

Worsley Hall (Wigan) Community Resource Centre

Charity number 1110490

A Company limited by guarantee number 05407260

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 Hall (Wigan) Community Resource Centre

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 Hall (Wigan) Community Resource Centre

Trustees' report continued

Activities and Objectives

Bramble House is a 'cradle to grave' facility, providing a centrally located, vibrant, community led hub that encourages the support and participation of all, thus attempting to improve the quality of life for everyone. Current users include Worsley Hall Community Church Bible Study, Young at Heart Friendship Group, ESOL Group, Lil Bills Nursery and Bramble Craft Group.

The centre is also used as a Polling Station for General and Local Elections and Warm Space Coffee Mornings. Children's Services Family Contact sessions are ongoing and we also have sessions reserved, until late, 2024 for Diabetes Prevention Training. The centre is a popular venue for parties, training courses, celebrations and fun/information days. It is staffed, in the main, by volunteers but also benefits from the employment of sessional staff.

Achievements and Performance

Covid 19 policies remain in place and all regulations are complied with in order to ensure a safe environment.

We continue to develop and support the community by adding value and addressing key issues identified, by members, as priorities. We plan to increase the work with marginalised/disadvantaged groups including those 'outside' traditional community models. We continue to help the community develop a clear identity and voice by supporting projects that improve inclusion and cohesion, help people find common interests, make new connections and overcome fears and misconceptions, whilst maintaining close connections with groups past and present.

Recognising that the ethos of the community centre is rooted in the key principles of community development that 'communities come together to take collective action and generate solutions to common problems' (United Nations) we have developed the aesthetic design of the building , and services on offer, thereby ensuring the key aim of developing a 'cradle to grave' service.

The trustees continue to actively seek the funding required for future projects and to ensure the centre caters for the needs of the wider community.

We are currently in receipt of funding from:

Wigan Council Brighter Boroughs

Jubilee Fund

Awards for All

Forever Manchester

Worsley Hall (Wigan) Community Resource Centre

Reserves Policy

The trustees are currently reviewing the adequacy of the charity's reserves. The trustees are confident that reserves are sufficient to enable the charity to continue meeting its stated aims and objectives. The aim of the charity is to hold the minimum equivalent of three months running costs. For the financial year ending 31st March 2023 this would equate to £12,500.

Risk Management

The trustees have assessed the major risks to which the charity is or may be exposed, and in particular those related to the operations and financing of the charity. It is satisfied that by reviewing its policies, procedures and systems regularly it is mitigating its exposure to major risks.

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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Board on 12th December 2023 and signed on behalf of the directors by:

Lynne Sullivan
Trustee

Reference and Administrative Details

Worsley Hall (Wigan) Community Resource Centre

Charity number 1110490

A Company limited by guarantee number 05407260

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
Lynne Sullivan		
Miss Nicola Jane Grady		
Cllr Patricia Draper		Till 8th November 2022
Eileen Horrocks		

Method of appointment

Members of the board of trustees, who are the directors for the purpose of company law and trustees for the purpose of charity law who served during the year are set out above. The trustees meet monthly and receive reports from management to manage their charity's affairs.

Registered address

Bramble House
Broom Road
Worsley Hall
Wigan
WN5 9QE

Bankers

HSBC
21 The Grand Arcade
Wigan
WN1 1BH

Governing document

The organisation is a company limited by guarantee, incorporated on 30th March 2005 in the name of Worsley Hall (Wigan) Community Resource Centre. The Company was established under a Memorandum of Association, which established the objects and powers of the company and is governed under its Articles of Association as amended by special resolution dated 12th July 2005.

Objects of the organisation

To promote the benefit of the inhabitants of Worsley Hall in Wigan without distinction of sex, sexual orientation, race or political religious or other opinions by associating the local authorities, voluntary organisations and inhabitants in a common effort to advance education.

To relieve poverty and to provide facilities in the interest of social welfare for recreation and leisure-time occupation with the objects of improving the conditions of life for the said inhabitants

To establish or secure the establishment of a community centre (hereinafter called "The Centre") and to maintain and manage, or to co-operate with the local statutory authority in the maintenance and management of such a centre for activities promoted by the company and its constituent bodies in furtherance of the above objects

To promote such other charitable purposes as may from time to time be determined.

Reference and Administrative Details

Worsley Hall (Wigan) Community Resource Centre

Charity number 1110490

A Company limited by guarantee number 05407260

Accountant

Jane Williams

Greater Merseyside Community Accountancy Service

Beacon Building

College Street

St Helens

WA10 1TF

Approval

This report, which has been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies, was approved by the trustees on 12th December 2023 and signed on their behalf by:

Independent Examiner's report to the trustees of Worsley Hall (Wigan) Community Resource Centre

I report on the accounts of the charity for the year ended 31 March 2023 set out on pages 7 to 16

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

12th December 2023

Worsley Hall (Wigan) Community Resource Centre
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:					
Donations and legacies	(4)	227	-	227	-
Income from charitable activities	(5)	900	16,000	16,900	19,662
Other incoming resources	(6)	7,879	-	7,879	5,870
Investment Income	(7)	89	-	89	3
Total incoming resources		9,095	16,000	25,095	25,535
Resources expended					
Charitable activities	(8)	27,985	10,790	38,775	38,647
Net incoming / (outgoing) resources		(18,890)	5,210	(13,680)	(13,112)
Transfers between funds		-	-	-	-
Net movement in funds		(18,890)	5,210	(13,680)	(13,112)
Reconciliation of funds					
Total funds as at 1 April 2022		43,355	-	43,355	56,467
Total funds as at 31 March 2023	(8a)	24,465	5,210	29,675	43,355

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 10 to 16 form an integral part of these accounts.

Worsley Hall (Wigan) Community Resource Centre

Charity number 1110490

A Company limited by guarantee number 05407260

Balance sheet

as at 31 March 2023

		2023 Unrestricted £	2023 Restricted £	2023 Total £	2022 Total £
Fixed Assets					
Tangible Assets	(10)	-	-	-	-
Total fixed assets		-	-	-	-
Current Assets					
Debtors and prepayments	(11)	-	-	-	-
Cash at bank and in hand	(12)	25,265	5,210	30,475	44,155
Total current assets		25,265	5,210	30,475	44,155
Current liabilities:					
amounts falling due within one year					
Creditors (due within one year)	(13)	800	-	800	800
Total current liabilities		800	-	800	800
Net Assets		24,465	5,210	29,675	43,355
Funds of the charity					
Restricted Funds		-	5,210	5,210	-
Unrestricted funds		24,465	-	24,465	43,355
Total Funds		24,465	5,210	29,675	43,355

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 10 to 16 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 12th December 2023 and signed on their behalf by:

Eileen Horrocks
Director / Trustee

Worsley Hall (Wigan) Community Resource Centre
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 March 2023

		2023 Total £	2022 Total £
Cash flows from operating activities:			
Net income/(expenditure) per SOFA		(13,680)	(13,112)
Investment income		(89)	(3)
(Increase)/decrease in debtors	(5)	-	-
Increase/(decrease) in creditors		-	-
		<u>(13,769)</u>	<u>(13,115)</u>
Cash flows from investing activities			
Investment income	(6)	<u>89</u>	<u>3</u>
Net increase/(decrease in cash:		(13,680)	(13,112)
Total cash as at 1 April 2022		<u>44,155</u>	<u>57,267</u>
Total cash as at 31 March 2023		<u>30,475</u>	<u>44,155</u>

The notes on pages 10 to 16 form an integral part of these accounts.

Worsley Hall (Wigan) Community Resource Centre

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 2019)
- 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. creche), 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 Hall (Wigan) Community Resource Centre

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 £250. 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

During the year 2 trustees received £10,037 for the management fees and salary payments (£16,571 ~ 2022)

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 Hall (Wigan) Community Resource Centre
Notes to the accounts
for the year ended 31 March 2023

4 Donations and legacies

	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Donations	227	-	227	-
	<u>227</u>	<u>-</u>	<u>227</u>	<u>-</u>

5 Income from charitable activities

	2023 Unrestricted funds £	2023 Restricted funds £	2023 Total funds £	2022 Total funds £
Wigan Borough Council: Brighter Borough	500	2,000	2,500	-
Wigan Borough Council: LRSG	-	4,000	4,000	10,667
TNL: Community Fund	-	10,000	10,000	-
ASDA Foundation	400	-	400	-
HMRC: CJRS	-	-	-	7,410
Douglas Valley Community Covid Fund	-	-	-	1,085
Wigan Borough Council: Covid Recovery Fund	-	-	-	500
	<u>900</u>	<u>16,000</u>	<u>16,900</u>	<u>19,662</u>

6 Other Incoming resources from charitable activities

	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Room hire charges	7,879	-	7,879	5,870
	<u>7,879</u>	<u>-</u>	<u>7,879</u>	<u>5,870</u>

7 Investment Income

	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Bank Interest received	89	-	89	3
	<u>89</u>	<u>-</u>	<u>89</u>	<u>3</u>

Worsley Hall (Wigan) Community Resource Centre
Notes to the accounts
for the year ended 31 March 2023

8 **Expenditure of charitable activities**

	2023 Unrestricted funds	2023 Restricted funds	2023 Total funds	2022 Total funds
	£	£	£	£
<u>Direct Costs</u>				
Wages & Salaries	-	-	-	8,878
Payroll fees	-	-	-	204
Management	7,004	796	7,800	-
Sessional Fees	-	2,060	2,060	-
Cleaning & Caretaking	4,837	-	4,837	-
Business Support	9,400	-	9,400	19,680
Telephone & Internet	1,027	-	1,027	1,010
Premises	4,113	-	4,113	4,899
Repairs & Maintenance	655	158	813	891
Postage & Stationery	-	-	-	90
Sundries	450	1,073	1,523	2,033
Insurance	261	-	261	260
Licences and Subscriptions	-	-	-	77
Equipment	-	1,634	1,634	132
Projects	-	5,069	5,069	-
Bank Charges	-	-	-	30
Governance Costs	(8) 238	-	238	463
Total resources expended	27,985	10,790	38,775	38,647

Worsley Hall (Wigan) Community Resource Centre

Notes to the accounts

for the year ended 31 March 2023

8a Restricted funds summary	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
Wigan BC: Brighter Borough	-	4,000	4,000	-	-
TNL: Community Fund	-	10,000	4,790	-	5,210
Wigan BC: Jubilee & Xmas Even	-	2,000	2,000	-	-
	-	16,000	10,790	-	5,210

Purpose of restricted funds

The charity took advantage of the Government Backed Coronavirus Retention Scheme Grants to ensure continuity of employment for it's employees.

9 Governance Costs	2023 £	2022 £
Independent Examiners' fee	225	450
Annual Return Fee	13	13
	238	463

Worsley Hall (Wigan) Community Resource Centre

Notes to the accounts

for the year ended 31 March 2023

10 Tangible assets

	Fixtures & Fittings £	Office Equipment £	Total £
Cost			
At 1 April 2022	26,253	8,548	34,801
Additions	-	-	-
At 31 March 2023	26,253	8,548	34,801
Depreciation			
At 1 April 2022	26,253	8,548	34,801
Charge for year	-	-	-
At 31 March 2023	26,253	8,548	34,801
Net book value			
At 31 March 2023	-	-	-
At 31 March 2022	-	-	-

11 Debtors and prepayments

	2023 £	2022 £
Debtors	-	-
Prepayments	-	-
	-	-

12 Cash at bank and in hand

	2023 £	2022 £
Current Account	1,515	6,233
Reserve Account	6,802	12,377
BMM Account	22,158	25,545
	30,475	44,155

13 Creditors and accruals

	2023 £	2022 £
Creditors	800	800
Accruals	-	-
	800	800

Worsley Hall (Wigan) Community Resource Centre
Comparative Statement of Financial Activities
(Including Income & Expenditure Account)
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	227	-	-	-
Income from charitable activities	900	12,252	16,000	7,410
Other incoming resources	7,879	5,870	-	-
Investment Income	89	3	-	-
Total incoming resources	9,095	18,125	16,000	7,410
Expenditure on:				
Charitable activities	27,985	31,237	10,790	7,410
Net incoming / (outgoing) resources	(18,890)	(13,112)	5,210	-
Transfers between funds	-	-	-	-
Net movement in funds	(18,890)	(13,112)	5,210	-
Reconciliation of funds				
Total funds as at 1 April 2022	43,355	56,467	-	-
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Lynne Sullivan
Trustee

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Eileen Horrocks		

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Bankers

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To relieve poverty and to provide facilities in the interest of social welfare for recreation and leisure-time occupation with the objects of improving the conditions of life for the said inhabitants

To establish or secure the establishment of a community centre (hereinafter called "The Centre") and to maintain and manage, or to co-operate with the local statutory authority in the maintenance and management of such a centre for activities promoted by the company and its constituent bodies in furtherance of the above objects

To promote such other charitable purposes as may from time to time be determined.

Reference and Administrative Details

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Accountant

Jane Williams

Greater Merseyside Community Accountancy Service

Beacon Building

College Street

St Helens

WA10 1TF

Approval

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I report on the accounts of the charity for the year ended 31 March 2023 set out on pages 7 to 16

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

12th December 2023

Worsley Hall (Wigan) Community Resource Centre
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:					
Donations and legacies	(4)	227	-	227	-
Income from charitable activities	(5)	900	16,000	16,900	19,662
Other incoming resources	(6)	7,879	-	7,879	5,870
Investment Income	(7)	89	-	89	3
Total incoming resources		9,095	16,000	25,095	25,535
Resources expended					
Charitable activities	(8)	27,985	10,790	38,775	38,647
Net incoming / (outgoing) resources		(18,890)	5,210	(13,680)	(13,112)
Transfers between funds		-	-	-	-
Net movement in funds		(18,890)	5,210	(13,680)	(13,112)
Reconciliation of funds					
Total funds as at 1 April 2022		43,355	-	43,355	56,467
Total funds as at 31 March 2023	(8a)	24,465	5,210	29,675	43,355

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 10 to 16 form an integral part of these accounts.

Worsley Hall (Wigan) Community Resource Centre

Charity number 1110490

A Company limited by guarantee number 05407260

Balance sheet

as at 31 March 2023

	2023 Unrestricted £	2023 Restricted £	2023 Total £	2022 Total £
Fixed Assets				
Tangible Assets (10)	-	-	-	-
Total fixed assets	-	-	-	-
Current Assets				
Debtors and prepayments (11)	-	-	-	-
Cash at bank and in hand (12)	25,265	5,210	30,475	44,155
Total current assets	25,265	5,210	30,475	44,155
Current liabilities:				
amounts falling due within one year				
Creditors (due within one year) (13)	800	-	800	800
Total current liabilities	800	-	800	800
Net Assets	24,465	5,210	29,675	43,355
Funds of the charity				
Restricted Funds	-	5,210	5,210	-
Unrestricted funds	24,465	-	24,465	43,355
Total Funds	24,465	5,210	29,675	43,355

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 10 to 16 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 12th December 2023 and signed on their behalf by:

Eileen Horrocks
Director / Trustee

Worsley Hall (Wigan) Community Resource Centre
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 March 2023

		2023 Total £	2022 Total £
Cash flows from operating activities:			
Net income/(expenditure) per SOFA		(13,680)	(13,112)
Investment income		(89)	(3)
(Increase)/decrease in debtors	(5)	-	-
Increase/(decrease) in creditors		-	-
		<u>(13,769)</u>	<u>(13,115)</u>
Cash flows from investing activities			
Investment income	(6)	<u>89</u>	<u>3</u>
Net increase/(decrease in cash:		(13,680)	(13,112)
Total cash as at 1 April 2022		<u>44,155</u>	<u>57,267</u>
Total cash as at 31 March 2023		<u>30,475</u>	<u>44,155</u>

The notes on pages 10 to 16 form an integral part of these accounts.

Worsley Hall (Wigan) Community Resource Centre

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 2019)
- 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. creche), 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 Hall (Wigan) Community Resource Centre

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 £250. 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

During the year 2 trustees received £10,037 for the management fees and salary payments (£16,571 ~ 2022)

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 Hall (Wigan) Community Resource Centre
Notes to the accounts
for the year ended 31 March 2023

4 Donations and legacies

	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Donations	227	-	227	-
	<u>227</u>	<u>-</u>	<u>227</u>	<u>-</u>

5 Income from charitable activities

	2023 Unrestricted funds £	2023 Restricted funds £	2023 Total funds £	2022 Total funds £
Wigan Borough Council: Brighter Borough	500	2,000	2,500	-
Wigan Borough Council: LRSG	-	4,000	4,000	10,667
TNL: Community Fund	-	10,000	10,000	-
ASDA Foundation	400	-	400	-
HMRC: CJRS	-	-	-	7,410
Douglas Valley Community Covid Fund	-	-	-	1,085
Wigan Borough Council: Covid Recovery Fund	-	-	-	500
	<u>900</u>	<u>16,000</u>	<u>16,900</u>	<u>19,662</u>

6 Other Incoming resources from charitable activities

	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Room hire charges	7,879	-	7,879	5,870
	<u>7,879</u>	<u>-</u>	<u>7,879</u>	<u>5,870</u>

7 Investment Income

	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Bank Interest received	89	-	89	3
	<u>89</u>	<u>-</u>	<u>89</u>	<u>3</u>

Worsley Hall (Wigan) Community Resource Centre
Notes to the accounts
for the year ended 31 March 2023

8 **Expenditure of charitable activities**

	2023 Unrestricted funds	2023 Restricted funds	2023 Total funds	2022 Total funds
	£	£	£	£
<u>Direct Costs</u>				
Wages & Salaries	-	-	-	8,878
Payroll fees	-	-	-	204
Management	7,004	796	7,800	-
Sessional Fees	-	2,060	2,060	-
Cleaning & Caretaking	4,837	-	4,837	-
Business Support	9,400	-	9,400	19,680
Telephone & Internet	1,027	-	1,027	1,010
Premises	4,113	-	4,113	4,899
Repairs & Maintenance	655	158	813	891
Postage & Stationery	-	-	-	90
Sundries	450	1,073	1,523	2,033
Insurance	261	-	261	260
Licences and Subscriptions	-	-	-	77
Equipment	-	1,634	1,634	132
Projects	-	5,069	5,069	-
Bank Charges	-	-	-	30
Governance Costs	(8) 238	-	238	463
Total resources expended	27,985	10,790	38,775	38,647

Worsley Hall (Wigan) Community Resource Centre

Notes to the accounts

for the year ended 31 March 2023

8a Restricted funds summary	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
Wigan BC: Brighter Borough	-	4,000	4,000	-	-
TNL: Community Fund	-	10,000	4,790	-	5,210
Wigan BC: Jubilee & Xmas Even	-	2,000	2,000	-	-
	<u>-</u>	<u>16,000</u>	<u>10,790</u>	<u>-</u>	<u>5,210</u>

Purpose of restricted funds

The charity took advantage of the Government Backed Coronavirus Retention Scheme Grants to ensure continuity of employment for it's employees.

9 Governance Costs	2023 £	2022 £
Independent Examiners' fee	225	450
Annual Return Fee	13	13
	<u>238</u>	<u>463</u>

Worsley Hall (Wigan) Community Resource Centre

Notes to the accounts

for the year ended 31 March 2023

10 Tangible assets

	Fixtures & Fittings £	Office Equipment £	Total £
Cost			
At 1 April 2022	26,253	8,548	34,801
Additions	-	-	-
At 31 March 2023	26,253	8,548	34,801
Depreciation			
At 1 April 2022	26,253	8,548	34,801
Charge for year	-	-	-
At 31 March 2023	26,253	8,548	34,801
Net book value			
At 31 March 2023	-	-	-
At 31 March 2022	-	-	-

11 Debtors and prepayments

	2023 £	2022 £
Debtors	-	-
Prepayments	-	-
	-	-

12 Cash at bank and in hand

	2023 £	2022 £
Current Account	1,515	6,233
Reserve Account	6,802	12,377
BMM Account	22,158	25,545
	30,475	44,155

13 Creditors and accruals

	2023 £	2022 £
Creditors	800	800
Accruals	-	-
	800	800

Worsley Hall (Wigan) Community Resource Centre
Comparative Statement of Financial Activities
(Including Income & Expenditure Account)
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	227	-	-	-
Income from charitable activities	900	12,252	16,000	7,410
Other incoming resources	7,879	5,870	-	-
Investment Income	89	3	-	-
Total incoming resources	9,095	18,125	16,000	7,410
Expenditure on:				
Charitable activities	27,985	31,237	10,790	7,410
Net incoming / (outgoing) resources	(18,890)	(13,112)	5,210	-
Transfers between funds	-	-	-	-
Net movement in funds	(18,890)	(13,112)	5,210	-
Reconciliation of funds				
Total funds as at 1 April 2022	43,355	56,467	-	-
Total funds as at 31 March 2023	24,465	43,355	5,210	-

Worsley Hall (Wigan) Community Resource Centre

Charity number 1110490

A Company limited by guarantee number 05407260

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 Hall (Wigan) Community Resource Centre

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

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Trustees' Annual Report	2 to 5
Independent Examiner's Report	6
Statement of financial activities	7
Balance sheet	8
Statement of Cash Flows	9
Notes to the accounts	10 to 16

Prepared by the Greater Merseyside Community Accountancy Service

Worsley Hall (Wigan) Community Resource Centre

Trustees' report continued

Activities and Objectives

Bramble House is a 'cradle to grave' facility, providing a centrally located, vibrant, community led hub that encourages the support and participation of all, thus attempting to improve the quality of life for everyone. Current users include Worsley Hall Community Church Bible Study, Young at Heart Friendship Group, ESOL Group, Lil Bills Nursery and Bramble Craft Group.

The centre is also used as a Polling Station for General and Local Elections and Warm Space Coffee Mornings. Children's Services Family Contact sessions are ongoing and we also have sessions reserved, until late, 2024 for Diabetes Prevention Training. The centre is a popular venue for parties, training courses, celebrations and fun/information days. It is staffed, in the main, by volunteers but also benefits from the employment of sessional staff.

Achievements and Performance

Covid 19 policies remain in place and all regulations are complied with in order to ensure a safe environment.

We continue to develop and support the community by adding value and addressing key issues identified, by members, as priorities. We plan to increase the work with marginalised/disadvantaged groups including those 'outside' traditional community models. We continue to help the community develop a clear identity and voice by supporting projects that improve inclusion and cohesion, help people find common interests, make new connections and overcome fears and misconceptions, whilst maintaining close connections with groups past and present.

Recognising that the ethos of the community centre is rooted in the key principles of community development that 'communities come together to take collective action and generate solutions to common problems' (United Nations) we have developed the aesthetic design of the building , and services on offer, thereby ensuring the key aim of developing a 'cradle to grave' service.

The trustees continue to actively seek the funding required for future projects and to ensure the centre caters for the needs of the wider community.

We are currently in receipt of funding from:

Wigan Council Brighter Boroughs

Jubilee Fund

Awards for All

Forever Manchester

Worsley Hall (Wigan) Community Resource Centre

Reserves Policy

The trustees are currently reviewing the adequacy of the charity's reserves. The trustees are confident that reserves are sufficient to enable the charity to continue meeting its stated aims and objectives. The aim of the charity is to hold the minimum equivalent of three months running costs. For the financial year ending 31st March 2023 this would equate to £12,500.

Risk Management

The trustees have assessed the major risks to which the charity is or may be exposed, and in particular those related to the operations and financing of the charity. It is satisfied that by reviewing its policies, procedures and systems regularly it is mitigating its exposure to major risks.

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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Board on 12th December 2023 and signed on behalf of the directors by:

Lynne Sullivan
Trustee

Reference and Administrative Details

Worsley Hall (Wigan) Community Resource Centre

Charity number 1110490

A Company limited by guarantee number 05407260

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
Lynne Sullivan		
Miss Nicola Jane Grady		
Cllr Patricia Draper		Till 8th November 2022
Eileen Horrocks		

Method of appointment

Members of the board of trustees, who are the directors for the purpose of company law and trustees for the purpose of charity law who served during the year are set out above. The trustees meet monthly and receive reports from management to manage their charity's affairs.

Registered address

Bramble House
Broom Road
Worsley Hall
Wigan
WN5 9QE

Bankers

HSBC
21 The Grand Arcade
Wigan
WN1 1BH

Governing document

The organisation is a company limited by guarantee, incorporated on 30th March 2005 in the name of Worsley Hall (Wigan) Community Resource Centre. The Company was established under a Memorandum of Association, which established the objects and powers of the company and is governed under its Articles of Association as amended by special resolution dated 12th July 2005.

Objects of the organisation

To promote the benefit of the inhabitants of Worsley Hall in Wigan without distinction of sex, sexual orientation, race or political religious or other opinions by associating the local authorities, voluntary organisations and inhabitants in a common effort to advance education.

To relieve poverty and to provide facilities in the interest of social welfare for recreation and leisure-time occupation with the objects of improving the conditions of life for the said inhabitants

To establish or secure the establishment of a community centre (hereinafter called "The Centre") and to maintain and manage, or to co-operate with the local statutory authority in the maintenance and management of such a centre for activities promoted by the company and its constituent bodies in furtherance of the above objects

To promote such other charitable purposes as may from time to time be determined.

Reference and Administrative Details

Worsley Hall (Wigan) Community Resource Centre

Charity number 1110490

A Company limited by guarantee number 05407260

Accountant

Jane Williams

Greater Merseyside Community Accountancy Service

Beacon Building

College Street

St Helens

WA10 1TF

Approval

This report, which has been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies, was approved by the trustees on 12th December 2023 and signed on their behalf by:

Independent Examiner's report to the trustees of Worsley Hall (Wigan) Community Resource Centre

I report on the accounts of the charity for the year ended 31 March 2023 set out on pages 7 to 16

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

12th December 2023

Worsley Hall (Wigan) Community Resource Centre
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:					
Donations and legacies	(4)	227	-	227	-
Income from charitable activities	(5)	900	16,000	16,900	19,662
Other incoming resources	(6)	7,879	-	7,879	5,870
Investment Income	(7)	89	-	89	3
Total incoming resources		<u>9,095</u>	<u>16,000</u>	<u>25,095</u>	<u>25,535</u>
Resources expended					
Charitable activities	(8)	<u>27,985</u>	<u>10,790</u>	<u>38,775</u>	<u>38,647</u>
Net incoming / (outgoing) resources		(18,890)	5,210	(13,680)	(13,112)
Transfers between funds		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds		(18,890)	5,210	(13,680)	(13,112)
Reconciliation of funds					
Total funds as at 1 April 2022		<u>43,355</u>	<u>-</u>	<u>43,355</u>	<u>56,467</u>
Total funds as at 31 March 2023	(8a)	<u>24,465</u>	<u>5,210</u>	<u>29,675</u>	<u>43,355</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 10 to 16 form an integral part of these accounts.

Worsley Hall (Wigan) Community Resource Centre

Charity number 1110490

A Company limited by guarantee number 05407260

Balance sheet

as at 31 March 2023

		2023	2023	2023	2022
		Unrestricted	Restricted	Total	Total
		£	£	£	£
Fixed Assets					
Tangible Assets	(10)	-	-	-	-
Total fixed assets		-	-	-	-
Current Assets					
Debtors and prepayments	(11)	-	-	-	-
Cash at bank and in hand	(12)	25,265	5,210	30,475	44,155
Total current assets		25,265	5,210	30,475	44,155
Current liabilities:					
amounts falling due within one year					
Creditors (due within one year)	(13)	800	-	800	800
Total current liabilities		800	-	800	800
Net Assets		24,465	5,210	29,675	43,355
Funds of the charity					
Restricted Funds		-	5,210	5,210	-
Unrestricted funds		24,465	-	24,465	43,355
Total Funds		24,465	5,210	29,675	43,355

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 10 to 16 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 12th December 2023 and signed on their behalf by:

Eileen Horrocks
Director / Trustee

Worsley Hall (Wigan) Community Resource Centre
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 March 2023

		2023 Total £	2022 Total £
Cash flows from operating activities:			
Net income/(expenditure) per SOFA		(13,680)	(13,112)
Investment income		(89)	(3)
(Increase)/decrease in debtors	(5)	-	-
Increase/(decrease) in creditors		-	-
		<u>(13,769)</u>	<u>(13,115)</u>
Cash flows from investing activities			
Investment income	(6)	<u>89</u>	<u>3</u>
Net increase/(decrease in cash:		(13,680)	(13,112)
Total cash as at 1 April 2022		<u>44,155</u>	<u>57,267</u>
Total cash as at 31 March 2023		<u>30,475</u>	<u>44,155</u>

The notes on pages 10 to 16 form an integral part of these accounts.

Worsley Hall (Wigan) Community Resource Centre

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 2019)
- 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. creche), 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 Hall (Wigan) Community Resource Centre

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 £250. 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

During the year 2 trustees received £10,037 for the management fees and salary payments (£16,571 ~ 2022)

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 Hall (Wigan) Community Resource Centre
Notes to the accounts
for the year ended 31 March 2023

4 Donations and legacies

	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Donations	227	-	227	-
	<u>227</u>	<u>-</u>	<u>227</u>	<u>-</u>

5 Income from charitable activities

	2023 Unrestricted funds £	2023 Restricted funds £	2023 Total funds £	2022 Total funds £
Wigan Borough Council: Brighter Borough	500	2,000	2,500	-
Wigan Borough Council: LRSG	-	4,000	4,000	10,667
TNL: Community Fund	-	10,000	10,000	-
ASDA Foundation	400	-	400	-
HMRC: CJRS	-	-	-	7,410
Douglas Valley Community Covid Fund	-	-	-	1,085
Wigan Borough Council: Covid Recovery Fund	-	-	-	500
	<u>900</u>	<u>16,000</u>	<u>16,900</u>	<u>19,662</u>

6 Other Incoming resources from charitable activities

	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Room hire charges	7,879	-	7,879	5,870
	<u>7,879</u>	<u>-</u>	<u>7,879</u>	<u>5,870</u>

7 Investment Income

	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Bank Interest received	89	-	89	3
	<u>89</u>	<u>-</u>	<u>89</u>	<u>3</u>

Worsley Hall (Wigan) Community Resource Centre
Notes to the accounts
for the year ended 31 March 2023

8 **Expenditure of charitable activities**

	2023 Unrestricted funds	2023 Restricted funds	2023 Total funds	2022 Total funds
	£	£	£	£
<u>Direct Costs</u>				
Wages & Salaries	-	-	-	8,878
Payroll fees	-	-	-	204
Management	7,004	796	7,800	-
Sessional Fees	-	2,060	2,060	-
Cleaning & Caretaking	4,837	-	4,837	-
Business Support	9,400	-	9,400	19,680
Telephone & Internet	1,027	-	1,027	1,010
Premises	4,113	-	4,113	4,899
Repairs & Maintenance	655	158	813	891
Postage & Stationery	-	-	-	90
Sundries	450	1,073	1,523	2,033
Insurance	261	-	261	260
Licences and Subscriptions	-	-	-	77
Equipment	-	1,634	1,634	132
Projects	-	5,069	5,069	-
Bank Charges	-	-	-	30
Governance Costs	(8) 238	-	238	463
Total resources expended	27,985	10,790	38,775	38,647

Worsley Hall (Wigan) Community Resource Centre

Notes to the accounts

for the year ended 31 March 2023

8a Restricted funds summary	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
Wigan BC: Brighter Borough	-	4,000	4,000	-	-
TNL: Community Fund	-	10,000	4,790	-	5,210
Wigan BC: Jubilee & Xmas Even	-	2,000	2,000	-	-
	<u>-</u>	<u>16,000</u>	<u>10,790</u>	<u>-</u>	<u>5,210</u>

Purpose of restricted funds

The charity took advantage of the Government Backed Coronavirus Retention Scheme Grants to ensure continuity of employment for it's employees.

9 Governance Costs	2023 £	2022 £
Independent Examiners' fee	225	450
Annual Return Fee	13	13
	<u>238</u>	<u>463</u>

Worsley Hall (Wigan) Community Resource Centre

Notes to the accounts

for the year ended 31 March 2023

10 Tangible assets

	Fixtures & Fittings £	Office Equipment £	Total £
Cost			
At 1 April 2022	26,253	8,548	34,801
Additions	-	-	-
At 31 March 2023	26,253	8,548	34,801
Depreciation			
At 1 April 2022	26,253	8,548	34,801
Charge for year	-	-	-
At 31 March 2023	26,253	8,548	34,801
Net book value			
At 31 March 2023	-	-	-
At 31 March 2022	-	-	-

11 Debtors and prepayments

	2023 £	2022 £
Debtors	-	-
Prepayments	-	-
	-	-

12 Cash at bank and in hand

	2023 £	2022 £
Current Account	1,515	6,233
Reserve Account	6,802	12,377
BMM Account	22,158	25,545
	30,475	44,155

13 Creditors and accruals

	2023 £	2022 £
Creditors	800	800
Accruals	-	-
	800	800

Worsley Hall (Wigan) Community Resource Centre
Comparative Statement of Financial Activities
(Including Income & Expenditure Account)
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	227	-	-	-
Income from charitable activities	900	12,252	16,000	7,410
Other incoming resources	7,879	5,870	-	-
Investment Income	89	3	-	-
Total incoming resources	9,095	18,125	16,000	7,410
Expenditure on:				
Charitable activities	27,985	31,237	10,790	7,410
Net incoming / (outgoing) resources	(18,890)	(13,112)	5,210	-
Transfers between funds	-	-	-	-
Net movement in funds	(18,890)	(13,112)	5,210	-
Reconciliation of funds				
Total funds as at 1 April 2022	43,355	56,467	-	-
Total funds as at 31 March 2023	24,465	43,355	5,210	-