

WIGAN AND LEIGH COMMUNITY CHARITY

England & Wales · Charity number 1163945

Details

Other names ABRAM WARD COMMUNITY CHARITY, ABRAM WARD COMMUNITY CO-OPERATIVE

Status Registered

Legal form Charitable company

Company number [08528548](#)

Registered 2015-10-13

Register [View on the Charity Commission register](#)

Contact

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Platt Bridge Community Zone
81 Ribble Road
Platt Bridge
Wigan
WN2 5EG

Phone 01942732022

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Website www.wlcommunity.org.uk

Activities

Objects: 3. The promotion of the benefit of the inhabitants of the Metropolitan Borough of Wigan without distinction of sex, sexual orientation, age, disability, nationality, race or of political, religious or other opinions, by associating together the said inhabitants and the statutory authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitants⁴. The promotion of community capacity building to develop the capacity and skills of the members of the socially and economically disadvantaged communities of the Metropolitan Borough of Wigan in such a way that they are better able to identify and help meet their own needs and participate more fully in society⁵. The promotion of equality and diversity for the public benefit by: (a) the elimination of discrimination on the grounds of race, gender, disability, sexual orientation or religion; (b) advancing education and raising awareness in equality and diversity; (c) promoting activities to foster understanding between people from diverse backgrounds; (d) conducting or commissioning research on equality and diversity issues and publishing the results to the public; (e) cultivating a sentiment in favour of equality and diversity.⁶ The promotion of sustainable development [Sustainable development means “development which meets the needs of the present without compromising the ability of future generations to meet their own needs.”]⁷. The relief of poverty [“To prevent or relieve poverty by awarding a ‘fair trade mark’ to products, the sale of which relieves the poverty of producers by ensuring they receive at least a fair price for their goods and advising such producers of the best ways in which to engage in the trading process.”]⁸. The promotion of social inclusion [“The promotion of social inclusion for the public benefit amongst people between the ages of 16 to 60 who are socially excluded by providing them with an opportunity to build capacity by establishing and growing a business to relieve the needs of those people and assist them to integrate into society.”]⁹. The Charity shall be non-party in politics and non-sectarian in religion.

Activities: We aim to provide services and support to the local community in areas such as Food Poverty, Mental Health support, reducing Social Isolation, supporting people with Disabilities, and supporting people back into Skills training and Employment.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** General Charitable Purposes, Economic/community Development/employment, Recreation
- **Who:** The General Public/mankind

Geography

- Wigan

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£275,244	£311,521	-	-
2024-03-31	£244,491	£277,611	-	-
2023-03-31	£307,800	£210,480	-	-
2022-03-31	£221,391	£193,951	-	-
2021-03-31	£245,107	£172,117	-	-

Trustees

Name	Role	Appointed
Helena Birch		2025-01-29
Kerry Whittle		2022-07-13
SONYA FAYE BITHELL		2022-07-13

WIGAN AND LEIGH COMMUNITY CHARITY

England & Wales - Charity number 1163945

Accounts

WIGAN AND LEIGH COMMUNITY CHARITY

**FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 MARCH 2025**

Registered Charity No. 1163945
Company Registration No. 08528548

WIGAN AND LEIGH COMMUNITY CHARITY

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WIGAN AND LEIGH COMMUNITY CHARITY

Report of the Trustees for the year ended 31st March 2025

The Trustees present their Annual Directors' Report and financial statements of the Charity for the year ended 31st March 2025 which are also prepared to meet the requirements for a Directors' Report and Accounts for Companies Act purposes. The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Objectives and activities

To provide services and support to the local community in areas such as food poverty, mental health support, reducing social isolation, supporting people with disabilities and supporting people back into skills training and employment.

A review of our achievements and performance

We maintained our community hub at Platt Bridge Community Zone and developed new services in partnership with our Social Enterprise and Charity members and community groups within the Abram Ward neighbourhood, including leading a successful Abram Ward Neighbourhood Plan referendum. We also commenced management of a second community hub in Wigan Borough, namely Tudor House in Hindley. We also continued to lead on the Wigan Borough Social Enterprise Network, via the Proper Good Wigan programme, and support the members with awareness raising, podcasts, training and Business Support and access to Social Investment.

We also continued supporting our Neighbourhoods by supporting with Community Organising and empower local people, including local Open Spaces and peoples facing wellbeing barriers, as well as working in partnership with local educational providers to deliver key skills for local community members

Financial review

This year has been one of change, with previous funded programmes and wider Social Enterprise support programmes closing and focusing the core work of the Charity going back to our Neighbourhood working roles in Abram Ward and Hindley. This financial year has also seen the company look to develop new ways of generating income in our buildings, looking at new models for income generation.

Investment powers and policy

Most of the Charity's funds are to be spent in the short term so the opportunities for longer term investment are limited. The Charity aims to maintain an adequate level of reserves to ensure it can continue to provide the services of the charity.

Reserves Policy

The balance held in unrestricted reserves on 31st March 2025 was £135,243 of which £120,541 are free reserves after allowing for funds tied up in tangible fixed assets.

WIGAN AND LEIGH COMMUNITY CHARITY

Risk management

On an annual basis, the Trustees conduct a review of the major risks and systems have been established to mitigate those risks.

Plans for Future Periods

To continue and grow the support to our local Neighbourhoods of Abram Ward and Hindley, helping local Social Enterprises and Community Businesses to be established or grow. Having management of a second community hub, Tudor House, in Hindley, will enable us to test out and support a new neighbourhood approach plus offer provisions to local community that are of need to their community.

Continue supporting the Social Economy sector in Wigan Borough but with a more focused approach around supporting organisations into Social Investment. Also to develop training programmes based on the needs of our members.

To continue to manage Community hubs in the Wigan Borough and develop services within these, in partnership with our Social Economy members, to provide services of need to the communities they are located in.

Structure, Governance and Management

Wigan and Leigh Community Charity is a company limited by guarantee governed by its Memorandum and Articles of Association dated 9th April 2015, amended by special resolution on 25th September 2015 and 13th March 2021. It is registered as a charity with the Charity Commission and is constituted under a trust deed dated 13th October 2015.

Appointment of Trustees

As set out in the Articles of Association trustees are elected by the members of the charitable company attending the Annual General meeting and serve for a period of 3 years.

Trustee induction and training

New trustees will be familiar with the work of the charity. New trustees will receive/be directed to:

- The memorandum and articles; minutes of previous meetings; the last annual accounts (with advice on their content).
- Charity Commission and Companies House advice and regulations and The Charity Commission pack for new trustees.
- New trustees will also be given one-to-one advice on particular aspects of the charity's work, depending on their knowledge and area of expertise.
- Compliance training required including Safeguarding, GDPR training.

Organisation

The Board of Trustees administers the charity. The Board meets monthly, with a subgroup meeting prior or following the board meeting dependent on need.

The Chief Executive Officer is appointed by the Trustees to manage the strategic direction of the Charity.

WIGAN AND LEIGH COMMUNITY CHARITY

Related parties and co-operation with other organisations

None of our Trustees receive remuneration or other benefit from their work with the Charity. Any connection between a Trustee or Senior Manager with any service providers must be disclosed to the full board of Trustees in the same way as any other contractual relationship with a related party. In the current year no such related party transactions were reported. Travel expenses are paid to Trustees.

Reference and administrative information

Charity Name: Wigan and Leigh Community Charity

Charity Number: 1163945

Company Registration Number: 08528548

Directors and Trustees

The Directors of the charitable company (the Charity) are its Trustees for the purpose of Charity Law. The Trustees and Officers serving during the year and since the year end were as follows:

Key management personnel: Trustees and Directors

Sonya Bithell	Treasurer	
Edward Ellis	Trustee	(resigned September 2025)
Kerry Whittle	Trustee	
Helena Birch	Trustee	(appointed January 2025)

Chief Executive Officer

David Baxter

Registered Office

Platt Bridge Community Zone
81 Ribble Road
Wigan
WN2 5EG

Independent Examiners

Hilton Jones t/a Community Accountancy Service
Hollinwood Business Centre
Albert Street
Oldham
OL8 3QL

Bankers

Co-operative Bank plc
1 Balloon Street
Manchester
M60 4EP

WIGAN AND LEIGH COMMUNITY CHARITY

Trustees' responsibilities in relation to the financial statements

The Charity Trustees (who are also the Directors of Wigan and Leigh Community Charity for the purposes of Company Law) are responsible for preparing a Trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Charity Trustees to prepare financial statements 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 charitable company for that period. In preparing the financial statements, the Trustees are required to:

- Select suitable accounting principles and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is appropriate 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 taking reasonable steps for the prevention and detection of fraud and other irregularities.

By order of the Board of Trustees

Sonya Bithell
Treasurer

Date:

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2025
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

		Unrestricted Funds	Restricted Funds	Total Funds Year Ended 31 March 2025	Total Funds Year Ended 31 March 2024
	Further Details	£	£	£	£
Income from:					
Donations and legacies	(3)	4,155	-	4,155	-
Charitable Activities	(4)	-	193,829	193,829	207,296
Other Trading Activities	(5)	77,260	-	77,260	37,195
Investment Income		-	-	-	-
Total		81,415	193,829	275,244	244,491
Expenditure on:					
Raising Funds	(5)	-	20,281	20,281	2,518
Charitable Activities	(5)	29,017	262,223	291,240	274,993
Total		29,017	282,504	311,521	277,511
Net income/(expenditure)		52,398	(88,675)	(36,277)	(33,020)
Transfers between funds	(14)	(3,999)	3,999	-	-
Net movement in funds		48,399	(84,676)	(36,277)	(33,020)
Reconciliation of funds					
Total funds brought forward	(14)	86,844	105,488	192,332	225,352
Total funds carried forward	(14)	135,243	20,812	156,055	192,332

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 9 to 18 form part of these accounts.

BALANCE SHEET AS AT 31 MARCH 2025

Company Registration Number: 08528548

	Notes	2025 £	2024 £
Fixed assets:			
Tangible assets	(10)	14,702	31,235
Total fixed assets		<u>14,702</u>	<u>31,235</u>
Current assets:			
Debtors	(11)	2,383	7,049
Cash at Bank & in Hand		142,833	168,706
Total current assets		<u>145,216</u>	<u>175,755</u>
Liabilities:			
Creditors: Amounts falling due within one year	(12)	3,863	14,658
Net current assets or liabilities		<u>141,353</u>	<u>161,097</u>
Total assets less current liabilities		156,055	192,332
Total net assets or liabilities		<u><u>156,055</u></u>	<u><u>192,332</u></u>
The funds of the charity:			
Restricted income funds	(14)	20,812	105,488
Unrestricted income funds	(14)	135,243	86,844
Total charity funds		<u><u>156,055</u></u>	<u><u>192,332</u></u>

For the period in question the company was entitled to the exemption conferred by section 477 of the Companies Act 2006, and that no notice has been deposited under section 476 in relation to its accounts for the financial year; and the directors acknowledge their responsibilities for:
- complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

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

Approved by the trustees on

Sonya Bithell Treasurer

The notes on pages 9 to 18 form part of these accounts.

Statement of Cash Flows for the year ending 31 March 2025

Reconciliation of net movement in funds to net cash flow from operating activities

	Year Ended 31 March 2025 £	Year Ended 31 March 2024 £
Net movement in funds	(36,277)	(33,020)
Add back depreciation	16,533	9,223
Deduct investment income	-	-
Decrease/(increase) in debtors	4,666	6,574
Increase/(decrease) in creditors	(10,795)	(1,701)
Net cash used in operating activities	<u>(25,873)</u>	<u>(18,924)</u>
Cash flows from investment activities:		
Interest	-	-
Purchase of fixed assets	-	-
Net cash provided by investing activities	<u>-</u>	<u>-</u>
Increase/(decrease) in cash and cash equivalents during the year	(25,873)	(18,924)
Cash and cash equivalents brought forward	168,706	187,630
Cash and cash equivalents carried forward	<u><u>142,833</u></u>	<u><u>168,706</u></u>

Notes to the accounts for the year ended 31st March 2025**1. Accounting policies****(a) Basis of preparation and assessment of going concern**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

(b) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There are 14 restricted funds.

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Further details of each fund are disclosed in note 14.

(c) Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

(d) Expenditure Recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (f) below.

(e) Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

(f) Allocation of support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees together with an apportionment of overhead and support costs.

Governance costs and support costs relating to charitable activities have been apportioned based on type of cost. The allocation of support and governance costs is analysed in note 6.

(g) Costs of raising funds

The costs of raising funds consists of advertising and marketing.

(h) Charitable Activities

Costs of charitable activities include governance costs and an apportionment of support costs as shown in note 5.

Notes to the accounts for the year ended 31st March 2025

(i) Tangible fixed assets and depreciation

All assets costing more than £100 are capitalised and valued at historical cost. Depreciation is charged on the following basis:

Computers	33.33% on cost
Fixtures, Fittings and Equipment	20%/15% reducing balance

(j) Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their varying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

(k) Pensions

The charity currently administers contributions to a pension scheme on behalf of individuals. The charity has no liability beyond making its contributions and paying across the deductions for the employee's contributions.

(l) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

(m) Creditors and provisions

Creditors and provisions 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 and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2. Related party transactions and trustees' expenses and remuneration

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2024: £nil). Expenses paid to the trustees in the year totalled £nil (2024: £nil).

3. Donations and Legacies

	Unrestricted Year Ended 31 March 2025 £	Restricted Year Ended 31 March 2025 £	Total Funds Year Ended 31 March 2025 £	Total Funds Year Ended 31 March 2024 £
Donations & Gift Aid	4,155	-	4,155	-
	<u>4,155</u>	<u>-</u>	<u>4,155</u>	<u>-</u>

Previous reporting period

	Unrestricted Year Ended 31 March 2024 £	Restricted Year Ended 31 March 2024 £	Total Funds Year Ended 31 March 2024 £
Donations & Gift Aid	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>

Notes to the accounts for the year ended 31st March 2025

4. Income from charitable activities

	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended 31	Year Ended	Year Ended	Year Ended
	March 2025	31 March	31 March	31 March
	£	£	£	£
Restricted grants:				
Community Investment Fund	-	-	-	7,264
Community First	-	-	-	232
Brighter Borough	-	996	996	261
Forever Manchester	-	2,500	2,500	6,273
GMCVO	-	62,998	62,998	91,064
Heritage Action Zone	-	800	800	-
Awards for All	-	19,500	19,500	-
Wigan MBC	-	-	-	17,000
Locality	-	-	-	330
Wigan MBC - Platt Bridge Community Green	-	-	-	4,700
Wigan MBC - Platt Bridge Christmas	-	3,600	3,600	-
Wigan MBC - Safer Streets	-	-	-	10,000
10GM	-	-	-	4,326
10GM - E26	-	26,250	26,250	-
10GM - VCSE Accord	-	4,542	4,542	-
10GM - Healthy Weight	-	6,946	6,946	-
10GM - Shared Prosperity Fund	-	65,697	65,697	65,983
Groundwork Cheshire	-	-	-	20
Groundwork (grant repaid)	-	-	-	(157)
	-	193,829	193,829	207,296

Notes to the accounts for the year ended 31st March 2025

4. Income from charitable activities

Previous reporting period

	Unrestricted	Restricted	Total Funds
	Year Ended 31	Year Ended	Year Ended
	March 2024	31 March	31 March
	£	£	£
Restricted grants:			
Community Investment Fund	-	7,264	7,264
Community First	-	232	232
Brighter Borough	-	261	261
Forever Manchester	-	6,273	6,273
GMCVO	-	91,064	91,064
Wigan MBC	-	17,000	17,000
Locality	-	330	330
Wigan MBC - Platt Bridge Community Green	-	4,700	4,700
Wigan MBC - Safer Streets	-	10,000	10,000
10GM	-	4,326	4,326
10GM - Shared Prosperity Fund	-	65,983	65,983
Groundwork Cheshire	-	20	20
Groundwork (grant repaid)	-	(157)	(157)
	-	207,296	207,296

Notes to the accounts for the year ended 31st March 2025

5. Other Trading Activities

	Unrestricted Year Ended 31 March 2025	Restricted Year Ended 31 March 2025	Total Funds Year Ended 31 March 2025	Total Funds Year Ended 31 March 2024
	£	£	£	£
Room Rental Income	32,122	-	32,122	36,103
Tudor House	45,138	-	45,138	-
Fundraising Events	-	-	-	1,092
	<u>77,260</u>	<u>-</u>	<u>77,260</u>	<u>37,195</u>

Previous reporting period

	Unrestricted Year Ended 31 March 2024	Restricted Year Ended 31 March 2024	Total Funds Year Ended 31 March 2024
	£	£	£
Room Rental Income	36,103	-	36,103
Fundraising Events	1,092	-	1,092
	<u>37,195</u>	<u>-</u>	<u>37,195</u>

5. Expenditure

	Community Centre Activities	Year Ended 31 March 2025	Year Ended 31 March 2024
	£	£	£
Expenditure on raising funds:			
Advertising and marketing	20,281	20,281	2,518
	<u>20,281</u>	<u>20,281</u>	<u>2,518</u>

Expenditure on charitable activities:

Employment Costs	38,266	38,266	58,370
Administration Support	2,131	2,131	2,990
Training	636	636	-
Facilities	182	182	11,107
Computer Costs	-	-	1,909
Sessional Fees	3,120	3,120	-
Activity Costs	78,902	78,902	140,856
Project Management	7,750	7,750	-
Council Tax	1,291	1,291	1,188
Health & Safety	-	-	219
Bursaries	30,200	30,200	-
Grants Paid	41,000	41,000	-
Sundry Expenses	-	-	35
Cleaning	2,962	2,962	-
Interest Paid	-	-	13
Tudor House Costs	3,300	3,300	7,807
Travel Expenses	627	627	45
Repairs and Maintenance	17,858	17,858	7,068
Refreshments	1,133	1,133	-
Subscriptions	-	-	1,223
Minor Equipment	594	594	842
Room Hire	1,183	1,183	-
Telephone	5,088	5,088	489
Utilities	18,905	18,905	28,087
Insurance	582	582	618
Governance and Support Costs	18,997	18,997	2,648
Post, Printing & Stationery	-	-	256
Depreciation	16,533	16,533	9,223
	<u>291,240</u>	<u>291,240</u>	<u>274,993</u>
	<u>311,521</u>	<u>311,521</u>	<u>277,511</u>
Restricted funds		282,504	276,127
Unrestricted funds		29,017	1,384
		<u>311,521</u>	<u>277,511</u>

Notes to the accounts for the year ended 31st March 2025

6. Analysis of expenditure on charitable activities

As per note 5.

7. Allocation of governance and support costs

The breakdown of support costs and how these were allocated between governance and other support costs is shown below:

	General Support	Governance	Total 2025	Basis of apportionment
Accountancy Fees	-	1,620	1,620	type of cost
Professional Fees	9,481	-	9,481	type of cost
Legal Fees	7,896	-	7,896	type of cost
	<u>17,377</u>	<u>1,620</u>	<u>18,997</u>	

	General Support	Governance	Total 2024	Basis of apportionment
Accountancy Fees	-	2,228	2,228	type of cost
Legal Fees	420	-	420	type of cost
	<u>420</u>	<u>2,228</u>	<u>2,648</u>	

8. Analysis of staff costs

	Year Ended 31 March 2025	Year Ended 31 March 2024
	£	£
Wages and Salaries	37,333	54,255
Social Security Costs	-	4,115
Pension Costs	933	-
	<u>38,266</u>	<u>58,370</u>
Charitable activities	38,266	58,370
Support costs	-	-
	<u>38,266</u>	<u>58,370</u>

The average number of employees during the year was 1 (previous year: 2).

The charity considers its key management personnel comprises the CEO. The total employment benefits, including employer NI and pension contributions of the key management personnel were £38,266 (previous year: £35,863, including employer pension contributions). No employee has benefits in excess of £60,000 (previous year: none).

9. Independent Examiner Fees

	Year Ended 31 March 2025	Year Ended 31 March 2024
	£	£
Independent examination fees 2023 additional	-	248
Independent examination fees	1,980	1,980
	<u>1,980</u>	<u>2,228</u>

Notes to the accounts for the year ended 31st March 2025

10. Tangible Fixed Assets

	Computer Equipment	Fixtures, Fittings and Equipment	Total
Cost	£	£	£
At 1 April 2024	31,300	76,467	107,767
Additions	-	-	-
At 31 March 2025	<u>31,300</u>	<u>76,467</u>	<u>107,767</u>
Depreciation			
At 1 April 2024	31,300	45,232	76,532
Charge for Year	-	16,533	16,533
At 31 March 2025	<u>31,300</u>	<u>61,765</u>	<u>93,065</u>
NET BOOK VALUE			
At 31 March 2025	-	<u>14,702</u>	<u>14,702</u>
At 31 March 2024	-	<u>31,235</u>	<u>31,235</u>

11. Analysis of debtors

	2025	2024
	£	£
Debtors	134	2,470
Prepayments	<u>2,249</u>	<u>4,579</u>
	<u>2,383</u>	<u>7,049</u>

Debtors and prepayments related to restricted funds £2,135 (2024: £2,500) and unrestricted funds £248 (2024: £4,549).

12. Creditors: amounts falling due within one year

	2025	2024
	£	£
Creditors	-	4,516
Short-term compensated absences (holiday pay)	-	-
Other creditors and accruals	3,863	5,263
Deferred income	-	-
Taxation and social security costs	-	4,879
	<u>3,863</u>	<u>14,658</u>

13. Deferred income

Deferred income comprised grants relating to a future period.

Balance as at 1 April 2024	-
Amount released to income earned from charitable activities	-
Amount deferred in year	-
Balance at 31 March 2025	<u>-</u>

Notes to the accounts for the year ended 31st March 2025

14. Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance at 1 April 2024	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2025
	£	£	£	£	£
General Fund	86,844	81,415	(29,017)	(3,999)	135,243
	<u>86,844</u>	<u>81,415</u>	<u>(29,017)</u>	<u>(3,999)</u>	<u>135,243</u>

Previous reporting period

	Balance at 1 April 2023	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2024
	£	£	£	£	£
General Fund	52,282	37,195	(1,384)	(1,249)	86,844
	<u>52,282</u>	<u>37,195</u>	<u>(1,384)</u>	<u>(1,249)</u>	<u>86,844</u>

Name of unrestricted fund:

General Fund

Description, nature and purpose of the fund

The "free reserves" after allowing for all designated funds

Analysis of movements in restricted funds

	Balance at 1 April 2024	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2025
	£	£	£	£	£
GMCVO	16,334	62,998	(79,332)	-	-
Heritage Action Zone	-	800	(800)	-	-
Awards for All	-	19,500	(13,190)	-	6,310
Wigan Council	26,814	-	(26,814)	-	-
Main Grants	210	-	(210)	-	-
Wigan MBC - Platt Bridge Community Green	4,700	-	(4,700)	-	-
Wigan MBC - Platt Bridge Christmas	-	3,600	(5,000)	1,400	-
Wigan MBC - Safer Streets	1,401	-	(2,000)	599	-
10GM - E26	4,252	26,250	(16,000)	-	14,502
10GM - VCSE Accord	-	4,542	(4,542)	-	-
10GM - Healthy Weight	-	6,946	(6,946)	-	-
Brighter Borough	-	996	(2,996)	2,000	-
Forever Manchester	-	2,500	(2,500)	-	-
10GM - Shared Prosperity Fund	51,777	65,697	(117,474)	-	-
	<u>105,488</u>	<u>193,829</u>	<u>(282,504)</u>	<u>3,999</u>	<u>20,812</u>

Notes to the accounts for the year ended 31st March 2025

14. Analysis of charitable funds

Analysis of movements in restricted funds

Previous reporting period

	Balance at 1 April 2023	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2024
	£	£	£	£	£
Princes Trust	9,352	-	(9,352)	-	-
MIW Minis Funding (Community Investment Fund)	7,265	7,264	(14,529)	-	-
PTC Funding	21	-	(21)	-	-
Neighbourhood Plan Support	12,969	-	(12,969)	-	-
Community First	-	232	(232)	-	-
Brighter Borough	500	261	(761)	-	-
Forever Manchester	-	6,273	(6,273)	-	-
GMCVO	-	91,064	(75,822)	1,092	16,334
Wigan MBC	-	17,000	(17,000)	-	-
Locality	-	330	(330)	-	-
Groundwork Cheshire	-	20	(20)	-	-
Groundwork (grant repaid)	-	(157)	-	157	-
Cost of Living Grants	4,895	-	(4,895)	-	-
ESF Funding	5,173	-	(5,173)	-	-
Greater Manchester	34,546	-	(34,546)	-	-
Wigan Council	58,000	-	(31,186)	-	26,814
Main Grants	9,677	-	(9,467)	-	210
Wigan MBC - Platt Bridge Community Green	-	4,700	-	-	4,700
Wigan MBC - Safer Streets	-	10,000	(8,599)	-	1,401
10GM	4,120	4,326	(4,194)	-	4,252
10GM - Shared Prosperity Fund	26,552	65,983	(40,758)	-	51,777
	173,070	207,296	(276,127)	1,249	105,488

Name of restricted fund:

GMCVO

Heritage Action Zone

Awards for All

Wigan Council

Main Grants

Wigan MBC - Platt Bridge Community Green

Wigan MBC - Platt Bridge Christmas

Wigan MBC - Safer Streets

10GM - E26

10GM - VCSE Accord

10GM - Healthy Weight

Brighter Borough

Forever Manchester

10GM - Shared Prosperity Fund

Description, nature and purpose of the fund

funding to deliver the Proper Good Social Investment programme for Wigan Borough

for the Heritage Action Zone project

for a Made in Wigan Entrepreneurial Pathway programme to help local people into Enterprise via support around wellbeing and craft skills

funding to provide social enterprise support

funding to deliver a secondary schools education programme

hosting funds for the Platt Bridge Community Forum to develop a Platt Bridge Community Green

for a Christmas event

for the Safer Streets project

to deliver business support

for attendance at meetings

for a Healthy Weight project

for the installation of a defibrillator

to cover energy costs within Platt Bridge Community Zone to enable more local residents to access spaces within the building as part of a Warm Spaces programme

for the delivery of the Greater Manchester Shared Prosperity Fund Communities and Place Supporting VCSE Infrastructure Programme

Notes to the accounts for the year ended 31st March 2025

15. Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total 2025
	£	£	£	£
Tangible fixed assets	14,702	-	-	14,702
Cash at bank and in hand	122,377	-	20,456	142,833
Other net current assets/(liabilities)	(1,836)	-	356	(1,480)
Total	135,243	-	20,812	156,055

Previous reporting period

	Unrestricted funds	Designated funds	Restricted funds	Total 2024
	£	£	£	£
Tangible fixed assets	31,235	-	-	31,235
Cash at bank and in hand	60,823	-	107,883	168,706
Other net current assets/(liabilities)	(5,214)	-	(2,395)	(7,609)
Total	86,844	-	105,488	192,332

16. Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised on a transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at an amortised cost using the effective interest method.

17. Operating leases

The total of future minimum lease payments under non-cancellable operating leases are:

	Equipment Leases 2025	Equipment Leases 2024
	£	£
Payable within one year	1,564	1,564
Payable between 2 and five years	1,563	3,127

WIGAN AND LEIGH COMMUNITY CHARITY

England & Wales - Charity number 1163945

Accounts

WIGAN AND LEIGH COMMUNITY CHARITY

**FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 MARCH 2024**

Registered Charity No. 1163945
Company Registration No. 08528548

WIGAN AND LEIGH COMMUNITY CHARITY

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WIGAN AND LEIGH COMMUNITY CHARITY

Report of the Trustees for the year ended 31st March 2024

The Trustees present their Annual Directors' Report and financial statements of the Charity for the year ended 31st March 2024 which are also prepared to meet the requirements for a Directors' Report and Accounts for Companies Act purposes. The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Objectives and activities

To provide services and support to the local community in areas such as food poverty, mental health support, reducing social isolation, supporting people with disabilities and supporting people back into skills training and employment.

A review of our achievements and performance

Managed the Proper Good Wigan programme, supporting Social Enterprises into accessing Social Investment, plus commenced the Social Enterprise support programme for new Enterprises. We also maintained our community hub at Platt Bridge Community Zone and developed new services in partnership with our Social Enterprise and Charity members. We also continued plans to manage a second community hub in Wigan Borough. We also continued to lead on the Wigan Borough Social Enterprise Network and support the members with awareness raising, podcasts, training and Business Support.

We also continued supporting our Neighbourhoods by supporting with Community Organising and empower local people.

Financial review

This year has been one of change, with previous funded programmes having come to a close and new ones due to commence. This financial year has also seen the company look to develop new ways of generating income in our buildings, looking at new models for income generation.

Investment powers and policy

Most of the Charity's funds are to be spent in the short term so the opportunities for longer term investment are limited. The Charity aims to maintain an adequate level of reserves to ensure it can continue to provide the services of the charity.

Reserves Policy

The balance held in unrestricted reserves on 31st March 2024 was £86,744 of which £55,609 are free reserves after allowing for funds tied up in tangible fixed assets.

WIGAN AND LEIGH COMMUNITY CHARITY

Risk management

On an annual basis, the Trustees conduct a review of the major risks and systems have been established to mitigate those risks.

Plans for Future Periods

To continue to support on leading the Social Economy sector in Wigan Borough and supporting both new and established organisations, plus support into Social Investment. Also to develop training programmes based on the needs of our members.

To continue to manage Community hubs in the Wigan Borough and develop services within these, in partnership with our Social Economy members, to provide services of need to the communities they are located in.

Structure, Governance and Management

Wigan and Leigh Community Charity is a company limited by guarantee governed by its Memorandum and Articles of Association dated 9th April 2015, amended by special resolution on 25th September 2015 and 13th March 2021. It is registered as a charity with the Charity Commission and is constituted under a trust deed dated 13th October 2015.

Appointment of Trustees

As set out in the Articles of Association trustees are elected by the members of the charitable company attending the Annual General meeting and serve for a period of 3 years.

Trustee induction and training

New trustees will be familiar with the work of the charity. New trustees will receive/be directed to:

- The memorandum and articles; minutes of previous meetings; the last annual accounts (with advice on their content).
- Charity Commission and Companies House advice and regulations and The Charity Commission pack for new trustees.
- New trustees will also be given one-to-one advice on particular aspects of the charity's work, depending on their knowledge and area of expertise.
- Compliance training required including Safeguarding, GDPR training.

Organisation

The Board of Trustees administers the charity. The Board meets monthly, with a subgroup meeting prior or following the board meeting dependent on need.

The Chief Executive Officer is appointed by the Trustees to manage the strategic direction of the Charity.

WIGAN AND LEIGH COMMUNITY CHARITY**Related parties and co-operation with other organisations**

None of our Trustees receive remuneration or other benefit from their work with the Charity. Any connection between a Trustee or Senior Manager with any service providers must be disclosed to the full board of Trustees in the same way as any other contractual relationship with a related party. In the current year no such related party transactions were reported. Travel expenses are paid to Trustees.

Reference and administrative information

Charity Name: Wigan and Leigh Community Charity

Charity Number: 1163945

Company Registration Number: 08528548

Directors and Trustees

The Directors of the charitable company (the Charity) are its Trustees for the purpose of Charity Law. The Trustees and Officers serving during the year and since the year end were as follows:

Key management personnel: Trustees and Directors

Eunice Smethurst	(resigned October 2023)
Dane Anderton	(resigned October 2023)
Sonya Bithell	Treasurer
Edward Ellis	Trustee
Kerry Whittle	Trustee

Chief Executive Officer

David Baxter

Registered Office

Platt Bridge Community Zone
81 Ribble Road
Wigan
WN2 5EG

Independent Examiners (2024)

Community Accountancy Service Limited
The Grange
Pilgrim Drive
Beswick
Manchester
M11 3TQ

WIGAN AND LEIGH COMMUNITY CHARITY**Independent Examiners (2023)**

Woodville Accountancy
Unit 20b Yarrow Business Centre
Chorley
PR6 0LP

Bankers

Co-operative Bank plc
1 Balloon Street
Manchester
M60 4EP

Trustees' responsibilities in relation to the financial statements

The Charity Trustees (who are also the Directors of Wigan and Leigh Community Charity for the purposes of Company Law) are responsible for preparing a Trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Charity Trustees to prepare financial statements 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 charitable company for that period. In preparing the financial statements, the Trustees are required to:

- Select suitable accounting principles and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is appropriate 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 taking reasonable steps for the prevention and detection of fraud and other irregularities.

By order of the Board of Trustees

Sonya Bithell
Treasurer

Date: 28th January 2025

**Independent examiner's report to the trustees of WIGAN AND LEIGH
COMMUNITY CHARITY**

I report on the accounts of the company for the year ended 31st March 2024, which are set out on pages 6 to 18.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity is required by company law to prepare accrued accounts and I am qualified to undertake the examination by being a qualified member of The Association of Chartered Certified Accountants.

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(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

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

- (1) which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006, ; and
 - with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

AM King FCCA *A.u. King*
Community Accountancy Service Ltd
The Grange, Pilgrim Drive, Beswick, Manchester, M11 3TQ

Date: 28th January 2025

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2024
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

	Further Details	Unrestricted Funds £	Restricted Funds £	Total Funds Year Ended 31 March 2024 £	Total Funds Year Ended 31 March 2023 £
Income from:					
Donations and legacies	(3)	-	-	-	-
Charitable Activities	(4)	-	207,296	207,296	271,653
Other Trading Activities	(5)	37,195	-	37,195	36,147
Investment Income		-	-	-	-
Total		37,195	207,296	244,491	307,800
Expenditure on:					
Raising Funds	(5)	-	2,518	2,518	-
Charitable Activities	(5)	1,484	273,609	275,093	210,480
Total		1,484	276,127	277,611	210,480
Net income/(expenditure)		35,711	(68,831)	(33,120)	97,320
Transfers between funds	(14)	(1,249)	1,249	-	-
Net movement in funds		34,462	(67,582)	(33,120)	97,320
Reconciliation of funds					
Total funds brought forward	(14)	52,282	173,070	225,352	128,032
Total funds carried forward	(14)	86,744	105,488	192,232	225,352

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 9 to 18 form part of these accounts.

BALANCE SHEET AS AT 31 MARCH 2024

Company Registration Number: 08528548

	Notes	2024 £	2023 £
Fixed assets:			
Tangible assets	(10)	31,235	40,458
Total fixed assets		<u>31,235</u>	<u>40,458</u>
Current assets:			
Debtors	(11)	7,049	13,623
Cash at Bank & in Hand		168,706	187,630
Total current assets		<u>175,755</u>	<u>201,253</u>
Liabilities:			
Creditors: Amounts falling due within one year	(12)	14,658	16,359
Net current assets or liabilities		<u>161,097</u>	<u>184,894</u>
Total assets less current liabilities		192,332	225,352
Total net assets or liabilities		<u><u>192,332</u></u>	<u><u>225,352</u></u>
The funds of the charity:			
Restricted income funds	(14)	105,488	173,070
Unrestricted income funds	(14)	86,744	52,282
Total charity funds		<u><u>192,232</u></u>	<u><u>225,352</u></u>

For the period in question the company was entitled to the exemption conferred by section 477 of the Companies Act 2006, and that no notice has been deposited under section 476 in relation to its accounts for the financial year; and the directors acknowledge their responsibilities for:

- complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

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

Approved by the trustees on 28th January 2025

Sonya Bithell Treasurer

The notes on pages 9 to 18 form part of these accounts.

Statement of Cash Flows for the year ending 31 March 2024

Reconciliation of net movement in funds to net cash flow from operating activities

	Year Ended 31 March 2024 £	Year Ended 31 March 2023 £
Net movement in funds	(33,120)	97,320
Add back depreciation	9,223	8,922
Deduct investment income	-	-
Decrease/(increase) in debtors	6,574	(4,163)
Increase/(decrease) in creditors	(1,701)	1,621
Net cash used in operating activities	<u>(19,024)</u>	<u>103,700</u>
Cash flows from investment activities:		
Interest	-	-
Purchase of fixed assets	-	(25,680)
Net cash provided by investing activities	<u>-</u>	<u>(25,680)</u>
Increase/(decrease) in cash and cash equivalents during the year	(19,024)	78,020
Cash and cash equivalents brought forward	187,630	109,610
Cash and cash equivalents carried forward	<u><u>168,706</u></u>	<u><u>187,630</u></u>

Notes to the accounts for the year ended 31st March 2024**1. Accounting policies****(a) Basis of preparation and assessment of going concern**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

(b) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There are 21 restricted funds.

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Further details of each fund are disclosed in note 14.

(c) Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

(d) Expenditure Recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (f) below.

(e) Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

(f) Allocation of support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees together with an apportionment of overhead and support costs.

Governance costs and support costs relating to charitable activities have been apportioned based on type of cost. The allocation of support and governance costs is analysed in note 6.

(g) Costs of raising funds

The costs of raising funds consists of advertising and marketing.

(h) Charitable Activities

Costs of charitable activities include governance costs and an apportionment of support costs as shown in note 5.

Notes to the accounts for the year ended 31st March 2024

(i) Tangible fixed assets and depreciation

All assets costing more than £100 are capitalised and valued at historical cost. Depreciation is charged on the following basis:

Computers	33.33% on cost
Fixtures, Fittings and Equipment	20%/15% reducing balance

(j) Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their varying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

(k) Pensions

The charity currently administers contributions to a pension scheme on behalf of individuals. The charity has no liability beyond making its contributions and paying across the deductions for the employee's contributions.

(l) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

(m) Creditors and provisions

Creditors and provisions 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 and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2. Related party transactions and trustees' expenses and remuneration

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2023: £nil). Expenses paid to the trustees in the year totalled £nil (2023: £nil).

3. Donations and Legacies

	Unrestricted Year Ended 31 March 2024 £	Restricted Year Ended 31 March 2024 £	Total Funds Year Ended 31 March 2024 £	Total Funds Year Ended 31 March 2023 £
Donations & Gift Aid	-	-	-	-
	-	-	-	-

Previous reporting period

	Unrestricted Year Ended 31 March 2023 £	Restricted Year Ended 31 March 2023 £	Total Funds Year Ended 31 March 2023 £
Donations & Gift Aid	-	-	-
	-	-	-

Notes to the accounts for the year ended 31st March 2024

4. Income from charitable activities

	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended 31	Year Ended	Year Ended	Year Ended
	March 2024	31 March	31 March	31 March
	£	£	£	£
Restricted grants:				
Community Education and Skills ***	-	-	-	271,653
Community Investment Fund	-	7,264	7,264	-
Community First	-	232	232	-
Brighter Borough	-	261	261	-
Forever Manchester	-	6,273	6,273	-
GMCVO	-	91,064	91,064	-
Wigan MBC	-	17,000	17,000	-
Locality	-	330	330	-
Wigan MBC - Platt Bridge Community Green	-	4,700	4,700	-
Wigan MBC - Safer Streets	-	10,000	10,000	-
10GM	-	4,326	4,326	-
10GM - Shared Prosperity Fund	-	65,983	65,983	-
Groundwork Cheshire	-	20	20	-
Groundwork (grant repaid)	-	(157)	(157)	-
	-	207,296	207,296	271,653

*** No breakdown provided in the 2023 accounts.

Notes to the accounts for the year ended 31st March 2024

4. Income from charitable activities

Previous reporting period

	Unrestricted Year Ended 31 March 2023 £	Restricted Year Ended 31 March 2023 £	Total Funds Year Ended 31 March 2023 £
Restricted grants:			
Community Education and Skills ***	-	271,653	271,653
	-	271,653	271,653

*** No breakdown provided in the 2023 accounts.

Notes to the accounts for the year ended 31st March 2024

5. Other Trading Activities

	Unrestricted Year Ended 31 March 2024 £	Restricted Year Ended 31 March 2024 £	Total Funds Year Ended 31 March 2024 £	Total Funds Year Ended 31 March 2023 £
Income from Trading Subsidiary	-	-	-	34,778
Room Rental Income	36,103	-	36,103	-
Fundraising Events	1,092	-	1,092	-
Deferred Income	-	-	-	1,369
	<u>37,195</u>	<u>-</u>	<u>37,195</u>	<u>36,147</u>

Previous reporting period

	Unrestricted Year Ended 31 March 2023 £	Restricted Year Ended 31 March 2023 £	Total Funds Year Ended 31 March 2023 £
Income from Trading Subsidiary	34,778	-	34,778
Deferred Income	1,369	-	1,369
	<u>36,147</u>	<u>-</u>	<u>36,147</u>

5. Expenditure

	Community Centre Activities £	Year Ended 31 March 2024 £	Year Ended 31 March 2023 £
Expenditure on raising funds:			
Advertising and marketing		2,518	-
		<u>2,518</u>	<u>-</u>
Expenditure on charitable activities:			
Employment Costs		58,370	82,659
Administration Support		2,990	-
Facilities		11,107	-
Computer Costs		1,909	-
Activity Costs		140,856	-
Council Tax		1,188	-
Health & Safety		219	-
Allocated Support Costs		-	84,975
Sundry Expenses		35	-
Other Resources Expended		-	2,506
Interest Paid		13	-
Tudor House Costs		7,807	-
Travel Expenses		45	-
Repairs and Maintenance		7,068	3,830
Subscriptions		1,223	-
Minor Equipment		842	-
Telephone		489	-
Utilities		28,187	24,097
Insurance		618	-
Governance and Support Costs		2,648	3,491
Post, Printing & Stationery		256	-
Depreciation		9,223	8,922
		<u>275,093</u>	<u>210,480</u>
		<u>277,611</u>	<u>210,480</u>
Restricted funds		276,127	167,634
Unrestricted funds		<u>1,484</u>	<u>42,846</u>
		<u>277,611</u>	<u>210,480</u>

Notes to the accounts for the year ended 31st March 2024

6. Analysis of expenditure on charitable activities

As per note 5.

7. Allocation of governance and support costs

The breakdown of support costs and how these were allocated between governance and other support costs is shown below:

	General Support	Governance	Total 2024	Basis of apportionment
Accountancy Fees	-	2,228	2,228	type of cost
Legal Fees	420	-	420	type of cost
	<u>420</u>	<u>2,228</u>	<u>2,648</u>	

	General Support	Governance	Total 2023	Basis of apportionment
Accountancy Fees	-	2,342	2,342	type of cost
Legal Fees	1,149	-	1,149	type of cost
	<u>1,149</u>	<u>2,342</u>	<u>3,491</u>	

8. Analysis of staff costs

	Year Ended 31 March 2024	Year Ended 31 March 2023
	£	£
Wages and Salaries	56,726	78,544
Social Security Costs	317	4,115
Pension Costs	1,327	-
	<u>58,370</u>	<u>82,659</u>
Charitable activities	58,370	82,659
Support costs	-	-
	<u>58,370</u>	<u>82,659</u>

The average number of employees during the year was 2 (previous year: not available).

The charity considers its key management personnel comprises the CEO. The total employment benefits, including employer NI and pension contributions of the key management personnel were £39,437 (previous year: not available, including employer pension contributions). No employee has benefits in excess of £60,000 (previous year: none).

9. Independent Examiner Fees

	Year Ended 31 March 2024	Year Ended 31 March 2023
	£	£
Independent examination fees 2023 additional	248	2,342
Independent examination fees 2024	1,980	-
	<u>2,228</u>	<u>2,342</u>

Notes to the accounts for the year ended 31st March 2024

10. Tangible Fixed Assets

	Computer Equipment	Fixtures, Fittings and Equipment	Total
Cost	£	£	£
At 1 April 2023	31,300	76,467	107,767
Additions	-	-	-
At 31 March 2024	<u>31,300</u>	<u>76,467</u>	<u>107,767</u>
Depreciation			
At 1 April 2023	27,651	39,658	67,309
Charge for Year	3,649	5,574	9,223
At 31 March 2024	<u>31,300</u>	<u>45,232</u>	<u>76,532</u>
NET BOOK VALUE			
At 31 March 2024	-	31,235	31,235
At 31 March 2023	<u>3,649</u>	<u>36,809</u>	<u>40,458</u>

11. Analysis of debtors

	2024	2023
	£	£
Debtors	2,470	10,513
Prepayments	4,579	3,110
	<u>7,049</u>	<u>13,623</u>

Debtors and prepayments related to restricted funds £2500 and unrestricted funds £4,549. Comparatives for 2023 aren't available.

12. Creditors: amounts falling due within one year

	2024	2023
	£	£
Creditors	4,516	1,492
Short-term compensated absences (holiday pay)	-	-
Other creditors and accruals	5,263	14,867
Deferred income	-	-
Taxation and social security costs	4,879	-
	<u>14,658</u>	<u>16,359</u>

13. Deferred income

Deferred income comprised grants relating to a future period.

Balance as at 1 April 2023	-
Amount released to income earned from charitable activities	-
Amount deferred in year	-
Balance at 31 March 2024	<u>-</u>

Notes to the accounts for the year ended 31st March 2024

14. Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance at 1 April 2023	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2024
	£	£	£	£	£
General Fund	52,282	37,195	(1,484)	(1,249)	86,744
	52,282	37,195	(1,484)	(1,249)	86,744

Previous reporting period

	Balance at 1 April 2022	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2023
	£	£	£	£	£
General Fund	89,600	-	(37,318)	-	52,282
	89,600	-	(37,318)	-	52,282

Name of unrestricted fund:

General Fund

Description, nature and purpose of the fund

The "free reserves" after allowing for all designated funds

Analysis of movements in restricted funds

	Balance at 1 April 2023	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2024
	£	£	£	£	£
Princes Trust	9,352	-	(9,352)	-	-
MIW Minis Funding (Community Investment Fund)	7,265	7,264	(14,529)	-	-
PTC Funding	21	-	(21)	-	-
Neighbourhood Plan Support	12,969	-	(12,969)	-	-
Community First	-	232	(232)	-	-
Brighter Borough	500	261	(761)	-	-
Forever Manchester	-	6,273	(6,273)	-	-
GMCVO	-	91,064	(75,822)	1,092	16,334
Wigan MBC	-	17,000	(17,000)	-	-
Locality	-	330	(330)	-	-
Groundwork Cheshire	-	20	(20)	-	-
Groundwork (grant repaid)	-	(157)	-	157	-
Cost of Living Grants	4,895	-	(4,895)	-	-
ESF Funding	5,173	-	(5,173)	-	-
Greater Manchester	34,546	-	(34,546)	-	-
Wigan Council	58,000	-	(31,186)	-	26,814
Main Grants	9,677	-	(9,467)	-	210
Wigan MBC - Platt Bridge Community Green	-	4,700	-	-	4,700
Wigan MBC - Safer Streets	-	10,000	(8,599)	-	1,401
10GM	4,120	4,326	(4,194)	-	4,252
10GM - Shared Prosperity Fund	26,552	65,983	(40,758)	-	51,777
	173,070	207,296	(276,127)	1,249	105,488

Notes to the accounts for the year ended 31st March 2024

14. Analysis of charitable funds

Analysis of movements in restricted funds

Previous reporting period

	Balance at 1 April 2022	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2023
	£	£	£	£	£
Princes Trust	9,352	-	-	-	9,352
MIW Minis Funding	7,354	-	(89)	-	7,265
PTC Funding	130,658	-	(130,637)	-	21
Neighbourhood Plan Support	12,969	-	-	-	12,969
Brighter Borough	500	-	-	-	500
Cost of Living Grants	4,895	-	-	-	4,895
ESF Funding	5,173	-	-	-	5,173
Local Access Proper Good Funding	14,475	-	(14,475)	-	-
Local Access Development Grant	5,700	-	(5,700)	-	-
Greater Manchester	51,279	-	(16,733)	-	34,546
Wigan Council	58,000	-	-	-	58,000
Main Grants	9,677	-	-	-	9,677
10GM	4,120	-	-	-	4,120
10GM - Shared Prosperity Fund	26,552	-	-	-	26,552
	<u>340,704</u>	<u>-</u>	<u>(167,634)</u>	<u>-</u>	<u>173,070</u>

Name of restricted fund:

Description, nature and purpose of the fund

Princes Trust	funding to run Social Enterprise education programme
MIW Minis Funding (Community Investment Fund)	funding to run a Primary School programme to teach Social Enterprise
PTC Funding	funding to deliver an Empowering Places programme to develop Community Businesses
Neighbourhood Plan Support	funding to bring in a legal expert to help develop the Abram Ward Neighbourhood Plan
Community First	funding to run a Primary School programme to teach Social Enterprise
Brighter Borough	to provide electrical works to install a defibrillator machine at Platt Bridge Community Zone
Forever Manchester	funding to develop warm spaces projects at Platt Bridge Community Zone
GMCVO	funding to deliver the Proper Good Social Investment programme for Wigan Borough
Wigan MBC	funding to deliver the Social Enterprise Strategic Lead and Enterprise Coaching project
Locality	for Abram Ward Neighbourhood Plan support
Groundwork Cheshire	funding to support the Abram Ward Neighbourhood Plan
Groundwork (grant repaid)	repayment of underspend
Cost of Living Grants	funding to support energy costs for one of our buildings
ESF Funding	funding to deliver a programme to help people into Social Enterprise
Greater Manchester	funding to deliver a Wigan Boroughwide programme to develop a local infrastructure organisation
Wigan Council	funding to provide social enterprise support
Main Grants	funding to deliver a secondary schools education programme
Wigan MBC - Platt Bridge Community Green	hosting funds for the Platt Bridge Community Forum to develop a Platt Bridge Community Green
Wigan MBC - Safer Streets	for the Safer Streets project
10GM	funds to represent Wigan as part of the GM Accord representation
10GM - Shared Prosperity Fund	for the delivery of the Greater Manchester Shared Prosperity Fund Communities and Place Supporting VCSE Infrastructure Programme

Notes to the accounts for the year ended 31st March 2024

15. Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total 2024
	£	£	£	£
Tangible fixed assets	31,235	-	-	31,235
Cash at bank and in hand	60,823	-	107,883	168,706
Other net current assets/(liabilities)	(5,214)	-	(2,395)	(7,609)
Total	86,744	-	105,488	192,332

Previous reporting period

	Unrestricted funds	Designated funds	Restricted funds	Total 2023
	£	£	£	£
Tangible fixed assets	40,458	-	-	40,458
Cash at bank and in hand	14,560	-	173,070	187,630
Other net current assets/(liabilities)	(2,736)	-	-	(2,736)
Total	52,282	-	173,070	225,352

16. Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised on a transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at an amortised cost using the effective interest method.

17. Operating leases

The total of future minimum lease payments under non-cancellable operating leases are:

	Equipment Leases 2024	Equipment Leases 2023
	£	£
Payable within one year	1,564	-
Payable between 2 and five years	3,127	-

WIGAN AND LEIGH COMMUNITY CHARITY

England & Wales - Charity number 1163945

Accounts

Company registration number: 8528548

Charity registration number: 1163945

Wigan And Leigh Community Charity

known as

Wigan And Leigh Community Charity

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2023

Wigan And Leigh Community Charity

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Wigan And Leigh Community Charity

Reference and Administrative Details

Trustees

Ms Eunice Smethurst

Mrs Genette Smith – Until June 2022

Dr Dane Anderton – resigned November 2023

Mr Peter Smith – Until June 2022

Jacqueline Lowe – Until June 2022

Sonya Bithell – Appointed June 2022

Edward Ellis – Appointed June 2022

Kerry Whittle – Appointed June 2022

Principal Office

Platt Bridge Community Zone

81 Ribble Road, Platt Bridge

Wigan

Greater Manchester

WN2 5EG

Company Registration Number

8528548

Charity Registration Number

1163945

Wigan And Leigh Community Charity

Trustees' Report

The Trustees, who are Directors for the purpose of company law, present the Annual Report together with the financial statements of the Charitable company for the year ended 31st March 2023

Overview

1. Wigan And Leigh Community Charity was awarded £1million funding in 2017 by Power to Change for 5 years
2. As part of the future planning process, the Trustees have agreed to widen their remit, now to include new Charitable Objects and a wider geographical area of benefit, from Abram Ward to the whole of the borough of Wigan. This will create a Place Based approach to growing and sustaining community empowerment.
3. At their AGM in 2020, Members agreed unanimously that there should be a new name for organisation that better reflected the borough-wide brief of the organisation, and that it should be changed to Wigan and Leigh Community Charity.
4. The organisation operates in two key areas: Asset Transfer, Development and Management, and Business Support and Growth under the banner of Made in Wigan.
5. The Made in Wigan element of their work covers the provision of business services, ranging from introductory workshops in social enterprise for schools and other aspirant entrepreneurs through to coaching, mentoring and professional development for more established self-employed business owners. It is reflected in the Made in Wigan initiative, which promotes the goods and services of social entrepreneurs in the borough

Aims and Objectives

Vision and Values

The Wigan and Leigh Community Charity (W&LCC) exists to build on the expertise developed in the Abram Ward Community Charity in order to maximize local resources and instigate, nurture and develop community business and social enterprise across the whole borough of Wigan. We provide the knowledge, skills, networks and platforms to enable social enterprise in all its different forms to thrive, thus contributing at a significant level to the education, employment and enterprise in Wigan and its neighbouring boroughs.

Our values include

- a commitment to protect the environment to achieve net-zero buildings by 2030
- an unswerving commitment to diversity and inclusion at all levels of our organisation

Value Proposition

The Wigan and Leigh Community Charity offers a 'one-stop shop' for aspirant local entrepreneurs and community leaders who need access to the knowledge, skills, networks and resources, both on and off line, to set up successful community-focused businesses in the borough and its immediate surroundings. The offer is provided through a mixture of public funding and private earned income.

We achieve this by working closely with the local authority, local business and community networks. We manage buildings accommodating small businesses; we promote community businesses by promoting them on and off line, in especially designed and managed trading locations; we empower local communities to become more entrepreneurial through our practical, reality-based training and development; and we stimulate early ambitions by providing experience-based education, mentoring and work experience for young people.

Objectives

We will deliver our Vision by:

1. Developing brand awareness for Wigan and Leigh Community Charity as our overall identity, including the promotion of our Made in Wigan initiative.
2. Supporting a Community Wealth Building model for the borough of Wigan through transfer of assets for Community Business and Social Enterprise
3. Growing Community Business hubs across the borough of Wigan
4. Continue Asset Management of Platt Bridge Community Zone, and identify further opportunities for Asset Management across Wigan Borough
5. Develop and deliver Education Awareness programmes to help local people develop their own Social Economy organisation
6. Act as a provider of Enterprise Coaching support to Social Economy organisations in Wigan Borough
7. Supporting the development of ward-based Community Organising, including Neighbourhood Plans, to create Planning Policies for Community Businesses as integral to the local neighbourhoods' development

8. We have commenced plans to develop a Community Organizing approach in Wigan Borough, commencing with Abram Ward. WLCC are partners on an initiative called Vocal Eyes which will develop Neighbourhood level approaches via Participatory Budgeting to 5 parts of the Borough.
9. WLCC has been the representative for the Social Economy sector at Wigan's Community Wealth building Anchor partnership since 2020. Over the last 12 months, all Anchors (including WLCC) have undertaken a Spend Analysis and identifying gaps and opportunities to spend money in Wigan, alongside Regional, National and International spend.
10. Supporting Local, Regional and National strategies as part of WLCC's role in Community Wealth building in Wigan, growing the Social Economy in Greater Manchester, and leading on the Social Enterprise Place Town kitemark via Social Enterprise UK.
11. Supporting local Wigan Borough partnerships, from Food networks to Culture partnerships to ensure local residents and local Social Economy organisations have supported required, via a cooperative approach
12. Act as Strategic Lead for the Proper Good programme in Wigan Borough

Wigan And Leigh Community Charity Trustees' Report

Public Benefit

- Assets and Facilities Management – Social Economy accommodation: rental and room hire
- Platt Bridge Community Zone
- Place Based approach to managing Community Assets and Facilities
- Business Start Up and Scale Up support to the Social Economy in Wigan Borough
- Seed fund support to help Social Economy organisations to Start up
- Education, Training and Consultancy Services
- Neighbourhood Plan Forum
- Community Organising workshops
- Enterprise Awareness programmes – supporting people of all ages to set up a Social Economy organisation
- Partnership working with the Voluntary, Community, Faith and Social Economy sector to provide support to local communities

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Structure, governance and management

Nature of governing document

- Company Limited By Guarantee by articles of association
- Registered with Charity Commission

The annual report was approved by the trustees of the charity on 20 December 2023 and signed on its behalf by:

S Bithell
Sonya Bithell
Trustee

Wigan And Leigh Community Charity Statement of Trustees' Responsibilities

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

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

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

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

Approved by the trustees of the charity on 20 December 2023 and signed on its behalf by:

S Bithell
Sonya Bithell
Chair

Wigan And Leigh Community Charity
Independent Examiner's Report to the trustees of Wigan And Leigh Community Charity

I report on the accounts of the charity for the year ended 31 March 2023 which are set out on pages 6 to 15 .

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

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

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

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

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

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities
- have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

.....
Woodville Accountancy

20 December 2023

Wigan And Leigh Community Charity
Statement of Financial Activities for the Year Ended 31 March 2023
(Including Income and Expenditure Account and Statement of Total Recognised
Gains and Losses)

	Note	Unrestricted funds £	Total 2022 £
Income and Endowments from:			
Donations and legacies	3	-	-
Charitable activities	4	271,653	175,681
Investment income	5	-	-
Other income	6	36,147	45,710
Total Income		<u>307,800</u>	<u>221,391</u>
Expenditure on:			
Charitable activities	7	(167,634)	(153,339)
Other expenditure	8	(42,846)	(40,612)
Total Expenditure		<u>(210,480)</u>	<u>(193,951)</u>
Net income/(loss)		<u>97,320</u>	<u>27,441</u>
Reconciliation of funds			
Total funds carried forward	19	<u>225,352</u>	<u>128,032</u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2023 is shown in note 19.

Wigan And Leigh Community Charity
(Registration number: 8528548)
Balance Sheet as at 31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	15	40,458	23,699
Current assets			
Debtors	16	13,623	9,460
Cash at bank and in hand		187,630	109,610
		<u>201,253</u>	<u>119,070</u>
Total assets less current liabilities		241,711	142,769
Creditors: Amounts falling due after more than one year	17	(16,359)	(14,737)
Net assets		<u>225,352</u>	<u>128,032</u>
Funds of the charity:			
Funds			
Unrestricted funds		52,322	89,600
Restricted funds		173,030	38,432
Total unrestricted funds		<u>225,352</u>	<u>128,032</u>
Total funds	19	<u>225,352</u>	<u>128,032</u>

For the financial year ending 31 March 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

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

The financial statements on pages 6 to 15 were approved by the trustees, and authorised for issue on 20th December 2023 and signed on their behalf by:

S Bithell
Sonya Bithell
Chair

Wigan And Leigh Community Charity

Notes to the Financial Statements for the Year Ended 31 March 2023

1 Charity status

The charity is a charity limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

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

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

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

Going concern

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

Exemption from preparing a cash flow statement

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

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Grants receivable

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

Wigan And Leigh Community Charity
Notes to the Financial Statements for the Year Ended 31 March 2023

Expenditure

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

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

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

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustee's meetings and reimbursed expenses.

Taxation

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

Tangible fixed assets

Individual fixed assets costing £100.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Wigan And Leigh Community Charity
Notes to the Financial Statements for the Year Ended 31 March 2023

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustee's discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

3 Income from donations and legacies

	Unrestricted funds	Total 2023	Total 2022
	General £	£	£
Grants, including capital grants;			
Grants from other charities	-	-	-
	-	-	-

4 Income from charitable activities

	Restricted Funds	Total 2023
	Designated £	£
Community Education & Skills	271,653	271,653
	271,653	271,653

5 Investment income

	Unrestricted funds	Total 2023	Total 2022
	Designated £	£	£
Interest receivable and similar income;			
Interest receivable on bank deposits			

Wigan And Leigh Community Charity
Notes to the Financial Statements for the Year Ended 31 March 2023

6. Other income

	Unrestricted funds		
	Designated £	Total 2023 £	Total 2022 £
Income from trading subsidiary	34,778	34,778	44,100
Deferred Income	1,369	1,369	1,610
Other income	-	-	-
	36,147	36,147	45,710

7. Expenditure on charitable activities

Note	Designated £	General £	Total 2023 £	Total 2022 £
Staff costs	82,659	-	82,659	93,066
Allocated support costs	84,975	-	84,975	101,488
Other adjustments	0	-	0	0
Governance costs	0	8,922	8,922	6,088
	167,634	8,922	176,556	159,428
		Grant funding of activity £	Activity support costs £	Total 2023 £
Restricted Funds				
Princes Trust		9,352	0	9,352
MIW Minis Funding		7,354	89	7,265
PTC Funding		130,658	130,637	21
Neighbourhood Plan Support		12,969	0	12,969
Brighter Borough		500	0	500
Cost of living grants		4,895	0	4,895
ESF Funding		5,173	0	5,173
Local access proper good funding		14,475	14,475	0
Local access development grant		5,700	5,700	0
Greater Manchester		51,279	16,733	34,546

Wigan Council	58,000		58,000
Main Grants	9,677		9,677
10GM	30,672		30,672
	340,704	167,634	173,070

£0 (2021 - £0) of the above expenditure was attributable to unrestricted funds and £167,634 (2022 - £153,340) to restricted funds.

Wigan And Leigh Community Charity
Notes to the Financial Statements for the Year Ended 31 March 2023

8. Other Expenditure

	Note	Designated £	Total 2023 £	Total 2022 £
Staff costs				
Wages and salaries		-	-	-
Social security		-	-	-
Other staff costs		-	-	-
Legal fees		1,149	1,149	909
Marketing and publicity		0	0	0
Depreciation, amortisation and other similar costs		-	-	6,088
Rent and Rates		24,097	24,097	8,727
Repairs and Renewals		3,830	3,830	7,371
Other resources expended		11,427	11,427	15,297
Allocated support costs	13	2,342	2,342	2,220
		42,846	42,846	40,612

9 Analysis of governance and support costs

Governance Costs

Unrestricted funds	
General	Total
£	2023
	£
8,922	8,922
<u>8,922</u>	<u>8,922</u>

Depreciation, amortisation and other similar costs

10 Net incoming resources for the year include:

	2023	2022
	£	£
Depreciation of fixed assets	<u>8,922</u>	<u>6,088</u>

11 Trustees remuneration and expenses

12 Staff costs

The aggregate payroll costs were as follows:

	2023	2022
	£	£
Staff costs during the year were:		
Wages and salaries	78,544	86,800
Social security costs	4,115	6,266
Other staff costs	-	-
	<u>82,659</u>	<u>93,066</u>

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

13 Independent examiner's remuneration

	2023	2022
	£	£
Examination of the financial statements	<u>2,342</u>	<u>2,220</u>

Wigan And Leigh Community Charity
Notes to the Financial Statements for the Year Ended 31 March 2023

14 Taxation

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

15 Tangible fixed assets

	Furniture and equipment £	Computer equipment £	Total £
Cost			
At 1 April 2022	50,787	31,300	82,087
Additions	25,680	0	25,680
At 31 March 2023	76,467	31,300	107,767
Depreciation			
At 1 April 2022	32,786	25,601	58,387
Charge for the year	6,872	2,050	8,922
At 31 March 2023	39,658	27,651	67,309
Net book value			
At 31 March 2023	36,809	3,649	40,458
At 31 March 2022	18,001	5,699	23,670

16 Debtors

	2023 £	2022 £
Trade debtors	13,623	9,460

17 Creditors: amounts falling due after one year

	2023 £	2022 £
Trade creditors	1,492	3,352
Other creditors	3,986	(702)
Accruals	10,881	12,087
Deferred income	0	0
	16,359	14,737

18 Reserves

	Other reserves £	Total £
At 1 April 2023	225,352	128,032

Wigan And Leigh Community Charity
Notes to the Financial Statements for the Year Ended 31 March 2023

19 Funds

	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
Unrestricted funds			
General	(36,147)	42,846	-6,699
Designated	(271,653)	167,634	104,019
Total funds	(307,800)	232,331	97,320

20 Analysis of net assets between funds

	Unrestricted funds		Total funds
	General £	Designated £	£
Tangible fixed assets	40,460	-	40,460

21 Analysis of net funds

	At 1 April 2022 £	Cash flow £	At 31 March 2023 £
Cash at bank and in hand	109,610	78,021	187,631
Net debt	109,610	78,021	187,631

WIGAN AND LEIGH COMMUNITY CHARITY

England & Wales - Charity number 1163945

Accounts

Company registration number: 8528548

Charity registration number: 1163945

Wigan And Leigh Community Charity

known as

Wigan And Leigh Community Charity

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2022

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COMPANIES HOUSE

Wigan And Leigh Community Charity

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Wigan And Leigh Community Charity

Reference and Administrative Details

Trustees

Ms Eunice Smethurst

Mrs Genette Smith

Dr Dane Anderton

Mr Peter Smith

Jacqueline Lowe

Principal Office

Platt Bridge Community Zone

81 Ribble Road, Platt Bridge

Wigan

Greater Manchester

WN2 5EG

Company Registration Number

8528548

Charity Registration Number

1163945

Wigan And Leigh Community Charity

Trustees' Report

The Trustees, who are Directors for the purpose of company law, present the Annual Report together with the financial statements of the Charitable company for the year ended 31st March 2022

Overview

1. Wigan And Leigh Community Charity was awarded £1million funding in 2017 by Power to Change for 5 years
2. As part of the future planning process, the Trustees have agreed to widen their remit, now to include new Charitable Objects and a wider geographical area of benefit, from Abram Ward to the whole of the borough of Wigan. This will create a Place Based approach to growing and sustaining community empowerment.
3. At their AGM in 2020, Members agreed unanimously that there should be a new name for organisation that better reflected the borough-wide brief of the organisation, and that it should be changed to Wigan and Leigh Community Charity.
4. The organisation operates in two key areas: Asset Transfer, Development and Management, and Business Support and Growth under the banner of Made in Wigan.
5. The Made in Wigan element of their work covers the provision of business services, ranging from introductory workshops in social enterprise for schools and other aspirant entrepreneurs through to coaching, mentoring and professional development for more established self-employed business owners. It is reflected in the Made in Wigan initiative, which promotes the goods and services of social entrepreneurs in the borough

Aims and Objectives

Vision and Values

The Wigan and Leigh Community Charity (W&LCC) exists to build on the expertise developed in the Abram Ward Community Charity in order to maximize local resources and instigate, nurture and develop community business and social enterprise across the whole borough of Wigan. We provide the knowledge, skills, networks and platforms to enable social enterprise in all its different forms to thrive, thus contributing at a significant level to the education, employment and enterprise in Wigan and its neighbouring boroughs.

Our values include

- a commitment to protect the environment to achieve net-zero buildings by 2030
- an unswerving commitment to diversity and inclusion at all levels of our organisation

Value Proposition

The Wigan and Leigh Community Charity offers a ‘one-stop shop’ for aspirant local entrepreneurs and community leaders who need access to the knowledge, skills, networks and resources, both on and off line, to set up successful community-focused businesses in the borough and its immediate surroundings. The offer is provided through a mixture of public funding and private earned income.

We achieve this by working closely with the local authority, local business and community networks. We manage buildings accommodating small businesses; we promote community businesses by promoting them on and off line, in especially designed and managed trading locations; we empower local communities to become more entrepreneurial through our practical, reality-based training and development; and we stimulate early ambitions by providing experience-based education, mentoring and work experience for young people.

Objectives

We will deliver our Vision by:

1. Developing brand awareness for Wigan and Leigh Community Charity as our overall identity, including the promotion of our Made in Wigan initiative.
2. Supporting a Community Wealth Building model for the borough of Wigan through transfer of assets for Community Business and Social Enterprise
3. Growing Community Business hubs across the borough of Wigan
4. Continue Asset Management of Platt Bridge Community Zone, and identify further opportunities for Asset Management across Wigan Borough
5. Develop and deliver Education Awareness programmes to help local people develop their own Social Economy organisation
6. Act as a provider of Enterprise Coaching support to Social Economy organisations in Wigan Borough
7. Supporting the development of ward-based Community Organising, including Neighbourhood Plans, to create Planning Policies for Community Businesses as integral to the local neighbourhoods’ development
8. We have commenced plans to develop a Community Organizing approach in Wigan Borough, commencing with Abram Ward. WLCC are partners on an initiative called Vocal Eyes

which will develop Neighbourhood level approaches via Participatory Budgeting to 5 parts of the Borough.

9. WLCC has been the representative for the Social Economy sector at Wigan's Community Wealth building Anchor partnership since 2020. Over the last 12 months, all Anchors (including WLCC) have undertaken a Spend Analysis and identifying gaps and opportunities to spend money in Wigan, alongside Regional, National and International spend.
10. Supporting Local, Regional and National strategies as part of WLCC's role in Community Wealth building in Wigan, growing the Social Economy in Greater Manchester, and leading on the Social Enterprise Place Town kitemark via Social Enterprise UK.
11. Supporting local Wigan Borough partnerships, from Food networks to Culture partnerships to ensure local residents and local Social Economy organisations have supported required, via a cooperative approach
12. Act as Strategic Lead for the Proper Good programme in Wigan Borough

Wigan And Leigh Community Charity Trustees' Report

Public Benefit

- Assets and Facilities Management – Social Economy accommodation: rental and room hire
- Platt Bridge Community Zone
- Place Based approach to managing Community Assets and Facilities
- Made in Wigan Shop (located in Wigan Town Centre)
- Business Start Up and Scale Up support to the Social Economy in Wigan Borough
- Seed fund support to help Social Economy organisations to Start up
- Education, Training and Consultancy Services
- Sales - Made in Wigan products and services
- Neighbourhood Plan Forum
- Community Organising workshops
- Enterprise Awareness programmes – supporting people of all ages to set up a Social Economy organisation
- Partnership working with the Voluntary, Community, Faith and Social Economy sector to provide support to local communities

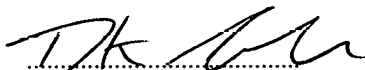
The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Structure, governance and management

Nature of governing document

- Company Limited By Guarantee by articles of association
- Registered with Charity Commission

The annual report was approved by the trustees of the charity on 21 December 2022 and signed on its behalf by:



Dr Dane Anderton
Trustee

Wigan And Leigh Community Charity Statement of Trustees' Responsibilities

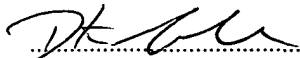
The trustees (who are also the directors of Wigan And Leigh Community Charity for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice)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

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

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

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

Approved by the trustees of the charity on 21 December 2022 and signed on its behalf by:



Dr Dane Anderton
Chair

Wigan And Leigh Community Charity
Independent Examiner's Report to the trustees of Wigan And Leigh Community
Charity

I report on the accounts of the charity for the year ended 31 March 2022 which are set out on pages 6 to 15 .

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

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

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

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

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

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

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

.....
Woodville Accountancy

21 December 2022

Wigan And Leigh Community Charity
Statement of Financial Activities for the Year Ended 31 March 2022
(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Total 2021 £
Income and Endowments from:			
Donations and legacies	3	-	-
Charitable activities	4	175,681	167,262
Investment income	5	-	-
Other income	6	45,710	77,845
Total Income		<u>221,391</u>	<u>245,107</u>
Expenditure on:			
Charitable activities	7	(153,339)	(123,758)
Other expenditure	8	(40,612)	(48,359)
Total Expenditure		<u>(193,951)</u>	<u>(172,117)</u>
Net income/(loss)		<u>27,441</u>	<u>72,990</u>
Reconciliation of funds			
Total funds carried forward	19	<u>128,032</u>	<u>100,591</u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2022 is shown in note 19.

Wigan And Leigh Community Charity
(Registration number: 8528548)
Balance Sheet as at 31 March 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	15	23,699	28,494
Current assets			
Debtors	16	9,460	9,361
Cash at bank and in hand		109,610	91,608
		119,070	100,969
Total assets less current liabilities		142,769	129,463
Creditors: Amounts falling due after more than one year	17	(14,737)	(28,872)
Net assets		128,032	100,591
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		89,600	72,990
Other reserves		38,432	27,601
Total unrestricted funds		128,032	100,591
Total funds	19	128,032	100,591

For the financial year ending 31 March 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

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

The financial statements on pages 6 to 15 were approved by the trustees, and authorised for issue on 21st December 2022 and signed on their behalf by:



 Dr Dane Anderton
 Chair

Wigan And Leigh Community Charity
Notes to the Financial Statements for the Year Ended 31 March 2022

1 Charity status

The charity is a charity limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

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

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

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

Going concern

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

Exemption from preparing a cash flow statement

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

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Grants receivable

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

Wigan And Leigh Community Charity
Notes to the Financial Statements for the Year Ended 31 March 2022

Expenditure

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

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

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

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustee's meetings and reimbursed expenses.

Taxation

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

Tangible fixed assets

Individual fixed assets costing £100.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Wigan And Leigh Community Charity
Notes to the Financial Statements for the Year Ended 31 March 2022

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustee's discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

3 Income from donations and legacies

	Unrestricted funds	Total 2022	Total 2021
	General	£	£
	£	£	£
Grants, including capital grants;	-	-	-
Grants from other charities	-	-	-
	-	-	-

4 Income from charitable activities

	Restricted Funds	Total 2022
	Designated	£
	£	£
Community Education & Skills	175,681	175,681
	175,681	175,681

5 Investment income

	Unrestricted funds	Total 2022	Total 2021
	Designated	£	£
	£	£	£
Interest receivable and similar income;	1	1	-
Interest receivable on bank deposits	-	-	-
	1	1	-

Wigan And Leigh Community Charity
Notes to the Financial Statements for the Year Ended 31 March 2022

6. Other income

	Unrestricted funds		Total 2021 £
	Designated £	Total 2022 £	
Income from trading subsidiary	44,100	44,100	75,951
Deferred Income	1,610	1,610	1,894
Other income	-	-	-
	45,710	45,710	77,845

7. Expenditure on charitable activities

	Note	Designated	General	Total	Total
		£	£	2022 £	2021 £
Staff costs		93,066	-	93,066	93,185
Allocated support costs		60,274	-	60,274	25,533
Other adjustments		0		0	0
Governance costs		0	6,088	6,088	7,799
		153,340	6,088	159,428	126,517
			Grant funding of activity £	Activity support costs £	Total 2022 £
Restricted Funds					
Princes Trust			10,060	708	9,352
MIW Minis Funding			14,000	6,646	7,354
PTC Funding			160,963	139,518	21,445
Neighbourhood Plan Support			3,622	3,465	157
Brighter Borough			500	0	500
Food Parcel Grants			4,895	0	4,895
ESF Funding			8,176	3,003	5,173
Local access proper good funding			14,475	0	14,475
Local access development grant			5,700	0	5,700
			222,391	153,340	66,531

£0 (2021 - £0) of the above expenditure was attributable to unrestricted funds and £153,340 (2021 - £130,337) to restricted funds.

Wigan And Leigh Community Charity
Notes to the Financial Statements for the Year Ended 31 March 2022

8. Other Expenditure

	Note	Designated £	Total 2022 £	Total 2021 £
Staff costs				
Wages and salaries		-	-	-
Social security		-	-	-
Other staff costs		-	-	-
Legal fees		909	909	6,520
Marketing and publicity		0	0	3,500
Depreciation, amortisation and other similar costs		6,088	6,088	7,799
Rent and Rates		8,727	8,727	14,285
Repairs and Renewals		7,371	7,371	8,212
Other resources expended		15,297	15,297	5,826
Allocated support costs	13	2,220	2,220	2,216
		<u>40,612</u>	<u>40,612</u>	<u>48,358</u>

9 Analysis of governance and support costs

Governance Costs

Depreciation, amortisation and other similar costs

Unrestricted funds	
General £	Total 2022 £
6,088	6,008
<u>6,088</u>	<u>6,088</u>

10 Net incoming resources for the year include:

	2022 £	2021 £
Depreciation of fixed assets	6,088	7,799
	<u>6,088</u>	<u>7,799</u>

11 Trustees remuneration and expenses

12 Staff costs

The aggregate payroll costs were as follows:

	2022 £	2021 £
Staff costs during the year were:		
Wages and salaries	86,800	86,800
Social security costs	6,266	6,385
Other staff costs	-	-
	<u>93,066</u>	<u>93,185</u>

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

13 Independent examiner's remuneration

	2022 £	2021 £
Examination of the financial statements	<u>2,220</u>	<u>2,216</u>

Wigan And Leigh Community Charity
Notes to the Financial Statements for the Year Ended 31 March 2022

14 Taxation

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

15 Tangible fixed assets

	Furniture and equipment £	Computer equipment £	Total £
Cost			
At 1 April 2021	49,494	31,300	80,794
Additions	1,293	0	1,293
At 31 March 2022	<u>50,787</u>	<u>31,300</u>	<u>82,087</u>
Depreciation			
At 1 April 2021	29,505	22,794	52,299
Charge for the year	3,281	2,807	6,088
At 31 March 2022	<u>32,786</u>	<u>25,601</u>	<u>58,387</u>
Net book value			
At 31 March 2022	<u>19,987</u>	<u>8,506</u>	<u>28,493</u>
At 31 March 2021	<u>18,000</u>	<u>5,699</u>	<u>23,699</u>

16 Debtors

	2022 £	2021 £
Trade debtors	<u>9,460</u>	<u>9,361</u>

17 Creditors: amounts falling due after one year

	2022 £	2021 £
Trade creditors	3,352	8,724
Other creditors	(702)	(682)
Accruals	12,087	20,830
Deferred income	0	0
	<u>14,737</u>	<u>28,872</u>

18 Reserves

	Other reserves £	Total £
At 1 April 2022	<u>128,032</u>	<u>100,591</u>

Wigan And Leigh Community Charity
Notes to the Financial Statements for the Year Ended 31 March 2022

19 Funds

	Incoming resources £	Resources expended £	Balance at 31 March 2022 £
Unrestricted funds			
General	(45,710)	34,970	10,740
Designated	(175,681)	158,980	16,701
Total funds	(221,391)	193,950	27,441

20 Analysis of net assets between funds

	Unrestricted funds		Total funds
	General £	Designated £	£
Tangible fixed assets	23,699	-	23,699

21 Analysis of net funds

	At 1 April 2021 £	Cash flow £	At 31 March 2022 £
Cash at bank and in hand	91,608	18,002	109,610
Net debt	91,608	18,002	109,610

WIGAN AND LEIGH COMMUNITY CHARITY

England & Wales - Charity number 1163945

Accounts

Company registration number: 8528548

Charity registration number: 1163945

Wigan And Leigh Community Charity

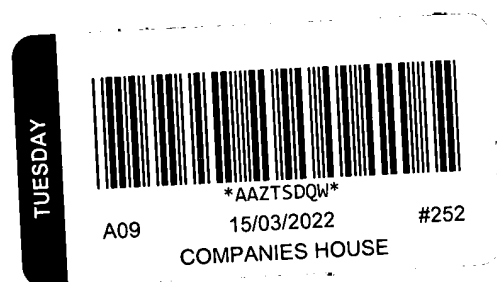
known as

Wigan And Leigh Community Charity

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2021



Wigan And Leigh Community Charity

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Wigan And Leigh Community Charity

Reference and Administrative Details

Trustees

Mrs Eunice Smethurst

Mrs Genette Smith

Dr Dane Anderton

Mr Peter Smith

Mrs Jacqueline Lowe

Principal Office

Platt Bridge Community Zone

81 Ribble Road, Platt Bridge

Wigan

Greater Manchester

WN2 5EG

Company Registration Number

8528548

Charity Registration Number

1163945

Wigan And Leigh Community Charity

Trustees' Report

The Trustees, who are Directors for the purpose of company law, present the Annual Report together with the financial statements of the Charitable company for the year ended 31st March 2021

Overview

1. Wigan And Leigh Community Charity was awarded £1million funding in 2017 by Power to Change for 5 years
2. As part of the future planning process, the Trustees have agreed to widen their remit, now to include new Charitable Objects and a wider geographical area of benefit, from Abram Ward to the whole of the borough of Wigan. This will create a Place Based approach to growing and sustaining community empowerment.
3. At their AGM in 2020, Members agreed unanimously that there should be a new name for organisation that better reflected the borough-wide brief of the organisation, and that it should be changed to Wigan and Leigh Community Charity.
4. The organisation operates in two key areas: Asset Transfer, Development and Management, and Business Support and Growth under the banner of Made in Wigan.
5. The Made in Wigan element of their work covers the provision of business services, ranging from introductory workshops in social enterprise for schools and other aspirant entrepreneurs through to coaching, mentoring and professional development for more established self-employed business owners. It is reflected in the Made in Wigan initiative, which promotes the goods and services of social entrepreneurs in the borough

Aims and Objectives

Vision and Values

The Wigan and Leigh Community Charity (W&LCC) exists to build on the expertise developed in the Abram Ward Community Charity in order to maximize local resources and instigate, nurture and develop community business and social enterprise across the whole borough of Wigan. We provide the knowledge, skills, networks and platforms to enable social enterprise in all its different forms to thrive, thus contributing at a significant level to the education, employment and enterprise in Wigan and its neighbouring boroughs.

Our values include

- a commitment to protect the environment to achieve net-zero buildings by 2030
- an unswerving commitment to diversity and inclusion at all levels of our organisation

Value Proposition

The Wigan and Leigh Community Charity offers a 'one-stop shop' for aspirant local entrepreneurs and community leaders who need access to the knowledge, skills, networks and resources, both on and off line, to set up successful community-focused businesses in the borough and its immediate surroundings. The offer is provided through a mixture of public funding and private earned income.

We achieve this by working closely with the local authority, local business and community networks. We manage buildings accommodating small businesses; we promote community businesses by promoting them on and off line, in especially designed and managed trading locations; we empower local communities to become more entrepreneurial through our practical, reality-based training and development; and we stimulate early ambitions by providing experience-based education, mentoring and work experience for young people.

Objectives

We will deliver our Vision by:

1. Developing brand awareness for Wigan and Leigh Community Charity as our overall identity
2. Supporting a Community Wealth Building model for the borough of Wigan through transfer of assets for Community Business and Social Enterprise
3. Growing Community Business hubs across the borough of Wigan
4. Developing borough-wide and regional networks, working closely with Greater Manchester initiatives amongst others
5. Supporting the development of ward-based Community Organising, including Neighbourhood Plans, to create Planning Policies for Community Businesses as integral to the local neighbourhoods' development
6. We have commenced plans to develop a Community Organizing approach in Wigan Borough, and we held our *Intro to Community Organisers workshops* in February 2021. Other Neighbourhoods are now looking at Community Organising approaches, ranging from Neighbourhood Planning through to Participatory Budgeting. WLCC are partners on an

initiative called Vocal Eyes which will develop Neighbourhood level approaches via Participatory Budgeting to 6 parts of the Borough.

7. WLCC has been the representative for the Social Economy sector at Wigan's Community Wealth building Anchor partnership since 2020. Over the last 12 months, all Anchors (including WLCC) have undertaken a Spend Analysis and identifying gaps and opportunities to spend money in Wigan, alongside Regional, National and International spend.
8. During 2020 WLCC work in conjunction with local authority's to deliver food bank provisions Via our Hub at Platt Bridge to family's isolating and suffering hardship as a result of the Covid -19 Pandemic.

Wigan And Leigh Community Charity Trustees' Report

Public Benefit

- Assets and Facilities Management – Social Economy accommodation: rental and room hire
- Platt Bridge Community Zone
- Place Based approach to managing Community Assets and Facilities
- Made in Wigan Shop (located in Wigan Town Centre)
- Business Start Up and Scale Up support to the Social Economy in Wigan Borough
- Seed fund support to help Social Economy organisations to Start up
- Education, Training and Consultancy Services
- Sales - Made in Wigan products and services
- Neighbourhood Plan Forum
- Community Organising workshops
- Enterprise Awareness programmes – supporting people of all ages to set up a Social Economy organisation
- Partnership working with the Voluntary, Community, Faith and Social Economy sector to provide support to local communities

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Structure, governance and management

Nature of governing document

- Company Limited By Guarantee by articles of association
- Registered with Charity Commission

The annual report was approved by the trustees of the charity on 10 March 2022 and signed on its behalf by:



Dr Dane Anderton
Chair

Wigan And Leigh Community Charity Statement of Trustees' Responsibilities

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

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

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

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

Approved by the trustees of the charity on 10 March 2022 and signed on its behalf by:



Dr Dane Anderton
Chair

Wigan And Leigh Community Charity
Independent Examiner's Report to the trustees of Wigan And Leigh Community
Charity

I report on the accounts of the charity for the year ended 31 March 2021 which are set out on pages 6 to 15 .

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

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

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

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

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

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

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

.....
Woodville Accountancy

10 March 2022

Wigan And Leigh Community Charity
Statement of Financial Activities for the Year Ended 31 March 2021
(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Total 2020 £
Income and Endowments from:			
Donations and legacies	3	-	-
Charitable activities	4	167,262	158,750
Investment income	5	-	-
Other income	6	77,845	38,123
Total Income		<u>245,107</u>	<u>196,873</u>
Expenditure on:			
Charitable activities	7	(123,758)	(135,553)
Other expenditure	8	(48,359)	(74,744)
Total Expenditure		<u>(172,117)</u>	<u>(210,297)</u>
Net income/(loss)		<u>72,990</u>	<u>(13,424)</u>
Reconciliation of funds			
Total funds carried forward	19	<u>100,591</u>	<u>27,601</u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2021 is shown in note 19.

Wigan And Leigh Community Charity
(Registration number: 8528548)
Balance Sheet as at 31 March 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	15	28,494	33,348
Current assets			
Debtors	16	9,361	6,773
Cash at bank and in hand		91,608	6,085
		100,969	12,858
Total assets less current liabilities		129,463	46,206
Creditors: Amounts falling due after more than one year	17	(28,872)	(18,605)
Net assets		100,591	27,601
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		72,990	(13,425)
Other reserves		27,601	41,026
Total unrestricted funds		100,591	27,601
Total funds	19	100,591	27,601


For the financial year ending 31 March 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

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

The financial statements on pages 6 to 15 were approved by the trustees, and authorised for issue on 10th March 2022 and signed on their behalf by:



Dr Dane Anderton
Chair

Wigan And Leigh Community Charity
Notes to the Financial Statements for the Year Ended 31 March 2021

1 Charity status

The charity is a charity limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

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

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

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

Going concern

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

Exemption from preparing a cash flow statement

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

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Grants receivable

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

Wigan And Leigh Community Charity

Notes to the Financial Statements for the Year Ended 31 March 2021

Expenditure

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

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

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

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustee's meetings and reimbursed expenses.

Taxation

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

Tangible fixed assets

Individual fixed assets costing £100.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Wigan And Leigh Community Charity
Notes to the Financial Statements for the Year Ended 31 March 2021

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustee's discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

3 Income from donations and legacies

	Unrestricted funds	Total 2021	Total 2020
	General	2021	2020
	£	£	£
Grants, including capital grants;			
Grants from other charities	-	-	-
	-	-	-

4 Income from charitable activities

	Restricted Funds	Total 2021
	Designated	2021
	£	£
Community Education & Skills	154,100	158,750
	154,100	158,750

5 Investment income

	Unrestricted funds	Total 2021	Total 2020
	Designated	2021	2020
	£	£	£
Interest receivable and similar income;			
Interest receivable on bank deposits	1	1	
	1	1	

Wigan And Leigh Community Charity
Notes to the Financial Statements for the Year Ended 31 March 2021

6. Other income

	Unrestricted funds	Total 2021	Total 2020
	Designated £	£	£
Income from trading subsidiary	75,951	75,951	35,894
Deferred Income	1,894	1,894	2,229
Other income	-	-	-
	77,845	77,845	38,123

7. Expenditure on charitable activities

	Note	Designated £	General £	Total 2021 £	Total 2020 £
Staff costs		93,185	-	93,185	94,780
Allocated support costs		25,533	-	25,533	40,772
Other adjustments		0		0	0
Governance costs		0	7,799	7,799	9,415
		118,718	7,799	126,517	144,968
			Grant funding of activity	Activity support costs	Total 2021
			£	£	£
Restricted Funds					
Princes Trust			10,060	0	10,060
MIW Minis Funding			22,000	8,000	14,000
PTC Funding			126,283	109,133	17,150
Neighbourhood Plan Support			8,662	5,040	3,622
Food Parcel Grants			9,939	5,044	4,895
ESF Funding			3,223	3,120	103
			180,167	130,337	49,830

£0 (2020 - £11,760) of the above expenditure was attributable to unrestricted funds and £130,337 (2020 - £124,793) to restricted funds.

Wigan And Leigh Community Charity
Notes to the Financial Statements for the Year Ended 31 March 2021

8. Other Expenditure

	Note	Designated £	Total 2021 £	Total 2020 £
Staff costs				
Wages and salaries		-	-	-
Social security		-	-	-
Other staff costs		-	-	-
Legal fees		6,520	6,520	40
Marketing and publicity		3,500	3,500	12,953
Depreciation, amortisation and other similar costs		7,799	7,799	9,415
Rent and Rates		14,285	14,285	15,756
Repairs and Renewals		8,212	8,212	33,229
Other resources expended		5,826	5,826	4,968
Allocated support costs	13	2,216	2,216	2,113
		<u>48,358</u>	<u>48,358</u>	<u>74,744</u>

9 Analysis of governance and support costs

Governance Costs

Depreciation, amortisation and other similar costs

Unrestricted funds	Total 2021 £
General £	£
7,799	7,799
<u>7,799</u>	<u>7,799</u>

10 Net incoming resources for the year include:

	2021 £	2020 £
Depreciation of fixed assets	<u>7,799</u>	<u>7,799</u>

11 Trustees remuneration and expenses

12 Staff costs

The aggregate payroll costs were as follows:

	2021 £	2020 £
Staff costs during the year were:		
Wages and salaries	86,800	81,891
Social security costs	6,385	6,740
Other staff costs	-	19,394
	<u>93,185</u>	<u>108,025</u>

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

13 Independent examiner's remuneration

	2021 £	2020 £
Examination of the financial statements	<u>2,216</u>	<u>2,216</u>

Wigan And Leigh Community Charity
Notes to the Financial Statements for the Year Ended 31 March 2021

14 Taxation

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

15 Tangible fixed assets

	Furniture and equipment £	Computer equipment £	Total £
Cost			
At 1 April 2020	47,711	30,139	77,850
Additions	1,783	1,161	2,944
At 31 March 2021	<u>49,494</u>	<u>31,300</u>	<u>80,794</u>
Depreciation			
At 1 April 2020	25,896	18,605	44,501
Charge for the year	3,609	4,189	7,096
At 31 March 2021	<u>29,505</u>	<u>22,794</u>	<u>51,597</u>
Net book value			
At 31 March 2021	<u>19,987</u>	<u>8,506</u>	<u>28,493</u>
At 31 March 2020	<u>21,814</u>	<u>11,534</u>	<u>33,348</u>

16 Debtors

	2021 £	2020 £
Trade debtors	<u>9,361</u>	<u>6,773</u>

17 Creditors: amounts falling due after one year

	2021 £	2020 £
Trade creditors	8,724	3,861
Other creditors	(682)	(682)
Accruals	20,830	15,428
Deferred income	0	0
	<u>28,872</u>	<u>18,607</u>

18 Reserves

	Other reserves £	Total £
At 1 April 2021	<u>100,591</u>	<u>100,591</u>

Wigan And Leigh Community Charity
Notes to the Financial Statements for the Year Ended 31 March 2021

19 Funds

	Incoming resources £	Resources expended £	Balance at 31 March 2021 £
Unrestricted funds			
General	(77,845)	48,357	42,650
Designated	(167,262)	123,758	30,342
Total funds	(245,107)	172,115	72,992

20 Analysis of net assets between funds

	Unrestricted funds		Total funds £
	General £	Designated £	
Tangible fixed assets	28,493	-	28,493

21 Analysis of net funds

	At 1 April 2020 £	Cash flow £	At 31 March 2021 £
Cash at bank and in hand	6,085	85,523	91,608
Net debt	6,085	85,523	91,608