

# **Worsley Mesnes South Community Action Group Ltd**

Charity number 1097066

A Company limited by guarantee number 4516294

## **Annual Report and Financial Statements** **for the year ended 31 March 2021**



Greater Merseyside Community  
Accountancy Service

# **Worsley Mesnes South Community Action Group Ltd**

## **Annual Report and Financial Statements for the year ended 31 March 2021**

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**Prepared by the Greater Merseyside Community Accountancy Service**

# **Worsley Mesnes South Community Action Group Ltd**

## **Trustees' report**

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### **Objects and Activities:**

To promote any charitable purpose for the benefit of the inhabitants of the Worsley Mesnes South and Goose Green areas of Wigan Metropolitan Borough (Hereafter called the area of benefit) by associating together the said inhabitants and the local authorities, voluntary and other organisations in a common effort towards the relief of poverty, the protection of health, the interests of social welfare and the object of improving the conditions of life for the said inhabitants.

To establish or secure the establishment of a community centre

To carry out other exclusively charitable purposes which are beneficial to the Worsley Mesnes South Community with grants or loans in cash or in kind or in such other ways as the trustees in their absolute discretion think fit.

### **Public Benefit:**

In identifying and reviewing these priorities, aims and objectives, plus the supporting actions and activities for the year, we have been fully mindful of the guidance contained in the Charity Commission's general guidance on public benefit. We have aimed to ensure that all these planned actions and activities, agreed or noted by the Trustees/Directors at our regular Committee Meetings, are for public benefit.

### **Structure, Governance and Management:**

Governing body is currently made up of six Directors with a Chairman, Secretary and Treasurer as voted for at the Annual General Meeting.

### **Achievements and Performance**

The principal activity of the charity is to provide facilities for recreation and other leisure time occupation for children, young people and senior citizens residents in Wigan, of which such people should have need by reason of their youth, social or economic circumstances and which will improve the conditions of life for such people by promoting their physical mental and spiritual well being.

The charity has within this period achieved the following :-

The principal activity of the charity is to provide facilities for recreation and other leisure time occupation for all residents in Worsley Mesnes and the wider area of Wigan, of all ages, of which such people should have need by reason of their youth, social or economic circumstances and which will improve the conditions of life for such people by promoting their physical mental and spiritual well being.

The charity has within this period achieved the following :-

Despite the year being disrupted in the main by the current pandemic the centre has remained in use throughout in much reduced circumstances. The user groups who have been with us for many years in some cases have all been unable to attend however the IT suite continued to be used by the local authority as a base for multi agency groups and these have provided a much needed service supplying and distributing food, clothing and Christmas toys and support to the local community in an outreach capacity.

The luncheon club who would normally hold monthly meetings managed to distribute hot food to it's members at Christmas and at Easter on a take away or deliver basis.

Directors have ensured that the building has remained covid free during this period and that all reporting and administration has continued in a safe manner.

The Directors have worked harder than ever under difficult circumstances to maintain the running costs of Clifton Street Community Centre and continue to monitor the best deals available within the constraints of the ongoing pandemic. All grants that have become available from local council and central government have been accessed and costs have naturally been much lower due to less usage of the building.

# **Worsley Mesnes South Community Action Group Ltd**

## **Trustees' report**

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Contact has been maintained with all user groups who have been kept fully informed of events around the Coronavirus pandemic and the majority of the existing groups have expressed an interest in returning as soon as possible, with added interest from new enquiries now beginning to appear.

The Directors continue to have strong connections with other charity groups within the borough and continue to support local groups to achieve their aims in bringing more events to the area and creating a closer community network.

The board structure remains the same and the directors are looking forward to seeing new bookings and old groups returning.

### **Financial Review**

The surplus of the charity for the year amounted to £20,550 (2020 ~£198)

### **Reserves Policy**

Details of the charity's reserves are shown in note 7a and show a figure of £39,054. This level of reserves is equivalent to 12 months of the centre's running costs.

### **Risk Management**

The trustees actively review the major strategic, business and operational risks that the charity faces on a regular basis and acknowledge that the key risks relate to reduction in room hire and any major building issues.

## **Statement of Directors' responsibilities**

Company law requires the directors to prepare financial accounts for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure of the charity for that period. In preparing those 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.

- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business;

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Board on October 2021 and signed on behalf of the directors by:

Phil Kelly  
Chairperson

## **Reference and Administrative Details**

### **Worsley Mesnes South Community Action Group Ltd**

**Charity number 1097066**

**A Company limited by guarantee number 4516294**

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The trustees, who are the directors of the company for the purposes of company law, are pleased to present their report and financial statements together with the independent examiner's report for the year ended 31 March 2021.

<b>Name</b>	<b>Position</b>	<b>Dates</b>
Mr W Rotherham		
Mr D Hurst	Treasurer	
Miss A Prescott		
Mr P Kelly	Chairperson	
Mrs A Prescott		
Mr S Dawber		

#### **Method of appointment**

Trustees are elected by the members at the AGM

#### **Registered address**

Clifton Street  
Worsley Mesnes  
Wigan  
WN3 5HN

#### **Bankers**

RBS  
38 Market Place  
Wigan  
WN1 1PJ

#### **Governing document**

Memorandum and Articles Incorporated 28 August 2002

#### **Objects of the organisation**

To promote any charitable purpose for the benefit of the inhabitants of the Worsley Mesnes South and Goose Green areas of Wigan Metropolitan Borough (Hereafter called the area of benefit) by associating together the said inhabitants and the local authorities, voluntary and other organisations in a common effort towards the relief of poverty, the protection of health, the interests of social welfare and the object of improving the conditions of life for the said inhabitants.

To establish or secure the establishment of a community centre

To carry out other exclusively charitable purposes which are beneficial to the Worsley Mesnes South Community with grants or loans in cash or in kind or in such other ways as the trustees in their absolute discretion think fit.

on behalf of:

#### **Greater Merseyside Community Accountancy Service**

Beacon Building  
College Street  
St Helens  
WA10 1TF

## **Independent Examiner's report to the trustees of Worsley Mesnes South Community Action Group Ltd**

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I report on the accounts of the charity for the year ended 31st March 2021 set out on pages 6 to 14

### **Respective responsibilities of the Trustees and examiner**

The charity's 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. 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
- ☐ state whether particular matters have come to my attention.

### **Basis of Independent examiner's statement**

My examination was carried out in accordance with the general Directions given by the Charity Commissioners. 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 and to 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.

Jane Williams  
MAAT  
**Greater Merseyside Community Accountancy Service**  
Beacon Building  
College Street  
St Helens  
WA10 1TF

October 2021

**Worsley Mesnes South Community Action Group Ltd**  
**Statement of Financial Activities**  
**(Including Income & Expenditure Account)**  
**for the year ended 31 March 2021**

	Notes	2021 Unrestricted funds £	2021 Restricted funds £	2021 Total funds £	2020 Total funds £
<b>Income from:</b>					
Income from donations	(4)	20,769	-	20,769	5,898
Income from charitable activities	(5)	-	-	-	2,080
Other incoming resources	(6)	16,211	-	16,211	23,148
Bank interest		-	-	-	1
<b>Total incoming resources</b>		<b>36,981</b>	<b>-</b>	<b>36,981</b>	<b>31,127</b>
<b>Resources expended</b>					
Charitable activities	(7)	16,431	-	16,431	30,929
<b>Net incoming / (outgoing) resources</b>		<b>20,550</b>	<b>-</b>	<b>20,550</b>	<b>198</b>
<b>Transfers between funds</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>		<b>20,550</b>	<b>-</b>	<b>20,550</b>	<b>198</b>
<b>Reconciliation of funds</b>					
<b>Total funds as at 01 April 2019</b>		<b>18,503</b>	<b>-</b>	<b>18,503</b>	<b>18,305</b>
<b>Total funds as at 31 March 2020</b>	(12)	<b>39,054</b>	<b>-</b>	<b>39,054</b>	<b>18,503</b>

The above statement includes all gains and losses recognised during the year.  
All activities are regarded as continuing.  
Comparative figures for the previous year by fund type are shown in Note 14.  
The Notes on pages 8 to 14 form an integral part of these accounts.

# Worsley Mesnes South Community Action Group Ltd

Charity number 1097066

A Company limited by guarantee number 4516294

## Balance sheet

as at 31 March 2021

	2021	2021	2021	2020
	Unrestricted	Restricted	Total	Total
	£	£	£	£
<b>Fixed Assets</b>				
Tangible Assets	(8) -	-	-	-
<b>Total current assets</b>	-	-	-	-
<b>Current Assets</b>	£	£	£	£
Debtors and prepayments	(11) -	-	-	-
Cash at bank and in hand	(12) 39,054	-	39,054	18,503
<b>Total current assets</b>	39,054	-	39,054	18,503
<b>Current liabilities:</b>				
<b>amounts falling due within one year</b>				
Creditors (due within one year)	(13) -	-	-	-
<b>Total current liabilities</b>	-	-	-	-
<b>Net Assets</b>	39,054	-	39,054	18,503
<b>Funds of the charity</b>				
Restricted Funds	-	-	-	-
Unrestricted funds	39,054	-	39,054	18,503
<b>Total Funds</b>	(9) 39,054	-	39,054	18,503

The trustees (who are also the directors of the company for the purposes of company law) confirm that for the year ended 31 March 2021

- the company was entitled to exemption from audit under section 477 of the Companies Act 2006, and
- the members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act

the trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

The notes on pages 8 to 14 form an integral part of these accounts.

These accounts, which have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies, were approved by the trustees on 10 October 2021 and signed on their behalf by:

David Hurst  
Director / Trustee



**Worsley Mesnes South Community Action Group Ltd**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 March 2021**

		2021 Total £	2020 Total £
<b>Cash flows from operating activities:</b>			
Net income/(expenditure) per SOFA		20,550	198
Depreciation		-	-
Investment income		-	-
(Increase)/decrease in debtors	(11)	-	-
Increase/(decrease) in creditors	(13)	-	-
		<u>20,550</u>	<u>198</u>
<b>Cash flows from investing activities</b>			
Investment income		<u>-</u>	<u>-</u>
<b>Net increase/(decrease) in cash:</b>		20,550	198
<b>Total cash as at 01 April 2020</b>		<u>18,503</u>	<u>18,305</u>
<b>Total cash as at 31 March 2021</b>		<u>39,054</u>	<u>18,503</u>

The notes on pages 8 to 14 form an integral part of these accounts.

# **Worsley Mesnes South Community Action Group Ltd**

## **Notes to the accounts**

**for the year ended 31 March 2021**

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### **1 Basis of preparation**

These accounts (financial statements) have been prepared under the historical cost convention,

- 1.1 with items recognised at cost or transaction value, unless otherwise stated in the relevant note(s), in accordance with:
  - (a) The Charities Act 2011
  - (b) The Companies Act 2006
  - (c) The Financial Reporting Standard applicable in the UK and the Republic of Ireland: FRS 102
  - (d) Accounting & Reporting by Charities: Statement of Recommended Practice (Charities SORP FRS 102) (effective January 2015)
- 1.2 The charity meets the definition of a public benefit entity as defined by FRS 102
- 1.3 The trustees consider that there are not material uncertainties about the charity's ability to continue as a going concern.

### **2 Accounting Policies**

#### **2.1 Fund accounting**

- (a) Unrestricted funds are those that can be expended at the discretion of the trustees in the furtherance of the objects of the charity.
- (b) Restricted funds are those that may only be used for specific purposes. Restrictions arise when specified by the donor, or when funds are raised for specific purposes.
- (c) The purposes of the funds are shown in Note 7a.

#### **2.2 Income**

- (a) Income is recognised and included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to the income; receipt is probable; and the monetary value can be measured with sufficient reliability.
- (b) Where income has related expenditure (e.g. kids club), the income and related expenditure are reported gross in the SOFA.
- (c) Bank interest is recognised when credited to the account.
- (d) Gift Aid, where appropriate, is recognised in the same accounting period as the donation to which it relates.
- (e) Income, which is subject to conditions that the charity has yet to fulfil, or which is specifically for use in a future accounting period, is treated as deferred income.

#### **2.3 Expenditure and liabilities**

- (a) Expenditure is recognised on the accruals basis.
- (b) The charity is not registered for VAT, thus all costs are shown inclusive of VAT charged.
- (c) Liabilities are recognised as soon as there is a legal or constructive obligation to pay out resources.
- (d) Governance costs include the costs of preparation and examination of the statutory accounts, the cost of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.

# **Worsley Mesnes South Community Action Group Ltd**

## **Notes to the accounts**

**for the year ended 31 March 2021**

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### **2.4 Tangible Fixed Assets**

(a) Tangible fixed assets are capitalised if they can be used for more than one year and cost at least £1,000. They are valued at cost or, if gifted, at their value on receipt.

Rates of depreciation

Building Improvements: 20% straight line basis to nil

Fixtures and fittings: 15% straight line basis to nil

Equipment: 20% straight line basis to nil

### **2.5 Debtors**

(a) Debtors are recognised at the settlement amount due.

(b) Prepayments are valued at the amount prepaid.

### **2.6 Cash**

(a) Cash comprises bank deposits repayable on demand and any short-term highly liquid investments with a maturity date of three months or less from the date of acquisition or opening of the deposit or similar account.

### **2.7 Creditors**

(a) Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount, usually the invoice amount.

(b) Accrued charges are normally valued at their settlement amount.

### **2.8 Taxation**

The charity is not liable to income tax or capital gains tax on its charitable activities.

## **3 Transactions with trustees and related parties**

No trustees received any remuneration or expenses during the accounting period.

Owing to the nature of the charity's activities and the composition of the board of trustees (being drawn from local statutory and voluntary organisation), it is inevitable that transactions will take place with organisations in which a trustee may have an interest. All transactions in which a trustee may have an interest are conducted at arm's length and in accordance with the charity's financial regulations and expenditure procedures. No transactions were identified which should be disclosed under FRS 102.

# Worsley Mesnes South Community Action Group Ltd

## Notes to the accounts

for the year ended 31 March 2021

### 4 Income from donations

	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Wigan M.B.C. Brighter Borough	-	-	-	5,898
Wigan M.B.C. Coronavirus Grant	10,000	-	10,000	-
Forever Manchester	100	-	100	-
Wigan M.B.C. LRSG	7,573	-	7,573	-
Wigan M.B.C. DLRSG	1,000	-	1,000	-
Wigan M.B.C. LRSG	2,096	-	2,096	-
Rotary Club	-	-	-	-
Donations	-	-	-	-
	<u>20,769</u>	<u>-</u>	<u>20,769</u>	<u>5,898</u>

### 5 Income from charitable activities

	2021 Unrestricted funds £	2021 Restricted funds £	2021 Total funds £	2020 Total funds £
Trips & Outings	-	-	-	589
Memberships	-	-	-	5
Disco	-	-	-	662
Machines & Pool Table Receipts	-	-	-	-
Café	-	-	-	824
	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,080</u>

### 6 Other Incoming resources from charitable activities

	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Room hire charges	16,211	-	16,211	23,058
Miscellaneous Income	-	-	-	90
	<u>16,211</u>	<u>-</u>	<u>16,211</u>	<u>23,148</u>

**Worsley Mesnes South Community Action Group Ltd**  
**Notes to the accounts**  
**for the year ended 31 March 2021**

**7 Expenditure of charitable activities**

	2021 Unrestricted funds	2021 Restricted funds	2021 Total funds	2020 Total funds
	£	£	£	£
<b><u>Direct Costs</u></b>				
Heat, Light & Power	7,328	-	7,328	9,229
Subscriptions & Membership	60	-	60	64
Repairs & Renewals	720	-	720	3,703
Security	842	-	842	821
Pest Control	492	-	492	-
Telephone & Internet	1,179	-	1,179	1,124
Travel & Outings	-	-	-	4,024
Miscellaneous	111	-	111	-
Insurance	1,151	-	1,151	1,121
Consumables	100	-	100	810
Gifts & Gratuities	-	-	-	162
Cleaning & Sundries	3,629	-	3,629	5,600
Equipment	670	-	670	4,078
Governance Costs	(8) 148	-	148	193
<b>Total resources expended</b>	<b>16,431</b>	<b>-</b>	<b>16,431</b>	<b>30,929</b>

**8 Tangible assets**

	Toys & Equipment	Fixtures & Fittings	Computers Equipment	Total
	£	£	£	£
<b><u>Cost</u></b>				
At 1 April 2020	7,508	32,434	6,725	46,667
Additions	-	-	-	-
At 31 March 2021	<b>7,508</b>	<b>32,434</b>	<b>6,725</b>	<b>46,667</b>
<b><u>Depreciation</u></b>				
At 1 April 2020	7,508	32,434	6,725	46,667
Charge for year	-	-	-	-
At 31 March 2021	<b>7,508</b>	<b>32,434</b>	<b>6,725</b>	<b>46,667</b>
<b><u>Net book value</u></b>				
At 1 April 2020	-	-	-	-
At 31 March 2021	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# Worsley Mesnes South Community Action Group Ltd

## Notes to the accounts

for the year ended 31 March 2021

### 9 Movements in funds

	As at 01/04/2020	Incoming Resources	Outgoing Resources	Transfers	As at 31/03/2021
	£	£	£	£	£
<b>Unrestricted funds</b>					
General funds	18,503	36,981	16,431	-	39,054
<b>Restricted funds</b>					
Wigan MBC Brighter Borough	-	-	-	-	-
	-	-	-	-	-
<b>Total funds</b>	18,503	36,981	16,431	-	39,054

### Purpose of restricted funds

Forever Manchester contributed towards our Christmas Lunch for our elderly residents.

### 10 Governance Costs

	2021	2020
	£	£
Independent Examiners' fee	135	180
Annual Return Fee	13	13
Trustee Expenses	-	-
	<u>148</u>	<u>193</u>

### 11 Debtors and prepayments

	£	£
Debtors	-	-
Prepayments	-	-
	<u>-</u>	<u>-</u>

### 12 Cash at bank and in hand

	£	£
Current Account no 1	826	826
Current Account no 2	32,899	12,248
Business Reserve Account	5	5
Sunshine Holiday Club Account	5,180	5,280
Cash in hand	145	145
	<u>39,054</u>	<u>18,503</u>

### 13 Creditors and accruals

	£	£
Creditors	-	-
Accruals	-	-
	<u>-</u>	<u>-</u>

**Worsley Mesnes South Community Action Group Ltd**  
**Notes to the accounts**  
**for the year ended 31 March 2021**

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**14 Comparative income and expenditure by fund type**

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	Unrestricted Funds		Restricted Funds	
	2021	2020	2021	2020
	£	£	£	£
<b>Income from:</b>				
Income from donations	20,769	3,893	-	-
Income from charitable activities	-	2,080	-	2,005
Other incoming resources	16,211	23,148	-	-
Bank interest	-	1	-	-
<b>Total incoming resources</b>	<b>36,981</b>	<b>29,122</b>	<b>-</b>	<b>2,005</b>
<b>Expenditure on:</b>				
Charitable activities	16,431	28,511	-	2,418
<b>Net incoming / (outgoing) resources</b>	<b>20,550</b>	<b>611</b>	<b>-</b>	<b>(413)</b>
<b>Transfers between funds</b>	<b>-</b>	<b>(413)</b>	<b>-</b>	<b>413</b>
<b>Net movement in funds</b>	<b>20,550</b>	<b>198</b>	<b>-</b>	<b>-</b>
<b>Reconciliation of funds</b>				
<b>Total funds as at 01 April 2020</b>	<b>18,503</b>	<b>18,305</b>	<b>-</b>	<b>-</b>
<b>Total funds as at 31 March 2021</b>	<b>(9) 39,054</b>	<b>18,503</b>	<b>-</b>	<b>-</b>