WIGAN DEANERY TRUST

England & Wales · Charity number 1184650

Details

Status	Registered
Legal form	Charitable company
Company number	11938299
Registered	2019-07-29
Register	View on the Charity Commission register

Contact

Address	Wigan Deanery Trust Wigan Investment Centre Waterside Drive Wigan Lancashire WN3 5BA
Phone	01942 705260
Email	admin@wigandeanerytrust.org
Website	www.wigandeanerytrust.org

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Activities

Objects: 1.1 THE OBJECTS OF THE CHARITY, WHICH ARE FOR THE PUBLIC BENEFIT, ARE SPECIFICALLY RESTRICTED TO THE FOLLOWING: 1.1.1 TO FURTHER OR BENEFIT THE RESIDENTS LIVING WITHIN THE AREA COVERED BY THE ECCLESIASTICAL PARISHES OF WIGAN CENTRAL, WIGAN EAST (CHAPELFIELDS), WIGAN NORTH EAST, WIGAN NORTH WEST, WIGAN SOUTH, WIGAN TOWN CENTRE, AND WIGAN WEST (TOGETHER COMPRISING THE DEANERY OF WIGAN) WITHOUT DISTINCTION OF SEX, SEXUAL ORIENTATION, RACE OR OF POLITICAL, RELIGIOUS OR OTHER OPINIONS BY ASSOCIATING TOGETHER THE SAID RESIDENTS AND THE LOCAL 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 OBJECTIVE OF IMPROVING THE CONDITIONS OF LIFE FOR THE RESIDENTS; 1.1.2 THE RELIEF OF SICKNESS AND THE PRESERVATION OF HEALTH AMONG PEOPLE RESIDING PERMANENTLY OR TEMPORARILY WITHIN THE DEANERY OF WIGAN, THE ADVANCEMENT OF THE RELIGIOUS OR OTHER WORK OF THE CHURCH OF ENGLAND, AND OTHER ECUMENICAL PARTNERS;1.1.3 THE ADVANCEMENT OF THE RELIGIOUS OR OTHER WORK OF THE CHURCH OF ENGLAND, AND OTHER ECUMENICAL PARTNERS;1.1.4 TO RELIEVE THE MENTAL AND PHYSICAL SICKNESS OF PERSONS RESIDENT WITHIN THE DEANERY OF WIGAN SUFFERING FROM BEREAVEMENT OR LOSS BY THE PROVISION OF COUNSELLING AND SUPPORT FOR SUCH PERSONS; 1.1.5 THE RELIEF OF SICKNESS AND FINANCIAL HARDSHIP AMONGST THOSE SEEKING ASYLUM IN THE UNITED KINGDOM OR WHO ARE REFUGEES, AND WHO RESIDE WITHIN THE DEANERY OF WIGAN; 1.1.6 TO PROMOTE SOCIAL INCLUSION FOR THE PUBLIC BENEFIT BY PREVENTING PEOPLE FROM BECOMING SOCIALLY EXCLUDED, RELIEVING THE NEEDS OF THOSE PEOPLE WHO ARE SOCIALLY EXCLUDED AND ASSISTING THEM TO INTEGRATE INTO SOCIETY. FOR THE PURPOSE OF THIS CLAUSE 'SOCIALLY EXCLUDED' MEANS BEING EXCLUDED FROM SOCIETY, OR PARTS OF SOCIETY, AS A RESULT OF ONE OF MORE OF THE FOLLOWING FACTORS: UNEMPLOYMENT; FINANCIAL HARDSHIP; YOUTH OR OLD AGE; ILL HEALTH (PHYSICAL OR MENTAL); SUBSTANCE ABUSE OR DEPENDENCY INCLUDING ALCOHOL AND DRUGS; DISCRIMINATION ON THE GROUNDS OF SEX, RACE, DISABILITY, ETHNIC ORIGIN, RELIGION, BELIEF, CREED, SEXUAL ORIENTATION OR GENDER RE-ASSIGNMENT; POOR EDUCATIONAL OR SKILLS ATTAINMENT; RELATIONSHIP AND FAMILY BREAKDOWN; POOR HOUSING (THAT IS HOUSING THAT DOES NOT MEET BASIC HABITABLE STANDARDS; CRIME (EITHER AS A VICTIM OF CRIME OR AS AN OFFENDER REHABILITATING INTO SOCIETY). 1.1.7 ANY OTHER CHARITABLE PURPOSE WITHIN THE LAW IN ENGLAND AND WALES WHICH SHALL BE SELECTED BY THE TRUSTEES IN THEIR ABSOLUTE DISCRETION FROM TIME TO TIME.

Activities: The Charity was established to work with partners in Wigan and Leigh to promote the welfare and wellbeing of local residents with a particular emphasis on tackling social exclusion.

Classification

- **How:** Makes Grants To Organisations, Provides Other Finance, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, Religious Activities, Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** The General Public/mankind

Geography

- Wigan

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Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£348,581	£389,973	-	-
2023-12-31	£316,652	£310,551	-	-
2022-12-31	£385,081	£308,463	-	-
2021-12-31	£370,104	£268,216	-	-
2020-12-31	£244,535	£220,849	-	-

Trustees

Name	Role	Appointed
Damien Chew		2025-12-04
Gary Roy Humphry		2024-03-28
Jane Ruth Moore		2021-01-11
Jeremy Thomas		2026-04-22
Joan Roberts		2019-04-10
Kathleen Moran		2019-04-10
Lesley Jo Hughes		2019-04-10
Revd Canon Neil John Cook		2024-11-19

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WIGAN DEANERY TRUST

England & Wales - Charity number 1184650

Accounts

Charity registration number 1184650

Company registration number 11938299 (England and Wales)

WIGAN DEANERY TRUST

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

WIGAN DEANERY TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Patron	Rt Revd Cyril Ashton	(Appointed 17 October 2024)
Trustees	Mrs Lesley Hughes Mrs Kathleen Moran Mrs Joan Roberts Mrs Jane Moore Mr Andrew Thurston Mr Gary Humphry Revd Canon Neil Cook	 (Appointed 28 March 2024) (Appointed 19 November 2024)
Secretary	Andrew Thurston	
Charity number	1184650	
Company number	11938299	
Principal address	Wigan Investment Centre Waterside Drive Wigan WN3 5BA	
Registered office	Wigan Investment Centre Waterside Drive Wigan WN3 5BA	
Independent examiner	Susan Buckley SBA Accounting Limited Gladstone House 2 Church Road Liverpool L15 9EG	
Bankers	CAF Bank 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ	

WIGAN DEANERY TRUST

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WIGAN DEANERY TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees present their annual report and financial statements for the year ended 31 December 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Trust's memorandum and articles of association, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

The Trust was established to work with partners in Wigan and Leigh to promote the welfare and wellbeing of local residents with a particular emphasis on tackling social exclusion. This includes working with the Church of England and other partners to support the advancement of their objectives.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Trust should undertake.

The Trustees agreed to amend the Objects of the Charity to reflect that work undertaken and supported by the Trust takes place in parts of Church Wigan within the Metropolitan Borough of St Helens as well as in the Metropolitan Borough of Wigan. The change to the Articles of Association reflecting this was formally approved by Members in a Special Resolution on 26 March 2025.

Achievements and performance

During 2024, the Trust, continued to provide support services to Church Wigan. In addition to administrative support (which also covers HR, safeguarding and policies) to free up local leaders to focus on mission and ministry, the team continued to support the Right Buildings Review which was established to align the portfolio of buildings within Church Wigan to current needs. Support to Churchwardens enabled buildings across Church Wigan to achieve between 85% and 100% compliance with statutory requirements and best practice; when the Trust first took on this role compliance was below 50%.

Management of the co-ordinated deanery wide service providing Church of England funerals across Wigan continued and the number of Church of England funerals undertaken across Wigan continued to increase.

The Trust also provided support to Church Wigan's PR and communications activity and organised a second "Working Together Conference" to develop the relationship between the parishes and the Trust.

The Next Generation project – administered by the Trust – continued to engage with young people through its work in schools and colleges in Wigan. Delivery was focused on strengthening existing activity rather than starting new initiatives and the Youth Mission Enablers worked to form a wider sense of community within schools and across worshipping communities within Church Wigan.

The school counselling ministry offered to students at Byrchall High School and Deanery High School continued thanks to the generous support of individual and corporate donors as well as contributions from the schools themselves. The service is in high demand and the Trust is looking for funding to allow the service to continue beyond the end of 2025.

The food pantry network continued to provide a much needed service, and the seven pantries operating across Wigan by the year end had 2,795 members with an average of 423 customers using the pantries in any week. During the year, the pantries were able to benefit from a van leased to the Trust and paid for through a grant: this enables more efficient distribution of food across the pantries and to members.

Fundraising continued during the year and this allowed the Trust to work with Church Wigan to continue to deliver the social justice ministries – badged as "Lifted Ministries" – across Church Wigan. These included debt counselling using the Christians Against Poverty (CAP) model.

The Trust was awarded grants of £246,965 during the year. The Trustees would like to record their gratitude and thanks to all who generously supported the work of the Trust during 2024, both corporate and individual donors. Details of grants awarded are included in note 3 to the financial statements.

During 2024 Parishes agreed to pay their grant to Wigan Deanery Trust directly rather than as a precept on the Parish Share paid to the Liverpool Diocesan Board of Finance. This enabled Parishes to prioritise payment of grants and as a result the Trust received 96% of the amount requested: a significant improvement on previous years. The Trustees are grateful to the Parochial Church Councils for this ongoing support which provides certainty of funding and job security for the Trust's employees.

During the year, Rt. Revd. Cyril Ashton stood down as Chair of Trustees and the Board invited him to become the Trust's Patron in recognition of his enormous contribution to establishing the Trust.

The Vice Chair, Lesley Hughes agreed to take on the role of Chair and Andrew Thurston became Vice Chair. The Team Rector, Revd. Canon Neil Cook joined the Board to provide a direct link to the work of Church Wigan, and the Board was also pleased to appoint Mr Gary Humphry as a Trustee.

Kirsty Pennington was appointed as Support Services Manager in September, and Trustees would like to thank her and the whole staff team who have all worked hard to ensure the Trust had a successful year and delivered against its charitable objects for the benefit of the people of Wigan and surrounding areas.

The Trustees remain confident that the business model remains sound and will form the basis on which to realise opportunities to consolidate and grow the Trust's activities during the coming years.

Financial review

Income for the year totalled £348,581, with the principal source of income being grant funding of £124,712 from the Parishes comprising the Church of England's Wigan Deanery. The "Missing Generation" project - a key part of Wigan's youth ministry funded through the Church of England's Strategic Development Fund - contributed grant funding of £74,244. The Trust also received £20,938 from organising funerals on behalf of Church Wigan. There were additional contributions totalling £128,687 from donors to support the Food Ministry, the Brighter School of Discipline (BSD) and school counselling. The Trustees wish to thank donors and partners for their generous support of the Trusts's activities.

Expenditure during the period totalled £389,973 of which £264,149 related to staff costs for the Support Services and "Missing Generation" Teams. Total payments of £77,359 were made to support the Food Ministry, and the balance of expenditure was used for other running costs.

Total Reserves at 31 December 2024 stood at £177,329.

It is the policy of the Trust that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to one month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Trust's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The Trust considers it has sufficient reserves at the year end to operate as a going concern in the subsequent year.

The trustees have assessed the major risks to which the Trust is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks. The Trustees consider that the major risk is the availability of sufficient funding, including grant funding, to provide the Trust's working capital to enable it to operate as a going concern.

Structure, governance and management

The Trust is a company limited by guarantee which was incorporated on 10 April 2019 and began activities on 8 August 2019.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Rt Revd Cyril Ashton	(Resigned 17 October 2024)
Mrs Lesley Hughes	
Mrs Kathleen Moran	
Mrs Joan Roberts	
Mrs Jane Moore	
Mr Andrew Thurston	
Mr Gary Humphry	(Appointed 28 March 2024)
Revd Canon Neil Cook	(Appointed 19 November 2024)

Trustees were appointed to serve a three year term by the Wigan Joint Council (the legal personality of the Benefice of Wigan), in line with the Trust's constitution. Trustees can be reappointed for a further two terms in line with Charity Commission guidelines. All Trustees were selected to provide a mix of skills and experience appropriate to the Trust's objectives.

None of the trustees has any beneficial interest in the company.

The Trustees have appointed a Support Services Team to run the Trust's operations under the direction of a Support Services Manager who reports to the Board of Trustees. The Support Services Manager post was vacant between January and August during which time Lesley Hughes as Chair of Trustees exercised oversight of the team and Kirsty Pennington was appointed in September. Andrew Thurston took on the role of Company Secretary from January.

New trustees received initial induction in line with Charity Commission guidance and ongoing training will be provided in response to identified needs.

The trustees' report was approved by the Board of Trustees.

L. J. Hughes.

Mrs Lesley Hughes
Trustee
Dated: 3 July 2025

WIGAN DEANERY TRUST

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF WIGAN DEANERY TRUST

I report to the trustees on my examination of the financial statements of Wigan Deanery Trust (the Trust) for the year ended 31 December 2024.

Responsibilities and basis of report

As the trustees of the Trust (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the Trust are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Trust's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145 (5)(b) of the 2011 Act.

Independent examiner's statement

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Susan Buckley

Susan Buckley

SBA Accounting Limited
Chartered Accountant
Gladstone House
2 Church Road
Liverpool
L15 9EG

Dated: 3 July 2025

WIGAN DEANERY TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income and endowments from:							
Donations and legacies	3	135,667	200,408	336,075	97,350	204,602	301,952
Charitable activities	4	10,333	-	10,333	12,484	-	12,484
Investments	5	749	1,383	2,132	769	1,096	1,865
Other income	6	41	-	41	351	-	351
Total income		146,790	201,791	348,581	110,954	205,698	316,652
Expenditure on:							
Raising funds	7	-	89	89	-	250	250
Charitable activities	8	188,316	200,184	388,500	158,511	151,614	310,125
Other expenditure	11	-	1,384	1,384	-	176	176
Total expenditure		188,316	201,657	389,973	158,511	152,040	310,551
Net gains on investments	12	520	-	520	1,968	-	1,968
Net income/(expenditure)		(41,006)	134	(40,872)	(45,589)	53,658	8,069
Transfers between funds		54,840	(54,840)	-	36,262	(36,262)	-
Net movement in funds		13,834	(54,706)	(40,872)	(9,327)	17,396	8,069
Reconciliation of funds:							
Fund balances at 1 January 2024		14,996	203,205	218,201	24,323	185,809	210,132
Fund balances at 31 December 2024		28,830	148,499	177,329	14,996	203,205	218,201

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

WIGAN DEANERY TRUST

BALANCE SHEET

AS AT 31 DECEMBER 2024

	Notes	2024 £	2024 £	2023 £	2023 £
Fixed assets					
Tangible assets	**14**		4,520		7,960
Current assets					
Debtors	**15**	40,963		77,547	
Investments	**16**	23,556		23,035	
Cash at bank and in hand		194,454		164,213	
		258,973		264,795	
Creditors: amounts falling due within one year	**18**	86,164		54,554	
Net current assets			172,809		210,241
Total assets less current liabilities			177,329		218,201
The funds of the Trust					
Restricted income funds	**19**		148,499		203,205
Unrestricted funds			28,830		14,996
			177,329		218,201

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2024.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the trustees on 3 July 2025

L. M. Hughes

Mrs Lesley Hughes
Trustee

Mr Andrew Thurston
Trustee

Company registration number 11938299 (England and Wales)

1 Accounting policies

Charity information

Wigan Deanery Trust is a private company limited by guarantee incorporated in England and Wales. The registered office is Wigan Investment Centre, Waterside Drive, Wigan, WN3 5BA.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Trust's memorandum and articles of association, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016). The Trust is a Public Benefit Entity as defined by FRS 102.

The Trust has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the Trust. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the Trust has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

1.4 Income

Income is recognised when the Trust is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Grants are recognised when the Trust is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received. The grants are allocated according to the purpose for which they have been given.

Trading income, which mainly relates to fees received from organising funerals, is recognised when the service is completed.

1.5 Expenditure

Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT, which cannot be recovered.

1 Accounting policies **(Continued)**

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	5 years on cost
Computers	3 years on cost
Motor vehicles	25% on written down value

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The Trust has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Trust's balance sheet when the Trust becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Trust's contractual obligations expire or are discharged or cancelled.

1 Accounting policies **(Continued)**

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Trust is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the Trust's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	**Restricted funds**	**Total**	Unrestricted funds	Restricted funds	Total
	2024	**2024**	**2024**	2023	2023	2023
	£	**£**	**£**	£	£	£
Donations and gifts	350	-	350	10	-	10
Grants receivable (detailed below)	135,317	111,648	246,965	97,340	137,485	234,825
Food provision/Lifted/ CAP/School Counsellor	-	85,490	85,490	-	63,531	63,531
Brighter School of Discipleship	-	3,270	3,270	-	3,586	3,586
	135,667	200,408	336,075	97,350	204,602	301,952

3 Donations and legacies

(Continued)

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Grants receivable for Support activities						
Support Services Grant from PCCs	124,712	-	124,712	86,310	-	86,310
Liverpool Diocesan Board of Finance (LDBF)	10,605	74,244	84,849	10,920	76,756	87,676
School counsellor	-	6,466	6,466	-	10,000	10,000
Chillblast	-	5,000	5,000	-	-	-
Open Hands	-	5,000	5,000	-	-	-
Haigh Benefits Trust	-	9,713	9,713	-	-	-
Benefact Trust	-	-	-	-	24,850	24,850
Other	-	11,225	11,225	110	25,879	25,989
	135,317	111,648	246,965	97,340	137,485	234,825

4 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Funeral administration	10,333	12,484

5 Income from investments

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Interest receivable	749	1,383	2,132	769	1,096	1,865

6 Other income

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Other income	41	351

7 Expenditure on raising funds

	Restricted funds 2024 £	Restricted funds 2023 £
Fundraising and publicity		
Other fundraising costs	89	250

8 Charitable activities

	2024 £	2023 £
Staff costs	264,149	215,226
Depreciation and impairment	1,884	3,067
Travel expenses	1,136	867
Motor expenses	9,248	3,911
Insurance	297	297
Printing, postage and stationery	2,342	2,246
Telephone and broadband	896	1,038
Food provision	48,552	32,799
IT and computer software	10,573	11,229
Utilities	15,025	14,759
Bank charges	298	185
Examination costs	726	696
CAP costs	5,400	3,150
Other costs	10,821	8,985
Bad debts	3,999	-
Website/publicity costs	578	760
Training costs	900	237
Rent and rates	9,885	9,522
Repairs and maintenance	392	246
Consultancy	1,399	905
	388,500	310,125
Analysis by fund		
Unrestricted funds	188,316	158,511
Restricted funds	200,184	151,614
	388,500	310,125

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the Trust during the year.

10 Employees

Number of employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Administration	15	13

Employment costs	2024 £	2023 £
Wages and salaries	253,733	205,191
Social security costs	5,979	6,828
Other pension costs	4,437	3,207
	264,149	215,226

There were no employees whose annual remuneration was £60,000 or more.

11 Other expenditure

	Restricted funds 2024 £	Restricted funds 2023 £
Net loss on disposal of tangible fixed assets	1,384	176

12 Gains and losses on investments

Gains/(losses) arising on:	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Revaluation of investments	520	1,968

13 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

14 Tangible fixed assets

	Fixtures and fittings	Computers	Motor vehicles	Total
	£	£	£	£
Cost				
At 1 January 2024	8,168	10,282	3,015	21,465
Additions	328	-	(3,015)	(2,687)
At 31 December 2024	8,496	10,282	-	18,778
Depreciation and impairment				
At 1 January 2024	2,281	10,093	1,131	13,505
Depreciation charged in the year	1,699	185	(1,131)	753
At 31 December 2024	3,980	10,278	-	14,258
Carrying amount				
At 31 December 2024	4,516	4	-	4,520
At 31 December 2023	5,887	189	1,884	7,960

15 Debtors

Amounts falling due within one year:	2024 £	2023 £
Trade debtors	38,246	76,395
Other debtors	1,299	-
Prepayments and accrued income	1,418	1,152
	40,963	77,547

16 Current asset investments

	2024 £	2023 £
Listed investments	23,556	23,035

17 Loans and overdrafts

	2024 £	2023 £
Loans from related parties	25,000	25,000
Payable within one year	25,000	25,000

The Trust received the loan of £25,000 from the Liverpool board of Finance to help with its initial working capital requirement. The loan is interest free with no set terms for repayment

18 Creditors: amounts falling due within one year

	2024	2023
	£	£
Borrowings	25,000	25,000
Other taxation and social security	2,635	3,403
Trade creditors	18,618	20,773
Other creditors	37,146	2,790
Accruals and deferred income	2,765	2,588
	86,164	54,554

19 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 January 2024	Incoming resources	Resources expended	Transfers	At 31 December 2024
	£	£	£	£	£
SDF4 fund	54,657	77,514	(82,829)	(13,764)	35,578
Food provision/Lifted	81,587	104,192	(78,847)	(17,697)	89,235
Counselling	33,442	17,565	(34,146)	(5,936)	10,925
Chaplaincy	3,616	-	-	-	3,616
Fund raising costs	9,094	2,000	-	(6,709)	4,385
CAP	20,809	520	(5,835)	(10,734)	4,760
	203,205	201,791	(201,657)	(54,840)	148,499

Previous year:	At 1 January 2023	Incoming resources	Resources expended	Transfers	At 31 December 2023
	£	£	£	£	£
SDF4 fund	28,546	109,239	(70,933)	(12,195)	54,657
Food provision/Lifted	104,267	73,622	(56,286)	(40,016)	81,587
Counselling	36,264	21,672	(21,175)	(3,319)	33,442
Chaplaincy	3,732	-	(100)	(16)	3,616
Fund raising costs	13,000	-	(250)	(3,656)	9,094
CAP	-	1,165	(3,296)	22,940	20,809
	185,809	205,698	(152,040)	(36,262)	203,205

The SDF4 fund relates to grants received to support Church Wigan's youth ministry
The Food provision/Lifted supports the foodbanks and other social justice ministries run by Church Wigan
The school counsellor provides counselling services for the young people of Wigan
The chaplaincy funds the Marsh Green chaplains
The fund raising costs support the costs of a fund raiser

20 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2024	Incoming resources	Resources expended	Transfers	Gains and losses	At 31 December 2024
	£	£	£	£	£	£
General funds	14,996	146,790	(188,316)	54,840	520	28,830

Previous year:	At 1 January 2023	Incoming resources	Resources expended	Transfers	Gains and losses	At 31 December 2023
	£	£	£	£	£	£
General funds	24,323	110,954	(158,511)	36,262	1,968	14,996

21 Analysis of net assets between funds

	Unrestricted funds 2024	Restricted funds 2024	Total 2024
	£	£	£
Fund balances at 31 December 2024 are represented by:			
Tangible assets	5	4,515	4,520
Current assets/(liabilities)	28,825	143,984	172,809
	28,830	148,499	177,329

	Unrestricted funds 2023	Restricted funds 2023	Total 2023
	£	£	£
Fund balances at 31 December 2023 are represented by:			
Tangible assets	188	7,772	7,960
Current assets/(liabilities)	14,808	195,433	210,241
	14,996	203,205	218,201

22 Related Party Transactions

As part of the funeral service, the Trust acted as agent and collected and passed on Parochial Fees and paid vergers, organists and sextons who provide services at funerals. The amount passed on in 2024 was £260,899 (2023:£303,968).

WIGAN DEANERY TRUST

England & Wales - Charity number 1184650

Accounts

Charity registration number 1184650

Company registration number 11938299 (England and Wales)

WIGAN DEANERY TRUST

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

WIGAN DEANERY TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Rt Revd Cyril Ashton Mrs Lesley Hughes Mrs Kathleen Moran Mrs Joan Roberts Mrs Jane Moore Mr Andrew Thurston Mr Gary Humphry	 (Appointed 28 March 2024)
Secretary	Andrew Thurston	
Charity number	1184650	
Company number	11938299	
Principal address	Wigan Investment Centre Waterside Drive Wigan WN3 5BA	
Registered office	Wigan Investment Centre Waterside Drive Wigan WN3 5BA	
Independent examiner	Susan Buckley SBA Accounting Limited Gladstone House 2 Church Road Liverpool L15 9EG	
Bankers	CAF Bank 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ	

WIGAN DEANERY TRUST

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WIGAN DEANERY TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees present their annual report and financial statements for the year ended 31 December 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Trust's memorandum and articles of association, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

The Trust was established to work with partners in Wigan and Leigh to promote the welfare and wellbeing of local residents with a particular emphasis on tackling social exclusion. This includes working with the Church of England and other partners to support the advancement of their objectives.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Trust should undertake.

Achievements and performance

During 2023, the Trust, continued to provide core services to Church Wigan. These comprised the provision of support to the Hub Parishes that comprise the Church of England's Deanery of Wigan. In addition to administrative support to free up clergy to focus on mission and ministry across their parishes, the team contributed expertise to the Right Buildings Review which was established to align the portfolio of buildings within Church Wigan to current needs. Parishes were also supported to ensure buildings comply with statutory requirements and best practice to provide a safe environment from which ministry is undertaken. Management of the co-ordinated deanery wide service providing Church of England funerals across Wigan continued and the number of funerals undertaken continued to rise. The Trust also provided support to Church Wigan's PR and communications activity.

The Liverpool Diocesan Board of Finance continued to manage collection of the precept paid by Parishes towards the costs of running the Core Services team, and although it was no longer able to guarantee full payment of the precept, parishes continued their support of the Core Services team. A conference – Working Together – was held to develop the relationship between the parishes and the Trust and parishes provided strong and positive feedback on the support they receive from the Core Services Team.

The Next Generation project – administered by the Trust – reached its halfway point, having engaged with 1,264 young people through its work in schools and colleges in Wigan. A revised delivery plan was agreed between Church Wigan and the funder (the National Church) to optimise the outcomes of the school chaplaincy and Brighter School of Discipleship during the remainder of the project. A number of schools continued to work with the Next Generation team to deliver the Transforming Lives for Good project within Church Wigan.

The fundraising strategy continued to be rolled out during the year and this allowed the Trust to work with Church Wigan to begin to deliver a number of social justice ministries – badged as "Lifted Ministries" – across Wigan and Leigh. These included the launch of debt counselling using the Christians Against Poverty (CAP) model and continued delivery of the schools Counselling Service as well as inaugurating a Celebrate Recovery Group.

The food pantry network continues to provide a much needed service, and grew during the year with a total of seven pantries operating across Wigan by the year end reaching 2,259 people.

The Wigan Deanery Trust and Church Wigan again responded to the cost of living crisis by offering Warm Spaces in a number of locations.

The Trust was awarded grants of £234,825 during the year. The Trustees would like to record their gratitude and thanks to all who generously supported the work of the Trust during 2023, both corporate and individual donors. Details of grants awarded are included in the Financial Review.

Further details of grants received are detailed in note 3.

There were a number of personnel changes during the year, including the departure of the Core Services Manager and Company Secretary, and the Trustees would like to thank all of the staff – past and present – who worked hard to ensure the Trust had a successful year and delivered against its charitable objects for the benefit of the people of Wigan and Leigh.

Despite the increased uncertainties resulting from the ongoing cost of living crisis the Trustees remain confident that, the business model remains sound and will form the basis on which to realise opportunities to consolidate and grow the Trust's activities during the coming years.

Financial review

Income for the year totalled £316,652, with the principal source of income being grant funding from Deanery Share paid by the Parishes comprising the Church of England's Wigan Deanery of £86,310. The "Next Generation" project – a key part of Church Wigan's youth ministry funded through the Church of England's Strategic Development Fund, the Benefact Trust plus match funding from schools – received grant funding of £105,653. The trust also earned £12,484 from organising funerals on behalf of Church Wigan. There were additional contributions totalling £86,917 from donors to support the Food Ministry, the Brighter School of Discipleship (BSD) and School Counselling. The Trustees wish to thank donors and partners for their generous support of the Trust's activities.

Expenditure during the period totalled £310,551 of which £215,226 related to staff costs for the Core Services and "Missing Generation" Teams. Payments of £56,224 were made to support the Food Ministry, and the balance of expenditure was used for running costs.

Total Reserves at 31 December 2023 stood at £218,201.

It is the policy of the Trust that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to one month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Trust's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The Trust considers it has sufficient reserves at the year end to operate as a going concern in the subsequent year.

The trustees have assessed the major risks to which the Trust is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks. The Trustees consider that the major risk is the availability of sufficient funding, including grant funding, to provide the Trust's working capital to enable it to operate as a going concern.

Structure, governance and management

The Trust is a company limited by guarantee which was incorporated on 10 April 2019 and began activities on 8 August 2019.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Rt Revd Cyril Ashton
Mrs Lesley Hughes
Mrs Kathleen Moran
Mrs Joan Roberts
Mrs Miriam Unsworth (Resigned 29 September 2023)
Mrs Jane Moore
Mr Andrew Thurston
Mr Gary Humphry (Appointed 28 March 2024)

Trustees were appointed to serve a three year term by the Company Member, the Wigan Joint Council (the legal personality of the Benefice of Wigan), in line with the Trust's constitution. Trustees can be reappointed for a further two terms in line with Charity Commission guidelines. All Trustees were selected to provide a mix of skills and experience appropriate to the Trust's objectives.

None of the trustees has any beneficial interest in the company.

The Trustees have appointed a Core Services Team to run the Trust's operations under the direction of a Core Services Manager, who is also the Company Secretary and reports to the Board of Trustees. The Core Services Manager until 30 April was Stephen Southern, and from May until the year end was Martin Jones.

New trustees received initial induction in line with Charity Commission guidance and ongoing training will be provided in response to identified needs.

The trustees' report was approved by the Board of Trustees.

L. T. Hughes

Mrs Lesley Hughes
Trustee
Dated: 25 July 2024

WIGAN DEANERY TRUST

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF WIGAN DEANERY TRUST

I report to the trustees on my examination of the financial statements of Wigan Deanery Trust (the Trust) for the year ended 31 December 2023.

Responsibilities and basis of report

As the trustees of the Trust (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the Trust are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Trust's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145 (5)(b) of the 2011 Act.

Independent examiner's statement

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Susan Buckley

Susan Buckley

SBA Accounting Limited
Chartered Accountant
Gladstone House
2 Church Road
Liverpool
L15 9EG

Dated: 25 July 2024

WIGAN DEANERY TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Income and endowments from:							
Donations and legacies	3	97,350	204,602	301,952	140,080	232,477	372,557
Charitable activities	4	12,484	-	12,484	11,480	-	11,480
Investments	5	769	1,096	1,865	672	320	992
Other income	6	351	-	351	52	-	52
Total income		110,954	205,698	316,652	152,284	232,797	385,081
Expenditure on:							
Raising funds	7	-	250	250	-	79	79
Charitable activities	8	158,511	151,614	310,125	147,170	161,214	308,384
Other expenditure	11	-	176	176	-	-	-
Total expenditure		158,511	152,040	310,551	147,170	161,293	308,463
Net gains/(losses) on investments	12	1,968	-	1,968	(2,771)	-	(2,771)
Net income/(expenditure)		(45,589)	53,658	8,069	2,343	71,504	73,847
Transfers between funds		36,262	(36,262)	-	3,817	(3,817)	-
Net movement in funds		(9,327)	17,396	8,069	6,160	67,687	73,847
Reconciliation of funds:							
Fund balances at 1 January 2023		24,323	185,809	210,132	18,163	118,122	136,285
Fund balances at 31 December 2023		14,996	203,205	218,201	24,323	185,809	210,132

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

WIGAN DEANERY TRUST

BALANCE SHEET

AS AT 31 DECEMBER 2023

	Notes	2023 £	2023 £	2022 £	2022 £
Fixed assets					
Tangible assets	**14**		7,960		7,854
Current assets					
Debtors	**15**	77,547		55,300	
Investments	**16**	23,035		21,067	
Cash at bank and in hand		164,213		200,595	
		264,795		276,962	
Creditors: amounts falling due within one year	**18**	54,554		74,684	
Net current assets			210,241		202,278
Total assets less current liabilities			218,201		210,132
The funds of the Trust					
Restricted income funds	**19**		203,205		185,809
Unrestricted funds			14,996		24,323
			218,201		210,132

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2023.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the trustees on 25 July 2024

L. F. Hughes.

Mrs Lesley Hughes
Trustee

Mr Andrew Thurston
Trustee

Company registration number 11938299 (England and Wales)

1 Accounting policies

Charity information

Wigan Deanery Trust is a private company limited by guarantee incorporated in England and Wales. The registered office is Wigan Investment Centre, Waterside Drive, Wigan, WN3 5BA.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Trust's memorandum and articles of association, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016). The Trust is a Public Benefit Entity as defined by FRS 102.

The Trust has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the Trust. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the Trust has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

1.4 Income

Income is recognised when the Trust is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Grants are recognised when the Trust is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received. The grants are allocated according to the purpose for which they have been given.

Trading income, which mainly relates to fees received from organising funerals, is recognised when the service is completed.

1.5 Expenditure

Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT, which cannot be recovered.

1 Accounting policies **(Continued)**

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	5 years on cost
Computers	3 years on cost
Motor vehicles	25% on written down value

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The Trust has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Trust's balance sheet when the Trust becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Trust's contractual obligations expire or are discharged or cancelled.

1 Accounting policies **(Continued)**

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Trust is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the Trust's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	**Restricted funds**	**Total**	Unrestricted funds	Restricted funds	Total
	2023	**2023**	**2023**	2022	2022	2022
	£	**£**	**£**	£	£	£
Donations and gifts	10	-	10	20	-	20
Grants receivable	97,340	137,485	234,825	140,060	142,529	282,589
Food provision/Lifted/ CAP/School Counsellor	-	63,531	63,531	-	82,152	82,152
Brighter School of Discipleship	-	3,586	3,586	-	7,796	7,796
	97,350	204,602	301,952	140,080	232,477	372,557

3 Donations and legacies (Continued)

Grants receivable for core activities						
Church Wigan Joint Council	86,310	-	86,310	130,000	-	130,000
Liverpool Diocesan Board of Finance (LDBF)	10,920	76,756	87,676	9,816	57,624	67,440
School counsellor	-	10,000	10,000	-	20,000	20,000
Wigan MBC for Marsh Green Chaplains	-	-	-	-	5,300	5,300
Community Fund	-	-	-	-	9,000	9,000
TCC	-	-	-	-	10,000	10,000
Benefact Trust	-	24,850	24,850	-	-	-
Other	110	25,879	25,989	244	40,605	40,849
	97,340	137,485	234,825	140,060	142,529	282,589

4 Income from charitable activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Funeral administration	12,484	11,480

5 Income from investments

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Interest receivable	769	1,096	1,865	672	320	992

6 Other income

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Other income	351	52

7 Expenditure on raising funds

	Restricted funds 2023 £	Restricted funds 2022 £
Fundraising and publicity		
Other fundraising costs	250	79

8 Charitable activities

	2023 £	2022 £
Staff costs	215,226	247,615
Depreciation and impairment	3,067	5,789
Travel expenses	867	1,196
Motor expenses	3,911	2,216
Insurance	297	293
Printing, postage and stationery	2,246	2,432
Telephone and broadband	1,038	1,125
Food provision	32,799	11,029
IT and computer software	11,229	10,685
Utilities	14,759	4,187
Bank charges	185	281
Examination costs	696	660
CAP costs	3,150	900
Other costs	8,985	5,651
Chaplaincy and PAIS workers costs	-	1,568
Website/publicity costs	760	1,026
Training costs	237	938
Rent and rates	9,522	9,198
Repairs and maintenance	246	77
Consultancy	905	1,518
	310,125	308,384
Analysis by fund		
Unrestricted funds	158,511	147,170
Restricted funds	151,614	161,214
	310,125	308,384

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the Trust during the year.

10 Employees

Number of employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Administration	13	14

Employment costs	2023 £	2022 £
Wages and salaries	205,191	232,404
Social security costs	6,828	11,117
Other pension costs	3,207	4,094
	215,226	247,615

There were no employees whose annual remuneration was £60,000 or more.

11 Other expenditure

	Restricted funds 2023 £	Restricted funds 2022 £
Net loss on disposal of tangible fixed assets	176	-

12 Gains and losses on investments

Gains/(losses) arising on:	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Revaluation of investments	1,968	(2,771)

13 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

14 Tangible fixed assets

	Fixtures and fittings	Computers	Motor vehicles	Total
	£	£	£	£
Cost				
At 1 January 2023	4,353	11,332	3,015	18,700
Additions	3,815	-	-	3,815
Disposals	-	(1,050)	-	(1,050)
At 31 December 2023	8,168	10,282	3,015	21,465
Depreciation and impairment				
At 1 January 2023	1,042	9,301	503	10,846
Depreciation charged in the year	1,239	1,200	628	3,067
Eliminated in respect of disposals	-	(408)	-	(408)
At 31 December 2023	2,281	10,093	1,131	13,505
Carrying amount				
At 31 December 2023	5,887	189	1,884	7,960
At 31 December 2022	3,311	2,031	2,512	7,854

15 Debtors

Amounts falling due within one year:	2023 £	2022 £
Trade debtors	76,395	54,319
Prepayments and accrued income	1,152	981
	77,547	55,300

16 Current asset investments

	2023 £	2022 £
Listed investments	23,035	21,067

17 Loans and overdrafts

	2023 £	2022 £
Loans from related parties	25,000	25,000
Payable within one year	25,000	25,000

17 Loans and overdrafts **(Continued)**

The Trust received the loan of £25,000 from the Liverpool board of Finance to help with its initial working capital requirement. The loan is interest free with no set terms for repayment

18 Creditors: amounts falling due within one year

	2023	2022
	£	£
Borrowings	25,000	25,000
Other taxation and social security	3,403	3,758
Trade creditors	20,773	21,041
Other creditors	2,790	23,102
Accruals and deferred income	2,588	1,783
	54,554	74,684

19 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 January 2023	Incoming resources	Resources expended	Transfers	At 31 December 2023
	£	£	£	£	£
SDF4 fund	28,546	109,239	(70,933)	(12,195)	54,657
Food provision/Lifted	104,267	73,622	(56,286)	(40,016)	81,587
Counselling	36,264	21,672	(21,175)	(3,319)	33,442
Chaplaincy	3,732	-	(100)	(16)	3,616
Fund raising costs	13,000	-	(250)	(3,656)	9,094
CAP	-	1,165	(3,296)	22,940	20,809
	185,809	205,698	(152,040)	(36,262)	203,205

Previous year:	At 1 January 2022	Incoming resources	Resources expended	Transfers	At 31 December 2022
	£	£	£	£	£
SDF4 fund	43,456	98,909	(111,546)	(2,273)	28,546
Food provision/Lifted	32,978	94,548	(21,715)	(1,544)	104,267
Counselling	41,688	21,040	(26,464)	-	36,264
Chaplaincy	-	5,300	(1,568)	-	3,732
Fund raising costs	-	13,000	-	-	13,000
	118,122	232,797	(161,293)	(3,817)	185,809

19 Restricted funds (Continued)

The SDF4 fund relates to grants received to support Church Wigan's youth ministry
The Food provision/Lifted supports the foodbanks and other social justice ministries run by Church Wigan
The school counsellor provides counselling services for the young people of Wigan
The chaplaincy funds the Marsh Green chaplains
The fund raising costs support the costs of a fund raiser

20 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2023	Incoming resources	Resources expended	Transfers	Gains and losses	At 31 December 2023
	£	£	£	£	£	£
General funds	24,323	110,954	(158,511)	36,262	1,968	14,996

Previous year:	At 1 January 2022	Incoming resources	Resources expended	Transfers	Gains and losses	At 31 December 2022
	£	£	£	£	£	£
General funds	18,163	152,284	(147,170)	3,817	(2,771)	24,323

21 Analysis of net assets between funds

	Unrestricted funds 2023	Restricted funds 2023	Total 2023
	£	£	£
Fund balances at 31 December 2023 are represented by:			
Tangible assets	188	7,772	7,960
Current assets/(liabilities)	14,808	195,433	210,241
	14,996	203,205	218,201

	Unrestricted funds 2022	Restricted funds 2022	Total 2022
	£	£	£
Fund balances at 31 December 2022 are represented by:			
Tangible assets	856	6,998	7,854
Current assets/(liabilities)	23,467	178,811	202,278
	24,323	185,809	210,132

22 Related Party Transactions

As part of the funeral service, the Trust acted as agent and collected and passed on Parochial Fees and paid vergers, organists and sextons who provide services at funerals. The amount passed on in 2023 was £303,968 (2022:£290,716).

WIGAN DEANERY TRUST

England & Wales - Charity number 1184650

Accounts

Charity registration number 1184650

Company registration number 11938299 (England and Wales)

WIGAN DEANERY TRUST

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

WIGAN DEANERY TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Rt Revd Cyril Ashton Mrs Lesley Hughes Mrs Kathleen Moran Mrs Joan Roberts Mrs Miriam Unsworth Mrs J Moore Mr A Thurston
Secretary	Martin Jones
Charity number	1184650
Company number	11938299
Principal address	Wigan Investment Centre Waterside Drive Wigan WN3 5BA
Registered office	Wigan Investment Centre Waterside Drive Wigan WN3 5BA
Independent examiner	Susan Buckley SBA Accounting Limited Gladstone House 2 Church Road Liverpool L15 9EG
Bankers	CAF Bank 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ

WIGAN DEANERY TRUST

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WIGAN DEANERY TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees present their annual report and financial statements for the year ended 31 December 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Trust's memorandum and articles of association, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

The Trust was established to work with partners in Wigan and Leigh to promote the welfare and wellbeing of local residents with a particular emphasis on tackling social exclusion.

This includes working with the Church of England and other partners to support the advancement of their objectives.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Trust should undertake.

Achievements and performance

During 2022, the Trust, continued to provide core services to Church Wigan. These comprised the provision of administrative support to the Hub Parishes that comprise the Church of England's Deanery of Wigan, as well as the management of a co-ordinated deanery wide service providing Church of England funerals across Wigan. The restrictions imposed by the Covid 19 pandemic formally ended on 24 February 2022 and the office gradually adapted to new post pandemic working patterns, with office based working supplemented by remote working where appropriate. The Core Services team provided support to Church Wigan as parishes returned to in person worship and restrictions on holding funeral services were eased and removed. The Trustees remain grateful to staff for their support during a period of continued change.

The Trustees are also grateful for the support given during the year by the Liverpool Diocesan Board of Finance which underwrote the precept paid by Parishes towards the costs of running the Core Services team. From 2023, due to financial pressures across the Diocese, the precept will no longer be able to be underwritten and this is reflected in the Trust's 2023 budgets and risk register.

The Trust also continued to manage the Next Generation Team for Church Wigan. The Next Generation Team delivers the "Missing Generation" project, which will run until summer 2025, providing chaplaincy service to schools and colleges in Wigan. The project is also responsible for the Brighter School of Discipleship which encourages young people to develop their understanding of and commitment to the Christian faith. Next Generation is part funded by the Church Commissioners' Strategic Development Funding with match funding raised locally. During 2022 the delivery model was reviewed with the schools and funders to reflect changing needs post pandemic, and the revised delivery model will be in place for the 2023/24 academic year.

The fundraising strategy continued to be rolled out during the year and this allowed the schools Counselling Service to continue thanks to further generous grants from individuals, businesses and trusts. These allowed the Trust to work with Church Wigan to begin the development of further social justice ministries – badged as "Lifted Ministries" – across Wigan and Leigh. These included committing to working with Christians Against Poverty (CAP) to manage a debt centre in the town and also to acquire a van to increase the reach of the food pantries.

The food pantry network continues to provide a much needed service, and towards the end of the year a new pantry was opened at St Anne's Community Centre serving the Beech Hill Estate. Other activities include continuing the Transforming Lives for Good group, which was started towards the end of 2021.

Further details of grants received are detailed in note 3.

The Trustees would like to record their thanks to those who generously support the work of the Trust.

The Wigan Deanery Trust and Church Wigan responded to the cost of living crisis by offering Warm Spaces in a number of locations and the Trustees were also able to provide the Trust's staff with a one-off payment during the year to help offset the rise in energy costs.

Despite the increased uncertainties resulting from the cost of living crisis and consequent high inflation, the Trustees remain confident that, the business model remains sound and will form the basis on which to realise opportunities to consolidate and grow the Trust's activities during the coming years

Financial review

Income for the year totalled £385,081 with the principal source of income being grant funding from Deanery Share paid by the Parishes of the Church of England's Wigan Deanery of £130,000 (paid by Church Wigan Joint Council). The "Missing Generation" project – a key part of Church Wigan's youth ministry funded through the Church of England's Strategic Development Fund, plus match funding from schools – contributed grant funding of £90,891. The trust also earned £11,480 from organising funerals on behalf of Church Wigan. There were additional contributions totalling £109,948 from donors to support the Food Ministry, the Brighter School of Discipleship (BSD) and School Counselling.

The Trustees wish to thank donors and partners for their generous support of the Trust's activities.

Expenditure during the period totalled £308,463 of which £247,615 related to staff costs for the Core Services and "Missing Generation" Teams. Payments of £20,785 were made to support the Food Ministry, and the balance of expenditure was used for running costs.

Total Reserves at 31 December 2022 stood at £210,132.

It is the policy of the Trust that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to one month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Trust's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The Trust considers it has sufficient reserves at the year end to operate as a going concern in the subsequent year.

The trustees have assessed the major risks to which the Trust is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks. The Trustees consider that the major risk is the availability of sufficient funding, including grant funding, to provide the Trust's working capital to enable it to operate as a going concern.

Structure, governance and management

The Trust is a company limited by guarantee which was incorporated on 10 April 2019 and began activities on 8 August 2019.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Rt Revd Cyril Ashton
Mrs Lesley Hughes
Mrs Kathleen Moran
Mrs Joan Roberts
Mrs Miriam Unsworth
Mrs J Moore
Mr A Thurston

The first Trustees were appointed by the member of the Trust, the Liverpool Board of Finance (the legal personality of the Diocese of Liverpool) and subsequent Trustees were appointed by the Wigan Joint Council (the legal personality of the Benefice of Wigan) in line with the Trust's constitution. All Trustees were selected to provide a mix of skills and experience appropriate to the Trust's objectives.

None of the trustees has any beneficial interest in the company.

The Trustees have appointed a Core Services Team to run the Trust's operations, which until June 2023 was under the direction of Stephen Southern, the Core Services Manager, who was also the Company Secretary, and reports to the Board of Trustees. Martin Jones was appointed as the new Support Services Manager and Company Secretary in June 2023.

New trustees received initial induction in line with Charity Commission guidance and ongoing training will be provided in response to identified needs.

The trustees' report was approved by the Board of Trustees.

Mr A Thurston
Trustee
Dated: 28 September 2023

WIGAN DEANERY TRUST

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF WIGAN DEANERY TRUST

I report to the trustees on my examination of the financial statements of Wigan Deanery Trust (the Trust) for the year ended 31 December 2022.

Responsibilities and basis of report

As the trustees of the Trust (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the Trust are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Trust's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Susan Buckley

Susan Buckley

SBA Accounting Limited
Chartered Accountant
Gladstone House
2 Church Road
Liverpool
L15 9EG

Dated: 28 September 2023

WIGAN DEANERY TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Income and endowments from:							
Donations and legacies	3	140,080	232,477	372,557	115,437	242,252	357,689
Charitable activities	4	11,480	-	11,480	11,537	-	11,537
Investments	5	672	320	992	620	58	678
Other income	6	52	-	52	200	-	200
Total income		152,284	232,797	385,081	127,794	242,310	370,104
Expenditure on:							
Raising funds	7	-	79	79	5,130	-	5,130
Charitable activities	8	147,170	161,214	308,384	126,962	136,124	263,086
Total expenditure		147,170	161,293	308,463	132,092	136,124	268,216
Net gains/(losses) on investments	11	(2,771)	-	(2,771)	2,973	-	2,973
Net incoming resources before transfers		2,343	71,504	73,847	(1,325)	106,186	104,861
Gross transfers between funds		3,817	(3,817)	-	(4,404)	4,404	-
Net movement in funds		6,160	67,687	73,847	(5,729)	110,590	104,861
Fund balances at 1 January 2022		18,163	118,122	136,285	23,892	7,532	31,424
Fund balances at 31 December 2022		24,323	185,809	210,132	18,163	118,122	136,285

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

WIGAN DEANERY TRUST

BALANCE SHEET

AS AT 31 DECEMBER 2022

	Notes	2022 £	2022 £	2021 £	2021 £
Fixed assets					
Tangible assets	12		7,854		10,329
Current assets					
Debtors	14	55,300		17,029	
Investments	15	21,067		23,838	
Cash at bank and in hand		200,595		142,211	
		276,962		183,078	
Creditors: amounts falling due within one year	17	(74,684)		(57,122)	
Net current assets			202,278		125,956
Total assets less current liabilities			210,132		136,285
Income funds					
Restricted funds	18		185,809		118,122
Unrestricted funds			24,323		18,163
			210,132		136,285

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2022.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 28 September 2023

Mrs Lesley Hughes
Trustee

Mr A Thurston
Trustee

Company registration number 11938299

1 Accounting policies

Charity information

Wigan Deanery Trust is a private company limited by guarantee incorporated in England and Wales. The registered office is Wigan Investment Centre, Waterside Drive, Wigan, WN3 5BA.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Trust's memorandum and articles of association, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016). The Trust is a Public Benefit Entity as defined by FRS 102.

The Trust has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the Trust. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the Trust has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

1.4 Income

Income is recognised when the Trust is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Grants are recognised when the Trust is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received. The grants are allocated according to the purpose for which they have been given.

Trading income, which mainly relates to fees received from organising funerals, is recognised when the service is completed.

1.5 Expenditure

Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT, which cannot be recovered.

1 Accounting policies **(Continued)**

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	5 years on cost
Computers	3 years on cost
Motor vehicles	25% on written down value

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The Trust has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Trust's balance sheet when the Trust becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Trust's contractual obligations expire or are discharged or cancelled.

1 Accounting policies **(Continued)**

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Trust is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the Trust's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	**Restricted funds**	**Total**	Unrestricted funds	Restricted funds	Total
	2022	**2022**	**2022**	2021	2021	2021
	£	**£**	**£**	£	£	£
Donations and gifts	20	-	20	-	-	-
Grants receivable	140,060	142,529	282,589	115,437	195,408	310,845
Food provision/Lifted Ministries	-	82,152	82,152	-	46,844	46,844
Brighter School of Discipleship	-	7,796	7,796	-	-	-
	140,080	232,477	372,557	115,437	242,252	357,689

3 Donations and legacies (Continued)

Grants receivable for core activities						
Church Wigan Joint Council	130,000	-	130,000	99,500	-	99,500
Liverpool Diocesan Board of Finance (LDBF)	9,816	57,624	67,440	14,438	111,800	126,238
School counsellor	-	20,000	20,000	-	50,600	50,600
Wigan MBC for Marsh Green Chaplains	-	5,300	5,300	-	-	-
Community Fund	-	9,000	9,000	-	-	-
TCC	-	10,000	10,000	-	-	-
Other	244	40,605	40,849	1,499	33,008	34,507
	140,060	142,529	282,589	115,437	195,408	310,845

4 Charitable activities

	2022	**2021**
	£	**£**
Funeral administration	11,480	11,537

5 Investments

	Unrestricted funds	**Restricted funds**	**Total**	Unrestricted funds	Restricted funds	Total
	2022	**2022**	**2022**	2021	2021	2021
	£	**£**	**£**	£	£	£
Interest receivable	672	320	992	620	58	678

6 Other income

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Other income	52	200

7 Raising funds

	Restricted funds	Unrestricted funds
	2022	2021
	£	£
Fundraising and publicity		
Other fundraising costs	79	5,130
	79	5,130

8 Charitable activities

	2022	**2021**
	£	**£**
Staff costs	247,615	211,192
Depreciation and impairment	5,789	2,761
Travel expenses	1,196	1,478
Motor expenses	2,216	-
Insurance	293	256
Printing, postage and stationery	2,432	1,989
Telephone and broadband	1,125	1,753
Food provision	11,029	6,314
IT and computer software	10,685	9,068
Utilities	4,187	-
Bank charges	281	232
Examination costs	660	630
CAP costs	900	-
Other costs	5,651	4,146
Chaplaincy and PAIS workers costs	1,568	11,928
Website/publicity costs	1,026	744
Training costs	938	1,491
Rent and rates	9,198	5,784
Repairs and maintenance	77	-
Consultancy	1,518	3,320
	308,384	263,086
Analysis by fund		
Unrestricted funds	147,170	126,962
Restricted funds	161,214	136,124
	308,384	263,086

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the Trust during the year.

10 Employees

Number of employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Administration	14	13

Employment costs	2022 £	2021 £
Wages and salaries	232,404	199,242
Social security costs	11,117	8,544
Other pension costs	4,094	3,406
	247,615	211,192

There were no employees whose annual remuneration was £60,000 or more.

11 Net gains/(losses) on investments

	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Revaluation of investments	(2,771)	2,973

12 Tangible fixed assets

	Fixtures and fittings	Computers	Motor vehicles	Total
	£	£	£	£
Cost				
At 1 January 2022	4,053	11,332	-	15,385
Additions	300	-	3,015	3,315
At 31 December 2022	4,353	11,332	3,015	18,700
Depreciation and impairment				
At 1 January 2022	226	4,830	-	5,056
Depreciation charged in the year	816	4,471	503	5,790
At 31 December 2022	1,042	9,301	503	10,846
Carrying amount				
At 31 December 2022	3,311	2,031	2,512	7,854
At 31 December 2021	3,827	6,502	-	10,329

13 Financial instruments

	2022	2021
	£	£
Carrying amount of financial assets		
Instruments measured at fair value through profit or loss	21,067	23,838

14 Debtors

	2022	2021
Amounts falling due within one year:	£	£
Trade debtors	54,319	16,501
Prepayments and accrued income	981	528
	55,300	17,029

15 Current asset investments

	2022	2021
	£	£
Listed investments	21,067	23,838

16 Loans and overdrafts

	2022	2021
	£	£
Loans from related parties	25,000	25,000
Payable within one year	25,000	25,000

The Trust received the loan of £25,000 from the Liverpool board of Finance to help with its initial working capital requirement. The loan is interest free with no set terms for repayment

17 Creditors: amounts falling due within one year

	2022	2021
	£	£
Borrowings	25,000	25,000
Other taxation and social security	3,758	5,003
Trade creditors	21,041	23,257
Other creditors	23,102	2,487
Accruals and deferred income	1,783	1,375
	74,684	57,122

18 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

		Movement in funds				Movement in funds			
	Balance at 1 January 2021	Incoming resources	Resources expended	Transfers	Balance at 1 January 2022	Incoming resources	Resources expended	Transfers	Balance at 31 December 2022
	£	£	£	£	£	£	£	£	£
SDF4 fund	6,432	151,318	(117,706)	3,412	43,456	98,909	(111,546)	(2,273)	28,546
Food provision/Lifted	1,100	40,334	(9,448)	992	32,978	94,548	(21,715)	(1,544)	104,267
Counselling	-	50,658	(8,970)	-	41,688	21,040	(26,464)	-	36,264
Chaplaincy	-	-	-	-	-	5,300	(1,568)	-	3,732
Fund raising costs	-	-	-	-	-	13,000	-	-	13,000
	7,532	242,310	(136,124)	4,404	118,122	232,797	(161,293)	(3,817)	185,809

The SDF4 fund relates to grants received to support Church Wigan's youth ministry
The Food provision/Lifted supports the foodbanks and other social justice ministries run by Church Wigan
The school counsellor provides counselling services for the young people of Wigan
The chaplaincy funds the Marsh Green chaplains
The fund raising costs support the costs of a fund raiser

19 Analysis of net assets between funds

	Unrestricted funds 2022 £	**Restricted funds 2022 £**	**Total 2022 £**	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 December 2022 are represented by:						
Tangible assets	856	6,998	7,854	2,829	7,500	10,329
Current assets/(liabilities)	23,467	178,811	202,278	15,334	110,622	125,956
	24,323	185,809	210,132	18,163	118,122	136,285

20 Related Party Transactions

As part of the funeral service, the Trust acted as agent and collected and passed on Parochial Fees and paid vergers, organists and sextons who provide services at funerals. The amount passed on in 2022 was £290,716 (2021:£274,311).

WIGAN DEANERY TRUST

England & Wales - Charity number 1184650

Accounts

Charity registration number 1184650

Company registration number 11938299 (England and Wales)

WIGAN DEANERY TRUST

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

WIGAN DEANERY TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Rt Revd Cyril Ashton Mrs Lesley Hughes Mrs Kathleen Moran Mrs Joan Roberts Mrs Miriam Unsworth Mrs J Moore Mr A Thurston	 (Appointed 11 January 2021)
Secretary	Stephen Southern	
Charity number	1184650	
Company number	11938299	
Principal address	Wigan Investment Centre Waterside Drive Wigan WN3 5BA	
Registered office	Wigan Investment Centre Waterside Drive Wigan WN3 5BA	
Independent examiner	Susan Buckley SBA Accounting Limited Gladstone House 2 Church Road Liverpool L15 9EG	
Bankers	CAF Bank 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ	

WIGAN DEANERY TRUST

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WIGAN DEANERY TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2021

The trustees present their annual report and financial statements for the year ended 31 December 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Trust's memorandum and articles of association, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

The Trust was established to work with partners in Wigan and Leigh to promote the welfare and wellbeing of local residents with a particular emphasis on tackling social exclusion.

This includes working with the Church of England and other partners to support the advancement of their objectives.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Trust should undertake.

Achievements and performance

During 2021, the Trust, continued to provide core services to Church Wigan. These comprised the provision of administrative support to the Hub Parishes that comprise the Church of England's Deanery of Wigan, as well as the management of a co-ordinated deanery wide service providing Church of England funerals across Wigan. This support continued during the ongoing restrictions imposed by the Covid-19 pandemic. Staff continued to operate remotely where possible and the office was opened gradually to allow safe working within the guidelines in force at the time. The Trustees are grateful to staff for their support and flexibility during this period.

The Trust also continued to manage the Next Generation Team for Church Wigan. This provided a school chaplaincy service in three of Wigan's schools and colleges (a fourth school which was part of the programme initially withdrew following changes to the school's circumstances) as well as the Brighter School of Discipleship which encourages young people to develop their understanding of and commitment to the Christian faith. The Next Generation Team delivers the "Missing Generation" project, which will run for five years, part funded by the Church Commissioners' Strategic Development Funding with match funding from the schools and colleges.

The Trust began to implement its fundraising strategy during the year and as a result, with the generous support of a number of donors, was able to start a Counselling Service to help Wigan's young people. This currently operates in The Deanery High School, and initial findings from the school demonstrate a significant impact on the lives of the young people involved.

The Trust also contributed to the establishment and operation of Church Wigan's Lifted Ministries, with the main activity in 2021 being to build the network of five food pantries which support people across Wigan Borough impacted by the pandemic and the emerging cost of living crisis. This activity is planned to continue in 2022 and be supplemented by other services such as debt counselling support.

Other projects include a Transforming Lives for Good group, which was started towards the end of the year in conjunction with three Wigan primary school. This is run by a group of trained volunteers who work closely with children, teachers and families. The Trustees also approved and sought funds for the establishment of Kintsugi Hope Wellbeing Group, run by one of the school/college chaplains to support the mental wellbeing of people of varying age groups. This project is expected to become live during the first half of 2022.

The Trustees remain confident that, the business model remains sound and will form the basis on which the most will be made of opportunities to consolidate and grow the Trust's activities during the coming years.

Financial review

Income for the year totalled £370,104 with the principal source of income being grant funding from Deanery Share paid by the Parishes of the Church of England's Wigan Deanery of £99,500 (paid by Church Wigan Joint Council). The "Missing Generation" project – a key part of Church Wigan's youth ministry funded through the Church of England's Strategic Development Fund – contributed grant funding of £111,800. The trust also earned £11,537 from organising funerals on behalf of Church Wigan. There were additional contributions totalling £130,452 from donors to support the Food Ministry, the Brighter School of Discipleship (BSD) and School Counselling.

The Trustees wish to thank donors and partners for their generous support of the Trust's activities.

Expenditure during the period totalled £268,216 of which £211,192 related to staff costs for the Core Services and "Missing Generation" Teams. Payments of £9,448 were made to support the Food Ministry, and the balance of expenditure was used for running costs.

Total Reserves at 31 December 2021 stood at £136,285.

It is the policy of the Trust that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to one month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Trust's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The Trust considers it has sufficient reserves at the year end to operate as a going concern in the subsequent year.

The trustees have assessed the major risks to which the Trust is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks. The Trustees consider that the major risk is the availability of sufficient funding, including grant funding, to provide the Trust's working capital to enable it to operate as a going concern.

Structure, governance and management

The Trust is a company limited by guarantee which was incorporated on 10 April 2019 and began activities on 8 August 2019.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Rt Revd Cyril Ashton
Mrs Lesley Hughes
Mrs Kathleen Moran
Mrs Joan Roberts
Mrs Miriam Unsworth
Mrs J Moore (Appointed 11 January 2021)
Mr A Thurston

The first Trustees were appointed by the Liverpool Board of Finance (the legal personality of the Diocese of Liverpool) and the sole member of the Trust, and were selected to provide a mix of skills and experience appropriate to the Trust's objectives.

None of the trustees has any beneficial interest in the company.

The Trustees have appointed a Core Services Team to run the Trust's operations under the direction of Stephen Southern, the Core Services Manager, who is also the Company Secretary, and reports to the Board of Trustees.

New trustees received initial induction in line with Charity Commission guidance and ongoing training will be provided in response to identified needs.

The trustees' report was approved by the Board of Trustees.

Rt Revd Cyril Ashton
Trustee
Dated: 28 April 2022

WIGAN DEANERY TRUST

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF WIGAN DEANERY TRUST

I report to the trustees on my examination of the financial statements of Wigan Deanery Trust (the Trust) for the year ended 31 December 2021.

Responsibilities and basis of report

As the trustees of the Trust (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the Trust are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Trust's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145 (5)(b) of the 2011 Act.

Independent examiner's statement

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Susan Buckley

Susan Buckley

SBA Accounting Limited
Chartered Accountant
Gladstone House
2 Church Road
Liverpool
L15 9EG

Dated: 29 September 2022

WIGAN DEANERY TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Income and endowments from:							
Donations and legacies	3	115,437	242,252	357,689	147,756	63,478	211,234
Charitable activities	4	11,537	-	11,537	8,928	-	8,928
Investments	5	620	58	678	608	-	608
Other income	6	200	-	200	23,765	-	23,765
Total income		127,794	242,310	370,104	181,057	63,478	244,535
Expenditure on:							
Raising funds	7	5,130	-	5,130	1,260	-	1,260
Charitable activities	8	126,962	136,124	263,086	163,417	56,172	219,589
Total expenditure		132,092	136,124	268,216	164,677	56,172	220,849
Net gains/(losses) on investments	11	2,973	-	2,973	865	-	865
Net (outgoing)/incoming resources before transfers		(1,325)	106,186	104,861	17,245	7,306	24,551
Gross transfers between funds		(4,404)	4,404	-	(226)	226	-
Net movement in funds		(5,729)	110,590	104,861	17,019	7,532	24,551
Fund balances at 1 January 2021		23,892	7,532	31,424	6,873	-	6,873
Fund balances at 31 December 2021		18,163	118,122	136,285	23,892	7,532	31,424

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

WIGAN DEANERY TRUST

BALANCE SHEET

AS AT 31 DECEMBER 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	**12**		10,329		6,077
Current assets					
Debtors	**14**	17,029		20,583	
Investments	**15**	23,838		20,865	
Cash at bank and in hand		142,211		38,847	
		183,078		80,295	
Creditors: amounts falling due within one year	**17**	(57,122)		(54,948)	
Net current assets			125,956		25,347
Total assets less current liabilities			136,285		31,424
Income funds					
Restricted funds	**18**		118,122		7,532
Unrestricted funds			18,163		23,892
			136,285		31,424

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2021.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 28 April 2022

Rt Revd Cyril Ashton
Trustee

Mrs Lesley Hughes
Trustee

L. J. Hughes

Company registration number 11938299

+ Cyril Ashton

1 Accounting policies

Charity information

Wigan Deanery Trust is a private company limited by guarantee incorporated in England and Wales. The registered office is Wigan Investment Centre, Waterside Drive, Wigan, WN3 5BA.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Trust's memorandum and articles of association, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016). The Trust is a Public Benefit Entity as defined by FRS 102.

The Trust has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the Trust. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the Trust has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

1.4 Income

Income is recognised when the Trust is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Grants are recognised when the Trust is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received. The grants are allocate according to the purpose for which is has been given.

Trading income, which mainly relates to fees received from organising funerals, is recognised when the service is completed.

1.5 Expenditure

Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT, which cannot be recovered.

1 Accounting policies **(Continued)**

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	5 years on cost
Computers	3 years on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The Trust has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Trust's balance sheet when the Trust becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Trust's contractual obligations expire or are discharged or cancelled.

1 Accounting policies

(Continued)

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Trust is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the Trust's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	**Restricted funds**	**Total**	Unrestricted funds	Restricted funds	Total
	2021	**2021**	**2021**	2020	2020	2020
	£	**£**	**£**	£	£	£
Grants receivable	115,437	195,408	310,845	147,756	54,132	201,888
Food provision	-	40,334	40,334	-	9,346	9,346
Brighter School of Discipleship	-	6,510	6,510	-	-	-
Grants receivable for core activities						
Church Wigan Joint Council	99,500	-	99,500	147,756	-	147,756
Liverpool Diocesan Board of Finance (LDBF)	14,438	111,800	126,238	-	54,132	54,132
School counsellor	-	50,600	50,600	-	-	-
Other	1,499	33,008	34,507	-	-	-
	115,437	195,408	310,845	147,756	54,132	201,888

4 Charitable activities

	2021 £	2020 £
Funeral administration	11,537	8,928

5 Investments

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £
Interest receivable	620	58	678	608

6 Other income

	Unrestricted funds 2021 £	Unrestricted funds 2020 £
Other income	200	23,765

7 Raising funds

	Unrestricted funds 2021 £	Unrestricted funds 2020 £
Fundraising and publicity		
Other fundraising costs	5,130	1,260
	5,130	1,260

8 Charitable activities

	2021 £	2020 £
Staff costs	211,192	145,141
Depreciation and impairment	2,761	2,190
Travel expenses	1,478	170
Insurance	256	235
Printing, postage and stationery	1,989	2,145
Telephone and broadband	1,753	1,265
Food provision	6,314	9,346
IT and computer software	9,068	9,326
Funeral costs	-	115
Bank charges	232	120
Examination costs	630	600
Other costs	4,146	840
Chaplaincy and PAIS workers costs	11,928	19,964
Website/publicity costs	744	1,021
Training costs	1,491	1,975
Rent and rates	5,784	23,582
Repairs and maintenance	-	1,554
Other charitable expenditure	3,320	-
	263,086	219,589
	263,086	219,589
Analysis by fund		
Unrestricted funds	126,962	163,417
Restricted funds	136,124	56,172
	263,086	219,589

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the Trust during the year.

10 Employees

Number of employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Administration	13	8

Employment costs

	2021 £	2020 £
Wages and salaries	199,242	138,748
Social security costs	8,544	42
Other pension costs	3,406	6,351
	211,192	145,141

There were no employees whose annual remuneration was £60,000 or more.

11 Net gains/(losses) on investments

	Unrestricted funds 2021 £	Unrestricted funds 2020 £
Revaluation of investments	2,973	865

12 Tangible fixed assets

	Fixtures and fittings	Computers	Total
	£	£	£
Cost			
At 1 January 2021	-	8,372	8,372
Additions	4,053	2,960	7,013
At 31 December 2021	4,053	11,332	15,385
Depreciation and impairment			
At 1 January 2021	-	2,295	2,295
Depreciation charged in the year	226	2,535	2,761
At 31 December 2021	226	4,830	5,056
Carrying amount			
At 31 December 2021	3,827	6,502	10,329
At 31 December 2020	-	6,077	6,077

13 Financial instruments

	2021	2020
	£	£
Carrying amount of financial assets		
Instruments measured at fair value through profit or loss	23,838	20,865

14 Debtors

	2021	2020
Amounts falling due within one year:	£	£
Trade debtors	16,501	17,335
Prepayments and accrued income	528	3,248
	17,029	20,583

15 Current asset investments

	2021	2020
	£	£
Listed investments	23,838	20,865

16 Loans and overdrafts

	2021 £	2020 £
Loans from related parties	25,000	25,000
Payable within one year	25,000	25,000

The Trust received the loan of £25,000 from the Liverpool board of Finance to help with its initial working capital requirement. The loan is interest free with no set terms for repayment

17 Creditors: amounts falling due within one year

	2021 £	2020 £
Borrowings	25,000	25,000
Other taxation and social security	5,003	6,211
Trade creditors	23,257	18,674
Other creditors	2,487	493
Accruals and deferred income	1,375	4,570
	57,122	54,948

18 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				Movement in funds			
	Incoming resources	Resources expended	Transfers	Balance at 1 January 2021	Incoming resources	Resources expended	Transfers	Balance at 31 December 2021
	£	£	£	£	£	£	£	£
SDF4 fund	54,132	(46,826)	226	6,432	151,318	(117,706)	3,412	43,456
Food provision	9,346	(9,346)	-	1,100	40,334	(9,448)	992	32,978
Counselling	-	-	-	-	50,658	(8,970)	-	41,688
	63,478	(56,172)	226	7,532	242,310	(136,124)	4,404	118,122

The SDF4 fund relates to grants received to support Church Wigan's youth ministry
The Food provision supports the foodbanks run by Church Wigan
The school counsellor provides counselling services for the young people of Wigan

19 Analysis of net assets between funds

	Unrestricted funds 2021 £	**Restricted funds 2021 £**	**Total 2021 £**	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Fund balances at 31 December 2021 are represented by:						
Tangible assets	2,829	7,500	10,329	3,946	2,131	6,077
Current assets/(liabilities)	15,334	110,622	125,956	19,946	5,401	25,347
	18,163	118,122	136,285	23,892	7,532	31,424

20 Related Party Transactions

As part of the funeral service, the Trust acted as agent and collected and passed on Parochial Fees and paid vergers, organists and sextons who provide services at funerals. The amount passed on in 2021 was £274,311 (2020:£196,415).

WIGAN DEANERY TRUST

England & Wales - Charity number 1184650

Accounts

Charity Registration No. 1184650

Company Registration No. 11938299 (England and Wales)

WIGAN DEANERY TRUST

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

WIGAN DEANERY TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Rt Revd Cyril Ashton	
	Mrs Lesley Hughes	
	Mrs Kathleen Moran	
	Mrs Joan Roberts	
	Mrs Miriam Unsworth	
	Mrs J Moore	(Appointed 11 January 2021)
	Mr A Thurston	(Appointed 2 December 2020)
Secretary	Stephen Southern	
Charity number	1184650	
Company number	11938299	
Principal address	Wigan Investment Centre Waterside Drive Wigan WN3 5BA	
Registered office	Wigan Investment Centre Waterside Drive Wigan WN3 5BA	
Independent examiner	Susan Buckley SBA Accounting Limited Gladstone House 2 Church Road Liverpool L15 9EG	
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WIGAN DEANERY TRUST

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WIGAN DEANERY TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2020

The trustees present their report and financial statements for the year ended 31 December 2020.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Trust's memorandum and articles of association, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

The Trust was established to work with partners in Wigan and Leigh to promote the welfare and wellbeing of local residents with a particular emphasis on tackling social exclusion.

This includes working with the Church of England and other partners to support the advancement of their objectives.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Trust should undertake.

Achievements and performance

During 2020, the first full financial year of operation for the Trust, the principal activity of the Trust was to provide core services to Church Wigan. These comprised the provision of administrative support to the newly created Hub Parishes that comprise the Church of England's Deanery of Wigan, as well as the management of a co-ordinated deanery wide service providing Church of England funerals across Wigan.

This support continued during the restrictions imposed by the Covid-19 pandemic; the Trust was able to take advantage of the government's Covid Job Retention Scheme for some staff during the initial lockdown. A decision to adopt an Office365 platform allowed non-furloughed staff to operate remotely throughout the year. The Trustees are grateful to staff for their support and flexibility during this period.

The Trust also managed the Next Generation Team for Church Wigan. This provided a school chaplaincy service in four of Wigan's schools and colleges as well as the Brighter School of Discipleship which encourages young people to develop their understanding of and commitment to the Christian faith. The Team delivers the "Missing Generation" project, which will run for five years, part funded by the Church Commissioners' Strategic Development Funding with match funding from the schools and colleges.

The Trust developed a fundraising strategy during the year and as a result, in 2021 will expand its support for Wigan's young people.

The Trust also contributed to the operation of Church Wigan's Food Provision project to support people impacted by the pandemic, and this activity is planned to increase significantly in 2021.

The Trustees are confident that, despite the limitations imposed by the pandemic, the business model remains sound and that opportunities to consolidate and grow the Trust's activities will continue to emerge during the coming years.

Financial review

Income for the year totalled £244,535, with the principle source of income being grant funding from Deanery Share paid by the Parishes comprising the Church of England's Wigan Deanery of £147,756. The Missing "Generation" project contributed £54,132 in grant funding. The trust also earned £8,928 from organising funerals on behalf of Church Wigan. There were contributions totalling £9,346 from the Food Provision and the Trust benefitted from payments totalling £9,589 from the government's Coronavirus Job Retention Scheme.

Expenditure during the period totalled £220,849 of which £167,080 related to staff costs for the Core Services and "Missing Generation" Teams. Payments of £9,345 were made to the Food Provision work, and the balance of expenditure was used for running costs.

Reserves at 31 December 2020 stood at £30,559

It is the policy of the Trust that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to one month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Trust's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The Trust considers it has sufficient reserves at the year end to operate as a going concern in the subsequent year.

The trustees have assessed the major risks to which the Trust is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks. The Trustees consider that the major risk is the availability of sufficient funding, including grant funding, to provide the Trust's working capital to enable it to operate as a going concern.

Structure, governance and management

The Trust is a company limited by guarantee which was incorporated on 10 April 2019 and began activities on 8 August 2019.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Rt Revd Cyril Ashton	
Mrs Lesley Hughes	
Mrs Kathleen Moran	
Mrs Joan Roberts	
Mrs Miriam Unsworth	
Mrs J Moore	(Appointed 11 January 2021)
Mr A Thurston	(Appointed 2 December 2020)

The first Trustees were appointed by the Liverpool Board of Finance (the legal personality of the Diocese of Liverpool and the sole member of the Trust and were selected to provide a mix of skills and experience appropriate to the Trust's objectives.

None of the trustees has any beneficial interest in the company

The Trustees have appointed a Core Services Team to run the Trust's operations under the direction of Stephen Southern, the Core Services Manager, who reports to the Board of Trustees.

New trustees received initial induction in line with Charity Commission guidance and ongoing training will be provided in response to identified needs.

On 7 January 2021 the Trustees appointed Mr Stephen Southern as Company Secretary in place of Brabners LLP, and relocated the Registered Office to its trading address at the Wigan Investment Centre.

The trustees' report was approved by the Board of Trustees.

Rt Revd Cyril Ashton
Trustee
Dated: 6 May 2021

WIGAN DEANERY TRUST

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF WIGAN DEANERY TRUST

I report to the trustees on my examination of the financial statements of Wigan Deanery Trust (the Trust) for the year ended 31 December 2020.

Responsibilities and basis of report

As the trustees of the Trust (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the Trust are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Trust's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Susan Buckley

Susan Buckley

SBA Accounting Limited
Chartered Accountant
Gladstone House
2 Church Road
Liverpool
L15 9EG

Dated: 6 May 2021

WIGAN DEANERY TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £	Unrestricted funds 2019 £
Income and endowments from:					
Donations and legacies	3	147,756	63,478	211,234	16,175
Charitable activities	4	8,928	-	8,928	80
Investments	5	608	-	608	145
Other income	6	23,765	-	23,765	-
Total income		181,057	63,478	244,535	16,400
Expenditure on:					
Raising funds	7	1,260	-	1,260	-
Charitable activities	8	163,417	56,172	219,589	9,527
Total resources expended		164,677	56,172	220,849	9,527
Net gains/(losses) on investments	11	865	-	865	-
Net incoming resources before transfers		17,245	7,306	24,551	6,873
Gross transfers between funds		(226)	226	-	-
Net movement in funds		17,019	7,532	24,551	6,873
Fund balances at 1 January 2020		6,873	-	6,873	-
Fund balances at 31 December 2020		23,892	7,532	31,424	6,873

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

WIGAN DEANERY TRUST

BALANCE SHEET

AS AT 31 DECEMBER 2020

	Notes	2020 £	£	2019 £	£
Fixed assets					
Tangible assets	**12**		6,077		5,484
Current assets					
Debtors	**14**	20,583		2,320	
Investments	**15**	20,865		-	
Cash at bank and in hand		38,847		27,773	
		80,295		30,093	
Creditors: amounts falling due within one year	**17**	(54,948)		(28,704)	
Net current assets			25,347		1,389
Total assets less current liabilities			31,424		6,873
Income funds					
Restricted funds	**18**		7,532		-
Unrestricted funds			23,892		6,873
			31,424		6,873

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2020.

The directors acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 6 May 2021

+ Cyril Ashton

Rt Revd Cyril Ashton
Trustee

L. J. Hughes

Mrs Lesley Hughes
Trustee

Company Registration No. 11938299

1 Accounting policies

Charity information

Wigan Deanery Trust is a private company limited by guarantee incorporated in England and Wales. The registered office is Wigan Investment Centre, Waterside Drive, Wigan, WN3 5BA.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Trust's memorandum and articles of association, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016). The Trust is a Public Benefit Entity as defined by FRS 102.

The Trust has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the Trust. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the Trust has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

1.4 Income

Income is recognised when the Trust is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Grants are recognised when the Trust is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received. The grants are allocate according to the purpose for which is has been given.

Trading income, which mainly relates to fees received from organising funerals, is recognised when the service is completed.

1.5 Expenditure

Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT, which cannot be recovered.

1 Accounting policies **(Continued)**

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computers	3 years on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The Trust has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Trust's balance sheet when the Trust becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Trust's contractual obligations expire or are discharged or cancelled.

1 Accounting policies **(Continued)**

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Trust is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the Trust's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	**Restricted funds**	**Total**	Unrestricted funds
	2020	**2020**	**2020**	2019
	£	**£**	**£**	£
Grants receivable	147,756	54,132	201,888	16,175
Food Provision	-	9,346	9,346	-
Grants receivable for core activities				
Church Wigan Joint Council	147,756	-	147,756	16,175
Liverpool Diocesan Board of Finance (LDBF)	-	54,132	54,132	-
	147,756	54,132	201,888	16,175

4 Charitable activities

	2020	**2019**
	£	**£**
Funeral administration	8,928	80

5 Investments

	Unrestricted funds	Unrestricted funds
	2020	2019
	£	£
Interest receivable	608	145

6 Other income

	Unrestricted funds	Total
	2020	2019
	£	£
Other income	23,765	-

7 Raising funds

	Unrestricted funds	Total
	2020	2019
	£	£
Fundraising and publicity		
Other fundraising costs	1,260	-
	1,260	-

8 Charitable activities

	2020 £	2019 £
Staff costs	145,141	7,474
Depreciation and impairment	2,190	104
Travel expenses	170	7
Insurance	235	87
Printing, postage and stationery	2,145	19
Telephone and broadband	1,265	38
Food provision	9,346	-
IT and computer software	9,326	1,334
Funeral costs	115	74
Bank charges	120	30
Examination costs	600	360
Other costs	840	-
Chaplaincy and PAIS workers costs	19,964	-
Website/publicity costs	1,021	-
Training costs	1,975	-
Rent and rates	23,582	-
Repairs and maintenance	1,554	-
	219,589	9,527
	219,589	9,527
Analysis by fund		
Unrestricted funds	163,417	9,527
Restricted funds	56,172	-
	219,589	9,527

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the Trust during the year.

10 Employees

Number of employees

The average monthly number of employees during the year was:

	2020 Number	2019 Number
Administration	8	2

Employment costs	2020 £	2019 £
Wages and salaries	138,748	7,371
Social security costs	42	-
Other pension costs	6,351	103
	145,141	7,474

There were no employees whose annual remuneration was £60,000 or more.

11 Net gains/(losses) on investments

	Unrestricted funds 2020 £	Total 2019 £
Revaluation of investments	865	-

12 Tangible fixed assets

	Computers £
Cost	
At 1 January 2020	5,588
Additions	2,784
At 31 December 2020	8,372
Depreciation and impairment	
At 1 January 2020	104
Depreciation charged in the year	2,191
At 31 December 2020	2,295
Carrying amount	
At 31 December 2020	6,077
At 31 December 2019	5,484

13 Financial instruments

	2020 £	2019 £
Carrying amount of financial assets		
Instruments measured at fair value through profit or loss	20,865	-

14 Debtors

Amounts falling due within one year:	2020 £	2019 £
Trade debtors	17,335	1,813
Prepayments and accrued income	3,248	507
	20,583	2,320

15 Current asset investments

	2020 £	2019 £
Listed investments	20,865	-

16 Loans and overdrafts

	2020	2019
	£	£
Loans from related parties	25,000	25,000
Payable within one year	25,000	25,000

The Trust received the loan of £25,000 from the Liverpool board of Finance to help with its initial working capital requirement. The loan is interest free with no set terms for repayment

17 Creditors: amounts falling due within one year

	2020	2019
	£	£
Borrowings	25,000	25,000
Other taxation and social security	6,211	350
Trade creditors	18,674	-
Other creditors	493	2,203
Accruals and deferred income	4,570	1,151
	54,948	28,704

18 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds		Movement in funds			
	Incoming resources	Balance at 1 January 2020	Incoming resources	Resources expended	Transfers	Balance at 31 December 2020
	£	£	£	£	£	£
LDBF - SDF 4 funding	-	-	54,132	(46,826)	226	7,532
Food provision	-	-	9,346	(9,346)	-	-
	-	-	63,478	(56,172)	226	7,532

LDBF SDF4 funding relates to grants received to support Church Wigan's youth ministry
The Food provision supports the foodbanks run by Church Wigan

19 Analysis of net assets between funds

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £	Unrestricted funds 2019 £
Fund balances at 31 December 2020 are represented by:				
Tangible assets	3,946	2,131	6,077	5,484
Current assets/(liabilities)	19,946	5,401	25,347	1,389
	23,892	7,532	31,424	6,873

20 Related Party Transactions

As part of the funeral service, the Trust acted as agent and collected and passed on Parochial Fees and paid vergers, organists and sextons who provide services at funerals. The amount passed on in 2020 was £196,415 (2019:£2,521).