

# **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 31<sup>st</sup> March 2025**

The Trustees present their Annual Directors' Report and financial statements of the Charity for the year ended 31<sup>st</sup> 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 31<sup>st</sup> 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 9<sup>th</sup> April 2015, amended by special resolution on 25<sup>th</sup> September 2015 and 13<sup>th</sup> March 2021. It is registered as a charity with the Charity Commission and is constituted under a trust deed dated 13<sup>th</sup> 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

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Sonya Bithell  
Treasurer

Date:

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

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

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 £
<b>Fixed assets:</b>			
Tangible assets	(10)	14,702	31,235
Total fixed assets		<u>14,702</u>	<u>31,235</u>
<b>Current assets:</b>			
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>
<b>Liabilities:</b>			
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
<b>Total net assets or liabilities</b>		<u>156,055</u>	<u>192,332</u>
<b>The funds of the charity:</b>			
Restricted income funds	(14)	20,812	105,488
Unrestricted income funds	(14)	135,243	86,844
<b>Total charity funds</b>		<u>156,055</u>	<u>192,332</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

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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)
<b>Net cash used in operating activities</b>	<b>(25,873)</b>	<b>(18,924)</b>
<b>Cash flows from investment activities:</b>		
Interest	-	-
Purchase of fixed assets	-	-
<b>Net cash provided by investing activities</b>	<b>-</b>	<b>-</b>
Increase/(decrease) in cash and cash equivalents during the year	(25,873)	(18,924)
Cash and cash equivalents brought forward	168,706	187,630
<b>Cash and cash equivalents carried forward</b>	<b>142,833</b>	<b>168,706</b>

## 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	Restricted	Total Funds	Total Funds
	Year Ended 31	Year Ended	Year Ended	Year Ended
	March 2025	31 March	31 March	31 March
	£	£	£	£
Donations & Gift Aid	4,155	-	4,155	-
	4,155	-	4,155	-

Previous reporting period

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

## 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	Restricted	Total Funds	Total Funds
	Year Ended 31	Year Ended	Year Ended	Year Ended
	March 2025	31 March	31 March	31 March
	£	£	£	£
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	Restricted	Total Funds
	Year Ended 31	Year Ended	Year Ended
	March 2024	31 March	31 March
	£	£	£
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	Year Ended	Year Ended
	Centre	31 March	31 March
	Activities	2025	2024
	£	£	£
<b>Expenditure on raising funds:</b>			
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:

	<b>General Support</b>	<b>Governance</b>	<b>Total 2025</b>	<b>Basis of apportionment</b>
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>	

  

	<b>General Support</b>	<b>Governance</b>	<b>Total 2024</b>	<b>Basis of apportionment</b>
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**

	<b>Year Ended 31 March 2025</b>	<b>Year Ended 31 March 2024</b>
	<b>£</b>	<b>£</b>
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**

	<b>Year Ended 31 March 2025</b>	<b>Year Ended 31 March 2024</b>
	<b>£</b>	<b>£</b>
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	31,300	76,467	107,767
<b>Depreciation</b>			
At 1 April 2024	31,300	45,232	76,532
Charge for Year	-	16,533	16,533
At 31 March 2025	31,300	61,765	93,065
<b>NET BOOK VALUE</b>			
At 31 March 2025	-	14,702	14,702
At 31 March 2024	-	31,235	31,235

**11. Analysis of debtors**

	2025	2024
	£	£
Debtors	134	2,470
Prepayments	2,249	4,579
	2,383	7,049

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
	3,863	14,658

**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	-

## 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
	86,844	81,415	(29,017)	(3,999)	135,243

## 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
	52,282	37,195	(1,384)	(1,249)	86,844

## 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)	-	-
	105,488	193,829	(282,504)	3,999	20,812

## 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)
<b>Total</b>	<b>135,243</b>	<b>-</b>	<b>20,812</b>	<b>156,055</b>

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)
<b>Total</b>	<b>86,844</b>	<b>-</b>	<b>105,488</b>	<b>192,332</b>

## 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