

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 2023

The logo for Greater Merseyside Community Accountancy Service (gmcas) features the lowercase letters 'gmcas' in a white, sans-serif font, centered within a solid black rectangular background.

Greater Merseyside Community
Accountancy Service

Worsley Mesnes South Community Action Group Ltd

Annual Report and Financial Statements for the year ended 31 March 2023

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Prepared by the Greater Merseyside Community Accountancy Service

Worsley Mesnes South Community Action Group Ltd

Trustees' report

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 five Directors with a Chairman, Secretary and Treasurer as voted for at the Annual General Meeting.

Achievements and Performance

Worsley Mesnes South Community Action Group Ltd

Trustees' report

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 £468 Deficit ((£11,370): 2022)

Reserves Policy

Details of the charity's reserves are shown in note 7a and show a figure of £27,684. 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 2023 and signed on behalf of the directors by:

William Rotherham
Chairperson

Reference and Administrative Details

Worsley Mesnes South Community Action Group Ltd

Charity number 1097066

A Company limited by guarantee number 4516294

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 2023.

Name	Position	Dates
Mr W Rotherham		
Mr D Hurst	Treasurer	
Miss A Prescott		
Mr P Kelly		
Mrs A Prescott		
Mr S Dawber		Till 6th January 2023

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

I report on the accounts of the charity for the year ended 31st March 2023 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 2023

Worsley Mesnes South Community Action Group Ltd
Statement of Financial Activities
(Including Income & Expenditure Account)
for the year ended 31 March 2023

	Notes	2023 Unrestricted funds £	2023 Restricted funds £	2023 Total funds £	2022 Total funds £
Income from:					
Income from donations	(4)	-	13,485	13,485	10,935
Income from charitable activities	(5)	-	-	-	-
Other incoming resources	(6)	25,107	-	25,107	9,227
Bank interest		-	-	-	-
Total incoming resources		<u>25,107</u>	<u>13,485</u>	<u>38,592</u>	<u>20,162</u>
Resources expended					
Charitable activities	(7)	<u>25,144</u>	<u>12,985</u>	<u>38,129</u>	<u>31,680</u>
Net incoming / (outgoing) resources		(37)	500	463	(11,518)
Transfers between funds		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds		(37)	500	463	(11,518)
Reconciliation of funds					
Total funds as at 01 April 2022		<u>27,536</u>	<u>-</u>	<u>27,536</u>	<u>39,054</u>
Total funds as at 31 March 2023	(12)	<u>27,498</u>	<u>500</u>	<u>27,999</u>	<u>27,536</u>

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 2023

	2023 Unrestricted £	2023 Restricted £	2023 Total £	2022 Total £
Fixed Assets				
Tangible Assets (8)	-	-	-	-
Total current assets	-	-	-	-
Current Assets	£	£	£	£
Debtors and prepayments (11)	-	-	-	300
Cash at bank and in hand (12)	27,499	500	27,999	27,384
Total current assets	27,499	500	27,999	27,684
Current liabilities:				
amounts falling due within one year				
Creditors (due within one year) (13)	-	-	-	-
Total current liabilities	-	-	-	-
Net Assets	27,499	500	27,999	27,684
Funds of the charity				
Restricted Funds	-	500	500	-
Unrestricted funds	27,498	-	27,498	27,536
Total Funds (9)	27,498	500	27,999	27,536

The trustees (who are also the directors of the company for the purposes of company law) confirm that for the year ended 31 March 2023

- 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 2023 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 2023

		2023	2022
		Total	Total
		£	£
Cash flows from operating activities:			
Net income/(expenditure) per SOFA		463	(11,518)
Depreciation		-	-
Investment income		-	-
(Increase)/decrease in debtors	(11)	-	-
Increase/(decrease) in creditors	(13)	-	-
		<u>463</u>	<u>(11,518)</u>
Cash flows from investing activities			
Investment income		<u>-</u>	<u>-</u>
Net increase/(decrease) in cash:		463	(11,518)
Total cash as at 01 April 2022		<u>27,536</u>	<u>39,054</u>
Total cash as at 31 March 2023		<u>27,999</u>	<u>27,536</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 2023

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 2023

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 2023

4 Income from donations

	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Wigan M.B.C. Brighter Borough	-	1,100	1,100	1,750
Wigan M.B.C. Coronavirus Grant	-	-	-	8,000
Wigan M.B.C.	-	1,000	1,000	-
Forever Manchester	-	-	-	100
Douglas Valley	-	10,760	10,760	1,085
TNL Main Grants	-	625	625	-
Donations	-	-	-	-
	<u>-</u>	<u>13,485</u>	<u>13,485</u>	<u>10,935</u>

5 Income from charitable activities

	2023 Unrestricted funds £	2023 Restricted funds £	2023 Total funds £	2022 Total funds £
Trips & Outings	-	-	-	-
Memberships	-	-	-	-
Disco	-	-	-	-
Machines & Pool Table Receipts	-	-	-	-
Café	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

6 Other Incoming resources from charitable activities

	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Room hire charges	25,107	-	25,107	9,227
	<u>25,107</u>	<u>-</u>	<u>25,107</u>	<u>9,227</u>

Worsley Mesnes South Community Action Group Ltd
Notes to the accounts
for the year ended 31 March 2023

7 Expenditure of charitable activities

	2023 Unrestricted funds	2023 Restricted funds	2023 Total funds	2022 Total funds
	£	£	£	£
<u>Direct Costs</u>				
Heat, Light & Power	5,951	-	5,951	4,908
Subscriptions & Membership	35	-	35	35
Repairs & Renewals	6,762	12,003	18,765	14,600
Security	2,473	-	2,473	1,179
Pest Control	556	-	556	522
Telephone & Internet	1,473	-	1,473	1,244
Travel, Outings & Events	-	982	982	1,500
Miscellaneous	77	-	77	870
Insurance	1,105	-	1,105	1,120
Consumables	127	-	127	625
Cleaning & Sundries	5,836	-	5,836	3,780
Equipment	602	-	602	1,150
Governance Costs	(8) 148	-	148	148
Total resources expended	25,144	12,985	38,129	31,680

8 Tangible assets

	Toys & Equipment	Fixtures & Fittings	Computers Equipment	Total
	£	£	£	£
<u>Cost</u>				
At 1 April 2022	7,508	32,434	6,725	46,667
Additions	-	-	-	-
At 31 March 2023	<u>7,508</u>	<u>32,434</u>	<u>6,725</u>	<u>46,667</u>
<u>Depreciation</u>				
At 1 April 2022	7,508	32,434	6,725	46,667
Charge for year	-	-	-	-
At 31 March 2023	<u>7,508</u>	<u>32,434</u>	<u>6,725</u>	<u>46,667</u>
<u>Net book value</u>				
At 1 April 2022	-	-	-	-
At 31 March 2023	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Worsley Mesnes South Community Action Group Ltd

Notes to the accounts

for the year ended 31 March 2023

9 Movements in funds

	As at 01/04/2022	Incoming Resources	Outgoing Resources	Transfers	As at 31/03/2023
	£	£	£	£	£
Unrestricted funds					
General funds	27,536	38,592	38,129	-	27,999
Restricted funds					
Main Grants	-	625	625	-	-
Douglas Valley Community Trust	-	10,760	10,760	-	-
Wigan MBC	-	1,000	1,000	-	-
Wigan MBC Brighter Borough	-	1,100	600	-	500
	-	13,485	12,985	-	500
Total funds	27,536	52,077	51,114	-	28,499

Purpose of restricted funds

Brighter Borough provided funding for our Yellow Door Project.

Douglas Valley provided funding for our bathroom refurbishments and our Yellow Door Library.

The Lottery Main Grants provided funding towards our Jubilee Party.

10 Governance Costs

	2023	2022
	£	£
Independent Examiners' fee	135	135
Annual Return Fee	13	13
Trustee Expenses	-	-
	148	148

11 Debtors and prepayments

	£	£
Debtors	-	300
Prepayments	-	-
	-	300

12 Cash at bank and in hand

	£	£
Current Account no 1	-	-
Current Account no 2	23,118	22,854
Business Reserve Account	5	5
Sunshine Holiday Club Account	4,380	4,380
Cash in hand	497	145
	27,999	27,384

13 Creditors and accruals

	£	£
Creditors	-	-
Accruals	-	-
	-	-

Worsley Mesnes South Community Action Group Ltd
Notes to the accounts
for the year ended 31 March 2023

14 Comparative income and expenditure by fund type

	Unrestricted Funds		Restricted Funds	
	2023	2022	2023	2022
	£	£	£	£
Income from:				
Income from donations	-	9,335	-	-
Income from charitable activities	-	-	13,485	1,600
Other incoming resources	25,107	9,227	-	-
Bank interest	-	-	-	-
Total incoming resources	25,107	18,562	13,485	1,600
Expenditure on:				
Charitable activities	25,144	29,932	12,985	1,600
Net incoming / (outgoing) resources	(37)	(11,370)	500	-
Transfers between funds	-	-	-	-
Net movement in funds	(37)	(11,370)	500	-
Reconciliation of funds				
Total funds as at 01 April 2022	27,536	39,054	-	-
Total funds as at 31 March 2023	(9) 27,498	27,684	500	-