

**NEWTON COMMUNITY HOSPITAL WELFARE ASSOCIATION  
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

# NEWTON COMMUNITY HOSPITAL WELFARE ASSOCIATION

## LEGAL AND ADMINISTRATIVE INFORMATION

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**Trustees****Trustees**

Mr WE I Irving  
Mr R Williams  
Miss DA Jackson  
Mrs D Green

**Charity number**

1023758

**Principal address**

38 Benjamin Fold  
Ashton-in-Makerfield  
Wigan  
WN4 8DN

**Independent examiner**

Keith J Miller FCA  
Monetta LLP  
110 - 114 Duke Street  
Liverpool  
L1 5AG

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# NEWTON COMMUNITY HOSPITAL WELFARE ASSOCIATION

## CONTENTS

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	<b>Page</b>
Trustees report	1 - 2
Independent examiner's report	3
Statement of financial activities	4
Balance sheet	5
Notes to the financial statements	6 - 11

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# NEWTON COMMUNITY HOSPITAL WELFARE ASSOCIATION

## TRUSTEES REPORT

### FOR THE YEAR ENDED 31 MARCH 2024

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The Trustees present their report and accounts for the year ended 31 March 2024.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with 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 (FRS 102) (effective 1 January 2019)"

#### Objectives and activities

The purpose of the charity is to aid the comfort and welfare of the patients and staff of the Newton Community Hospital by providing facilities and equipment to the hospital wards and external communal areas.

In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance "public benefit: running a charity (PB2)". The charity relies on the income from legacies, donations, grants and fundraising to cover its operating costs. Access to our facilities is important to us.

#### Achievements and performance

##### *Significant activities and achievements against objectives*

The results for the year and financial position of the charity are as shown in the annexed financial statements. During the year ended 31st March 2024 a further interim legacy payment of £50,000 has been received from the late Irene Dobson Deceased, a former patient of the hospital.

This income has continued to allow us to provide facilities and goods to the patients of the hospital to make their stay in hospital as comfortable as possible.

#### Financial review

##### *Reserves policy*

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to six month's expenditure. At this level, in the event of a significant drop in income, we will be able to continue our current activities whilst consideration is given to ways in which additional funds maybe raised.

#### Structure, governance and management

Newton Community Hospital Welfare Association is an unincorporated registered charity which is governed by the policies made by the trustees from time to time. The procedures for the appointment, retirement and removal of trustees through the Annual General Meetings.

The day to day operational aspects of the charity have been delegated to Dawn Green

The Trustees who served during the year and up to the date of signature of the financial statements were:

Mr WE I Irving

Mr R Williams

Miss DA Jackson

Mrs D Green

#### Related Parties

None of the trustees receive remuneration or other financial benefit from their work with the charity and any contractual relationship with a related party must be disclosed to the full board of trustees. In the current year, no such related party transactions were reported.

#### Risk Management

The trustees have a risk management strategy which comprises: an annual review of the principal risks and uncertainties that the charity faces and the establishment of policies, systems and procedures to mitigate those risks identified in the annual review; and the implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

# NEWTON COMMUNITY HOSPITAL WELFARE ASSOCIATION

## TRUSTEES REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2024**

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Financial sustainability is the major financial risk for the charity. A key element in the management of financial risk is a regular review of available liquid funds to settle debts as they fall due and active management of creditor balances to ensure sufficient working capital is available.

Based on the assessments carried out, the charity believes that it has a financial position that will enable it to continue with its operations.

### **Trustees' Responsibilities in Relation to the Financial Statements**

The 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) which show a true and fair view of the state of affairs of the charity and of its financial activities for that year. In preparing those financial statements the trustees are required to:-

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the policies adopted are in accordance with the Statement of Recommended Practice "Charities SORP (FRS 102)" issued by the Charity Commission and with applicable accounting standards subject to any material departures disclosed and explained in the financial statements.
- Prepare the financial statements on going concern basis unless it is inappropriate to assume that the charity will continue on that basis.

The trustees are responsible for keeping proper accounting records which 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. They are responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

The report was approved by the Board of Trustees.

Mrs D Green

22 August 2025

# NEWTON COMMUNITY HOSPITAL WELFARE ASSOCIATION

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF NEWTON COMMUNITY HOSPITAL WELFARE ASSOCIATION

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I report to the trustees on my examination of the financial statements of Newton Community Hospital Welfare Association (the Newton Community Hospital Welfare Association) for the year ended 31 March 2024.

#### **Responsibilities and basis of report**

As the trustees of the Newton Community Hospital Welfare Association you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the Newton Community Hospital Welfare Association's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

#### **Independent examiner's statement**

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the Newton Community Hospital Welfare Association as required by section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Keith Miller FCA  
Monetta LLP  
110 - 114 Duke Street  
Liverpool  
L1 5AG

Dated: 22 August 2025

# NEWTON COMMUNITY HOSPITAL WELFARE ASSOCIATION

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 MARCH 2024**

	Notes	Unrestricted funds 2024 £	Unrestricted funds 2023 £
<b>Income from:</b>			
Donations and legacies	3	51,010	101,753
<b>Total income</b>		<u>51,010</u>	<u>101,753</u>
<b>Expenditure on:</b>			
Raising funds		1,000	1,000
Charitable activities	4	11,354	12,456
<b>Total expenditure</b>		<u>12,354</u>	<u>13,456</u>
<b>Net income and movement in funds</b>		38,656	88,297
<b>Reconciliation of funds:</b>			
Fund balances at 1 April 2023		96,050	7,753
<b>Fund balances at 31 March 2024</b>		<u>134,706</u>	<u>96,050</u>

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

# NEWTON COMMUNITY HOSPITAL WELFARE ASSOCIATION

## BALANCE SHEET

**AS AT 31 MARCH 2024**

	Notes	2024 £	£	2023 £	£
<b>Fixed assets</b>					
Tangible assets	10		23,955		28,182
<b>Current assets</b>					
Cash at bank and in hand		117,361		73,478	
<b>Creditors: amounts falling due within one year</b>	11	(6,610)		(5,610)	
<b>Net current assets</b>			110,751		67,868
<b>Total assets less current liabilities</b>			134,706		96,050
<b>The funds of the Newton Community Hospital Welfare Association</b>					
Unrestricted funds	12		134,706		96,050
			134,706		96,050

The financial statements were approved by the trustees on 22 August 2025

Mrs D Green



# NEWTON COMMUNITY HOSPITAL WELFARE ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2024

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#### 1 Accounting policies

##### Charity information

Newton Community Hospital Welfare Association is an unincorporated registered charity.

##### 1.1 Accounting convention

The financial statements have been prepared in accordance with the Newton Community Hospital Welfare Association's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The Newton Community Hospital Welfare Association is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the Newton Community Hospital Welfare Association. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

##### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the Newton Community Hospital Welfare Association has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

##### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

##### 1.4 Income

Income is recognised when the Newton Community Hospital Welfare Association is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Newton Community Hospital Welfare Association has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Newton Community Hospital Welfare Association has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# NEWTON COMMUNITY HOSPITAL WELFARE ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

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### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

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

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	15% Reducing Balance
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Impairment of fixed assets

At each reporting end date, the Newton Community Hospital Welfare Association reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

# NEWTON COMMUNITY HOSPITAL WELFARE ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2024**

### 1 Accounting policies

(Continued)

#### ***Derecognition of financial liabilities***

Financial liabilities are derecognised when the Newton Community Hospital Welfare Association's contractual obligations expire or are discharged or cancelled.

#### **1.9 Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Newton Community Hospital Welfare Association is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

### 2 Critical accounting estimates and judgements

In the application of the Newton Community Hospital Welfare Association's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Income from donations and legacies

	<b>Unrestricted funds 2024 £</b>	<b>Unrestricted funds 2023 £</b>
Donations and gifts	51,010	101,753

# **NEWTON COMMUNITY HOSPITAL WELFARE ASSOCIATION**

## **NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)** **FOR THE YEAR ENDED 31 MARCH 2024**

### **4 Expenditure on charitable activities**

	Expenses 2024 £	Expenses 2023 £
<b>Direct costs</b>		
Depreciation and impairment	4,227	3,454
Repairs & Renewals	1,850	7,586
Food	2,036	432
Sundry	2,219	646
Cleaning	271	338
Hire of Equipment	430	-
Clothing	20	-
Estate Staff	67	-
Purchases	234	-
	<u>11,354</u>	<u>12,456</u>
<b>Analysis by fund</b>		
Unrestricted funds	<u>11,354</u>	<u>12,456</u>

### **5 Support costs allocated to activities**

	2024 £	2023 £
Governance costs	<u>1,000</u>	<u>1,000</u>
<b>Analysed between:</b>		
Fundraising	<u>1,000</u>	<u>1,000</u>

### **6 Net movement in funds**

	2024 £	2023 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	1,000	1,000
Depreciation of owned tangible fixed assets	<u>4,227</u>	<u>3,454</u>

### **7 Trustees**

None of the trustees (or any persons connected with them) received any remuneration or benefits from the Newton Community Hospital Welfare Association during the year.

# NEWTON COMMUNITY HOSPITAL WELFARE ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

### 8 Employees

	2024 Number	2023 Number
Total	-	-

There were no employees whose annual remuneration was more than £60,000.

### 9 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

### 10 Tangible fixed assets

	Fixtures and fittings £
<b>Cost</b>	
At 1 April 2023	31,635
Additions	1
At 31 March 2024	31,636
<b>Depreciation and impairment</b>	
At 1 April 2023	3,454
Depreciation charged in the year	4,227
At 31 March 2024	7,681
<b>Carrying amount</b>	
At 31 March 2024	23,955
At 31 March 2023	28,182

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

	2024 £	2023 £
Other creditors	4,610	4,610
Accruals and deferred income	2,000	1,000
	6,610	5,610

# **NEWTON COMMUNITY HOSPITAL WELFARE ASSOCIATION**

## **NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2024**

### **12 Unrestricted funds**

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
General funds	96,050	51,010	(12,354)	134,706
<b>Previous year:</b>	<b>At 1 April 2022 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>At 31 March 2023 £</b>
General funds	7,753	101,753	(13,456)	96,050

### **13 Analysis of net assets between funds**

	<b>Unrestricted funds 2024 £</b>
<b>At 31 March 2024:</b>	
Tangible assets	23,955
Current assets/(liabilities)	110,751
	<u>134,706</u>
	<b>Unrestricted funds 2023 £</b>
<b>At 31 March 2023:</b>	
Tangible assets	28,182
Current assets/(liabilities)	67,868
	<u>96,050</u>

### **14 Related party transactions**

There were no disclosable related party transactions during the year (2023 - none).