

Greater Manchester Neshomo CIO
Unaudited Financial Statements
31 March 2021

HAFFNER HOFF LTD

Accountants
2nd Floor - Parkgates
Bury New Road
Prestwich
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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

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

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

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

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

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

Greater Manchester Neshomo CIO

Trustees' Annual Report *(continued)*

Year ended 31 March 2021

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.

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Trustees' Annual Report *(continued)*

Year ended 31 March 2021

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.

Greater Manchester Neshomo CIO

Trustees' Annual Report *(continued)*

Year ended 31 March 2021

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

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.

Greater Manchester Neshomo CIO

Trustees' Annual Report *(continued)*

Year ended 31 March 2021

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

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
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Manchester
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13 June 2021

Greater Manchester Neshomo CIO

Statement of Financial Activities

Year ended 31 March 2021

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

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

Greater Manchester Neshomo CIO

Statement of Financial Position

31 March 2021

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

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

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

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

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

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 £
Donations			
Donations	6,815	—	6,815
Grants			
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 £
Donations			
Donations	31,201	–	31,201
Grants			
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	51,004
Support costs	–	2,008	2,008
	<u>899</u>	<u>52,112</u>	<u>53,012</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	52,112	21,467
Governance costs	–	900	900	600
	<u>51,004</u>	<u>2,008</u>	<u>53,012</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

7. Analysis of support costs

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

8. Independent examination fees

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

9. Staff costs

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

	2021 £	2020 £
Wages and salaries	26,558	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	4	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	433	433

12. Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals and deferred income	900	1,020

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	<u>29,592</u>	<u>6,815</u>	<u>(899)</u>	<u>35,508</u>

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

Restricted funds

	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>

	At 01 Apr 2019 £	Income £	Expenditure £	At 31 Mar 2020 £
Restricted fund from grant making authorities	<u>—</u>	<u>16,743</u>	<u>(16,743)</u>	<u>—</u>

14. Analysis of net assets between funds

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

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

Greater Manchester Neshomo CIO

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

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