

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 28 February 2025

Embrace Wigan & Leigh

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Embrace Wigan & Leigh

Reference and Administrative Details

Trustees	Barend Philip Anthon (appointed 10.9.24) Joanne Barrow Michael Hassall Martin Mellor (appointed 2.4.25) Sheila Marie Robinson Andrew Taylor
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Registered Office	81 Ribble Road Platt Bridge Wigan WN2 5EG The charity is incorporated in England.
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Company Registration Number	03936727
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Charity Registration Number	1082663
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Lead Officer	Lynne Hamnett
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Independent Examiner	P A Hull & Co 30 Bolton Road Aspull Wigan WN2 1YY
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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 28 February 2025.

Purpose

We work to ensure that disabled people have equality by influencing positive change, challenging barriers, and providing choice and opportunity.

Annual Objectives

- Influence positive strategic change across the region to enhance the lives of disabled people of all ages.
- Provide advocacy to as many disabled people as possible, ensuring their existing rights are upheld.
- Offer assistance to disabled people in relation to active citizenship, such as developing skills for employment and independence.
- Remain financially sustainable, ensuring the service is available for disabled people in the years to come.

Main Activities

Strategic

We committed time to various strategic boards and forums this year. Notably, we co-chaired the Greater Manchester Disabled People's Panel, working on issues such as social care, benefits, and access to work across the region.

Nationally, we represented personal assistants and individual employers on the Skills for Care PA Framework Steering Group. Through this, we had opportunities to influence policy and engage directly with the Department of Health and Social Care, including speaking at the launch of the Adult Social Care Strategy in London.

Locally, we continued strong involvement in Wigan Borough, chairing the Family Forum, participating in the Learning Disability Partnership Board, and being an active member of the Personalisation Board.

Advocacy and Information, Advice and Guidance

- Continued to offer services for disabled people of all ages.
- Supported 1,256 families through SEND work, offering advice, form filling, advocacy in meetings, and emotional support.
- Provided Care Act Advocacy to over 200 individuals, ensuring their voices were heard across various settings.
- Delivered Child Protection Advocacy to around 100 parents, often helping families remain together and reducing involvement from children's social care.

Assistance Projects

- Supported over 120 individuals in recruiting their own personal assistants in Wigan Borough.
- Delivered behavioural support to families of disabled children and young people via peer groups, workshops, and outreach.
- Provided travel training for approximately 50 individuals to support independence.
- Funded a youth development group through our reserves, helping young people build independence skills.
- Hosted a community café, sensory rooms, and a range of community groups, promoting skill-building, social connection, and volunteering.
- Offered mediation services to help parents of disabled children resolve education-related disputes with the local authority.

Embrace Wigan & Leigh

Trustees' Report

What's New

- Expanded into Sheffield to deliver a new self-directed support service and develop peer support for PA employers.
- Opened our first charity shop in central Wigan to raise awareness, generate income, and create employment skill-building opportunities.
- Launched a joint project with Happy Smiles to carry out access audits, with most activity scheduled for the following year.

Challenges

- Staffing challenges due to reliance on small teams, long-term absences, and difficulties in recruitment due to non-competitive salaries amid rising living costs.
- Worsening conditions for disabled people, including reduced access to care, education difficulties, and financial strain.

Future Plans

- Continue expansion in Sheffield with new peer support initiatives.
- Enhance travel training provision following recommissioning and added staff capacity.
- Monitor and grow impact of newly opened charity shop.
- Maintain strategic influence through continued participation in key forums and boards.
- Navigate contract renewals for SENDIASS, Mediation, and PA Recruitment, with confidence due to strong service delivery.

Financial Review

Income and Expenditure Summary

The organisation remains financially healthy with sufficient reserves to manage short-term funding losses. Nonetheless, most resources are directed to frontline project delivery, making it challenging to afford administrative and management staffing.

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

The end of our National Lottery grant in the coming year poses a major funding gap (approximately £85,000, including match funding from Wigan Council). However, income from our café and sensory room will help us tackle this challenge.

Embrace Wigan & Leigh Trustees' Report

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.

Structure, governance and management

Objectives and policies

The charity faces financial risks including credit risk, cash flow risk, and liquidity risk. No speculative use of financial instruments is made.

Cash flow risk

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

Credit risk

The charity's primary financial assets are bank balances and trade debtors. These are mainly public sector or large charity partners, reducing overall credit risk. No doubtful debts were recorded during the year.

Liquidity risk

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

Restricted Funds

Restricted funds include unspent income from grants or contracts limited to specific activities. At present, no restricted funds are held.

The annual report was approved by the trustees of the charity on 27th August 2025 and signed on its behalf by:



Andrew Taylor
Trustee

Embrace Wigan & Leigh

Statement of Trustees' Responsibilities

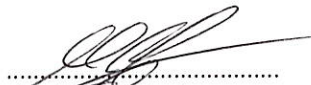
The trustees (who are also the directors of Embrace Wigan & Leigh for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable 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 27th August 2025 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 28 February 2025 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: 27th August 2025

Embrace Wigan & Leigh

Statement of Financial Activities for the Year Ended 28 February 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted Funds £	Total 2025 £
Income and Endowments from:				
Donations and legacies	3	84,251	-	84,251
Contracts	5	623,574	-	623,574
Other trading activities	4	69,610	-	69,610
Other income	5	5,451	-	5,451
Total Income		782,886	-	782,886
Expenditure on:				
Charitable activities		749,795	-	749,795
Raising Donations and Legacies		-	-	-
Other Trading Activities		51,142	-	51,142
Total Expenditure		800,937	-	800,937
Net income/(expenditure)		(18,051)	-	(18,051)
Reconciliation of funds				
Total funds brought forward		554,184	-	554,184
Total funds carried forward	13	536,133	-	536,133
	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

Embrace Wigan & Leigh

Statement of Financial Position as at 28 February 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	10	12,459	12,450
Current assets			
Debtors	11	165,907	113,420
Cash at bank and in hand	14	470,693	517,535
		636,600	630,955
Creditors: Amounts falling due within one year	12	(112,926)	(89,221)
Net current assets		523,674	541,734
Net assets		536,133	554,184
Funds of the charity:			
Unrestricted income funds			
Restricted funds		-	-
Unrestricted funds		536,133	554,184
Total funds	13	536,133	554,184


For the financial year ending 28 February 2025 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 27th August 2025 and signed on their behalf by:



 Mr Andrew Taylor
 Trustee

Embrace Wigan & Leigh

Notes to the Financial Statements for the Year Ended 28 February 2025

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 28 February 2025

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
Leasehold Improvements	18 years straight line.
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 28 February 2025

3 Income from donations and legacies

	Total 2025 £	Total 2024 £
Donations from individuals	5,652	3,732
Grants from local authority and other bodies	78,599	38,923
	84,251	42,655

Children in Need

During the year, the charity was grateful for the award of a grant of £13,000 from Children In Need. £6,502 of this was used to fund activities in the year to 28 February 2025 and £6,498 is included in deferred income to be spent in the following year.

4 Income from other trading activities

	Total 2025 £	Total 2024 £
Fundraising Income	2,101	596
Income from DBS checks	3,869	4,492
Income from Embrace Design	16,646	13,337
Community Hub income	33,581	43,244
Family Forum Admin	1,188	3,524
Charity Shop Income	12,225	-
	69,610	65,193

5 Income from Charitable Activities

	Total 2025 £	Total 2024 £
Activity Contracts	623,574	613,509
Other Income	5,451	5,761
	629,025	619,270

6 Net incoming/outgoing resources

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

	2025 £	2024 £
Depreciation of fixed assets	3,290	4,149

Embrace Wigan & Leigh

Notes to the Financial Statements for the Year Ended 28 February 2025

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:

	2025 £	2024 £
Staff costs during the year were:		
Wages and salaries	587,425	594,918
Social security costs	47,784	40,374
Other pension costs	12,165	9,688
	<u>647,374</u>	<u>644,980</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 £	Leasehold Improvements £	Total £
Cost			
At 1 March 2024	77,558	-	77,558
Additions in year	2,426	3,300	5,726
Disposals in year	(2,725)	-	(2,725)
At 28 February 2025	<u>77,259</u>	<u>3,300</u>	<u>80,559</u>
Depreciation			
At 1 March 2024	65,108	-	65,108
Charge for the year	3,112	178	3,290
Eliminated on Disposal	(298)	-	(298)
At 28 February 2025	<u>67,922</u>	<u>178</u>	<u>68,100</u>
Net book value			
At 28 February 2025	<u>9,337</u>	<u>3,122</u>	<u>12,459</u>
At 29 February 2024	<u>12,450</u>	<u>-</u>	<u>12,450</u>

Embrace Wigan & Leigh

Notes to the Financial Statements for the Year Ended 28 February 2025

11 Debtors

	2025 £	2024 £
Trade debtors	161,479	110,423
Other debtor	1,000	1,000
Prepayments and accrued income	3,428	1,997
	<u>165,907</u>	<u>113,420</u>

12 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	5,115	1,099
Accruals and deferred income	78,811	56,867
Other creditors	29,000	31,255
	<u>112,926</u>	<u>89,221</u>

13 Funds

	Balance at 1 March 2024 £	Incoming resources £	Resources expended £	Transfers £	Balance at 28 February 2025 £
Unrestricted funds					
General fund	395,184	782,886	(800,937)	-	377,133
Designated office, admin and support	159,000	-	-	-	159,000
Total Unrestricted funds	554,184	782,886	(800,937)	-	536,133
	Balance at 1 March 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 29 February 2024 £
Unrestricted funds					
General	349,198	727,118	(681,132)	-	395,184
Designated	159,000	-	-	-	159,000
Total unrestricted funds	508,198	727,118	(681,132)	-	554,184

Embrace Wigan & Leigh

Notes to the Financial Statements for the Year Ended 28 February 2025

14 Analysis of net funds

	At 1 March 2024 £	Cash flow £	At 28 February 2025 £
Cash at bank and in hand	517,535	(46,842)	470,693
Net cash and cash equivalents	517,535	(46,842)	470,693

15 Related Party Disclosures

Bryan Atkinson, a trustee during the year to 29 February 2024, was also a trustee and director of Abram Ward Community Charity (AWCC) during that year. 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 to 29 February 2024. The balance outstanding to AWCC at 29 February 2024 was nil. Mr Atkinson resigned as a trustee of Embrace Wigan & Leigh on 1 February 2024. There were no transactions with related parties in the year to 28 February 2025.