

REGISTERED CHARITY NUMBER: 1028736

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 March 2025
FOR
WHEELCHAIR FUND

Hunter Healey Limited
450 Warrington Road
Culcheth
Warrington
Cheshire
WA3 5QX

WHEELCHAIR FUND
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for the Year Ended 31 March 2025

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WHEELCHAIR FUND
REPORT OF THE TRUSTEES
for the Year Ended 31 March 2025

The trustees present their report with the financial statements for the charity for the year ended 31 March 2025. The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charities governing document, the Companies Act 2006 and the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the financial reporting standard FRS102

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity Number: 1028736

Principal address:
17 St Paul's Avenue
Worsley Mesnes
Miggin
Lancashire
M20 3LE

Trustees:

Mrs E Fairhurst
Mrs B Pownall
Mrs S Finch

Independent Examiner

Hunter Healey Chartered Accountants
450 Warrington Road
Culcheth
Warrington
WA3 5QX

STRUCTURE, GOVERNANCE & MANAGEMENT

Governing Document

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

Risk management

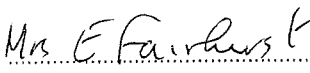
The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

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


.....
Mrs B Pownall - Trustee


.....
Mrs S Finch - Trustee

Date: 28-4-25

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
WHEELCHAIR FUND
for the Year Ended 31 March 2025

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/03/2025

Respective responsibilities of trustees and examiner.

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act")

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the Act

Independent examiner's statement

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

- the accounting records were not kept in accordance with provisions of the Companies Act, or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts 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 accounts to be reached.



Alicia Katrina Flint
Hunter Healey Chartered Accountants
450 Warrington Road
Culcheth
Warrington
WA3 5QX

WHEELCHAIR FUND
STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary income		-	-	-	41
Activities for generating funds	2	70,403		70,403	68,005
Investment income	3	254		254	179
Incoming resources from charitable activities					
Grants			-	-	-
Total incoming resources		70,657	-	70,657	68,225
RESOURCES EXPENDED					
Costs of generating funds					
Costs of generating voluntary income		59,659	-	59,659	57,944
Charitable activities					
Purchase of wheelchairs etc		14,999		14,999	22,648
Wheelchair grants					
Governance costs		2,326		2,326	2,904
Total resources expended		76,984	-	76,984	83,496
NET INCOMING/OUTGOING RESOURCES		6,327	-	6,327	15,271
Gross transfers between funds					
Net incoming/(outgoing) resources		6,327	-	6,327	15,271
RECONCILIATION OF FUNDS					
Total funds brought forward		26,204		26,204	41,475
TOTAL FUNDS CARRIED FORWARD		19,877	-	19,877	26,204

WHEELCHAIR FUND
BALANCE SHEET
as at 31 March 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	5	0		0	0
CURRENT ASSETS					
Cash at bank		21,209		21,209	25,999
Other Debtors		300		300	205
NET CURRENT ASSETS		<u>21,509</u>		<u>21,509</u>	<u>25,999</u>
CURRENT LIABILITIES					
Other Creditors		1632		1632	0
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>19,877</u>		<u>19,877</u>	<u>25,999</u>
NET ASSETS		<u>19,877</u>		<u>19,877</u>	<u>25,999</u>
FUNDS					
Unrestricted funds	6			19,877	26,204
Restricted funds				-	-
TOTAL FUNDS				<u>19,877</u>	<u>26,204</u>

The financial statements were approved by the Board of Trustees on 28/4/25 and were signed on its behalf by:

Trustee E Fairhurst

Trustee B Rowall

Trustee S. Smith

WHEELCHAIR FUND
NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 March 2025

1 ACCOUNTING POLICIES

Basis of preparing the financial statements

The accounts have been prepared on an accruals basis.

Accounting convention

The accounts have been prepared in accordance the Companies Act 2006 and the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the financial reporting standard FRS102

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

Deposits on equipment

Equipment is valued at the cost of deposits to the fund less depreciation. Depreciation is calculated on a straight line basis over the expected useful life of the asset.

Direct charitable expenditure is first on the cost of purchasing vehicles

Costs of running the vehicles are then charged to the fund. The cost of running the vehicles is calculated on a straight line basis over the expected useful life of the asset.

Depreciation

All fixed assets are depreciated using the following depreciation rates:

Fixed Asset Class	Rate
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

	2025	2024
	£	£
Shop income	70,403	68,006

3 INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	254	179

4 TRUSTEES REMUNERATION AND BENEFITS

Trustees' expenses

5 TANGIBLE FIXED ASSETS

3. MECHANISM OF FAILURE

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

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WHEELCHAIR FUND
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2025

	2025	2024
	£	£
INCOMING RESOURCES		
Voluntary income		
Donations	0	40
Activities for generating funds		
Shop income	70,403	68,006
Investment income		
Deposit account interest	254	179
Incoming resources from charitable activities		
Wigan Council grants	0	0
BIG Lottery Fund grants	0	0
	0	0
Total incoming resources	70,657	68,225
RESOURCES EXPENDED		
Costs of generating income		
Rent, rates and utilities	1,281	1,383
Insurance	712	551
Light and heat	2,236	2,478
Telephone	3,009	3,158
Postage & stationery	659	513
Sundries	1,561	1,483
Shop repairs and renewals	1,597	3,471
Marketing		0
Consultancy		0
Bank Charges		3
Travel costs	1,759	1,705
Shop waste collection service	3,120	2,320
Gifts and donations		0
Shop refurbishment		0
Employment Costs	43,724	40,877
Depreciation of computer equipment		0
	<u>59,658</u>	<u>57,943</u>
Charitable activities		
Purchase of wheelchairs	14,999	22,648
Governance costs		
Accountancy	2326	2,904
Sundries	0	0
	<u>2,326</u>	<u>2,904</u>
Total resources expended	76,984	83,496
Net expenditure	<u>-6,327</u>	<u>-15,271</u>