The Community Mental Health Team were giving him a monthly 'depot' injection (this releases medication slowly over time to permit less frequent administration), but at some point he refuses further treatment and the team fail to persuade him to go into hospital before he reaches has a crisis. Having stopped his medication he goes into a hyper manic state, buying and distributing large numbers of pizzas to his neighbours despite their protests and this exhausts his savings. Eventually he collapsed because his diabetes and blood sugars were completely out of control and Hatzola were called in. He was hospitalised in the medical ward for several weeks before his diabetes was stabilised. However his behaviour remained very difficult.

Ezra Care visited him and would ferry his neighbours back and forth on visits. Eventually he was transferred to the acute psychiatric ward until his mental state had been sufficiently stabilised for him to be discharged home.

In the meantime, a referral to Neshomo enable a befriender to engage with him on the ward and to continue offering support once he was discharged. His mental condition required a package of NHS support including visits to the psychiatric clinic but the statutory services do not provide community support between the visits. This is where the volunteer from Neshomo helped this man to adjust to returning home from hospital and encouraged compliance with medication, attending appointments, eating healthily, keeping fit, developing social relationships, budgeting and, importantly, was a friend he can talk to. Such cases highlight the need for organisations to work together. Neshomo also realised from this incident, as did Hatzolo, that it is important for Neshomo to train Hatzolo to have some understanding of, and tools to manage, mental health issues that might occur along with the medical emergency they are dealing with.

#### **Public benefit**

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities and setting grant making policy for the year

#### **Grant making policy**

The charity is funded by donations and grants. The charity gives out grants in line with the above objects where applicable.

There were no individual or institutional grants made during the year.

The application of the funds is normally by way of direct charitable activity.

# Greater Manchester Neshomo CIO

## Trustees' Annual Report *(continued)*

### Year ended 31 March 2022

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#### **Achievements and performance**

The charity received £81,584 in donations and grants during the year and £61,323 was paid out by way of direct charitable activity and support costs.

This expenditure was made in line with the stated objects of the charity and was for the promotion and preservation of mental health. Costs incurred include payments for staff and a consultant as well as room rental for consultations and supervision costs.

The trustees wish to thank all their benefactors for their generosity without which the charity simply would not have been able to provide its vital services.

The charity has low governance costs comprising professional fees.

There were no material fundraising costs during the year.

There were no related party transactions in the reporting period.

There was an overall net incoming of resources and net movement in funds for the year amounting to £20,261 of which £9,273 relates to the restricted fund.

#### **How is Neshomo delivering its activities?**

We realise that stigma reduction is a complex issue but attitudes appears to be changing in line with a more open attitude prevalent in the general population. The media also now promotes a more balanced view of mental illness and the lack of provisions for sufferers and their families.

Neshomo has engaged in a programme to counter the stigma of mental illness. We have arranged educational seminars in the community to encourage those with emotional difficulties to apply for appropriate help. In just over one year, we have dealt with over 40 referrals/clients. In some cases we have persuaded the client to seek appropriate help from the statutory agencies which are available.

Public education is aimed at enabling local people to respond more appropriately to individuals with mental health problems. Lectures have dealt with the emotional effects of stress; we have placed adverts in local news sheets and leaflets in Synagogues; and we have liaised with our local GPs. We are also collaborating with the local Community Mental Health Teams by means of our networking forum. We are negotiating honorary contracts for our volunteers to attend on the in-patients psychiatric wards of the local hospitals.

We are also working to relieve the intense distress felt by families who are often bewildered by mental breakdown and emotional crises especially during the Covid-19 pandemic. The despair and fear felt by sufferers and their families (particularly parents, spouses and children) is unimaginable. Mental illness is associated with isolation because it often involves feelings of shame and guilt that cannot be shared with others. By alleviating this isolation and suffering we are able to demonstrate that mental illness is not to be feared and endured, but rather, that it can be remedied.

Together with JAMH we are the main voluntary agencies in the Greater Manchester Jewish community that are focusing on preventative work for people with enduring mental illness. The work Neshomo is doing is unique in filling gaps in service provision outside the remit of statutory agencies such as the NHS and Social Services. We have shown our ability to train volunteers and to ensure their competence. There is also a benefit in that our volunteers will have gained valuable life-skills. The savings to the NHS, by preventing the need for re-admissions, is enormous.

#### **What has Neshomo achieved as a result of its work?**

We have recruited a further 23 volunteers and the number is growing.

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# Greater Manchester Neshomo CIO

## Trustees' Annual Report *(continued)*

### Year ended 31 March 2022

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Our evaluation of our work shows the befriending model of care has worked extremely well and those being supported are very keen to see it continue.

A survey of our clients has shown that they were satisfied with both the support services and the approach taken by the befrienders.

The vast majority reported that;

- They felt more able to decide their own future and that support had reduced their social isolation.
- That involvement both improved their mental health and improved their overall wellbeing.
- That their mood from before involvement rose significantly.

#### **In Conclusion**

The Trustees are pleased with the success Neshomo has achieved this year. We have a strong group of committed Trustees, a highly professional staff team, a wonderful collection of dedicated volunteers and we know that there is a demand in the community that we are helping to meet at this difficult time of the Covid-19 pandemic.

The work of Neshomo fills a huge gap left by the statutory services by complementing medical and social care, and family support. We firmly believe that in adopting our approach of empowering both the clients and the volunteers we are helping to change the community's perception in a positive direction and are ensuring that in the future, potential clients will see a benefit in being referred for appropriate help. Neshomo is helping local men and women of adult age to integrate back into the community and is providing some measure of relief and stability for their families. We can only imagine the immense relief that this in turn brings to the individuals and their loved ones.

# Greater Manchester Neshomo CIO

## Trustees' Annual Report *(continued)*

Year ended 31 March 2022

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### Financial review

#### Reserves policy

The Unrestricted Fund represents the unrestricted funds arising from past operating results.

The Trustees are satisfied that the balance of the Fund is an acceptable level of reserves given the nature of revenue receipts against grants payable.

In considering the financial obligations of the charity, the trustees have resolved to maintain a reserve equal to at least six months charity expenditure.

The trustees are delighted to have made many valuable contributions to the community and hope to be able to do so for many years to come.

The free reserves, being the net current assets of the charity stand at £57,769 of which £46,496 relates to the unrestricted fund, and £11,273 to the restricted fund.

#### Increased Costs directly from Covid-19

Over 50% increase in costs to date for Neshomo with projected costs expected to go much higher. Neshomo outreach workers are recruiting and training 23 new volunteers who are becoming involved in delivering the befriending and mentoring to service users. This creates additional expenses for DBS checks, administrative time and Outreach worker time, interviewing and obtaining references, training and supervision and matching volunteers with clients.

Art therapists and specialist trainers are being encouraged to develop and deliver activities including arts/crafts/planting-gardening and mindfulness sessions.

The existing staff are 2 outreach workers, a case worker, a hospital link worker and administrator; all work on a part time basis and between them provide a total of 24 hours/per week. Neshomo has increased this by an additional 15 hours per week on delivering this project.

Additional costs arise from volunteer recruitment that has involved significant increase in targeted advertising, additional helpline and maintenance of the Neshomo website. We intend to engage a specialist in media communication to connect to all the parties involved in the various activities. We estimate he/she will work 3 hours per week.

Anticipated increased demand resulting from Covid-19: this is over 55% at present and is likely to continue to rise in the foreseeable future.

#### Lost income due to Covid-19

Not applicable

#### Mitigation measures to reduce costs

By Neshomo forming a partnership with JAMH we have been able to engage in joint strategic planning to build up services and in regard to service delivery relating to promotional material thus avoiding duplication of effort and maximising use of funding, particularly in regard to advertising. Additional hidden savings accrue from helping community agencies to target their efforts effectively by dealing with the mental health needs of their clientele and by existing agencies to make referrals to statutory services in a timely manner to avoid social breakdown and costly disruption to families that occurs when psychiatric hospital admission is necessitated.

#### Grants applied for:

Salford CBS; Neshomo and JAMH are part of a BAME bid to Greater Manchester Health and Social Care partnership; joint reaching communities; Jewish Leadership Council; National Lottery Bid.

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# Greater Manchester Neshomo CIO

## Trustees' Annual Report *(continued)*

### Year ended 31 March 2022

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#### **Responsible and prudent use of accessible reserves:**

We are ensuring to work within structured and secured budgets.

#### **The Future**

We will continue to adapt and expand our offer in line with reported need and feedback from service users. We recognise that adaptations that were made perforce due to the pandemic offered some clients a service they found easier to engage with. We intend to continue:

" Attracting new clients with more advertising in local media, and expanding into social media. We also use these media to raise awareness of support available; Neshomo's website records a trebling of hits.

" Increasing direct befriending and mentoring support to clients via face to face, phone and online routes as required in order to reduce anxiety and stress.

" Developing online packages of support and training for volunteers to ensure sensitivity to clients' changing mental states (Covid related or otherwise). Particular focus on use of voice in phone calls to ensure clients are calmed and trust is maintained; and listening for signs of mental strain.

" Further developing new courses for engagement including arts, crafts, planting and gardening and music activities, all with specialist sessional workers. In addition, supporting Zoom group participation to improve a sense of peer linkage and wellbeing.

" Neshomo is offering separate male and female mindfulness support sessions over Zoom; to help deal with loss of routine, family issues, loss of jobs and income; loss of supporting outlets.

" Our Covid-19 project has considered issues of equalities and diversity, being designed to meet the cultural of religious sensitivity of the considerably different sections of the community of Greater Manchester.

The trustees' annual report was approved on 16 November 2022 and signed on behalf of the board of trustees by:

**Dr D Marshall**  
Trustee

# Greater Manchester Neshomo CIO

## Independent Examiner's Report to the Trustees of Greater Manchester Neshomo CIO

Year ended 31 March 2022

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I report to the trustees on my examination of the financial statements of Greater Manchester Neshomo CIO ('the charity') for the year ended 31 March 2022.

### Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the 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 charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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.

### Mr Howard Schwalbe ACA

Independent Examiner

2nd Floor - Parkgates  
Bury New Road  
Prestwich  
Manchester  
M25 0TL

16 November 2022

# Greater Manchester Neshomo CIO

## Statement of Financial Activities

Year ended 31 March 2022

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			<b>2022</b>		2021
	<b>Note</b>	Unrestricted funds £	Restricted funds £	<b>Total funds £</b>	Total funds £
<b>Income and endowments</b>					
Donations and legacies	<b>4</b>	<u>33,550</u>	<u>48,034</u>	<b><u>81,584</u></b>	<u>60,927</u>
<b>Total income</b>		<u>33,550</u>	<u>48,034</u>	<b><u>81,584</u></b>	<u>60,927</u>
<b>Expenditure</b>					
Expenditure on charitable activities	<b>5,6</b>	<u>22,562</u>	<u>38,761</u>	<b><u>61,323</u></b>	<u>53,012</u>
<b>Total expenditure</b>		<u>22,562</u>	<u>38,761</u>	<b><u>61,323</u></b>	<u>53,012</u>
<b>Net income and net movement in funds</b>		<u>10,988</u>	<u>9,273</u>	<b><u>20,261</u></b>	<u>7,915</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>35,508</u>	<u>2,000</u>	<b><u>37,508</u></b>	<u>29,592</u>
<b>Total funds carried forward</b>		<u>46,496</u>	<u>11,273</u>	<b><u>57,769</u></b>	<u>37,508</u>

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.

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The notes on pages 14 to 20 form part of these financial statements.

# Greater Manchester Neshomo CIO

## Statement of Financial Position

31 March 2022

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	Note	2022 £	£	2021 £
<b>Current assets</b>				
Debtors	11	–		433
Cash at bank and in hand		<u>58,729</u>		<u>37,974</u>
		<b>58,729</b>		<b>38,407</b>
<b>Creditors: amounts falling due within one year</b>	12	<u>960</u>		<u>900</u>
<b>Net current assets</b>			<b>57,769</b>	<b>37,507</b>
<b>Total assets less current liabilities</b>			<b>57,769</b>	<b>37,507</b>
<b>Net assets</b>			<b>57,769</b>	<b>37,507</b>
<b>Funds of the charity</b>				
Restricted funds			<b>11,273</b>	2,000
Unrestricted funds			<b>46,496</b>	<u>35,508</u>
<b>Total charity funds</b>	13		<b>57,769</b>	<b>37,508</b>

These financial statements were approved by the board of trustees and authorised for issue on 16 November 2022, and are signed on behalf of the board by:

**Dr D Marshall**  
Trustee

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The notes on pages 14 to 20 form part of these financial statements.

# Greater Manchester Neshomo CIO

## Notes to the Financial Statements

Year ended 31 March 2022

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### 1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 28 Moor Lane, Salford, M7 3WX.

### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

### 3. Accounting policies

#### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### Going concern

There are no material uncertainties about the charity's ability to continue.

#### Fair value

Debtors and creditors are stated at fair value.

#### Judgements and key sources of estimation uncertainty

The preparation of the financial statements did not require management to make judgements, estimates or assumptions that affect the amounts reported.

#### Fund accounting

Unrestricted funds held by the charity are funds that can be used in accordance with the charitable objects at the discretion of the trustees.

The restricted fund represents the balance of amounts received from grant making authorities.

# Greater Manchester Neshomo CIO

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

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### 3. Accounting policies *(continued)*

#### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

#### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

#### Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

# Greater Manchester Neshomo CIO

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2022

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#### 3. Accounting policies *(continued)*

##### Financial instruments *(continued)*

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

#### 4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
<b>Donations</b>			
Donations	5,050	–	<b>5,050</b>

# Greater Manchester Neshomo CIO

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

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### 4. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
<b>Grants</b>			
Awards 4 All	–	–	–
Salford CVS	–	–	–
G M H S C P	–	24,568	<b>24,568</b>
J L C	–	–	–
T N L Communities Fund	–	8,356	<b>8,356</b>
Mind In Salford	–	–	–
Postcode Lottery	–	10,110	<b>10,110</b>
Lloyds Bank Foundation	25,000	–	<b>25,000</b>
Assura	–	5,000	<b>5,000</b>
Other grants	3,500	–	<b>3,500</b>
	<u>33,550</u>	<u>48,034</u>	<u><b>81,584</b></u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
<b>Donations</b>			
Donations	6,815	–	6,815
<b>Grants</b>			
Awards 4 All	–	10,000	10,000
Salford CVS	–	2,000	2,000
G M H S C P	–	19,636	19,636
J L C	–	9,750	9,750
T N L Communities Fund	–	12,226	12,226
Mind In Salford	–	500	500
Postcode Lottery	–	–	–
Lloyds Bank Foundation	–	–	–
Assura	–	–	–
Other grants	–	–	–
	<u>6,815</u>	<u>54,112</u>	<u>60,927</u>

# Greater Manchester Neshomo CIO

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

### 5. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Relief and rehabilitation of mental health issues	18,702	38,761	<b>57,462</b>
Support costs	3,860	–	<b>3,861</b>
	<u>22,562</u>	<u>38,761</u>	<u><b>61,323</b></u>

  

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Relief and rehabilitation of mental health issues	899	50,104	51,004
Support costs	–	2,008	2,008
	<u>899</u>	<u>52,112</u>	<u>53,012</u>

### 6. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2022 £	Total fund 2021 £
Relief and rehabilitation of mental health issues	57,462	2,000	<b>59,462</b>	52,112
Governance costs	–	1,861	<b>1,861</b>	900
	<u>57,462</u>	<u>3,861</u>	<u><b>61,323</b></u>	<u>53,012</u>

No salaries, wages or expenses have been paid to the trustees during the period. There have been no related party transactions in the year.

### 7. Analysis of support costs

	Analysis of support costs £	Total 2022 £	Total 2021 £
General office	2,000	<b>2,000</b>	1,108
Governance costs	1,861	<b>1,861</b>	900
	<u>3,861</u>	<u><b>3,861</b></u>	<u>2,008</u>

### 8. Independent examination fees

	2022 £	2021 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<b>960</b>	900

### 9. Staff costs

# Greater Manchester Neshomo CIO

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2022

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#### 9. Staff costs *(continued)*

The average head count of employees during the year was 4 (2021: 4). The average number of full-time equivalent employees during the year is analysed as follows:

	<b>2022</b>	2021
	<b>No.</b>	No.
Number of outreach workers and consultants	<u>4</u>	<u>4</u>

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

#### 10. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

#### 11. Debtors

	<b>2022</b>	2021
	<b>£</b>	£
Prepayments and accrued income	<u>-</u>	<u>433</u>

#### 12. Creditors: amounts falling due within one year

	<b>2022</b>	2021
	<b>£</b>	£
Accruals and deferred income	<u>960</u>	<u>900</u>

#### 13. Analysis of charitable funds

##### Unrestricted funds

	At 01 Apr 2021	Income £	Expenditure £	At 31 Mar 2022 £
General funds	<u>35,508</u>	<u>33,550</u>	<u>(22,562)</u>	<u>46,496</u>

  

	At 01 Apr 2020	Income £	Expenditure £	At 31 Mar 2021 £
General funds	<u>29,592</u>	<u>6,815</u>	<u>(899)</u>	<u>35,508</u>

# Greater Manchester Neshomo CIO

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

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### 13. Analysis of charitable funds *(continued)*

#### Restricted funds

	At 01 Apr 2021 £	Income £	Expenditure £	At 31 Mar 2022 £
Restricted fund from grant making authorities	<u>2,000</u>	<u>48,034</u>	<u>(38,761)</u>	<u>11,273</u>
	At 01 Apr 2020 £	Income £	Expenditure £	At 31 Mar 2021 £
Restricted fund from grant making authorities	<u>–</u>	<u>54,112</u>	<u>(52,112)</u>	<u>2,000</u>

### 14. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2022 £
Current assets	58,729	<b>58,729</b>
Creditors less than 1 year	–	–
<b>Net assets</b>	<u>58,729</u>	<u><b>58,729</b></u>
	Unrestricted Funds £	Total Funds 2021 £
Current assets	38,407	38,407
Creditors less than 1 year	(900)	(900)
<b>Net assets</b>	<u>37,507</u>	<u>37,507</u>

### 15. Taxation

Greater Manchester Neshomo CIO is a registered charity and therefore is not liable to income tax or corporation tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities

**GREATER MANCHESTER NESHOMO CIO**

England & Wales - Charity number 1169087

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# Accounts

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**Greater Manchester Neshomo CIO**  
**Unaudited Financial Statements**  
**31 March 2021**

**HAFFNER HOFF LTD**

Accountants  
2nd Floor - Parkgates  
Bury New Road  
Prestwich  
Manchester  
M25 0TL

# Greater Manchester Neshomo CIO

## Financial Statements

Year ended 31 March 2021

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# Greater Manchester Neshomo CIO

## Trustees' Annual Report

Year ended 31 March 2021

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The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2021.

### Reference and administrative details

**Registered charity name** Greater Manchester Neshomo CIO

**Charity registration number** 1169087

**Principal office** 28 Moor Lane  
Salford  
M7 3WX

### The trustees

Mrs P J Joseph  
Dr D Marshall  
Mrs E Marshall  
Mr C Moss-Barclay  
Mrs L Ross  
Mr M Lowe (Appointed 23 February 2021)

**Independent examiner** Mr Howard Schwalbe ACA  
2nd Floor - Parkgates  
Bury New Road  
Prestwich  
Manchester  
M25 0TL

# Greater Manchester Neshomo CIO

## Trustees' Annual Report *(continued)*

Year ended 31 March 2021

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### **Structure, governance and management**

Greater Manchester Neshomo CIO is constituted as a Charitable Incorporated Organisation (CIO). The CIO was registered with the Charity Commission on 8th September 2016 with its charity number being 1169087.

Recruitment and appointment of new trustees is undertaken in line with the Constitution and with the consent of the trustees. The criteria set for the suitable candidate would be someone who is sensitive to the needs and demands of the organisation.

There is no chief executive officer. The day to day affairs are undertaken by Mrs Raffles on behalf of the trustees. All major decisions are taken collectively by the trustees and all the trustees give of their time freely. The trustees are unpaid and details of any related party transactions are disclosed as applicable in the notes to the accounts. The arrangement for setting the pay of the charity's employees are the sole domain of the trustees.

A policy and procedure for the induction and training of new trustees is currently being developed and will be implemented in the coming year.

### **Risk review**

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the Trust, and are satisfied that systems are in place to manage our exposure to the major risks.

The risks faced by the trust are principally operational risks from disclosure of confidential information and safeguarding issues. These risks are managed by the trustees employing appropriate and robust procedures; ensuring close supervision of the staff; and regular feedback from beneficiaries.

Report back and review procedures strengthen these safeguards to ensure public benefit is achieved from all grants.

# Greater Manchester Neshomo CIO

## Trustees' Annual Report *(continued)*

### Year ended 31 March 2021

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#### Objectives and activities

The objectives of the charity are to promote positive mental health in the Jewish Community of Greater Manchester and to assist in relieving and rehabilitating persons suffering from mental disorder or conditions of emotional or mental distress; prevention of relapse and reduction of stigma of having emotional disorders. These are achieved through the provision of befriending, mentoring, support, education, advocacy and practical advice.

#### What is Neshomo set up to do?

Neshomo aims to assist all sections of the adult Greater Manchester Jewish community. The opportunity for support will be targeted towards Jewish people but we would not turn anyone away from a different ethnic or religious background wishing to take advantage of this service.

The Neshomo model of intervention has a research and evidence-base and is termed "Befriending" (as described in the British Journal of Psychiatry, 2017, vol 211). It involves the client with mental health problems being paired with a trained and supervised, empathic volunteer; the aim is to develop a buddy-type relationship with at least one hour of 1:1 contact per week; in order for the client to achieve a significant and sustained improvement in their wellbeing. The process of matching involves carefully assessing the client's cultural, religious, and emotional needs in order to match them with an appropriate volunteer.

For those with long term mental illness, there is a need to encourage compliance with medication and to prevent relapse by early detection of return of symptoms. This entails offering ongoing support to ensure safety-awareness, healthy habits and to advocate for our clients so as to obtain timely access to mental health services.

The core of Neshomo's work is in providing support to people with all levels of mental health problems in the Jewish Community. Our voluntary team of more than 50 trained and supervised befrienders is providing 2000 hours a year of confidential, long term support to an equal number of clients. This is care and support that is simply unavailable from the NHS or elsewhere. We are making progress, helped by a general public recognition, for the need for mental health support and of the importance to seek help before problems mount up into crises. Neshomo's provision has increased and extended to try meet the demand for those suffering from enduring mental health problems. It is estimated that Neshomo is dealing with just the tip of the iceberg and that the true number is around 1,000 people in the community.

#### Covid-19

The financial year to 31st March 2021 has obviously been greatly affected by the Covid-19 pandemic. This led to considerable disruption in Neshomo's ability to seek financial support from the community and Covid also called for a rapid adjustment of Neshomo's method of reaching out to clients.

The Greater Manchester Jewish Community has been hit by the Covid-19 pandemic with a disproportionately higher number of cases and deaths than the average across the UK. Among the 90 who have died are included a number of key lay and religious leaders in the community. This has left many feeling bereaved and bewildered. The inability to engage in the traditional ceremonies and rites surrounding death and mourning was also a great burden on people, and affected their mental health. Understandably the level of fear among our service users increased significantly over the year.

Many of our clients are amongst the most vulnerable and high-risk people in the community. This includes those who have self-harmed or who have required in-patient psychiatric treatment. In some areas during the last year community NHS mental health workers were withdrawn to assist with in-patient facilities, thereby leaving local people with only a skeleton service; yet at the same time frontline and A&E staff have had to deal with a huge demand.

# Greater Manchester Neshomo CIO

## Trustees' Annual Report *(continued)*

### Year ended 31 March 2021

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It was an extremely challenging year for many people and some fell into despair. There has been a particular impact on those who had to self-isolate for the whole year due to underlying health conditions or age or because they live with someone vulnerable, significantly increasing stress and anxiety. Besides from the direct effect of the Covid-19 pandemic, there were knock on effects such as loss of income and unemployment and in particular the loss of social structure as people were unable to attend synagogue, engage in study sessions or participate in the many community functions and celebrations that are, in non-covid times, a significant part of people's social life. Families have also been unable to share festivals or to mourn together. The resulting loss of sense of community, family connections and peer engagement led to an increase in depression and uncertainty. Although we may be moving towards the end of Covid-19 restrictions, the future is uncertain, leaving many with chronic anxiety. This has been particularly hard for our service users and many are remain fearful of going out and re-engaging.

In terms of numbers, people who previously struggled, but coped, and might not normally have reached out for help, are now doing so in unprecedented numbers. Also, many people who had been coping well pre-Covid have been severely affected by the pandemic in so many ways and have found themselves now needing support. During the last year there has been an increase of 50% in referrals to Neshomo and we have now gone past 2,000 hours of vitally needed contact time over the last 12 months.

#### **What We Deliver**

Despite the challenges Covid-19 presented, we continued to provide 1:1 befriending through zoom, phone and in person as permitted by the Covid restrictions. This was more necessary than ever in order to help mitigate the clients' sense of isolation and to build up their confidence so as to enable them to deal with the fear of the unknown and to reintegrate socially. This was also a great help and support for their families, helping them to cope.

To meet the increasing demand, we needed to secure funding and we were successful in obtaining grants from the National Lottery and the Jewish Leadership Council. We also joined with Jewish Action for Mental Health (JAMH, see later) and together with other BAME partners were commissioned by the Greater Manchester Health and Social Care Partnership (NHS) to deliver services. We were able to do this because we could clearly show the positive outcomes for service users from what we deliver. This commissioning continues into 2021. Covid-19 has seriously stretched our financial resources. Savings on travel and hire of venues have been diverted to advertising and increased technology use, e.g., the digital tablets for lending to our clients who do not have internet.

This funding enabled us, over the year, to recruit staff and by advertising our need to the community there has been a successful response which has allowed us to double our team of befriender volunteers and to extend our service to over 48 clients. Clients and befrienders have weekly 1:1 sessions, by phone or through online routes, or where permitted, face-to-face. These sessions are helping clients set and meet personal targets to assist them in dealing confidently with Covid-19 and preventing psychiatric relapse.

In February 2020 Neshomo had to modify its planned launch of a new project of social prescribing when the pandemic hit. We changed from running in-person groups to offering online activities. We ran successful Zoom groups on our own and partnering together with JAHM, putting on art activities, mindfulness sessions, yoga and all different types of cooking. There was a session of musical inspiration, and a highly successful "Lockdown and Laughter" event to which over 100 people attended. These were for clients and volunteers as well as community members, and have received very enthusiastic feedback. We realise now that Zoom offers clients the ability to engage in an activity at times when attending an in-person group is still too difficult. We will continue to offer this option, even as we bring back in-person events, so that we can reach as many people as possible. One lady who attends the art therapy group said she just likes to hear the sound of people's voices.

# Greater Manchester Neshomo CIO

## Trustees' Annual Report *(continued)*

### Year ended 31 March 2021

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Neshomo's professional staff assess and train new volunteers. We are conscious of caring for our volunteers who are an essential and valuable resource, so we ensure they are well supported through regular supervision. They also benefit from the befriending and some have gone on to a career in counselling and psychology. During Covid-19 we offered enhanced support for volunteers to include new guidance on remote working and means of assessing clients' levels of stress and anxiety when not meeting in person. We also provided PPE where required.

A major new expansion of Neshomo's service is to have obtained a contractual Service Led Agreement with the local NHS mental health trusts for our psychiatrically trained outreach worker to be invited into local psychiatric hospitals units to support individuals on discharge from hospital to their homes. This is recognised as a very sensitive period and by Neshomo's involvement we will help clients to plan in order to overcome the difficulties they will face. Neshomo is taking a leading role in acting as a bridge between the voluntary services in the community and the NHS psychiatric services, by liaising with service managers so as to improve pathways of care.

We have strong links with other support agencies, GPs and community mental health teams. During Covid-19 Neshomo undertook awareness and prevention work in the community to reduce the impact of the crisis on mental health by means of advertising and self-help literature and by encouraging local voluntary agencies and members of the public to contact us when needing specific advice and support. Referrals are now coming from communal Rabbis from local synagogues as well as family members and other organisations in the Jewish Community.

In 2016 we helped to establish a forum that is a multidisciplinary monthly meeting for agencies in the Jewish Community. It is now being run via ZOOM and the number of our partner organisations has greatly expanded. This forum deals with the emotional needs of children, adolescents, adults and the elderly.

Some of these agencies are: Six Degrees; local Psychology Services; the Fed; Hatzolah; Ezra-Care; Greater Manchester Suicide Bereavement Service; Keren; Pathways; Hershel Weiss Centre; Nicky Alliance; Association of midwives and birthing partners; JAMH; JSense; Jewish Leadership Council, and the Friendship Circle. Confidentiality is respected; cross referral of clients is facilitated. Neshomo is targeting GP practices to offer our resources. We are ensuring that the communal organisations are fully aware of our programmes of support, such as the Jewish Representative Council, Board of Deputies, voluntary agencies and synagogues.

#### **Our Unique Offer**

In March 2020 Neshomo formed a joint working partnership with JAMH in order to offer a one-stop address for potential clients in order to simplify them getting a service; between us we provide a holistic package of services which is the best fit to serve the local community's mental health needs and one that saves time and resources. JAMH offers professional counselling and therapy to address the direct and indirect impacts of all mental health issues for all ages, including Covid-19 related issues of bereavement, isolation and fear. All staff have professional accreditation and are supervised. This complements Neshomo's offer of long-term adult befriending and mentoring.

Jointly we have the expertise to offer clear advice and deliver holistic support at all levels of need. We are both embedded in the local community and trusted by it. Whilst we are mainly used by the Orthodox Jewish population, we welcome all other residents who approach us. Quite simply, there is no other comparable professional, holistic mental health support in the community. Many clients and families would be unable to cope if not for the work we are providing in direct support along with raising awareness of where to get help. Working together helped better meet the large increase in demand which both of our organisations experienced due to Covid-19.

#### **Examples of Support**

Neshomo is reaching out to the 3-5% of members of the community that suffer from severe and

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# Greater Manchester Neshomo CIO

## Trustees' Annual Report *(continued)*

### Year ended 31 March 2021

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enduring mental illness and the 15% who have clinical conditions of varying levels of severity. Neshomo frequently receives urgent calls from individuals who are used as informal supporters by the Charedi community. They often contact us when a situation reaches near crisis, which then requires an emergency referral to GPs, Social Services or counselling/therapy from JAMH.

#### **Case Study**

This is about a man with bi-polar mental illness and diabetes who is single and living on his own. The Community Mental Health Team were giving him a monthly 'depot' injection (this releases medication slowly over time to permit less frequent administration), but at some point he refuses further treatment and the team fail to persuade him to go into hospital before he reaches has a crisis. Having stopped his medication he goes into a hyper manic state, buying and distributing large numbers of pizzas to his neighbours despite their protests and this exhausts his savings. Eventually he collapsed because his diabetes and blood sugars were completely out of control and Hatzola were called in. He was hospitalised in the medical ward for several weeks before his diabetes was stabilised. However, his behaviour remained very difficult.

Ezra Care visited him and would ferry his neighbours back and forth on visits. Eventually he was transferred to the acute psychiatric ward until his mental state had been sufficiently stabilised for him to be discharged home.

In the meantime, a referral to Neshomo enable a befriender to engage with him on the ward and to continue offering support once he was discharged. His mental condition required a package of NHS support including visits to the psychiatric clinic but the statutory services do not provide community support between the visits. This is where the volunteer from Neshomo helped this man to adjust to returning home from hospital and encouraged compliance with medication, attending appointments, eating healthily, keeping fit, developing social relationships, budgeting and, importantly, was a friend he can talk to. Such cases highlight the need for organisations to work together. Neshomo also realised from this incident, as did Hatzolo, that it is important for Neshomo to train Hatzolo to have some understanding of, and tools to manage, mental health issues that might occur along with the medical emergency they are dealing with.

#### **Public benefit**

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities and setting grant making policy for the year

#### **Grant making policy**

The charity is funded by donations and grants. The charity gives out grants in line with the above objects where applicable.

There were no individual or institutional grants made during the year.

The application of the funds is normally by way of direct charitable activity.

# Greater Manchester Neshomo CIO

## Trustees' Annual Report *(continued)*

### Year ended 31 March 2021

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#### **Achievements and performance**

The charity received £60,927 in donations and grants during the year and £53,012 was paid out by way of direct charitable activity and support costs.

This expenditure was made in line with the stated objects of the charity and was for the promotion and preservation of mental health. Costs incurred include payments for staff and a consultant as well as room rental for consultations and supervision costs.

The trustees wish to thank all their benefactors for their generosity without which the charity simply would not have been able to provide its vital services.

The charity has low governance costs comprising professional fees.

There were no material fundraising costs during the year.

There were no related party transactions in the reporting period.

There was an overall net incoming of resources and net movement in funds for the year amounting to £7,915 of which £2,000 relates to the restricted fund.

#### **How is Neshomo delivering its activities?**

We realise that stigma reduction is a complex issue but attitudes appears to be changing in line with a more open attitude prevalent in the general population. The media also now promotes a more balanced view of mental illness and the lack of provisions for sufferers and their families.

Neshomo has engaged in a programme to counter the stigma of mental illness. We have arranged educational seminars in the community to encourage those with emotional difficulties to apply for appropriate help. In just over one year, we have dealt with over 40 referrals/clients. In some cases we have persuaded the client to seek appropriate help from the statutory agencies which are available.

Public education is aimed at enabling local people to respond more appropriately to individuals with mental health problems. Lectures have dealt with the emotional effects of stress; we have placed adverts in local news sheets and leaflets in Synagogues; and we have liaised with our local GPs. We are also collaborating with the local Community Mental Health Teams by means of our networking forum. We are negotiating honorary contracts for our volunteers to attend on the in-patients psychiatric wards of the local hospitals.

We are also working to relieve the intense distress felt by families who are often bewildered by mental breakdown and emotional crises especially during the Covid-19 pandemic. The despair and fear felt by sufferers and their families (particularly parents, spouses and children) is unimaginable. Mental illness is associated with isolation because it often involves feelings of shame and guilt that cannot be shared with others. By alleviating this isolation and suffering we are able to demonstrate that mental illness is not to be feared and endured, but rather, that it can be remedied.

Together with JAMH we are the main voluntary agencies in the Greater Manchester Jewish community that are focusing on preventative work for people with enduring mental illness. The work Neshomo is doing is unique in filling gaps in service provision outside the remit of statutory agencies such as the NHS and Social Services. We have shown our ability to train volunteers and to ensure their competence. There is also a benefit in that our volunteers will have gained valuable life-skills. The savings to the NHS, by preventing the need for re-admissions, is enormous.

#### **What has Neshomo achieved as a result of its work?**

We have recruited a further 23 volunteers and the number is growing.

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# Greater Manchester Neshomo CIO

## Trustees' Annual Report *(continued)*

### Year ended 31 March 2021

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Our evaluation of our work shows the befriending model of care has worked extremely well and those being supported are very keen to see it continue.

A survey of our clients has shown that they were satisfied with both the support services and the approach taken by the befrienders.

The vast majority reported that;

- They felt more able to decide their own future and that support had reduced their social isolation.
- That involvement both improved their mental health and improved their overall wellbeing.
- That their mood from before involvement rose significantly.

#### **In Conclusion**

The Trustees are pleased with the success Neshomo has achieved this year. We have a strong group of committed Trustees, a highly professional staff team, a wonderful collection of dedicated volunteers and we know that there is a demand in the community that we are helping to meet at this difficult time of the Covid-19 pandemic.

The work of Neshomo fills a huge gap left by the statutory services by complementing medical and social care, and family support. We firmly believe that in adopting our approach of empowering both the clients and the volunteers we are helping to change the community's perception in a positive direction and are ensuring that in the future, potential clients will see a benefit in being referred for appropriate help. Neshomo is helping local men and women of adult age to integrate back into the community and is providing some measure of relief and stability for their families. We can only imagine the immense relief that this in turn brings to the individuals and their loved ones.

# Greater Manchester Neshomo CIO

## Trustees' Annual Report *(continued)*

Year ended 31 March 2021

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### Financial review

#### Reserves policy

The Unrestricted Fund represents the unrestricted funds arising from past operating results.

The Trustees are satisfied that the balance of the Fund is an acceptable level of reserves given the nature of revenue receipts against grants payable.

In considering the financial obligations of the charity, the trustees have resolved to maintain a reserve equal to at least six months charity expenditure.

The trustees are delighted to have made many valuable contributions to the community and hope to be able to do so for many years to come.

The free reserves stand at £37,508 of which £35,508 relates to the unrestricted fund, and £2,000 to the restricted fund.

#### Increased Costs directly from Covid-19

Over 50% increase in costs to date for Neshomo with projected costs expected to go much higher. Neshomo outreach workers are recruiting and training 23 new volunteers who are becoming involved in delivering the befriending and mentoring to service users. This creates additional expenses for DBS checks, administrative time and Outreach worker time, interviewing and obtaining references, training and supervision and matching volunteers with clients.

Art therapists and specialist trainers are being encouraged to develop and deliver activities including arts/crafts/planting-gardening and mindfulness sessions.

The existing staff are 2 outreach workers, a case worker, a hospital link worker and administrator; all work on a part time basis and between them provide a total of 24 hours/per week. Neshomo has increased this by an additional 15 hours per week on delivering this project.

Additional costs arise from volunteer recruitment that has involved significant increase in targeted advertising, additional helpline and maintenance of the Neshomo website. We intend to engage a specialist in media communication to connect to all the parties involved in the various activities. We estimate he/she will work 3 hours per week.

Anticipated increased demand resulting from Covid-19: this is over 55% at present and is likely to continue to rise in the foreseeable future.

#### Lost income due to Covid-19

Not applicable

#### Mitigation measures to reduce costs

By Neshomo forming a partnership with JAMH we have been able to engage in joint strategic planning to build up services and in regard to service delivery relating to promotional material thus avoiding duplication of effort and maximising use of funding, particularly in regard to advertising. Additional hidden savings accrue from helping community agencies to target their efforts effectively by dealing with the mental health needs of their clientele and by existing agencies to make referrals to statutory services in a timely manner to avoid social breakdown and costly disruption to families that occurs when psychiatric hospital admission is necessitated.

#### Grants applied for:

Salford CBS; Neshomo and JAMH are part of a BAME bid to Greater Manchester Health and Social Care partnership; joint reaching communities; Jewish Leadership Council; National Lottery Bid.

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# Greater Manchester Neshomo CIO

## Trustees' Annual Report *(continued)*

### Year ended 31 March 2021

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#### **Responsible and prudent use of accessible reserves:**

We are ensuring to work within structured and secured budgets.

#### **The Future**

We will continue to adapt and expand our offer in line with reported need and feedback from service users. We recognise that adaptations that were made perforce due to the pandemic offered some clients a service they found easier to engage with. We intend to continue:

" Attracting new clients with more advertising in local media, and expanding into social media. We also use these media to raise awareness of support available; Neshomo's website records a trebling of hits.

" Increasing direct befriending and mentoring support to clients via face to face, phone and online routes as required in order to reduce anxiety and stress.

" Developing online packages of support and training for volunteers to ensure sensitivity to clients' changing mental states (Covid related or otherwise). Particular focus on use of voice in phone calls to ensure clients are calmed and trust is maintained; and listening for signs of mental strain.

" Further developing new courses for engagement including arts, crafts, planting and gardening and music activities, all with specialist sessional workers. In addition, supporting Zoom group participation to improve a sense of peer linkage and wellbeing.

" Neshomo is offering separate male and female mindfulness support sessions over Zoom; to help deal with loss of routine, family issues, loss of jobs and income; loss of supporting outlets.

" Our Covid-19 project has considered issues of equalities and diversity, being designed to meet the cultural of religious sensitivity of the considerably different sections of the community of Greater Manchester.

The trustees' annual report was approved on 13 June 2021 and signed on behalf of the board of trustees by:

**Dr D Marshall**  
Trustee

# Greater Manchester Neshomo CIO

## Independent Examiner's Report to the Trustees of Greater Manchester Neshomo CIO

Year ended 31 March 2021

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I report to the trustees on my examination of the financial statements of Greater Manchester Neshomo CIO ('the charity') for the year ended 31 March 2021.

### Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the 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 charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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.

### Mr Howard Schwalbe ACA

Independent Examiner

2nd Floor - Parkgates  
Bury New Road  
Prestwich  
Manchester  
M25 0TL

13 June 2021

# Greater Manchester Neshomo CIO

## Statement of Financial Activities

Year ended 31 March 2021

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			<b>2021</b>		<b>2020</b>
	<b>Note</b>	Unrestricted funds £	Restricted funds £	<b>Total funds £</b>	Total funds £
<b>Income and endowments</b>					
Donations and legacies	<b>4</b>	6,815	54,112	<b>60,927</b>	47,944
<b>Total income</b>		<u>6,815</u>	<u>54,112</u>	<u><b>60,927</b></u>	<u>47,944</u>
<b>Expenditure</b>					
Expenditure on charitable activities	<b>5,6</b>	899	52,112	<b>53,012</b>	22,067
<b>Total expenditure</b>		<u>899</u>	<u>52,112</u>	<u><b>53,012</b></u>	<u>22,067</u>
<b>Net income and net movement in funds</b>		<u>5,916</u>	<u>2,000</u>	<u><b>7,915</b></u>	<u>25,877</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		29,592	–	<b>29,592</b>	3,715
<b>Total funds carried forward</b>		<u>35,508</u>	<u>2,000</u>	<u><b>37,508</b></u>	<u>29,592</u>

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.

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The notes on pages 14 to 20 form part of these financial statements.

# Greater Manchester Neshomo CIO

## Statement of Financial Position

31 March 2021

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	Note	2021 £	£	2020 £
<b>Current assets</b>				
Debtors	11	433		433
Cash at bank and in hand		<u>37,974</u>		<u>30,179</u>
		<b>38,407</b>		<b>30,612</b>
<b>Creditors: amounts falling due within one year</b>	12	<u>900</u>		<u>1,020</u>
<b>Net current assets</b>			<b>37,507</b>	<b>29,592</b>
<b>Total assets less current liabilities</b>			<b>37,507</b>	<b>29,592</b>
<b>Net assets</b>			<b>37,507</b>	<b>29,592</b>
<b>Funds of the charity</b>				
Restricted funds			2,000	–
Unrestricted funds			<u>35,508</u>	<u>29,592</u>
<b>Total charity funds</b>	13		<b>37,508</b>	<b>29,592</b>

These financial statements were approved by the board of trustees and authorised for issue on 13 June 2021, and are signed on behalf of the board by:

**Dr D Marshall**  
Trustee

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The notes on pages 14 to 20 form part of these financial statements.

# Greater Manchester Neshomo CIO

## Notes to the Financial Statements

Year ended 31 March 2021

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### 1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 28 Moor Lane, Salford, M7 3WX.

### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

### 3. Accounting policies

#### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### Going concern

There are no material uncertainties about the charity's ability to continue.

#### Fair value

Debtors and creditors are stated at fair value.

#### Judgements and key sources of estimation uncertainty

The preparation of the financial statements did not require management to make judgements, estimates or assumptions that affect the amounts reported.

#### Fund accounting

Unrestricted funds held by the charity are funds that can be used in accordance with the charitable objects at the discretion of the trustees.

The restricted fund represents the balance of amounts received from grant making authorities.

# Greater Manchester Neshomo CIO

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2021

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#### 3. Accounting policies *(continued)*

##### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

# Greater Manchester Neshomo CIO

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

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### 3. Accounting policies *(continued)*

#### Financial instruments *(continued)*

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

### 4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
<b>Donations</b>			
Donations	6,815	–	6,815
<b>Grants</b>			
Awards 4 All	–	10,000	10,000
Salford CVS	–	2,000	2,000
G M H S C P	–	19,636	19,636
J L C	–	9,750	9,750
T N L Communities Fund	–	12,226	12,226
Mind In Salford	–	500	500
	<u>6,815</u>	<u>54,112</u>	<u>60,927</u>

# Greater Manchester Neshomo CIO

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

### 4. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
<b>Donations</b>			
Donations	31,201	–	31,201
<b>Grants</b>			
Awards 4 All	–	10,000	10,000
Salford CVS	–	6,743	6,743
G M H S C P	–	–	–
J L C	–	–	–
T N L Communities Fund	–	–	–
Mind In Salford	–	–	–
	<u>31,201</u>	<u>16,743</u>	<u>47,944</u>

### 5. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Relief and rehabilitation of mental health issues	899	50,104	<b>51,004</b>
Support costs	–	2,008	<b>2,008</b>
	<u>899</u>	<u>52,112</u>	<u><b>53,012</b></u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Relief and rehabilitation of mental health issues	5,219	13,808	19,027
Support costs	105	2,935	3,040
	<u>5,324</u>	<u>16,743</u>	<u>22,067</u>

### 6. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2021 £	Total fund 2020 £
Relief and rehabilitation of mental health issues	51,004	1,108	<b>52,112</b>	21,467
Governance costs	–	900	<b>900</b>	600
	<u>51,004</u>	<u>2,008</u>	<u><b>53,012</b></u>	<u>22,067</u>

No salaries, wages or expenses have been paid to the trustees during the period. There have been no related party transactions in the year.

# Greater Manchester Neshomo CIO

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

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### 7. Analysis of support costs

	Analysis of support costs £	Total 2021 £	Total 2020 £
General office	1,108	<b>1,108</b>	2,440
Governance costs	900	<b>900</b>	600
	<u>2,008</u>	<u><b>2,008</b></u>	<u>3,040</u>

### 8. Independent examination fees

	2021 £	2020 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<b>900</b>	600

### 9. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2021 £	2020 £
Wages and salaries	<b>26,558</b>	18,594

The average head count of self-employed people during the year was 4 (2020: 3). The average number of full-time equivalent employees during the year is analysed as follows:

	2021 No.	2020 No.
Number of outreach workers and consultants	<b>4</b>	3

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

### 10. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

### 11. Debtors

	2021 £	2020 £
Prepayments and accrued income	<b>433</b>	433

### 12. Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals and deferred income	<b>900</b>	1,020

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# Greater Manchester Neshomo CIO

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

### 13. Analysis of charitable funds

#### Unrestricted funds

	At 01 Apr 2020 £	Income £	Expenditure £	At 31 Mar 2021 £
General funds	29,592	6,815	(899)	<b>35,508</b>

	At 01 Apr 2019 £	Income £	Expenditure £	At 31 Mar 2020 £
General funds	3,715	31,201	(5,324)	29,592

#### Restricted funds

	At 01 Apr 2020 £	Income £	Expenditure £	At 31 Mar 2021 £
Restricted fund from grant making authorities	–	54,112	(52,112)	<b>2,000</b>

	At 01 Apr 2019 £	Income £	Expenditure £	At 31 Mar 2020 £
Restricted fund from grant making authorities	–	16,743	(16,743)	–

### 14. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2021 £
Current assets	38,407	<b>38,407</b>
Creditors less than 1 year	(900)	<b>(900)</b>
<b>Net assets</b>	<b>37,507</b>	<b>37,507</b>

	Unrestricted Funds £	Total Funds 2020 £
Current assets	30,612	30,612
Creditors less than 1 year	(1,020)	(1,020)
<b>Net assets</b>	<b>29,592</b>	<b>29,592</b>

# Greater Manchester Neshomo CIO

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

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### 15. Taxation

Greater Manchester Neshomo CIO is a registered charity and therefore is not liable to income tax or corporation tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities