

REGISTERED CHARITY NUMBER: 1028736

REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS For the Year Ended 31 March 2022  
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 2022

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**WHEELCHAIR FUND  
REPORT OF THE TRUSTEES  
for the Year Ended 31 March 2022**

The trustees present their report with the financial statements for the charity for the year ended 31 March 2022. 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  
WN3 5LL

**Trustees:**

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

**Independent Examiner**

Mr D 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*

Mrs E Fairhurst - Trustee

Date: *10/11/22*

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
WHEELCHAIR FUND  
for the Year Ended 31 March 2022**

I report on the accounts for the year ended 31 March 2022 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 41 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*

Date: 15/11/22 .....

**WHEELCHAIR FUND**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**for the Year Ended 31 March 2022**

Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
<b>INCOMING RESOURCES</b>				
<b>Incoming resources from generated funds</b>				
Voluntary income	124		124	0
Activities for generating funds	42,381		42,381	19,444
Investment income	20		20	51
<b>Incoming resources from charitable activities</b>				
Grants		250	250	10,000
<b>Total incoming resources</b>	42,526	250	42,776	29,494
<b>RESOURCES EXPENDED</b>				
<b>Costs of generating funds</b>				
Costs of generating voluntary income	26,464	250	26,714	23,593
<b>Charitable activities</b>				
Purchase of wheelchairs etc	13,257		13,257	-
Wheelchair grants			-	-
<b>Governance costs</b>				
	-		-	-
<b>Total resources expended</b>	39,720	250	39,970	23,593
<b>NET INCOMING/OUTGOING RESOURCES</b>				
Gross transfers between funds	2,806	-	2,806	5,902
<b>Net incoming/(outgoing) resources</b>	2,806	-	2,806	5,902
<b>RECONCILIATION OF FUNDS</b>				
Total funds brought forward	29,858		29,858	23,956
<b>TOTAL FUNDS CARRIED FORWARD</b>	32,663	-	32,663	29,858

**WHEELCHAIR FUND  
BALANCE SHEET  
as at 31 March 2022**

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets		0		0	0
<b>CURRENT ASSETS</b>					
Cash at bank		32,663		32,663	29,858
<b>NET CURRENT ASSETS</b>		32,663		32,663	29,858
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		32,663		32,663	29,858
<b>NET ASSETS</b>		32,663		32,663	29,858
<b>FUNDS</b>					
Unrestricted funds				32,663	29,858
Restricted funds				-	-
<b>TOTAL FUNDS</b>				32,663	29,858

The financial statements were approved by the Board of Trustees on 10/11/22 and were signed on its behalf by:

Trustee

B Pownall

Trustee

A. Pate

S Pinner

**WHEELCHAIR FUND**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**for the Year Ended 31 March 2022**

**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**

	2022	2021
	£	£
Shop income	42,381	19,444

**3 INVESTMENT INCOME**

	2022	2021
	£	£
Deposit account interest	20	51

**WHEELCHAIR FUND**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the Year Ended 31 March 2022

**4 TRUSTEES REMUNERATION AND BENEFITS**

There were no trustees remuneration or other benefits for the year ended 31 March 2022 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
		£	£
<b>COST</b>			
Cost as at 31 March 2021	8,354	4,255	12,609
Additions			0
Cost as at 31 March 2022	8,354	4,255	12,609
<b>DEPRECIATION</b>			
Depreciation as at 31 March 2021	8,354	4,255	12,609
Charge for the year			0
Depreciation as at 31 March 2022	8,354	4,255	12,609
<b>NET BOOK VALUE</b>			
As at 31 March 2022	0	0	0
As at 31 March 2021	0	0	0

**6 MOVEMENT IN FUNDS**

	At 01/04/21	Net movement in funds	At 31/03/22
	£	£	£
<b>Unrestricted funds</b>			
Accumulated fund	29,858	2,806	32,664
<b>Restricted funds</b>			
Lottery fund	0	0	0
<b>TOTAL FUNDS</b>	<u>29,858</u>	<u>2,806</u>	<u>32,664</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
Accumulated fund	42,526	-39,720	2,806
<b>Restricted funds</b>			
Lottery fund	0	0	0
WMBC Grant	10,000	-10,000	0
<b>TOTAL FUNDS</b>	<u>52,526</u>	<u>-49,720</u>	<u>2,806</u>



**WHEELCHAIR FUND**  
**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**for the Year Ended 31 March 2022**

	2022 £	2021 £
<b>INCOMING RESOURCES</b>		
<b>Voluntary income</b>		
Donations	124	0
<b>Activities for generating funds</b>		
Shop income	42,381	19,444
<b>Investment income</b>		
Deposit account interest	20	51
<b>Incoming resources from charitable activities</b>		
Wigan Council grants	250	10,000
BIG Lottery Fund grants	0	0
	<u>250</u>	<u>10,000</u>
<b>Total incoming resources</b>	42,776	29,494
<b>RESOURCES EXPENDED</b>		
<b>Costs of generating income</b>		
Rent, rates and water		
Insurance	1,713	1,160
Light and heat	1,067	1,198
Telephone	3,563	848
Postage & stationery	2,107	3,135
Sundries	0	31
Shop repairs and renewals	2,526	1,562
Marketing	0	230
Consultancy	0	0
Bank Charges	1,320	1,320
Travel costs	0	0
Shop waste collection service	840	1,194
Gifts and donations	2,031	1,099
Shop refurbishment	0	0
Employment Costs	0	42
Depreciation of computer equipment	11,546	11,773
	<u>0</u>	<u>0</u>
<b>Charitable activities</b>	26,714	23,593
Purchase of wheelchairs		
<b>Governance costs</b>	13,257	0
Accountancy		
Sundries		0
	<u>0</u>	<u>0</u>
<b>Total resources expended</b>	39,970	23,593
<b>Net expenditure</b>	<u>2,806</u>	<u>5,902</u>