Charity Commission number: 1163827

LEVENSHULME GOOD NEIGHBOURS CIO
TRUSTEES REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2025

Levenshulme Good Neighbours CIO

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Report of the trustees for the year ended 30th September 2025

The trustees present their annual report and financial statements of the charity for the year ended 30th September 2025. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard Applicable in the UK and Republic of Ireland published (FRS 102) (effective 1 January 2019).

Reference and administrative information

Charity Name: Levenshulme Good Neighbours.
Charity Number: 1163827

Trustees (up to the date of signing the accounts)

Louise Such	Chair of Trustees	
Michelle Griffiths		(resigned May 2025)
Murtaza Jawed		(resigned May 2025)
Grantley Vernon		
Fatiha Bougrassa		

Principal Office

Inspire Centre
747 Stockport Road
Manchester
M19 3AR

Independent Examiners

Hilton Jones Chartered Certified Accountants
Hollinwood Business Centre
Albert Street
Oldham
OL8 3QL

Bankers

Co-Operative Bank
1 Balloon Street
Manchester

Structure, governance and management

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

Objectives and activities

Levenshulme Good Neighbours (LGN, CIO 1163837) is an award-winning Befriending Charity operating from Inspire Community Centre, 747 Stockport Road, as a Befriending Charity that aims to alleviate the risks and harm of loneliness and social isolation experienced by over-55s in the M19 (and sometimes M12, and M18) area. We are in our 13th consecutive year of running.

Our primary aim is to aid and support referrals we receive from Age UK, NHS, locals, and partner organisation to live more independent and fulfilled lives. We provide our service primarily through the means of social prescribing companionship or befriending matches which can cover many areas of requirements such as helping with shopping, monitored and supervised weekly home visits, accompaniment to public venues, wheeling around to community organisations, and signposting to Health and Social Care statutory services.

Through our volunteer befriending service (that qualifies as non-medicinal social prescription intervention), monthly Sunday lunches, weekly slow-moving exercise classes, and household support grants to recipients at risk of "heat or eat," (during the winter seasons), we have managed to make an impact in the lives of more than 100 service users, carers, next of kins and many more locals.

2025 saw us solidify our footprint in Gorton, with our slow-moving exercise which provides physical and social benefits. Align ourselves with local councillors to explore the prospects of greenspace activities that are age-friendly focused but open to families, work alongside with the local council to deliver hardship grants to households who were struggling financially.

Increase our knowledge in advocacy for entitlements such as Personal Independent Payments. Vote in new trustees with backgrounds in the NHS, and Urban Geography and Planning who joined us to make a difference in tackling social isolation amongst older people.

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

1. Ran the 3rd of our six series of National Older People Day (with more than 40 attendees) in memory of our ex-service user John Saunders. Working in conjunction with our partner organisation Inspired Taskforce, we had something for everyone, health screening, information workshops, NHS checks, and entertainment (The theme for the year was: Age Without Limits)

2. Facilitated more than 800 visits to housebound and older people in the M19 (and M12, M18) postal area. This included hospital visits, substituting for patient transport

3. We embedded our board meeting with "Trustee Week 2025" recognising the importance and contributions our board members make and circulated this on our social media during the year

4. Provided accompaniment to hospitals, GP surgeries, and A&E, resulting in almost 2200 hours of volunteer befriending

5. We ran 12 warm space hub communal luncheons as a destination point for those who are more mobile

6. Continued to connect older people online in a safe manner. Handled more than 100+ enquiries for befriending, signposting, day centres, volunteers, healthy meals, pantry services, etc.

7. Rolled out Emergency First Aid Training to more than 10 volunteers, including Tai Chi practitioners who would later launch and develop our Gorton Library based weekly exercise class

8. In the last 12 months, our coverage has spanned over 4 Sheltered complexes, managed by Westpoint, Great Places, One Manchester, Anchor Housing (Some contain more than 23 residents), liaising with the wardens of these complexes. For example, for furniture provision from Highway Hope Mathew's lane to a new resident at Pullman Close (Great Places) in need of a dining table and chairs

9. We have made a difference with local partner organisations to many service users, especially to our service users at One Manchester, Deepcar Street, where our befrienders acted as liaisons between the mental health outreach team, the GP's, and social workers for the betterment of one of the residents who almost lost his life at a hospital stint last year

10. We remain wedded to raise awareness of Talking Therapies, especially to the male cohort of our service users.

11. Our healthy eating programme with the Inspired Taskforce for the last 12 months has seen an increase in numbers month on month. Our volunteers help to alleviate the burden on the Inspire staff and give their time to make the attendees feel more comfortable

12. Councillor Dzidra was very impressed by our services in 2025 said this of LGN:

    "As one of elected councillors for Levenshulme, I am proud to support the vital work of Levenshulme Good Neighbours. This long-standing local organisation makes an immeasurable difference to the lives of some of the most vulnerable members of our community – particularly older residents and those who may otherwise feel isolated or struggle with everyday tasks. The charity's volunteers provide more than just practical help.

    Whether it's accompanying someone to a medical appointment, supporting them with shopping, or simply offering a listening ear and a friendly chat, Levenshulme Good Neighbours ensures that no one in our neighbourhood is left feeling forgotten or alone. At its heart, this work is about dignity, connection and compassion. By helping people to stay independent and socially engaged, the organisation not only improves individual wellbeing but also strengthens the fabric of our whole community."

13. Our volunteer befrienders have helped service users understand the phraseology of the letters of appointments given by the NHS, enabling them to make better patient choices through understanding their options at hand. And offering to accompany our service users to appointments when needed.

Befriending in M19, M18, And M12 In the Year 24/25

- Befriending in 2025 was not as straightforward as we anticipated. It is vitally important for a small-sized local charity like ours to know our strengths and weaknesses. Where we can lead, and where and when to sign post or collaborate with other organisations with similar but distinct specialisms to meet the needs of the referrals we receive.

- In 2025, we found a flurry of referrals who lived with their primary carers, and the other way around. On face value, the prospect is benign except, our volunteers found it challenging to alleviate the primary carer's 24/7 care of their partner. For example, an NHS Community Navigator would refer a housebound referral to use to arrange weekly home visits, to alleviate from supervisory duties for some hours a week. The aim would be that the primary carer could go to Bingo at Bell Vue, or any of the local housing schemes, or shopping. In turn hospital visits, communication glitches, and timing issues didn't make this an ideal arrangement. Hence LGN has scaled back on taking on service users with live-in primary carers. We have learned from past cases that this isn't a win-win situation for the primary carer, the volunteer, though the referral is always polite and thankful for our visits.

- However, on the optimal side we have been approached by Manchester Community Central and the Gaddum organisation to operate as a stakeholder to steer the information, guidance and direction of the Befriending Manchester Forum. As a stakeholder organisation, we aim to provide insights into our learned experience of the definition of "befriending," what it is, and what it isn't, as well as share the efficacy of the referral process, and highlight where gaps of provision exist between Voluntary and Community Organisations and statutory bodies. This should pose as an excellent opportunity for LGN to put its 13 years of experience into positive use

- Feedback from a service user includes one from one of our new Service User M Norris who said: "it is very rare these days for someone timeout for him; that kind of kindness doesn't come about often. Sadie is absolutely gorgeous as a person."

Performance, and Communal Events in The Year 24/25

- We continue to join up with Levenshulme Volunteer Network members through the Lev Vol platform to deliver a joined-up offering of 1) various entertainment activities such as the Tai Chi sessions, 2) age-friendly local radio programmes, 3) signposting of mobile service users to writing, and craft workshops, 4) signposting and provision of volunteer befrienders to day trips, 5) our one-to-one befriending, peer-to-peer befriending, public-space befriending (as

opposed to home-based), 6) weekly shopping, and ad-hoc patient transport, 7) tutorials on IT equipment, 8) signposting to choir groups with network partner Inspire Foundation 9) safe IT and digital usage sessions and 10) advocacy for service users who were struggling with the risks of their social welfare entitlement being stripped from them.

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

- We provide compatible befriending companions who can improve mental health by emotional engagement, introducing new skills, cultivating alternative healthy weekly routines, help with shopping, walking support, and encouraging beneficiaries prone to hazardous falls by encouraging them to do their physio exercises. In order that our beneficiaries may have more social meetings and accompaniment to public spaces and communal venues where peers can be met, and social bonds with others experiencing isolation and loneliness may be created to combat the adverse effects of housebound isolation. In short, so that our beneficiaries may live more independent and fulfilling lives.

- The services we deliver meet the emotional and practical needs of referrals that are sent to us by District Nurses, GPs (like Levenshulme Health Centre), Age UK, Macmillan Nurses (for those who are terminal), concerned neighbours, next of kin, and sometimes self-referrals.

- We have found in most cases that falls at home or in public, bereavement, cognitive decline (co-morbidity), and mental conditions are the reasons for social isolation and loneliness amongst this group.

- Feedback from our Slow-Moving Exercise Classes include:

  "Fantastic! A great all round workout. Extremely good for flexibility, strength building and self-defence, all included in one session. George is a first-class master/instructor and his assistants are helpful, friendly and also very competent. A great asset to the Hub and the community."

  The same participant gave a 5/5 score for feeling wellbeing improved after the session, and a 5/5 score for feeling more socially connected after the session.

- The Neighbourhood Engagement Delivery Officer was very pleased with LGN's community activity: "I can confirm that your booking has been extended until September 2026. Thank you for all the hard work you put into teaching Tai Chi. We have received only positive feedback from our customers."

Financial review

The long-term fundraising strategy of Levenshulme Good Neighbours has seen the organisation celebrate its 13th consecutive year. This year, we further aligned with local community groups such as Inspired Taskforce, St Mary's Church, and Highway Hope Levenshulme, Arcadia Leisure Centre and Library, Gorton Library and the associated Good Neighbours groups in South Manchester towards the joint goals of improving the lives of older and socially isolated lonely people. We continue to diffuse the negative impact from the pandemic into new opportunities to consolidate our mission for older people in M19.

a) Last year we were making tracks with our relatively new portal for donations via the website Just Giving. Since then, we received one of the highest single donations just before Christmas which amounted to more than £200, for which we are ever so appreciative

b) The Garfield Weston Foundation has also been very supportive and instrumental to aid our financial sustainability plans, core costs, and matched funding this accounting period by pledging up to £3,000 to the charity per year for two years

c) LGN has had the honour and privilege to be entrusted by Manchester Community Central and the local council to allocate household hardship grants to service users with an acute need for financial assistance. At £200 per household, the feedback was very warming, and the interest was high, for one service user it meant a healthy supply of Wiltshire Farm Foods, for another electric bills for more than a month

d) LGN is grateful to Our Manchester Funding Team (Manchester City Council) for the funding amount of £13,500 in the form of Supporting Communities Fund since 2023. This fund will reach maturity by the end of the next year of accounts. In the meantime, it has been crucial to meet the operational expenses of the charity so that LGN could provide outcomes in the areas of reducing critical falls amongst the aged, increasing usage of more warm spaces (hopefully reducing energy bills in tow), engaging more with the BAME community, alleviating social isolation, and loneliness amongst our service users with our Befriending Programme by 75%

e) A quote from Supporting Communities Fund Team member Laura: "Great case studies which really bring your impact to life. Great newsletter! Thank you for collecting and providing demographic data. Great progress against outcomes and indicators recorded thoroughly. An incredible number of volunteer hours with 29 volunteers."

f) The Albert Hunt Trust continues to support our cause and aim in the community, having supported us in times past. Their support has been a lifeline for the charity and as such helped meet our financial sustainability aims for the year ahead.

g) Our successful funding strategy which saw us awarded grants from the National Lottery (£20,000), for our befriending project, gardening services, boosting the mental health of older service users in the area and providing an overall hands-on social prescription package as an intervention to those who are housebound (or residing in Independent Living Schemes), with

little no links or access to public services or community centres. With the National Lottery funds, we were able to train our staff members with emergency first aid training at work, recruit a new fleet of multi-lingual volunteers, and continue to meet the needs of patients in the M19 area who have recently been released from hospital but have low mobility or confidence to use their limbs, get some exercise or desire to go out for fresh air.

h) Finally, we were so delighted to have utilised the 3rd out of the sixth instalment of the legacy donation given to LGN by its former chairman John Saunders, whose executors bequeathed the charity with £6,000 to use on activities and trips to make older people's lives more fun. Our health intervention meetup, health screening, community practitioner talks, stalls, and volunteer activities made the last National Older People's Day we funded most memorable.

Our Financial Strategy for the Next 12 Months Includes:

- Building on the successes from the previous year to ensure that staff salaries are not only commensurate with horizontal workers at similar organisations but also in line with the rise of the Living Wage, the cost of living, and inflation. Thus, LGN will dig deeper and continually subscribe to the Living Wage Foundation accreditation to this end, our profile and visibility. Aiming to inspire other Voluntary and Community orgs to do the same

- Generating an additional structural fund to ensure the long-term financial sustainability of the charity as we move towards the latter part of the decade. This would be a result from recruiting a Marketing/Fundraising administrator to freshen things up looking to the future as there are new models and new ways to aid and support the charity's resources

- Aligning ourselves with Neighbourhood Investment Funds for Age-friendly, and open to the community activities such as Pitch and Putt in the local Greenbank Park

- Keeping our ears to the ground if the prospect of a direct-to-referral fund such as Household Support Fund becomes rebranded and available for charities like us to aid the local government to allocate these funds to over 55's that are most in need just as successfully bridged the gap last year.

Investment powers & policy

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

Risk management

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

Reserves policy and going concern

The balance held in unrestricted reserves at 30th September 2025 was £42,304 all of which are free reserves after allowing for funds tied up in tangible fixed assets.

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately three months of unrestricted expenditure. The trustees consider that this level will

provide sufficient funds to respond to applications for grants and ensure that support and governance costs are covered.

Future plans

In the next 12 months, LGN plans on undertaking the following:

1. To align more with the council's strategy to meet the needs of people in neighbourhoods like M19 who are affected by social isolation and loneliness, thus classed as a priority group from the list of priorities in the local government strategy based on these determinants of healthy communal living missing in their lives.

2. To launch an age-friendly weekly outdoor activity in the form of eco-friendly "Pitch and Putt." Such plans will build on communal assets such as green spaces/parks to tap into the dormant putter in the older residents of the area, as well as serve as a platform to bring strangers together for communal bonding, friendship, socialisation and kid friendly play time.
   Such plans would aim to cultivate a space to foster four of the five mental health pillars: "learn something new," "make a connection," "do a physical activity," and to" give something back," to boost the participants' wellbeing.

3. To continue to build on the foundations of the lovely partnership with Inspired Taskforce and support a Sunday lunch get together every month, with themes included for special seasons
   To work closely with the organisation, Gaddum for the Manchester-wide Befriending Forum which hopes to understand, shape and formulate a more robust befriending services offered in Manchester. We aim to support Gaddum in a knowledge transfer sense. As well as enabling our service users to shape the Befriending Forum by interviews where lived experience is shared, which can feedback to commissioners of said organisation alongside other befriending groups and lead the way for clarity of provision, signposting and coverage in Manchester

4. To expand our offer of slow-moving exercise (Tai Chi) in the nearby postcode M18 at the Gorton Library, with an additional class. Currently we offer 73 hours all year (1.5 hrs per week), but we aim to meet the demand from pure beginners from different cultures and backgrounds that are keen to get the social (meet new people who are interested in some healthy play, and constructive exercise), and physical benefits (joints support, better endurance, breathing techniques, blood circulation, etc.) Multi-ethnic inclusivity would be a key determinant of the success of this activity as well as the numbers of participants. Most important is the growth and development of the participants, which they can take away, practice at home, and help sustain their muscle, and joints for the future

Appointment of trustees

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

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

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

Trustees' responsibilities in relation to the financial statements
The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provision of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees on 8th May 2026 and signed on their behalf by:

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Louise Such
CHAIR OF TRUSTEES

Levenshulme Good Neighbours CIO
Independent Examiner's Report
For The Year Ended 30 September 2025

I report on the accounts of the company for the year ended 30 September 2025, which have are set out on pages 11 to 28.

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

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

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison ofthe 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 130 of the 2011 Act; and
   - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act, have not been met; or

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



JM Hilton-Jones
Hilton Jones Ltd
Hollinwood Business Centre
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OL8 3QL

08 May 2026

Levenshulme Good Neighbours CIO
Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 30 September 2025

	Notes	Unrestricted Funds £	Restricted Funds £	2025 £	2024 £
INCOME FROM					
Donations and legacies	3	4,288	-	4,288	2,055
Charitable activities	4	9,200	35,806	45,006	38,000
Investment income		116	-	116	112
TOTAL INCOME		13,604	35,806	49,410	40,167
EXPENDITURE ON					
Raising funds	7	-	70	70	263
Charitable activities	7	4,722	33,441	38,163	36,568
TOTAL EXPENDITURE		4,722	33,511	38,233	36,831
NET INCOME/(EXPENDITURE)		8,882	2,295	11,177	3,336
NET MOVEMENT IN FUNDS		8,882	2,295	11,177	3,336
RECONCILIATION OF FUNDS					
Total funds brought forward	15	33,422	9,250	42,672	39,336
TOTAL FUNDS CARRIED FORWARD	15	42,304	11,545	53,849	42,672

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 28 form part of these accounts.

Levenshulme Good Neighbours CIO
Balance Sheet
As At 30 September 2025

	Notes	Unrestricted Funds £	Restricted Funds £	2025 £	2024 £
FIXED ASSETS					
Tangible assets	11	-	-	-	-
		-	-	-	-
CURRENT ASSETS					
Debtors	12	-	-	-	1,167
Cash at bank and in hand		43,338	11,545	54,883	42,250
		43,338	11,545	54,883	43,417
Creditors: Amounts falling due within one year	13	1,034	-	1,034	745
NET CURRENT ASSETS		42,304	11,545	53,849	42,672
TOTAL ASSETS LESS CURRENT LIABILITIES		42,304	11,545	53,849	42,672
NET ASSETS		42,304	11,545	53,849	42,672
THE FUNDS OF THE CHARITY					
Restricted income funds	15	-	11,545	11,545	9,250
Unrestricted income funds	15	42,304	-	42,304	33,422
TOTAL CHARITY FUNDS		42,304	11,545	53,849	42,672

Approved by the trustees on 08 May 2026

Louise Such - Chair

Grantley Ludlow - Trustee

The notes on pages 14 to 28 form part of these accounts.

Levenshulme Good Neighbours CIO
Statement of Cash Flows
For The Year Ended 30 September 2025

RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2025 £	2024 £
Net movement in funds	11,177	3,336
Deduct investment income	(116)	(112)
Decrease/(increase) in debtors	1,167	(1,039)
Increase/(decrease) in creditors	289	10
NET CASH USED IN OPERATING ACTIVITIES	12,517	2,195
CASH FLOWS FROM INVESTMENT ACTIVITIES:		
Interest	116	112
NET CASH PROVIDED BY INVESTING ACTIVITIES	116	112
INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS DURING THE YEAR	12,633	2,307
CASH AND CASH EQUIVALENTS BROUGHT FORWARD	42,250	39,943
CASH AND CASH EQUIVALENTS CARRIED FORWARD	54,883	42,250

1 Accounting Policies

1.1 Basis of preparation and assessment of going concern

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), effective 1st January 2019, and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
The charity constitutes a public benefit entity as defined by FRS 102.
The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

1.2 Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There are 2 restricted funds.
Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.
Further details of each fund are disclosed in note 15.

1.3 Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.
Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.
Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

1.4 Expenditure Recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.
All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note 1.6.

1.5 Irrecoverable VAT

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

1.6 Allocation of support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees together with an apportionment of overhead and support costs.
Governance costs and support costs relating to charitable activities have been apportioned based on type of expense. The allocation of support and governance costs is analysed in note 8.

1.7 Costs of raising funds

The costs of raising funds consists of events, publicity and sponsorship.

1.8 Charitable Activities

Costs of charitable activities include governance costs and an apportionment of support costs as shown in note 7.

1.9 Tangible fixed assets and depreciation

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

1.10 Realised gains and losses

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

1.11 Pensions

The charity operates an auto-enrolment pension scheme. The charity has no liability beyond paying its contributions and collecting employees' contributions.

1.12 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.

1.13 Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of 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.

2 Related party transactions and trustees' expenses and remuneration

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2024: £nil). Expenses paid to the trustees in the year totalled £nil (2024: £nil).

3 Donations and Legacies

	Unrestricted 2025 £	Restricted 2025 £	Total Funds 2025 £	Total Funds 2024 £
Donations	4,288	-	4,288	2,055
	4,288	-	4,288	2,055

Previous reporting period

	Unrestricted 2024 £	Restricted 2024 £	Total Funds 2024 £
Donations	2,055	-	2,055
	2,055	-	2,055

4 Income from charitable activities

	Unrestricted 2025 £	Restricted 2025 £	Total Funds 2025 £	Total Funds 2024 £
Salford CVS	-	-	-	2,000
National Lottery Community Fund	-	20,000	20,000	20,000
The Albert Hunt Trust	-	-	-	2,500
Manchester City Council	-	15,806	15,806	13,500
Garfield Weston	3,000	-	3,000	-
The Leathersellers	3,500	-	3,500	-
Manchester Community Central	2,700	-	2,700	-
	9,200	35,806	45,006	38,000

Previous reporting period

	Unrestricted 2024 £	Restricted 2024 £	Total Funds 2024 £
Salford CVS	-	2,000	2,000
National Lottery Community Fund	-	20,000	20,000
The Albert Hunt Trust	-	2,500	2,500
Manchester City Council	-	13,500	13,500
	-	38,000	38,000

5 Net income

	2025 £	2024 £
Net income is stated after charging:		
Accountancy	649	630

6 Income from other trading activities

	Unrestricted 2025 £	Restricted 2025 £	Total Funds 2025 £	Total Funds 2024 £

Previous reporting period

	Unrestricted 2024 £	Restricted 2024 £	Total Funds 2024 £
Raffle tickets sales	-	-	-
	-	-	-

7 Expenditure

	Charitable Activities £	2025 £	2024 £
Expenditure on raising funds			
Subscriptions	70	70	263
	70	70	263

7 Expenditure on charitable activities (cont)

	Charitable Activities £	2025 £	2024 £
Employment costs	22,581	22,581	23,421
Rent and service charges	4,800	4,800	4,800
Telephone and internet	468	468	456
Trips and activities	3,793	3,793	3,496
Volunteer expenses	1,018	1,018	10
Staff travel	649	649	420
DBS checks	-	-	176
Minor computer and software costs	1,015	1,015	663
Training	-	-	30
Advertising and promotion	92	92	104
Insurance	347	347	329
Post, printing and stationery	1,936	1,936	1,391
Sundries	370	370	210
Governance costs	649	649	630
Support costs		445	432
	38,163	38,163	36,568
	38,233	38,233	36,831

	2025 £	2024 £
7 Expenditure on charitable activities (cont)		
Restricted funds	33,511	33,500
Unrestricted funds	4,722	3,331
	38,233	36,831

8 Allocation of governance and support costs

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

	Basis of apportionment	General Support £	Governance £	2025 £
Accountancy	type of expense	-	649	649
Payroll fees	type of expense	445	-	445
		445	649	1,094

Previous reporting period

	Basis of apportionment	General Support £	Governance £	2024 £
Accountancy	type of expense	-	630	630
Payroll fees	type of expense	432	-	432
		432	630	1,062

9 Analysis of staff costs

	2025 £	2024 £
Wages and salaries	21,871	23,154
Pension costs	710	267
	22,581	23,421
Charitable activities	22,581	23,421
	22,581	23,421

	2025	2024
Average number of employees	2	2
Number of employees with benefits in excess of £60,000	-	-

	2025 £	2024 £
Total employment benefits, including employer pension contributions of the key management personnel	17,434	16,165

The charity considers its key management personnel comprises the trustees.

10 Independent Examiner Fees

	2025 £	2024 £
Independent examination fees	649	630
	649	630

11 Tangible Fixed Assets

	Computers £	Total £
Cost		
At 1 October 2024	1,907	1,907
At 30 September 2025	1,907	1,907
Depreciation		
At 1 October 2024	1,907	1,907
At 30 September 2025	1,907	1,907
Net Book Value		

12 Debtors

	2025 £	2024 £
Debtors	-	1,167
	-	1,167

	2025 £	2024 £
Restricted	-	-
Unrestricted	-	1,167
	-	1,167

13 Creditors: amounts falling due within one year

	2025 £	2024 £
Creditors	-	115
Other creditors and accruals	1,034	630
	1,034	745

	2025 £	2024 £
Unrestricted	1,034	745
	1,034	745

14 Deferred income

Deferred income comprises rental income and grants invoiced and received in advance.

	2025 £	2024 £
Balance as at 01 October 2024	-	-
Amount released to income earned from charitable activities	-	-
Amount deferred in year	-	-
Balance as at 30 September 2025	-	-

15 Analysis of charitable funds

Analysis of movements in unrestricted funds

	As at 1 October 2024 £	Incoming Resources £	Resources Expended £	Transfers £	As at 30 September 2025 £
General fund	33,422	13,604	(4,722)	-	42,304
	33,422	13,604	(4,722)	-	42,304

Previous reporting period

	As at 1 October 2023 £	Incoming Resources £	Resources Expended £	Transfers £	As at 30 September 2024 £
General fund	34,586	2,167	(3,331)	-	33,422
	34,586	2,167	(3,331)	-	33,422

Name of unrestricted fund:	Description, nature and purpose of the fund
General fund	Free funds which are not designated for particular purpose

15 Analysis of movements in restricted funds

	As at 1 October 2024 £	Incoming Resources £	Resources Expended £	Transfers £	As at 30 September 2025 £
National Lottery Community Fund	-	20,000	(18,070)	-	1,930
The Albert Hunt Trust	2,500	-	(2,500)	-	-
Manchester City Council	6,750	15,806	(12,941)	-	9,615
	9,250	35,806	(33,511)	-	11,545

Previous reporting period

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

Name of restricted fund:	**Description, nature and purpose of the fund**
National Lottery Community Fund	for core funding
Manchester City Council	to provide financial support during the cost of living crisis

16 Analysis of net assets between funds

	Designated funds £	Unrestricted £	Restricted £	2025 £
Cash at bank and in hand	-	43,338	11,545	54,883
Other net current assets/(liabilities)	-	(1,034)	-	(1,034)
Total	-	42,304	11,545	53,849

Previous reporting period

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

17 Going Concern

The charity's main source of income is grant funding and investment income. The trustees consider, having regard to reserves that it is appropriate to prepare the accounts on a going concern basis and, consequently, the accounts do not include any adjustments that would be necessary if the funding income should cease.

18 Post Balance Sheet Events

The Trustees do not consider that there have been any events since the balance sheet date that significantly impact on the financial statements.

19 Financial Instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.