

Company registration number: 03936727 (England and Wales)

Charity registration number: 1082663

Embrace Wigan & Leigh

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 29 February 2024

Embrace Wigan & Leigh

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Embrace Wigan & Leigh

Reference and Administrative Details

Trustees	Bryan Atkinson (resigned 1.2.24) Joanne Barrow Sheila Marie Robinson Jordan Burns (resigned 15.2.24) Andrew Taylor Michael Hassall Barend Philip Anthon (appointed 10.9.24)
Registered Office	81 Ribble Road Platt Bridge Wigan WN2 5EG The charity is incorporated in England.
Company Registration Number	03936727
Charity Registration Number	1082663
Lead Officer	Lynne Hamnett
Independent Examiner	P A Hull & Co 30 Bolton Road Aspull Wigan WN2 1YY

Embrace Wigan & Leigh

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 29 February 2024.

Purpose and Objectives

Our charity is committed to:

- Assisting more disabled people into paid and unpaid employment, both within and outside of our organisation.
- Strengthening our community hub by increasing footfall and income generation.
- Continuing to deliver our core advocacy services, protecting and promoting the rights of disabled people in Wigan.

Main Activities

- Our SENDIASS (Special Educational Needs and Disability Information, Advice, and Support Service) has continued to thrive, led by an autistic staff member, showing our commitment to services that are by and for disabled people. This year, referrals have doubled due to the challenges faced by disabled young people in schools. In response, we restructured the team, achieving nearly 100% success in contacting families within two working days, with consistently high satisfaction ratings.
- Personal Assistant (PA) Support: We promoted the role of personal assistants extensively. Our CEO was a keynote speaker at the PA summit in Sheffield, which enhanced our visibility. We also joined Skills for Care's national PA Framework, giving us a voice at a national level. Locally, we helped over 100 individuals secure employment as PAs in Wigan.
- Advocacy Services: Our advocacy work, especially for disabled parents undergoing assessments from children's services, has made an impactful difference. We continue to champion person-centered working in Wigan, setting a regional standard of good practice in our unique services.
- Community Hub: Our community hub offered paid employment to four disabled individuals, supporting their journey to work. Additionally, our sensory rooms provided a safe and relaxing environment for both children and adults across the borough.

Achievements and Performance

Impact Overview

This year, we:

- Benefited over 4,000 individuals.
- Supported over 100 people in finding PAs.
- Assisted 50 individuals in gaining qualifications.
- Continued as co-chair of the Greater Manchester Disabled People's Panel, influencing regional policy.
- Helped young disabled people integrate into community groups through our advocacy and support services.
- Hosted a 12-month workshop series teaching independence skills to young disabled people.

Embrace Wigan & Leigh

Trustees' Report

Challenges Faced

- **Funding Limitations:** It remains challenging to secure funding for non-project staff, meaning most management team members also deliver services. We continue seeking funders open to supporting core operational needs.
- **Visibility:** Creating and sharing content on our achievements takes considerable time and resources. This has limited our reach and promotion efforts.
- **Community Hub Sustainability:** Operating a welcoming and safe community hub that offers employability skills and support has been rewarding but financially challenging to sustain.

Financial Review

- **Income and Expenditure Summary**
Our primary income source is public sector contracts, as we deliver services that must be provided by organisations independent from the local authority. We also receive funding from the National Lottery Community Fund, which supports the operation of our community hub. Staff salaries account for the majority of our expenditure since much of our work requires face-to-face delivery. We make a concerted effort to retain employees to maintain service quality and continuity.
- **Reserves and Financial Position**
Our reserves policy will be revised in the coming year to reflect inflationary pressures, ensuring our restricted funds provide adequate financial stability.
- **Plans to Address Financial Needs**
We aim to diversify income sources to reduce our reliance on grants, providing greater control over finances and planning. Our reserves may also be allocated to explore new projects that both align with our mission and have the potential to generate income.

Future Plans

- **Aims for the Next Financial Year**
We are exploring the potential of establishing a charity shop to support employment opportunities while generating additional revenue. As we approach our 25th anniversary, we will seek external professionals to help us craft a strategic plan to guide us into this milestone year. We remain committed to expanding our advocacy work as disabled people continue to face increasing inequalities, and we are determined to amplify their voices in the public arena.

Investment Policy and objectives

We continue to maintain enough funds to manage any contingencies. We also continue to invest a proportion of our reserves in fixed rate bonds, with a greater return than that of the bank reserve accounts, which can be liquidated without loss to capital element if the need arises.

Risk management

The trustees recognise their responsibility 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.

Governing document

The Charity is controlled by its governing document, Memorandum, and Articles of Association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Small company provisions

This report has been prepared in accordance with the small companies' regime under the Companies Act 2006.

Embrace Wigan & Leigh

Trustees' Report

Structure, governance and management

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The charity does not use derivative financial instruments for speculative purposes.

Cash flow risk

Interest bearing assets and liabilities are held at fixed rate to ensure certainty of cash flows.

Credit risk

The charity's principal financial assets are bank balances and trade debtors. The charity's credit risk is primarily attributable to its trade debtors. The amounts presented in the balance sheet are net of allowances for doubtful debts of which there have been none during the year. The credit risk on trade debtors is limited because the funding bodies are public authorities or large charities with whom the organisation has well established relationships.

The credit risk on liquid funds is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.

The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

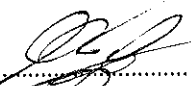
Liquidity risk

The trustees consider that sufficient funds are available for ongoing operations and future developments.

Restricted Funds

Restricted funds include unspent grant and contract income that can only be used on specific activities and where any surplus funds would have to be repaid to the grant provider if unspent after the end of the project to which the funds relate. There are no such funds at the present time.

The annual report was approved by the trustees of the charity on 11 November 2024 and signed on its behalf by:


.....
Andrew Taylor
Trustee

Embrace Wigan & Leigh

Statement of Trustees' Responsibilities

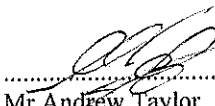
The trustees (who are also the directors of Embrace Wigan & Leigh for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 11 November 2024 and signed on its behalf by:


.....
Mr Andrew Taylor
Trustee

Embrace Wigan & Leigh

Independent Examiner's Report to the trustees of Embrace Wigan & Leigh

I report on the accounts of the charity for the year ended 29 February 2024 which are set out on pages 7 to 14.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The 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's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of The Institute of Chartered Accountants in England and Wales..

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(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 of the 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

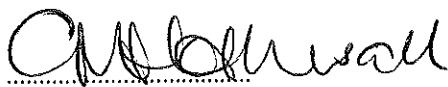
In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

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.



C M Hothersall FCA

P A Hull & Co
30 Bolton Road
Aspull
Wigan
WN2 1YY

Date: 11th November 2024

Embrace Wigan & Leigh

Statement of Financial Activities for the Year Ended 29 February 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted Funds £	Total 2024 £
Income and Endowments from:				
Donations and legacies	3	42,655	-	42,655
Contracts	5	613,509	-	613,509
Other trading activities	4	65,193	-	65,193
Other income	5	5,761	-	5,761
Total Income		727,118	-	727,118
Expenditure on:				
Charitable activities		632,329	-	632,329
Raising Donations and Legacies		-	-	-
Other Trading Activities		48,803	-	48,803
Total Expenditure		681,132	-	681,132
Net income/(expenditure)		45,986	-	45,986
Reconciliation of funds				
Total funds brought forward		508,198	-	508,198
Total funds carried forward	13	554,184	-	554,184
	Note	Unrestricted funds £	Restricted Funds £	Total 2023 £
Income and Endowments from:				
Donations and legacies	3	84,534	-	84,534
Contracts	5	436,214	-	436,214
Other trading activities	4	37,194	-	37,914
Other income	5	12,606	-	12,606
Total Income		570,548	-	570,548
Expenditure on:				
Charitable activities		526,071	-	526,071
Raising Donations and Legacies		-	-	-
Other trading activities		28,179	-	28,179
Total Expenditure		554,250	-	554,250
Net income/(expenditure)		16,298	-	16,298
Reconciliation of funds				
Total funds brought forward		491,900	-	491,900
Total funds carried forward	13	508,198	-	508,198

Embrace Wigan & Leigh

Statement of Financial Position as at 29 February 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	10	12,450	16,599
Current assets			
Debtors	11	113,420	47,962
Cash at bank and in hand	14	517,535	502,266
		630,955	550,228
Creditors: Amounts falling due within one year	12	(89,221)	(58,629)
Net current assets		541,734	491,599
Net assets		554,184	508,198
Funds of the charity:			
Unrestricted income funds			
Restricted funds		-	-
Unrestricted funds		554,184	508,198
Total funds	13	554,184	508,198

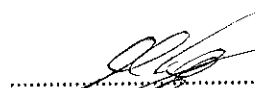
For the financial year ending 29 February 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements on pages 7 to 14 were approved by the trustees, and authorised for issue on 11 November 2024 and signed on their behalf by:



 Mr Andrew Taylor
 Trustee

Embrace Wigan & Leigh

Notes to the Financial Statements for the Year Ended 29 February 2024

1 Charity status

The charity is a charity limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £Nil towards the assets of the charity in the event of liquidation.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Embrace Wigan & Leigh meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement

The charity opted to adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments

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 the income receivable can be measured reliably.

Donations and legacies

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 by the charity 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 these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Embrace Wigan & Leigh

Notes to the Financial Statements for the Year Ended 29 February 2024

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Investment income

Income is recognised once it has been declared and notification has been received of the amount due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Tangible fixed assets

Individual fixed assets costing £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses. Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Fixtures and fittings	25% reducing balance

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Trade debtors and creditors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business and are recognised initially at the transaction price. Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers and are recognised initially at the transaction price

Financial instruments

The charity holds only basic financial instruments, as defined under Section 11 of FRS 102

Embrace Wigan & Leigh

Notes to the Financial Statements for the Year Ended 29 February 2024

3 Income from donations and legacies

	Total 2024 £	Total 2023 £
Donations from individuals	3,732	6,806
Grants from local authority and other bodies	38,923	77,728
	<u>42,655</u>	<u>84,534</u>

4 Income from other trading activities

	Total 2024 £	Total 2023 £
Fundraising Income	596	2,007
Income from DBS checks	4,492	5,491
Income from Embrace Design	13,337	6,272
Community Hub income	43,244	19,627
Family Forum Admin	3,524	997
Placement fees received	-	2,800
	<u>65,193</u>	<u>37,194</u>

5 Income from Charitable Activities

	Total 2024 £	Total 2023 £
Activity Contracts	613,509	436,214
Other Income	5,761	12,606
	<u>619,270</u>	<u>448,820</u>

6 Net incoming/outgoing resources

Net incoming/(outgoing) resources for the year include:

	2024 £	2023 £
Depreciation of fixed assets	4,149	3,840

Embrace Wigan & Leigh

Notes to the Financial Statements for the Year Ended 29 February 2024

7 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

8 Staff costs

The aggregate payroll costs were as follows:

	2024 £	2023 £
Staff costs during the year were:		
Wages and salaries	594,918	395,105
Social security costs	40,374	29,697
Other pension costs	9,688	7,667
	<u>644,980</u>	<u>432,469</u>

No employee received emoluments of more than £60,000 during the year.

9 Taxation

The charity is a registered charity and is therefore exempt from taxation.

10 Tangible fixed assets

	Fixtures and fittings £
Cost	
At 1 March 2023	77,558
Additions in year	<u>-</u>
At 29 February 2024	<u>77,558</u>
Depreciation	
At 1 March 2023	60,959
Charge for the year	<u>4,149</u>
At 29 February 2024	<u>65,108</u>
Net book value	
At 29 February 2024	<u>12,450</u>
At 28 February 2023	<u>16,599</u>

Embrace Wigan & Leigh

Notes to the Financial Statements for the Year Ended 29 February 2024

11 Debtors

	2024 £	2023 £
Trade debtors	110,423	44,976
Other debtor	1,000	1,000
Prepayments and accrued income	1,997	1,986
	<u>113,420</u>	<u>47,962</u>

12 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	1,099	783
Accruals and deferred income	56,867	56,129
Other creditors	31,255	1,717
	<u>89,221</u>	<u>58,629</u>

13 Funds

	Balance at 1 March 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 29 February 2024 £
Unrestricted funds					
General fund	349,198	727,118	(681,132)	-	395,184
Designated office, admin and support	159,000	-	-	-	159,000
Total Unrestricted funds	508,198	727,118	(681,132)	-	554,184
	Balance at 1 March 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 28 February 2023 £
Unrestricted funds					
General	332,900	570,548	(554,250)	-	349,198
Designated	159,000	-	-	-	159,000
Total unrestricted funds	491,900	570,548	(554,250)	-	508,198

Embrace Wigan & Leigh

Notes to the Financial Statements for the Year Ended 28 February 2024

14 Analysis of net funds

	At 1 March 2023 £	Cash flow £	At 28 February 2024 £
Cash at bank and in hand	502,266	15,269	517,535
Net cash and cash equivalents	502,266	15,269	517,535

15 Related Party Disclosures

Bryan Atkinson, a trustee during the year, was also a trustee and director of Abram Ward Community Charity (AWCC) during the year ended 29 February 2024. AWCC owns the premises from which Embrace Wigan & Leigh operates. Rental charges of £23,988 were paid by Embrace Wigan & Leigh to AWCC during the year (2023: £17,000) together with additional room hire charges totalling £nil (2023: £885.00). The balance outstanding to AWCC at 29 February 2024 was nil (2023: nil).