

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.

WIGAN DEANERY TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

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 Trust'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.

WIGAN DEANERY TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

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.

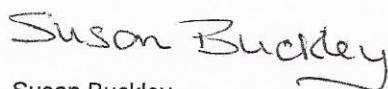
Independent examiner's statement

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

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

| | | Unrestricted funds 2024 £ | Restricted funds 2024 £ | Total 2024 £ | Unrestricted funds 2023 £ | Restricted funds 2023 £ | Total 2023 £ |
|--|-------|------------------------------------|----------------------------------|--------------------|------------------------------------|----------------------------------|--------------------|
| | Notes | | | | | | |
| 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 £ | £ | 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 | |
| | | <u>258,973</u> | | <u>264,795</u> | |
| Creditors: amounts falling due within one year | 18 | 86,164 | | 54,554 | |
| Net current assets | | | 172,809 | | 210,241 |
| Total assets less current liabilities | | | <u>177,329</u> | | <u>218,201</u> |
| The funds of the Trust | | | | | |
| Restricted income funds | 19 | 148,499 | | 203,205 | |
| Unrestricted funds | | 28,830 | | 14,996 | |
| | | <u>177,329</u> | | <u>218,201</u> | |

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. J. Hughes

Mrs Lesley Hughes
Trustee

Mr Andrew Thurston

Mr Andrew Thurston
Trustee

Company registration number 11938299 (England and Wales)

WIGAN DEANERY TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

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.

WIGAN DEANERY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

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.

WIGAN DEANERY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

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 |
| | <u>135,667</u> | <u>200,408</u> | <u>336,075</u> | <u>97,350</u> | <u>204,602</u> | <u>301,952</u> |

WIGAN DEANERY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

3 Donations and legacies

(Continued)

| | Unrestricted funds | Restricted funds | Total | Unrestricted funds | Restricted funds | Total |
|---|-----------------------|---------------------|----------------|-----------------------|---------------------|----------------|
| | 2024 £ | 2024 £ | 2024 £ | 2023 £ | 2023 £ | 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 |
| | <u>135,317</u> | <u>111,648</u> | <u>246,965</u> | <u>97,340</u> | <u>137,485</u> | <u>234,825</u> |

4 Income from charitable activities

| | Unrestricted funds 2024 £ | Unrestricted funds 2023 £ |
|------------------------|------------------------------------|------------------------------------|
| Funeral administration | <u>10,333</u> | <u>12,484</u> |

5 Income from investments

| | Unrestricted funds 2024 £ | Restricted funds 2024 £ | Total 2024 £ | Unrestricted funds 2023 £ | Restricted funds 2023 £ | Total 2023 £ |
|---------------------|------------------------------------|----------------------------------|--------------------|------------------------------------|----------------------------------|--------------------|
| Interest receivable | <u>749</u> | <u>1,383</u> | <u>2,132</u> | <u>769</u> | <u>1,096</u> | <u>1,865</u> |

WIGAN DEANERY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

6 Other income

| | Unrestricted funds 2024 £ | Unrestricted funds 2023 £ |
|--------------|------------------------------------|------------------------------------|
| Other income | 41 | 351 |
| | <u> </u> | <u> </u> |

7 Expenditure on raising funds

| | Restricted funds 2024 £ | Restricted funds 2023 £ |
|---------------------------|----------------------------------|----------------------------------|
| Fundraising and publicity | | |
| Other fundraising costs | 89 | 250 |
| | <u> </u> | <u> </u> |

WIGAN DEANERY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

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 |
| | <u>388,500</u> | <u>310,125</u> |
| Analysis by fund | | |
| Unrestricted funds | 188,316 | 158,511 |
| Restricted funds | 200,184 | 151,614 |
| | <u>388,500</u> | <u>310,125</u> |

9 Trustees

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

WIGAN DEANERY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

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 |
| | <u>264,149</u> | <u>215,226</u> |

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 | <u>1,384</u> | <u>176</u> |

12 Gains and losses on investments

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

13 Taxation

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

WIGAN DEANERY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

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

| | 2024 | 2023 |
|---|--------|--------|
| | £ | £ |
| Amounts falling due within one year: | | |
| 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

WIGAN DEANERY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

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 |
| | <u>86,164</u> | <u>54,554</u> |

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 |
| | <u>203,205</u> | <u>201,791</u> | <u>(201,657)</u> | <u>(54,840)</u> | <u>148,499</u> |
| 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 |
| | <u>185,809</u> | <u>205,698</u> | <u>(152,040)</u> | <u>(36,262)</u> | <u>203,205</u> |

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

WIGAN DEANERY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

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 |
| | <u> </u> | <u> </u> | <u> </u> | <u> </u> | <u> </u> | <u> </u> |
| 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 |
| | <u> </u> | <u> </u> | <u> </u> | <u> </u> | <u> </u> | <u> </u> |

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 |
| | <u>28,830</u> | <u>148,499</u> | <u>177,329</u> |
| | <u> </u> | <u> </u> | <u> </u> |
| | 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 |
| | <u>14,996</u> | <u>203,205</u> | <u>218,201</u> |
| | <u> </u> | <u> </u> | <u> </u> |

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).