

Registered company number  
07885159  
Registered charity number  
1145943

Didsbury Good Neighbours  
(A company limited by guarantee)  
Trustees' Report and Financial Statements

31 March 2020

**Didsbury Good Neighbours  
Report and accounts  
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## **Report of the trustees for the year ended 31st March 2020**

The trustees present their annual directors' report and financial statements of the charity for the year ended 31st March 2020 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1st January 2019).

### **Reference and administrative information**

Charity Name: Didsbury Good Neighbours

Charity Number: 1145943

Company Number: 07885159

The trustees and officers serving during the year and since the year end were as follows:

Sue Thurston (Chair)

Eleanor Cribb

Gavin Fisk (resigned 29<sup>th</sup> October 2020)

Margaret Kirwan

Ian Mitchell

Paul Thornhill

Maureen Ward (resigned 30<sup>th</sup> January 2020)

Roger Tarling

Roland Fox (appointed 30<sup>th</sup> July 2020)

Anne Higgins (appointed 30<sup>th</sup> July 2020)

Hans Mock (appointed 30<sup>th</sup> July 2020)

### **Company Secretary**

Gavin Fisk (resigned 29<sup>th</sup> October 2020)

Hans Mock (appointed 29<sup>th</sup> October 2020)

### **Registered Office**

Holt Pavilion

Gillbrook Road

Didsbury

Manchester

M20 6WH

### **Independent Examiners**

Stephanie Stevens

Shaw House

1 Shaw Street

Ashton-under-Lyne

OL6 6QJ

### **Bankers**

The Co-operative Bank PLC

PO Box 250

Delf House

Skelmersdale

WN8 6WT

## **Structure, governance and management**

Didsbury Good Neighbours is a company limited by guarantee governed by its Memorandum and Articles of Association dated 29<sup>th</sup> November 2011 and registered on the 16<sup>th</sup> December 2011. It was registered as a charity with the Charity Commission on 16<sup>th</sup> February 2012.

## **Appointment and Recruitment of Trustees**

The trustees are elected on an annual basis, at the AGM.

## **Objectives and activities**

The charity's objects are specifically restricted to the following:

'To promote for the benefit of the inhabitants of Didsbury and surrounding areas any purposes which are exclusively charitable according to the laws of England and Wales and in particular but without limitation to provide services to those persons who are in need by reason of their sickness, age or disability.'

## **DGN's mission**

Our mission is to enable older people in Didsbury and surrounding areas to lead independent and fulfilling lives, especially those in need due to physical or mental frailty, isolation or poverty. We do this by providing activities to support mental and physical wellbeing; high quality befriending and support services and by promoting social inclusion.

## **Our vision and values**

We aspire to be a society where all older people are treated with respect and have the opportunity to enjoy life. We enrich the lives of older people in Didsbury by providing practical help and creating opportunities to:

Contribute to society  
Connect with others  
Live life to the full

## **Public benefit**

In planning our activities for the year we kept in mind the Charity Commission's guidance on public benefit.

## **A review of our achievements and performance**

During 2019/2020 DGN has provided a weekly programme of activities for isolated older people. We have recruited and trained local volunteers to act as befrienders, helping support activities and individuals. We have run a neighbourhood community centre and cafe in Didsbury Park, as the base for our activities, complementing our befriending work in the community

The three pillars of our work are Activities, Befriending and Social inclusion.

Activities for local older people include access and support to weekly group activities:

- Coffee mornings, with a programme of talks, games, quizzes etc
- Lunch club
- Men's discussion group
- Chair exercise classes, to improve mobility and core strength
- Art and craft groups
- Music and guitar groups
- Film club
- Support with digital technology and social media - phones, i-pads etc - group sessions and 1:1 advice
- Friendship group for dementia sufferers
- Regular programme of outings and trips including:
  - Day trips to places of special interest
  - Accompanied trips to the cinema, concerts, ballet, opera and the theatre
  - Annual summer afternoon tea party and Christmas party.

Befriending – DGN’s volunteers provided the following services:

- Befriending isolated older people, providing one:one home visits, responding to individual interests
- Wheelchair pushing, supported walks
- Driving to activities and appointments
- Weekly friendship phone calls, talking over the week's news, checking all is well
- Help with shopping
- Help with small tasks in the garden
- As-and-when tasks

Social inclusion - DGN is based in the Neighbourhood Centre in Didsbury Park. During 2019/2020 we have reconfigured the building to provide a local information hub and the base for our daily activities alongside the Pavilion Café, together they provide a meeting place with a welcoming environment for older people.

### **Chair's report**

DGN continues to grow, with an increase in both numbers of volunteers and members. Throughout the year we have provided a seven-day per week service to our members and have increased our range of activities.

None of this would have been possible without the commitment of our dedicated Trustees, staff, volunteers and friends, my thanks to all of them. Special thanks also go to Manchester City Council, local councilors and neighbourhood staff and the many individual members of DGN and their families who have generously supported our work. We appreciate our funders’ assistance and the difference that their support makes to older people's lives.

We are partway through a three-year grant from OMVCS, commencing in April 2018 through to March 2021. This three-year grant has provided us with financial stability. Our 2019/20 plan included developing additional funding sources to allow us to meet increasing demand for our services. We have continued to forge closer links with local schools, colleges and universities building up a team of younger volunteers who are helping develop more intergenerational work, bringing old and young together.

Over the year we have worked hard to develop community use of our new building, Didsbury Neighbourhood Centre and by February 2019 we had activity sessions for under 4 year old’s running alongside an after school youth club and our older people’s programme.

Then, along came Covid19 and transformed all our lives in ways we could not have imagined. Within a week of notice of the virus we had closed our offices to the public, cancelled all group activities and set up a shopping service, helpline and phone befriending service utilising many of our team of over 100 volunteers to provide emergency help for housebound and shielded people in the South Manchester area.

Demand for our emergency Covid19 service has been high and our help lines very busy, but they are no substitute for the human contact.

We will recommence activities as soon as it is safe to do so and will continue to work to develop new ways of reducing loneliness.

### **Financial review**

Our business model worked well and we were successfully generating adequate income from activities and room hire to cover the costs of the Centre. However, when the pandemic brought about the national lockdown in March, all of our income from these business streams ceased and we made adjustments to refocus the business model as we moved into the current financial year. Our Neighbourhood Centre was closed for the lockdown, however staff continued to work from home for the benefit of our clients.

Our subsidiary, Didsbury Pavilion Café, struggled throughout the year to make a surplus, as turnover levels meant that we had to register for VAT, immediately losing 20% of our revenue. We recovered some of the losses through raising prices. Raising the level of usage is more challenging and longer term, as it depends on increased footfall in the Park. We closed the Café on March the 23rd and, because we had adequate reserves to cover liabilities for the period of lockdown, we furloughed all staff.

During the financial year, the Finance and Audit Sub-group (FAS) reviewed its financial procedures and controls, keeping them up to date, and identified and monitored the key financial procedures and controls that are in place. The FAS also incorporated and monitored a financial risk assessment for inclusion in the Charity's risk register.

There were no restricted funds at 31st March 2020.

We do not employ professional fundraisers.

We have not received any income from either Central Government or MCC other than grants during the financial year.

We made no expenditures outside England and Wales

### **Reserves policy and going concern**

The trustees aim to maintain sufficient reserves to meet day to day expenditure. At 31st March 2020 the free unrestricted reserves, excluding fixed assets, were £57,568 (2019: £64,657).

The trustees, having regard to reserves and current activity levels consider that the charity is a going concern.

Members have agreed to contribute a sum not exceeding £10 in the event of the company winding up.

### **Risk management**

The Trustees are satisfied that the risk management policies and procedures for the Charity are adequate.

### **Related parties and co-operation with other organisations**

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager with any service providers must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. In the current year no such related party transactions were reported.

### **Trustees responsibilities in relation to the financial statements**

The charity trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of accounts. The trustees consider that an audit is not required for the year under section 144(2) of the Charities act 2011 and that an independent examination is needed.

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

By order of the board of trustees

Roger Tarling

Trustee

Date: 16<sup>th</sup> December 2020

**Didsbury Good Neighbours  
Independent examiners' report  
to the members of Didsbury Good Neighbours**

I report on the unaudited accounts of Didsbury Good Neighbours for the year ended 31 March 2020 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

**Respective responsibilities of trustees' and independent examiner**

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

I am qualified to undertake the examination, being a qualified member of the Institute of Chartered Accountants in England and Wales (ICAEW).

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

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

**Basis of the independent examiner's report**

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

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirement of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

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

Stephanie Stevens  
(Independent Examiner)

Shaw House  
1 Shaw Street  
Ashton-under-Lyne  
OL6 6QJ

16 December 2020



**Didsbury Good Neighbours  
Statement of financial activities  
for the year ended 31 March 2020**

	Notes	Unrestricted £	Restricted £	Total 2020 £	Total 2019 £
Donations and legacies	3	35,703	-	35,703	34,952
Charitable activities	4	13,353	-	13,353	11,803
Other trading activities	5	11,667	-	11,667	68,406
<b>Total</b>		<b>60,723</b>	<b>-</b>	<b>60,723</b>	<b>115,161</b>
<b>Expenditure on:</b>					
Raising funds	6	1,558	-	1,558	56,769
Charitable activities	7	52,845	-	52,845	37,641
Other	8	13,768	-	13,768	22,115
<b>Total</b>		<b>68,171</b>	<b>-</b>	<b>68,171</b>	<b>116,525</b>
<b>Net expenditure</b>		<b>(7,448)</b>	<b>-</b>	<b>(7,448)</b>	<b>(1,364)</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward	16	64,657	-	64,657	66,021
<b>Total funds carried forward</b>		<b>57,209</b>	<b>-</b>	<b>57,209</b>	<b>64,657</b>

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

**Didsbury Good Neighbours**  
**Balance sheet**  
**as at 31 March 2020**

	Notes	Unrestricted £	Restricted £	2020 £	2019 £
<b>Fixed assets:</b>					
Tangible assets	12	16,543	-	16,543	22,081
		<u>16,543</u>	<u>-</u>	<u>16,543</u>	<u>22,081</u>
<b>Current assets:</b>					
Debtors	14	13,142	-	13,142	14,873
Cash at bank and in hand		29,253	-	29,253	30,024
		<u>42,395</u>	<u>-</u>	<u>42,395</u>	<u>44,897</u>
<b>Liabilities:</b>					
Creditors: amounts falling due within one year	15	(1,729)	-	(1,729)	(2,321)
<b>Net current assets</b>		<u>40,666</u>	<u>-</u>	<u>40,666</u>	<u>42,576</u>
<b>Net assets</b>		<u>57,209</u>	<u>-</u>	<u>57,209</u>	<u>64,657</u>
<b>The funds of the charity:</b>					
Unrestricted income funds	16	57,209	-	57,209	64,657
<b>Total charity funds</b>		<u>57,209</u>	<u>-</u>	<u>57,209</u>	<u>64,657</u>

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

The trustees are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The trustees have acknowledged on the balance sheet as at 31 March 2020 their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

Roger Tarling  
 Director  
 Approved by the board on 16 December 2020

**Didsbury Good Neighbours  
Statement of Cash Flows  
for the year ended 31 March 2020**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
<b>Cash flows from operating activities:</b>		
<i>Net cash provided by/ (used in) operating activities</i>	<i>(771)</i>	<i>(7,188)</i>
<b>Cash flows from investing activities:</b>		
Payments to acquire tangible fixed assets	-	(2,250)
<i>Net cash provided by/ (used in) investing activities</i>	<i>(771)</i>	<i>(9,438)</i>
<b>Cash and cash equivalents at the beginning of the reporting period</b>	<b>30,024</b>	<b>39,462</b>
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>29,253</b>	<b>30,024</b>
<b>Net income/ (expenditure) for the reporting period</b>	<b>(7,448)</b>	<b>(1,364)</b>
<b>Adjustments for:</b>		
Depreciation	5,538	6,267
Loss on sale of asset	-	669
Decrease/(increase) in debtors	1,731	(10,593)
Decrease in creditors	(592)	(2,167)
<i>Net cash provided by/ (used in) operating activities</i>	<i>(771)</i>	<i>(7,188)</i>
<b>Analysis of cash and cash equivalents</b>		
Cash at bank	29,253	30,024
<b>Total cash and cash equivalents</b>	<b>29,253</b>	<b>30,024</b>

**Didsbury Good Neighbours  
Notes to the Accounts  
for the year ended 31 March 2020**

**1 Summary of significant accounting policies**

***Basis of preparation***

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

***Income***

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance of the provision of specified services it is deferred until the criteria for income recognition is met.

***Interest receivable***

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

***Fund accounting***

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the Charity's work or for specific projects being undertaken by the Charity.

***Expenditure and irrecoverable VAT***

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

**Didsbury Good Neighbours  
Notes to the Accounts  
for the year ended 31 March 2020**

***Tangible fixed assets***

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Additions of a single item over £100 are capitalised at cost.

Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Building improvements	over 10 years
Computer and office equipment	over 3 years

***Investments***

Investments in unquoted equity instruments are measured at fair value. Changes in fair value are recognised in profit or loss. Fair value is estimated by using a valuation technique.

***Debtors***

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

***Cash at bank and in hand***

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

***Creditors***

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

***Pensions***

Contributions to defined contribution plans are expensed in the period to which they relate.

**2 Legal status of the Charity**

The Charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per Trustee of the Charity.

**3 Income from donations and legacies**

	Unrestricted £	Restricted £	Total 2020 £	Total 2019 £
Grants	24,380	-	24,380	23,400
Donations	11,323	-	11,323	11,552
	35,703	-	35,703	34,952

**Didsbury Good Neighbours**  
**Notes to the Accounts**  
**for the year ended 31 March 2020**

<b>4 Income from charitable activities</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total 2020</b>	<b>Total 2019</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Activity fees	10,731	-	10,731	9,658
Bankings	-	-	-	-
Charity sales (incl Ebay)	2,622	-	2,622	2,145
	<u>13,353</u>	<u>-</u>	<u>13,353</u>	<u>11,803</u>
<b>5 Income from other trading activities</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total 2020</b>	<b>Total 2019</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Café sales	-	-	-	62,594
Lettings	11,247	-	11,247	5,812
Other trading income	420	-	420	-
	<u>11,667</u>	<u>-</u>	<u>11,667</u>	<u>68,406</u>
<b>6 Expenditure on raising funds</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total 2020</b>	<b>Total 2019</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Card m/c (rental and fees)	-	-	-	1,210
Food supplies	-	-	-	17,220
Waste disposal	-	-	-	1,302
Cafe staff wages	-	-	-	34,530
IT support incl web design	105	-	105	-
Lease rentals (coffee m/c, dishwasher)	-	-	-	576
Utilities	1,453	-	1,453	1,931
	<u>1,558</u>	<u>-</u>	<u>1,558</u>	<u>56,769</u>
<b>7 Expenditure on charitable activities</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total 2020</b>	<b>Total 2019</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Materials for activities	588	-	588	1,137
Sessional leaders fees	10,165	-	10,165	7,806
Staff wages	37,292	-	37,292	27,020
Employer pension	622	-	622	651
Employer national insurance	957	-	957	-
Transport	489	-	489	190
Volunteer expenses	2,732	-	2,732	837
	<u>52,845</u>	<u>-</u>	<u>52,845</u>	<u>37,641</u>

**Didsbury Good Neighbours  
Notes to the Accounts  
for the year ended 31 March 2020**

<b>8 Other expenditure</b>	<b>Unrestricted £</b>	<b>Restricted £</b>	<b>Total 2020 £</b>	<b>Total 2019 £</b>
Accountancy and payroll	706	-	706	2,354
Insurance	1,112	-	1,112	680
Printing, Postage and Stationery	1,255	-	1,255	744
Rent expense	2,238	-	2,238	6,825
Repairs and maintenance	202	-	202	1,054
Subscriptions and licences	1,276	-	1,276	881
Sundry	506	-	506	2,026
Telephone and internet	935	-	935	1,284
Depreciation	5,538	-	5,538	6,267
	<u>13,768</u>	<u>-</u>	<u>13,768</u>	<u>22,115</u>

<b>9 Net income/ (expenditure) for the year</b>	<b>2020 £</b>	<b>2019 £</b>
This is stated after charging:		
Depreciation of owned fixed assets	5,538	6,267
Independent examiners' fee	1,250	1,250
Other accounting services	-	1,104
	<u>-</u>	<u>1,104</u>

<b>10 Staff costs</b>	<b>Unrestricted £</b>	<b>Restricted £</b>	<b>Total 2020 £</b>	<b>Total 2019 £</b>
Wages and salaries	37,292	-	37,292	61,550
Social security costs	957	-	957	-
Other pension costs	622	-	622	651
	<u>38,871</u>	<u>-</u>	<u>38,871</u>	<u>62,201</u>

<b>Average number of employees during the year</b>	<b>2020</b>	<b>2019</b>
Charitable activities	<u>6.4</u>	<u>8.9</u>

No employees had employee benefits in excess of £60,000.

The charity trustees were not paid, nor received any other benefits from employment with the charity in the year, nor were they reimbursed expenses during the year. No charity trustee received payment for professional or other services supplied to the charity.

**11 Government grants**

Income from government grants comprises of grants made by local authorities to fund projects in line with the charities objectives. See the 'analysis of charitable funds' note for more information regarding the amounts of these grants.

**Didsbury Good Neighbours  
Notes to the Accounts  
for the year ended 31 March 2020**

**12 Tangible fixed assets**

	<b>Building improvements</b>	<b>Computers and equipment</b>	<b>Total</b>
	<i>At cost</i>	<i>At cost</i>	
	£	£	£
<b>Cost or valuation</b>			
At 1 April 2019	51,722	4,130	55,852
At 31 March 2020	<u>51,722</u>	<u>4,130</u>	<u>55,852</u>
<b>Depreciation</b>			
At 1 April 2019	30,207	3,564	33,771
Charge for the year	5,170	368	5,538
At 31 March 2020	<u>35,377</u>	<u>3,932</u>	<u>39,309</u>
<b>Carrying amount</b>			
At 31 March 2020	<u>16,345</u>	<u>198</u>	<u>16,543</u>
At 31 March 2019	<u>21,515</u>	<u>566</u>	<u>22,081</u>

**13 Investments**

The company holds 100% of the voting rights in the following company:

<b>Company</b>	<b>Voting rights</b>	<b>Reserves</b>	<b>Profit (loss) for the year</b>
	%	£	£
Didsbury Pavilion Café Ltd	100	(7,250)	(7,250)
Period to 31 March 2019			
A company limited by guarantee			

At 31 March 2020 the Charity had issued a loan to Didsbury Pavilion Café Ltd of £12,720 (2019: £12,912). The loan was to support the working capital during the initial setup of the company. The loan is interest free and repayable on demand.

<b>14 Debtors</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total 2020</b>	<b>Total 2019</b>
	£	£	£	£
Trade debtors	257	-	257	-
Other debtors	12,509	-	12,509	14,487
Prepayments and accrued income	376	-	376	386
	<u>13,142</u>	<u>-</u>	<u>13,142</u>	<u>14,873</u>
<b>15 Creditors: amounts falling due within one year</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total 2020</b>	<b>Total 2019</b>
	£	£	£	£
Accruals and deferred income	1,729	-	1,729	2,321
	<u>1,729</u>	<u>-</u>	<u>1,729</u>	<u>2,321</u>



**Didsbury Good Neighbours  
Notes to the Accounts  
for the year ended 31 March 2020**

**16 Analysis of charitable funds**

**Analysis of movements in unrestricted funds**

	<b>At 1 April 2019</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers</b>	<b>At 31 March 2020</b>
General fund	64,657	60,723	(68,171)	-	57,209
	<hr/> 64,657	<hr/> 60,723	<hr/> (68,171)	<hr/> -	<hr/> 57,209

<b>Name of unrestricted fund</b>	<b>Description, nature and purpose of the fund</b>
General fund	The 'free reserves' after allowing for all designated funds.

**17 Presentation currency**

The financial statements are presented in Sterling.

**Didsbury Good Neighbours**  
**Detailed statement of financial activities**  
**for the year ended 31 March 2020**

	Unrestricted 2020 £	Restricted 2020 £	TOTAL 2020 £	TOTAL 2019 £
<b>Income</b>				
Activity fees	10,731	-	10,731	9,658
Cafe sales	-	-	-	62,594
Donations	11,323	-	11,323	11,552
Grants	24,380	-	24,380	23,400
Lettings	11,247	-	11,247	5,812
Other trading income	420	-	420	-
Charity sales (incl Ebay)	2,622	-	2,622	2,145
	<u>60,723</u>	<u>-</u>	<u>60,723</u>	<u>115,161</u>
<b>Expenses</b>				
Card m/c (rental and fees)	-	-	-	1,210
Food supplies	-	-	-	17,220
Materials for activities	588	-	588	1,137
Transport	489	-	489	182
Waste disposal	-	-	-	1,302
Accountancy and payroll	706	-	706	2,354
Cafe staff wages	-	-	-	34,530
Employers pension	622	-	622	651
Employers national insurance	957	-	957	-
Insurance	1,112	-	1,112	680
IT support incl web design	105	-	105	-
Lease rentals (coffee m/c, dishwasher)	-	-	-	576
Office supplies	1,255	-	1,255	744
Repairs and maintenance	202	-	202	1,054
Staff wages	37,292	-	37,292	27,020
Subscriptions and licences	1,276	-	1,276	881
Sundry	506	-	506	2,026
Telephone and internet	935	-	935	1,284
Travel and Accommodation	-	-	-	8
Utilities	1,453	-	1,453	1,931
Volunteer expenses	2,732	-	2,732	837
Depreciation	5,538	-	5,538	6,267
Rent expense	2,238	-	2,238	6,825
Sessional leaders fees	10,165	-	10,165	7,806
	<u>68,171</u>	<u>-</u>	<u>68,171</u>	<u>116,525</u>
<b>Net expenditure</b>	<u><b>(7,448)</b></u>	<u><b>-</b></u>	<u><b>(7,448)</b></u>	<u><b>(1,364)</b></u>