Charity Commission number: 1182345

RUSHOLME FALLOWFIELD AND MOSS SIDE GOOD NEIGHBOURS CIO
TRUSTEES REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

Rusholme Fallowfield And Moss Side Good Neighbours CIO
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Report of the trustees for the year ended 31st December 2025

The trustees present their annual report and financial statements of the Rusholme Fallowfield and Moss Side Good Neighbours CIO for the year ended 31st December 2024. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard Applicable in the UK and Republic of Ireland published (FRS 102) (effective 1 January 2015).

Objectives and activities

The purposes of the charity are to promote and protect good health and to relieve sickness of the people of Rusholme Fallowfield and Moss Side, by engaging with the community to develop local services that can help improve such. The main activities are the provision of positive socially interactive activities for socially isolated older people and adults with health problems and thus combat the damage done to their health by social isolation.

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Charity's aims and objectives, in planning future activities, and setting the policies for the year.

The charity furthers its charitable purposes for the public benefit through taking up the issue of the mental and physical wellbeing of lonely and socially isolated older people and adults with health problems, disabilities or learning difficulties. This has been done through the LINK Good Neighbours Scheme, which is a joint undertaking with another charity namely Trinity House Community Resource Centre.

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

We delivered public benefit as follows:

We organised and delivering **127** socially inclusive activities for lonely and socially isolated older people and adults with health problems, disabilities or learning difficulties, as Follows:-

39 LINK Together drop in sessions including for those with mental or physical health problems, disabilities and learning difficulties lead by a retired NHS mental health nurse;
41 Exercise sessions lead by an NHS trained exercise tutor.
43 Participatory Art Activities lead by a qualified tutor,;

4 Trips to places of interest using coaches fully equipped for disabled access.

Excluding the 5 LINK volunteers and the 7 Support Workers who helped out during the year a total of 107 older people and adults with health problems or disabilities participated in our activities with an age range of 50 years to 99 years and an average age of 75 years.

The need for our work is illustrated by the results of research into the impact on our physical and mental health of social isolation.

The research of the impact on our physical health has been widely publicised and this shows that social isolation is linked to higher blood pressure; a weakening of the immune system reducing our capacity to combat illness and stress; a factor implicated in heart disease and other chronic disorders.

However the research into the impact of social isolation on our mental health has not been as widely publicised. The Social Research Council Evidence Briefing on Mental health and social relationships states that: “Social isolation has long been known as a key trigger for mental illness, while supportive relationships with friends, family and neighbours are beneficial to the mental health of individuals and the population.”
“Adults with no friends are the worst off psychologically. There are significant health cost implications from the impact of this social isolation.”

The Mental Health Foundation’s An Evidence Review of the Impact of Participatory Arts on Older People states in its Conclusions and recommendations section:
“The beneficial impact of participatory art in terms of mental and physical wellbeing is evident at the individual, community and societal levels.”
“It is recommended that: Access to participatory art projects for older people should be more actively supported by local health and mental health improvement agencies and organisations.”

NHS England News reported that: “Nearly half of adults (7.7million) aged 55+ say they have experienced depression and around the same number (7.3 million) have suffered with anxiety, according to new YouGov research for the charity Age UK – revealing the scale of the mental health challenge facing older people in the UK today.”

The beneficial impact of our work is illustrated by research carried out in Frome in Somerset there the GPs used community groups to support socially isolated people and found that in Frome admissions to A&E dropped by 17% while in the rest of the county they increased by 29% over the 3 year period of the study.

The main achievements during the year were as per the attached annual report.

Financial review

As per the annual report.

Investment powers and policy

The trustees, having regard to the liquidity requirements of operating the charity, have kept available funds in two interest bearing deposit accounts.

Reserves policy and going concern

The balance held in unrestricted reserves at 31st December 2025 **was £552** of which all of these 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 six months of unrestricted charitable 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.

Risk management

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

Plans for Future Periods

The plans for the future period are to continue with our work of combatting the threat to health and wellbeing caused by social isolation among older people and adults with health problems and/or disabilities by providing socially interactive activities for them and to promote these activities locally.

Structure, governance and management

The Charity is a registered charity and is constituted under a trust deed dated 8th October 2018.

Appointment of trustees

New trustees are appointed by existing trustees and serve from one to four 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 one third 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 Secretary.

Trustee induction and training

Most trustees are already familiar with the work of the charity as a result of either their work within a member organisation or as a volunteer. Additionally, new trustees familiarise themselves with the roles and responsibilities of trustees as set out by the Charities Commission.

Reference and administrative information

Charity Name: Rusholme Fallowfield and Moss Side Good Neighbours CIO.

Charity Number: 1182345

Trustees

John Byrne	Chair	
Dominic Byrne	Secretary	
Lorna Richardson		
Shirley Brown		(appointed September 2025)

Chief Executive
None

Principal Office
Trinity House Community Resource Centre
Grove Close
Manchester
M14 5AA

Independent Examiners
Hilton Jones t/a Community Accountancy Service
Hollinwood Business Centre
Albert Street
Oldham
OL8 3QL

Bankers
Co-operative Bank plc
Balloon Street
Manchester

Virgin Money
Jubilee House
Gosforth
Newcastle on Tyne
NE3 4LP

Solicitors
None

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 not 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 12th October 2026 and signed on their behalf by:



John Byrne

CHAIR of TRUSTEES

I report on the accounts of the company for the year ended 31 December 2025 , which are set out on pages 7 to 18.

Respective responsibilities of trustees and examiner

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

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.



12 October 2026

JM Hilton-Jones
Hilton Jones Ltd
Hollinwood Business Centre
Albert Street
Oldham
OL8 3QL

Rusholme Fallowfield And Moss Side Good Neighbours CIO
Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 December 2025

	Notes	Unrestricted Funds £	Restricted Funds £	2025 £	2024 £
INCOME FROM					
Donations and legacies	3	-	-	-	40
Charitable activities	4	-	11,500	11,500	12,182
Other trading activities	5	-	3,651	3,651	1,316
Bank Interest		53	-	53	85
TOTAL INCOME		53	15,151	15,204	13,623
EXPENDITURE ON					
Raising funds	6	-	3,090	3,090	2,692
Charitable activities	6	325	11,195	11,520	11,384
Other	6	-	-	-	-
TOTAL EXPENDITURE		325	14,285	14,610	14,076
NET INCOME/(EXPENDITURE)		(272)	866	594	(453)
Transfers between funds	12	-	-	-	-
NET MOVEMENT IN FUNDS		(272)	866	594	(453)
RECONCILIATION OF FUNDS					
Total funds brought forward	12	824	9,061	9,885	10,338
TOTAL FUNDS CARRIED FORWARD	12	552	9,927	10,479	9,885

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 10 to 18 form part of these accounts.

Rusholme Fallowfield And Moss Side Good Neighbours CIO
Balance Sheet
As At 31 December 2025

	Notes	Unrestricted Funds £	Restricted Funds £	2025 £	2024 £
FIXED ASSETS					
CURRENT ASSETS					
Stock	10	-	-	-	-
Debtors	10	-	-	-	-
Cash at bank and in hand		849	9,927	10,776	10,168
		849	9,927	10,776	10,168
Creditors: Amounts falling due within one year	11	297	-	297	283
NET CURRENT ASSETS		552	9,927	10,479	9,885
TOTAL ASSETS LESS CURRENT LIABILITIES		552	9,927	10,479	9,885
NET ASSETS		552	9,927	10,479	9,885
THE FUNDS OF THE CHARITY					
Restricted income funds	12	-	9,927	9,927	9,061
Unrestricted income funds	12	552	-	552	824
TOTAL CHARITY FUNDS		552	9,927	10,479	9,885

Approved by the trustees on 12 October 2026

John Byrne - Trustee, chair

The notes on pages 10 to 18 form part of these accounts.

Rusholme Fallowfield And Moss Side Good Neighbours CIO
Statement of Cash Flows
For The Year Ended 31 December 2025

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

	2025 £	2024 £
Net movement in funds	594	(453)
Increase/(decrease) in creditors	14	8
NET CASH USED IN OPERATING ACTIVITIES	608	(445)
CASH FLOWS FROM INVESTMENT ACTIVITIES:		
Interest	-	-
Purchase of fixed assets	-	-
NET CASH PROVIDED BY INVESTING ACTIVITIES	-	-
INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS DURING THE YEAR	608	(445)
CASH AND CASH EQUIVALENTS BROUGHT FORWARD	10,168	10,613
CASH AND CASH EQUIVALENTS CARRIED FORWARD	10,776	10,168

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 2019 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) and the Charities Act 2011.

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 9 restricted funds.

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Further details of each fund are disclosed in note 12.

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 trips and activities.

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

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 Activities.

1.11 Pensions

The charity currently does not administer contributions to a pension scheme of behalf of individuals.

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.
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 and gift aid	-	-	-	40
	-	-	-	40

Previous reporting period

	Unrestricted 2024 £	Restricted 2024 £	Total Funds 2024 £
Donations and gift aid	-	40	40
	-	40	40

4 Income from charitable activities

	Unrestricted 2025 £	Restricted 2025 £	Total Funds 2025 £	Total Funds 2024 £
Restricted grants:				
Community Health Equality Manchester	-	-	-	7,280
MCC Fallowfield Ward NIF	-	3,640	3,640	300
MCC Rusholme & Fallowfield Ward	-	-	-	3,505
MCC Moss Side Ward NIF	-	-	-	1,097
One Manchester Community Fund F2	-	6,860	6,860	-
MossCare St Vincent Kindness Fund	-	1,000	1,000	-
	-	11,500	11,500	12,182

Previous reporting period

	Unrestricted 2024 £	Restricted 2024 £	Total Funds 2024 £
Restricted grants:			
Community Health Equality Manchester	-	7,280	7,280
MCC Fallowfield Ward NIF	-	300	300
MCC Rusholme & Fallowfield Ward	-	3,505	3,505
MCC Moss Side Ward NIF	-	1,097	1,097
	-	12,182	12,182

5 Income from other trading activities

	Unrestricted 2025 £	Restricted 2025 £	Total Funds 2025 £	Total Funds 2024 £
Contributions towards Activities	-	3,651	3,651	1,316
	-	3,651	3,651	1,316

Previous reporting period

	Unrestricted 2024 £	Restricted 2024 £	Total Funds 2024 £
Contributions towards Activities	-	1,316	1,316
	-	1,316	1,316

6 Expenditure

	Community Activities £	2025 £	2024 £
Expenditure on raising funds			
Trips and Activities	3,090	3,090	2,692
	3,090	3,090	2,692

Expenditure on charitable activities

	Community Activities £	2025 £	2024 £
Nurse Costs	2,800	2,800	2,320
Room & Facility Hire	4,530	4,530	5,378
Tutor Fees	3,443	3,443	2,884
Minor Equipment	-	-	359
Office Expenses	423	423	160
Governance costs	297	297	283
Support costs	27	27	-
	11,520	11,520	11,384
	14,610	14,610	14,076

	2025 £	2024 £
Restricted funds	14,285	12,084
Unrestricted funds	325	1,992
	14,610	14,076

7 Analysis of expenditure on charitable activities

As per note 6.

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 £
Audit and accountancy	type of expense	-	297	297
Bank charges and interest	type of expense	27	-	27
		27	297	324

Previous reporting period

	Basis of apportionment	General Support £	Governance £	2024 £
Audit and accountancy	type of expense	-	283	283
		-	283	283

9 Analysis of staff costs

	2025 £	2024 £
Wages and salaries	-	-
Redundancy	-	-
Employers NIC	-	-
Pension costs	-	-
	-	-
Charitable activities	-	-
Support costs	-	-
	-	-

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

	2025 £	2024 £
Total employment benefits, including employer pension contributions of the key management personnel	-	-

The charity considers its key management personnel comprises the trustees.

10 Independent Examiner Fees

	2025 £	2024 £
Independent examination fees	297	283
	297	283

11 Creditors: amounts falling due within one year

	2025 £	2024 £
Other creditors and accruals	297	283
	297	283

12 Analysis of charitable funds

Analysis of movements in unrestricted funds

	As at 1 January 2025 £	Incoming Resources £	Resources Expended £	Transfers £	As at 31 December 2025 £
General fund	824	53	(325)	-	552
	824	53	(325)	-	552

Previous reporting period

	As at 1 January 2024 £	Incoming Resources £	Resources Expended £	Transfers £	As at 31 December 2024 £
General fund	2,731	85	(1,992)	-	824
	2,731	85	(1,992)	-	824

Name of unrestricted fund:	Description, nature and purpose of the fund
General fund	The free reserves

Analysis of movements in restricted funds

	As at 1 January 2025 £	Incoming Resources £	Resources Expended £	Transfers £	As at 31 December 2025 £
GM NHS Wellbeing	1,650	-	(580)	-	1,070
LINK Contributions	2,176	3,471	(1,295)	-	4,352
LINK Exercise	1,735	-	(580)	-	1,155
Community Health Equality Manchester	1,415	-	(1,415)	-	-
MCC Fallowfield Ward NIF	-	3,640	(290)	-	3,350
MCC Rusholme & Fallowfield Ward	2,085	-	(2,085)	-	-
One Manchester Community Fund F2	-	6,860	(6,860)	-	-
MossCare St Vincent Kindness Fund	-	1,000	(1,000)	-	-
Fallowfield Ward Nif - Xmas Meal	-	180	(180)	-	-
	9,061	15,151	(14,285)	-	9,927

Previous reporting period

	As at 1 January 2024 £	Incoming Resources £	Resources Expended £	Transfers £	As at 31 December 2024 £
GM NHS Wellbeing	2,630	-	(980)	-	1,650
LINK Contributions	2,831	1,356	(2,011)	-	2,176
LINK Exercise	2,146	-	(411)	-	1,735
Community Health Equality Manchester	-	7,280	(5,865)	-	1,415
MCC Fallowfield Ward NIF	-	300	(300)	-	-
MCC Rusholme & Fallowfield Ward	-	3,505	(1,420)	-	2,085
MCC Moss Side Ward NIF	-	1,097	(1,097)	-	-
One Manchester Community Fund F2	-	-	-	-	-
MossCare St Vincent Kindness Fund	-	-	-	-	-
Fallowfield Ward Nif - Xmas Meal	-	-	-	-	-
MCC Rusholme & Fallowfield Ward(269914713)	-	-	-	-	-
	7,607	13,538	(12,084)	-	9,061

Name of restricted fund:	**Description, nature and purpose of the fund**
All restricted funds	to combat the damage to mental and physical health and wellbeing of older people and adults with health problems or disabilities caused by social isolation

13 Analysis of net assets between funds

	Designated funds £	Unrestricted £	Restricted £	2025 £
Tangible fixed assets	-	-	-	-
Cash at bank and in hand	-	849	9,927	10,776
Other net current assets/(liabilities)	-	(297)	-	(297)
Total	-	552	9,927	10,479

Previous reporting period

	Designated funds £	Unrestricted £	Restricted £	2024 £
Tangible fixed assets	-	-	-	-
Cash at bank and in hand	-	1,107	9,061	10,168
Other net current assets/(liabilities)	-	(283)	-	(283)
Total	-	824	9,061	9,885

14 Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at a transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at an amortised cost using the effective interest method.