

REGISTERED CHARITY NUMBER: 1028736

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS For the Year Ended 31 March 2021
FOR:
WHEELCHAIR FUND

JHL Accounting Services Ltd
2 Petersfield Gardens
Culcheth
Warrington
Cheshire
WA3 4BQ

WHEELCHAIR FUND
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for the Year Ended 31 March 2021

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**WHEELCHAIR FUND
REPORT OF THE TRUSTEES
for the Year Ended 31 March 2021**

The trustees present their report with the financial statements for the charity for the year ended 31 March 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) Accounting and Reporting by Charities issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity Number: 1028736

Principal address:

52 St Paul's Avenue
Worsley, Mesnes
Wigan
Lancashire
WN6 5LL

Trustees:

Mrs E Fairhurst
Mrs A Pate
Mrs S Sullivan
Mrs B Pownall

Independent Examiner

Mrs J Lorton
JHL Accounting Services Ltd
2 Petersfield Gardens
Warrington
Culcheth
WA3 4BQ

STRUCTURE, GOVERNANCE & MANAGEMENT

Governing Document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

OBJECTIVES AND ACTIVITIES

Objectives and aims:

The charity's main objective is the relief of persons who are disabled.

ON BEHALF OF THE BOARD:



Mrs E Fairhurst - Trustee

 Susan Sullivan Trustee

Date: 24/5/2021

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
WHEELCHAIR FUND
for the Year Ended 31 March 2021**

I report on the accounts for the year ended 31 March 2021 set out on pages three to seven.

Respective responsibilities of trustees and examiner.

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 43(2) of the Charities Act 1993 (the 1993 Act)) and that an independent examination is required.

It is my responsibility to:

- examine the accounts under Section 43 of the 1993 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 43(7)(b) of the 1993 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 the 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 the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an opinion as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements 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 40 of the 1993 Act; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 1993 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.

Mr D Lorton
JHL Accounting Services Ltd
2 Petersfield Gardens
Culcheth
Warrington
WA3 4BQ

D Lorton

28/05/21

Date:

WHEELCHAIR FUND
STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2021

Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOMING RESOURCES:				
Incoming resources from generated funds				
Voluntary income	-		0	230
Activities for generating funds	19,444		19,444	29,111
Investment income	51		51	86
Incoming resources from charitable activities				
Grants		10,000	10,000	0
Total incoming resources	19,494	10,000	29,494	29,427
RESOURCES EXPENDED:				
Costs of generating funds				
Costs of generating voluntary income	13,593	10,000	23,593	24,710
Charitable activities				
Purchase of wheelchairs etc	-		-	4,763
Wheelchair grants			-	
Governance costs	-	-	-	-
Total resources expended	13,593	10,000	23,593	29,473
NET INCOMING/OUTGOING RESOURCES:				
Gross transfers between funds	5,902	-	5,902	46
Net incoming/(outgoing) resources	5,902	-	5,902	46
RECONCILIATION OF FUNDS:				
Total funds brought forward	23,956		23,956	24,002
TOTAL FUNDS CARRIED FORWARD	29,858	-	29,858	23,956

WHEELCHAIR FUND
BALANCE SHEET
as at 31 March 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets		0		0	0
CURRENT ASSETS					
Cash at bank		29,858		29,858	23,956
NET CURRENT ASSETS		<u>29,858</u>		<u>29,858</u>	<u>23,956</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>29,858</u>		<u>29,858</u>	<u>23,956</u>
NET ASSETS		<u>29,858</u>		<u>29,858</u>	<u>23,956</u>
FUNDS					
Unrestricted funds				29,858	23,956
Restricted funds				-	-
TOTAL FUNDS				<u>29,858</u>	<u>23,956</u>

The financial statements were approved by the Board of Trustees on and were signed on its behalf by:

Trustee *B. Pownall* 24/05/2021

Trustee *E. Fairhurst* 24/05/2021

WHEELCHAIR FUND
NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 March 2021

1 ACCOUNTING POLICIES

Basis of preparing the financial statements

The accounts have been prepared on a receipts and payments basis.

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standards for Smaller Entities (effective April 2008), the Charities Act 1993 and the requirements of the Statement of Recommended Accounting Practice, Accounting and Reporting by Charities.

Incoming resources

All incoming resources are included on the Statement of Financial Activities on receipt.

Activities for generating funds relates to shop sales and raffles.

Resources expended

Expenditure is accounted for on a payments basis and has been classified under headings that aggregate all costs related to the category.

Direct charitable expenditure relates to the cost of providing wheelchairs.

Costs of generating voluntary income relate to the costs of running the shop and other general expenses.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment	33% on cost
Plant & machinery	25% on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity.

Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

The accumulated fund is the Wheelchair Fund's working balance reserve.

The shop fund exists to provide for future planned maintenance of the shop and any unforeseen items of repairs and maintenance.

2 ACTIVITIES FOR GENERATING FUNDS

	2021	2020
	£	£
Shop income	19,444	29,111

3 INVESTMENT INCOME

	2021	2020
	£	£
Deposit account interest	51	86

WHEELCHAIR FUND
NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 March 2021

4 TRUSTEES REMUNERATION AND BENEFITS

There were no trustees remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020

5 TANGIBLE FIXED ASSETS

	Plant & equipment	Computer equipment	Total
		£	£
COST			
Cost as at 31 March 2020	8,354	4,255	12,609
Additions			0
Cost as at 31 March 2021	8,354	4,255	12,609
DEPRECIATION			
Depreciation as at 31 March 2020	8,354	4,255	12,609
Charge for the year			0
Depreciation as at 31 March 2021	8,354	4,255	12,609
NET BOOK VALUE			
As at 31 March 2021	0	0	0
As at 31 March 2020	0	0	0

6 MOVEMENT IN FUNDS

	At 01/04/20	Net movement in funds	At 31/03/21
	£	£	£
Unrestricted funds			
Accumulated fund	23,956	5,902	29,858
Restricted funds			
Lottery fund	0	0	0
TOTAL FUNDS	<u>23,956</u>	<u>5,902</u>	<u>29,858</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
Accumulated fund	19,494	-13,593	5,902
Restricted funds			
Lottery fund	0	0	0
WMBC Grant	0	0	0
TOTAL FUNDS	<u>19,494</u>	<u>-13,593</u>	<u>5,902</u>

WHEELCHAIR FUND
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2021

	2021 £	2020 £
INCOMING RESOURCES		
Voluntary income		
Donations	0	230
Activities for generating funds		
Shop income	19,444	29,111
Investment income		
Deposit account interest	51	86
Incoming resources from charitable activities		
Wigan Council grants	10,000	
BIG Lottery Fund grants	0	0
	<u>10,000</u>	<u>0</u>
Total incoming resources	29,494	29,427
RESOURCES EXPENDED		
Costs of generating income		
Rent, rates and water	1,160	1,287
Insurance	1,198	1,009
Light and heat	848	958
Telephone	3,135	1,980
Postage & stationery	31	303
Sundries	1,562	1,667
Shop repairs and renewals	230	2,125
Marketing	0	0
Consultancy	1,320	1,320
Bank Charges	0	0
Travel costs	1,194	1,229
Shop waste collection service	1,099	977
Gifts and donations	0	0
Shop refurbishment	42	0
Employment Costs	11,773	11,854
Depreciation of computer equipment	0	0
	<u>23,593</u>	<u>24,710</u>
Charitable activities		
Purchase of wheelchairs	0	4,763
Governance costs		
Accountancy		0
Sundries		0
	<u>0</u>	<u>0</u>
Total resources expended	23,593	29,473
Net expenditure	<u>5,902</u>	<u>-46</u>

This page does not form part of the statutory financial statements