

WIGAN, LEIGH AND DISTRICT SOCIETY FOR THE BLIND

England & Wales · Charity number 220636

Details

Status Registered

Legal form Other

Registered 1963-07-12

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

Contact

Address Room 1.04a Unity House
Westwood Park
Wigan
WN3 4HE

Phone 01942242891

Email wlbsanne@gmail.com

Activities

Objects: (A) THE PROMOTION OF THE WELFARE OF THE BLIND (B) THE PREVENTION OF BLINDNESS.

Activities: Our charity helps blind people who live in the metropolitan borough of Wigan. We hold weekly social classes in the day. We hold day trips in the summer. We also offer advice on equipment and will order when requested daily living aids .

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Human Resources
- **What:** Disability
- **Who:** People With Disabilities

Geography

- **Area of benefit:** THE AREA OF THE METROPOLITAN BOROUGH OF WIGAN.
- Wigan

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£47,693	£31,276	-	-
2024-03-31	£52,194	£33,902	-	-
2023-03-31	£25,311	£31,328	-	-
2022-03-31	£23,440	£31,489	-	-
2021-03-31	£38,394	£31,687	-	-

Trustees

Name	Role	Appointed
Anne Fairhurst		2019-08-20
JIMMY ROBERT ROBERTS		
Janice Sharratt		2020-03-09
KAREN BOYLAN		
Mary Gwendoline Callaghan Ms		2026-06-01

Linked charities

- THE THOMAS OWEN MCCANN TRUST (220636-1)

WIGAN, LEIGH AND DISTRICT SOCIETY FOR THE BLIND

England & Wales - Charity number 220636

Accounts

Charity registration number: 220636

Wigan Leigh and District Society for the Blind

Annual Report and Financial Statements

for the Year Ended 31 March 2025

**McGinty Demack
Chartered Certified Accountants
Vermont House
Bradley Lane
Standish
WN6 0XF**

Wigan Leigh and District Society for the Blind

Contents

Reference and Administrative Details	1
Trustees' Report	2 to 4
Statement of Trustees' Responsibilities	5 to 6
Independent Examiner's Report	7 to 8
Statement of Financial Activities	9 to 10
Balance Sheet	11 to 12
Notes to the Financial Statements	13 to 26

Wigan Leigh and District Society for the Blind

Reference and Administrative Details

Trustees	K Boylan A Leyland J R Roberts K Stevenson J Sharratt A Fairhurst
Principal Office	4 Scarisbrick Street Wigan WN1 2BS
Charity Registration Number	220636
Independent Examiner	McGinty Demack Chartered Certified Accountants Vermont House Bradley Lane Standish WN6 0XF

Wigan Leigh and District Society for the Blind

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2025.

Objectives and activities

Public benefit

Our charity helps blind people who live in the metropolitan borough of Wigan. We hold weekly social classes in the day. We hold day trips in the summer. We also offer advice on equipment and will order when requested daily living aids.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Structure, governance and management

Financial instruments

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

Wigan Leigh and District Society for the Blind

Trustees' Report

Cash flow risk

The charity's activities expose it primarily to the financial risks of changes in foreign currency exchange rates and interest rates. The charity uses foreign exchange forward contracts and interest rate swap contracts to hedge these exposures.

Interest bearing assets and liabilities are held at fixed rate to ensure certainty of cash flows.

Credit risk

The charity's principal financial assets are bank balances and cash, trade and other receivables, and investments.

The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.

The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term debt finance.

Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

Wigan Leigh and District Society for the Blind

Trustees' Report

The annual report was approved by the trustees of the charity on 11 August 2025 and signed on its behalf by:

Anne Fairhurst

.....
A Fairhurst
Trustee

Wigan Leigh and District Society for the Blind

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

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

Wigan Leigh and District Society for the Blind

Statement of Trustees' Responsibilities

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 11 August 2025 and signed on its behalf by:

Anne Fairhurst

.....
A Fairhurst
Trustee

Wigan Leigh and District Society for the Blind

Independent Examiner's Report to the trustees of Wigan Leigh and District Society for the Blind

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2025 which are set out on pages 9 to 26.

Respective responsibilities of trustees and examiner

As the charity's trustees of Wigan Leigh and District Society for the Blind you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Wigan Leigh and District Society for the Blind's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material 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 Wigan Leigh and District Society for the Blind as required by section 130 of the Act; or
2. the accounts do not accord with those records; or

Wigan Leigh and District Society for the Blind

**Independent Examiner's Report to the trustees of Wigan Leigh and District
Society for the Blind**

3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 accounts to be reached.

Karen Richardson

.....
Karen Richardson
Chartered Certified Accountants

Vermont House
Bradley Lane
Standish
WN6 0XF

11 August 2025

Wigan Leigh and District Society for the Blind

Statement of Financial Activities for the Year Ended 31 March 2025

	Note	Unrestricted funds £	Total 2025 £
Income and Endowments from:			
Donations and legacies		13,089	13,089
Investment income	3	<u>34,604</u>	<u>34,604</u>
Total income		<u>47,693</u>	<u>47,693</u>
Expenditure on:			
Raising funds		<u>(31,276)</u>	<u>(31,276)</u>
Total expenditure		<u>(31,276)</u>	<u>(31,276)</u>
Net movement in funds		16,417	16,417
Reconciliation of funds			
Total funds brought forward		<u>727,435</u>	<u>727,435</u>
Total funds carried forward	10	<u>743,852</u>	<u>743,852</u>
	Note	Unrestricted funds £	Total 2024 £
Income and Endowments from:			
Donations and legacies		7,005	7,005
Investment income	3	<u>45,189</u>	<u>45,189</u>
Total income		<u>52,194</u>	<u>52,194</u>
Expenditure on:			
Raising funds		<u>(33,902)</u>	<u>(33,902)</u>
Total expenditure		<u>(33,902)</u>	<u>(33,902)</u>
Net movement in funds		18,292	18,292

Wigan Leigh and District Society for the Blind

Statement of Financial Activities for the Year Ended 31 March 2025

	Note	Unrestricted funds £	Total 2024 £
Reconciliation of funds			
Total funds brought forward		<u>709,144</u>	<u>709,144</u>
Total funds carried forward	10	<u>727,436</u>	<u>727,436</u>

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

The funds breakdown for 2024 is shown in note 10.

Wigan Leigh and District Society for the Blind

(Registration number: 220636)
Balance Sheet as at 31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	6	138	154
Investments	7	<u>485,394</u>	<u>475,254</u>
		<u>485,532</u>	<u>475,408</u>
Current assets			
Debtors	8	2,882	2,791
Cash at bank and in hand		<u>257,245</u>	<u>251,780</u>
		260,127	254,571
Creditors: Amounts falling due within one year	9	<u>(1,807)</u>	<u>(2,543)</u>
Net current assets		<u>258,320</u>	<u>252,028</u>
Net assets		<u>743,852</u>	<u>727,436</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>743,852</u>	<u>727,436</u>
Total funds	10	<u>743,852</u>	<u>727,436</u>

The financial statements on pages 9 to 26 were approved by the trustees, and authorised for issue on 11 August 2025 and signed on their behalf by:

Wigan Leigh and District Society for the Blind

**(Registration number: 220636)
Balance Sheet as at 31 March 2025**

Anne Fairhurst

.....
**A Fairhurst
Trustee**

Wigan Leigh and District Society for the Blind

Notes to the Financial Statements for the Year Ended 31 March 2025

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

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

Exemption from preparing a cash flow statement

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

Going concern

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

Wigan Leigh and District Society for the Blind

Notes to the Financial Statements for the Year Ended 31 March 2025

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

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

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Wigan Leigh and District Society for the Blind

Notes to the Financial Statements for the Year Ended 31 March 2025

Support costs

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

Taxation

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

Tangible fixed assets

Individual fixed assets costing £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

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

Wigan Leigh and District Society for the Blind

Notes to the Financial Statements for the Year Ended 31 March 2025

Fixed asset investments

Fixed asset investments, other than programme related investments, are included at market value at the balance sheet date. Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the Statement of Financial Activities in the period of disposal.

Unrealised gains and losses represent the movement in market values during the year and are credited or charged to the Statement of Financial Activities based on the market value at the year end.

Trade debtors

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

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

Wigan Leigh and District Society for the Blind

Notes to the Financial Statements for the Year Ended 31 March 2025

Cash and cash equivalents

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

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

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

Wigan Leigh and District Society for the Blind

Notes to the Financial Statements for the Year Ended 31 March 2025

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Wigan Leigh and District Society for the Blind

Notes to the Financial Statements for the Year Ended 31 March 2025

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Wigan Leigh and District Society for the Blind

Notes to the Financial Statements for the Year Ended 31 March 2025

Investments

The charity has investment funds.

Fair value measurement

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

2 Income from donations and legacies

	Unrestricted funds		
	General £	Total 2025 £	Total 2024 £
Regular giving and capital donations	13,089	13,089	7,005
	<u>13,089</u>	<u>13,089</u>	<u>7,005</u>

Wigan Leigh and District Society for the Blind
Notes to the Financial Statements for the Year Ended 31 March 2025

3 Investment income

	Unrestricted funds		
	General	Total	Total
	£	2025	2024
		£	£
Interest receivable and similar income;			
Interest receivable on bank deposits	9,948	9,948	9,903
Other investment income	<u>24,656</u>	<u>24,656</u>	<u>35,286</u>
	<u>34,604</u>	<u>34,604</u>	<u>45,189</u>

4 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

A Fairhust

A Fairhust received remuneration of £20,000 (2024: £22,166) during the year.

Wigan Leigh and District Society for the Blind

Notes to the Financial Statements for the Year Ended 31 March 2025

5 Taxation

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

6 Tangible fixed assets

	Furniture and equipment Total	
	£	£
Cost		
At 1 April 2024	<u>2,698</u>	<u>2,698</u>
At 31 March 2025	<u>2,698</u>	<u>2,698</u>
Depreciation		
At 1 April 2024	2,544	2,544
Charge for the year	<u>16</u>	<u>16</u>
At 31 March 2025	<u>2,560</u>	<u>2,560</u>
Net book value		
At 31 March 2025	<u>138</u>	<u>138</u>
At 31 March 2024	<u>154</u>	<u>154</u>

7 Fixed asset investments

	2025	2024
	£	£
Other investments	<u>485,394</u>	<u>475,254</u>

Wigan Leigh and District Society for the Blind

Notes to the Financial Statements for the Year Ended 31 March 2025

Other investments

	Unlisted investments		Total
	£		£
Cost or Valuation			
At 1 April 2024	475,254		475,254
Revaluation	<u>10,140</u>		<u>10,140</u>
At 31 March 2025			<u>485,394</u>
Net book value			
At 31 March 2025			<u>485,394</u>
At 31 March 2024			<u>475,254</u>

8 Debtors

	2025	2024
	£	£
Accrued income	2,756	2,640
Other debtors	<u>126</u>	<u>151</u>
	<u>2,882</u>	<u>2,791</u>

9 Creditors: amounts falling due within one year

Wigan Leigh and District Society for the Blind

Notes to the Financial Statements for the Year Ended 31 March 2025

	2025	2024
	£	£
Bank overdrafts	72	72
Other taxation and social security	979	1,845
Other creditors	<u>756</u>	<u>626</u>
	<u><u>1,807</u></u>	<u><u>2,543</u></u>

10 Funds

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Balance at 31 March 2025 £
Unrestricted funds				
General	<u>(727,435)</u>	<u>(46,313)</u>	<u>29,896</u>	<u>(743,852)</u>

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
Unrestricted funds				
General	<u>(709,144)</u>	<u>(50,564)</u>	<u>32,272</u>	<u>(727,436)</u>

Wigan Leigh and District Society for the Blind

Notes to the Financial Statements for the Year Ended 31 March 2025

11 Analysis of net assets between funds

	Unrestricted funds	
	2025	
	General	Total
	£	funds
		£
Tangible fixed assets	138	138
Fixed asset investments	485,394	485,394
Current assets	260,127	260,127
Current liabilities	<u>(1,807)</u>	<u>(1,807)</u>
Total net assets	<u>743,852</u>	<u>743,852</u>

	Unrestricted funds	
	2024	
	General	Total
	£	funds
		£
Tangible fixed assets	154	154
Fixed asset investments	475,254	475,254
Current assets	254,571	254,571
Current liabilities	<u>(2,543)</u>	<u>(2,543)</u>
Total net assets	<u>727,436</u>	<u>727,436</u>

Wigan Leigh and District Society for the Blind

Notes to the Financial Statements for the Year Ended 31 March 2025

12 Analysis of net funds

	At 1 April 2024 £	Cash flow £	At 31 March 2025 £
Cash at bank and in hand	251,780	5,465	257,245
Net debt	<u>251,780</u>	<u>5,465</u>	<u>257,245</u>
	At 1 April 2023 £	Cash flow £	At 31 March 2024 £
Cash at bank and in hand	254,937	(3,157)	251,780
Net debt	<u>254,937</u>	<u>(3,157)</u>	<u>251,780</u>

Wigan Leigh and District Society for the Blind
Statement of Financial Activities by fund for the Year Ended 31 March 2025

	Total Unrestricted funds 2025 £	Restricted funds 2024 £
Income and Endowments from:		
Donations and legacies	13,089	7,005
Investment income	<u>34,604</u>	<u>45,189</u>
Total income	<u>47,693</u>	<u>52,194</u>
Expenditure on:		
Raising funds	<u>(31,276)</u>	<u>(33,902)</u>
Total expenditure	<u>(31,276)</u>	<u>(33,902)</u>
Net income	<u>16,417</u>	<u>18,292</u>
Net movement in funds	16,417	18,292
Reconciliation of funds		
Total funds brought forward	<u>727,435</u>	<u>709,144</u>
Total funds carried forward	<u>743,852</u>	<u>727,436</u>

Wigan Leigh and District Society for the Blind

Detailed Statement of Financial Activities for the Year Ended 31 March 2025

	Total 2025 £	Total 2024 £
Income and Endowments from:		
Donations and legacies (analysed below)	13,089	7,005
Investment income (analysed below)	<u>34,604</u>	<u>45,189</u>
Total income	<u>47,693</u>	<u>52,194</u>
Expenditure on:		
Raising funds (analysed below)	<u>(31,276)</u>	<u>(33,902)</u>
Total expenditure	<u>(31,276)</u>	<u>(33,902)</u>
Net income	<u>16,417</u>	<u>18,292</u>
Net movement in funds	16,417	18,292
Reconciliation of funds		
Total funds brought forward	<u>727,435</u>	<u>709,144</u>
Total funds carried forward	<u>743,852</u>	<u>727,436</u>

Wigan Leigh and District Society for the Blind

Detailed Statement of Financial Activities for the Year Ended 31 March 2025

	Total 2025 £	Total 2024 £
<i>Donations and legacies</i>		
Committed giving	<u>13,089</u>	<u>7,005</u>
	<u>13,089</u>	<u>7,005</u>
<i>Investment income</i>		
Interest on cash deposits	9,948	9,903
Income from other investments	<u>24,656</u>	<u>35,286</u>
	<u>34,604</u>	<u>45,189</u>
<i>Raising funds</i>		
Fundraising costs	(1,380)	(1,630)
Wages and salaries	(1,200)	(1,200)
Rent and rates	(3,900)	(3,900)
Sundry expenses	(3,003)	(2,750)
Bank charges	(69)	(74)
Wages and salaries	(20,000)	(22,593)
Insurance	(96)	(96)
Telephone and fax	(717)	(905)
Printing, postage and stationery	(75)	(58)
Accountancy fees	(820)	(679)
Depreciation of plant and machinery	<u>(16)</u>	<u>(17)</u>
	<u>(31,276)</u>	<u>(33,902)</u>

WIGAN, LEIGH AND DISTRICT SOCIETY FOR THE BLIND

England & Wales - Charity number 220636

Accounts

Charity registration number: 220636

Wigan Leigh and District Society for the Blind

Annual Report and Financial Statements

for the Year Ended 31 March 2024

McGinty Demack
Chartered Certified Accountants
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Wigan Leigh and District Society for the Blind

Contents

<i>Reference and Administrative Details</i>	1
<i>Trustees' Report</i>	2 to 4
<i>Statement of Trustees' Responsibilities</i>	5 to 6
<i>Accountants' Report</i>	7 to 8
<i>Independent Examiner's Report</i>	9 to 10
<i>Statement of Financial Activities</i>	11 to 12
<i>Balance Sheet</i>	13
<i>Notes to the Financial Statements</i>	14 to 27

Wigan Leigh and District Society for the Blind

Reference and Administrative Details

Trustees

K Boylan
A Leyland
J R Roberts
K Stevenson
J Sharratt
A Fairhust

Principal Office

4 Scarisbrick Street
Wigan
WN1 2BS

Charity Registration Number 220636

Independent Examiner

McGinty Demack
Chartered Certified Accountants
Vermont House
Bradley Lane
Standish
WN6 0XF

Wigan Leigh and District Society for the Blind

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2024.

Objectives and activities

Public benefit

Our charity helps blind people who live in the metropolitan borough of Wigan. We hold weekly social classes in the day. We hold day trips in the summer. We also offer advice on equipment and will order when requested daily living aids.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Structure, governance and management
Financial instruments

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

Cash flow risk

The charity's activities expose it primarily to the financial risks of changes in foreign currency exchange rates and interest rates. The charity uses foreign exchange forward contracts and interest rate swap contracts to hedge these exposures. Interest bearing assets and liabilities are held at fixed rate to ensure certainty of cash flows.

Credit risk

The charity's principal financial assets are bank balances and cash, trade and other receivables, and investments.

The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.

The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term debt finance. Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

Wigan Leigh and District Society for the Blind

Trustees' Report

The annual report was approved by the trustees of the charity on 14 October 2024 and signed on its behalf by:

Anne Fairhurst

.....
A Fairhurst
Trustee

Wigan Leigh and District Society for the Blind

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

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

Wigan Leigh and District Society for the Blind

Statement of Trustees' Responsibilities

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 14 October 2024 and signed on its behalf by:

Anne Fairhurst

.....
A Fairhurst
Trustee

Wigan Leigh and District Society for the Blind

Statement of Trustees' Responsibilities

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 14 October 2024 and signed on its behalf by:

Anne Fairhurst

.....
A Fairhurst
Trustee

**Chartered Certified Accountants' Report to the Trustees on the Preparation of
the Unaudited Statutory Accounts of
Wigan Leigh and District Society for the Blind
for the Year Ended 31 March 2024**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Wigan Leigh and District Society for the Blind for the year ended 31 March 2024 as set out on pages 11 to 27 from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <https://www.accaglobal.com/gb/en/member/standards/rules-and-standards>

This report is made solely to the Board of Directors of Wigan Leigh and District Society for the Blind, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of Wigan Leigh and District Society for the Blind and state those matters that we have agreed to state to the Board of Directors of Wigan Leigh and District Society for the Blind, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at <https://www.accaglobal.com/gb/en/member/standards/rules-and-standards> [october/factsheet-163-audit-exempt-companies.html](https://www.accaglobal.com/gb/en/member/standards/rules-and-standards). To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Wigan Leigh and District Society for the Blind and its Board of Directors as a body for our work or for this report.

**Chartered Certified Accountants' Report to the Trustees on the Preparation of
the Unaudited Statutory Accounts of
Wigan Leigh and District Society for the Blind
for the Year Ended 31 March 2024**

It is your duty to ensure that Wigan Leigh and District Society for the Blind has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and results of Wigan Leigh and District Society for the Blind. You consider that Wigan Leigh and District Society for the Blind is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Wigan Leigh and District Society for the Blind. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

McInty Demack

.....

Chartered Certified Accountants

14 October 2024

Wigan Leigh and District Society for the Blind

Independent Examiner's Report to the trustees of Wigan Leigh and District Society for the Blind

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2024 which are set out on pages 11 to 27.

Respective responsibilities of trustees and examiner

As the charity's trustees of Wigan Leigh and District Society for the Blind you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Wigan Leigh and District Society for the Blind's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material 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 Wigan Leigh and District Society for the Blind as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

Wigan Leigh and District Society for the Blind

**Independent Examiner's Report to the trustees of Wigan Leigh and District
Society for the Blind**

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 accounts to be reached.

Karen Richardson

.....
Karen Richardson
Chartered Certified Accountants

Vermont House
Bradley Lane
Standish
WN6 0XF

14 October 2024

Wigan Leigh and District Society for the Blind
Statement of Financial Activities for the Year Ended 31 March 2024

	Note	Unrestricted funds £	Total 2024 £
Income and Endowments from:			
Donations and legacies		7,005	7,005
Investment income	3	<u>45,189</u>	<u>45,189</u>
Total income		<u>52,194</u>	<u>52,194</u>
Expenditure on:			
Raising funds		<u>(33,902)</u>	<u>(33,902)</u>
Total expenditure		<u>(33,902)</u>	<u>(33,902)</u>
Net movement in funds		18,292	18,292
Reconciliation of funds			
Total funds brought forward		<u>709,144</u>	<u>709,144</u>
Total funds carried forward	10	<u>727,436</u>	<u>727,436</u>
	Note	Unrestricted funds £	Total 2023 £
Income and Endowments from:			
Donations and legacies		8,123	8,123
Investment income	3	<u>17,188</u>	<u>17,188</u>
Total income		<u>25,311</u>	<u>25,311</u>
Expenditure on:			
Raising funds		<u>(31,328)</u>	<u>(31,328)</u>
Total expenditure		<u>(31,328)</u>	<u>(31,328)</u>
Net movement in funds		(6,017)	(6,017)
Reconciliation of funds			
Total funds brought forward		<u>736,852</u>	<u>736,852</u>

Wigan Leigh and District Society for the Blind

Statement of Financial Activities for the Year Ended 31 March 2024

	Note	Unrestricted funds £	Total 2023 £
Total funds carried forward	10	<u>730,835</u>	<u>730,835</u>

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

The funds breakdown for 2023 is shown in note 10.

Wigan Leigh and District Society for the Blind

(Registration number: 220636)
Balance Sheet as at 31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	6	154	172
Investments	7	<u>475,254</u>	<u>455,203</u>
		<u>475,408</u>	<u>455,375</u>
Current assets			
Debtors	8	2,791	128
Cash at bank and in hand		<u>251,780</u>	<u>254,937</u>
		<u>254,571</u>	<u>255,065</u>
Creditors: Amounts falling due within one year	9	<u>(2,543)</u>	<u>(1,297)</u>
Net current assets		<u>252,028</u>	<u>253,768</u>
Net assets		<u>727,436</u>	<u>709,143</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>727,436</u>	<u>730,835</u>
Total funds	10	<u>727,436</u>	<u>730,835</u>

The financial statements on pages 11 to 27 were approved by the trustees, and authorised for issue on 14 October 2024 and signed on their behalf by:

Anne Fairhurst

.....
A Fairhurst
Trustee

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

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

Exemption from preparing a cash flow statement

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

Going concern

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

Wigan Leigh and District Society for the Blind

Notes to the Financial Statements for the Year Ended 31 March 2024

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

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

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Wigan Leigh and District Society for the Blind

Notes to the Financial Statements for the Year Ended 31 March 2024

Support costs

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

Taxation

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

Tangible fixed assets

Individual fixed assets costing £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

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

Fixed asset investments

Fixed asset investments, other than programme related investments, are included at market value at the balance sheet date. Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the Statement of Financial Activities in the period of disposal.

Unrealised gains and losses represent the movement in market values during the year and are credited or charged to the Statement of Financial Activities based on the market value at the year end.

Trade debtors

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

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

Wigan Leigh and District Society for the Blind

Notes to the Financial Statements for the Year Ended 31 March 2024

Cash and cash equivalents

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

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

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

Wigan Leigh and District Society for the Blind

Notes to the Financial Statements for the Year Ended 31 March 2024

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Wigan Leigh and District Society for the Blind

Notes to the Financial Statements for the Year Ended 31 March 2024

Investments

The charity has investment funds.

Fair value measurement

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

2 Income from donations and legacies

	Unrestricted funds		
	General £	Total 2024 £	Total 2023 £
Regular giving and capital donations	<u>7,005</u>	<u>7,005</u>	<u>8,123</u>
	<u>7,005</u>	<u>7,005</u>	<u>8,123</u>

Wigan Leigh and District Society for the Blind

Notes to the Financial Statements for the Year Ended 31 March 2024

3 Investment income

	Unrestricted funds		
	General	Total	Total
	£	2024	2023
		£	£
Interest receivable and similar income;			
Interest receivable on bank deposits			
Other investment income	9,903	9,903	358
	<u>35,286</u>	<u>35,286</u>	<u>(4,862)</u>
	<u>45,189</u>	<u>45,189</u>	<u>(4,504)</u>

4 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

A Fairhust

A Fairhust received remuneration of £22,166 (2023: £19,000) during the year.

Wigan Leigh and District Society for the Blind
Notes to the Financial Statements for the Year Ended 31 March 2024

5 Taxation

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

6 Tangible fixed assets

	Furniture and equipment Total	
Cost	£	£
At 1 April 2023		
At 31 March 2024	<u>2,698</u>	<u>2,698</u>
Depreciation	<u>2,698</u>	<u>2,698</u>
At 1 April 2023		
Charge for the year	2,526	2,526
At 31 March 2024	<u>18</u>	<u>18</u>
Net book value	<u>2,544</u>	<u>2,544</u>
At 31 March 2024	<u>154</u>	<u>154</u>
At 31 March 2023	<u>172</u>	<u>172</u>

7 Fixed asset investments

	2024	2023
	£	£
Other investments	<u>475,254</u>	<u>455,203</u>

Wigan Leigh and District Society for the Blind
Notes to the Financial Statements for the Year Ended 31 March 2024

Other investments

Cost or Valuation	Unlisted investments	Total
At 1 April 2023	£	£
Revaluation	455,203	455,203
At 31 March 2024	<u>20,051</u>	<u>20,051</u>
Net book value	<u>475,254</u>	<u>475,254</u>
At 31 March 2024		
At 31 March 2023	<u>475,254</u>	<u>475,254</u>
	<u>455,203</u>	<u>455,203</u>

8 Debtors

	2024	2023
	£	£
Accrued income	2,640	-
Other debtors	<u>151</u>	<u>128</u>
	<u>2,791</u>	<u>128</u>

9 Creditors: amounts falling due within one year

	2024	2023
	£	£
Bank overdrafts	72	72
Other taxation and social security	1,845	705
Other creditors	<u>626</u>	<u>520</u>
	<u>2,543</u>	<u>1,297</u>

Wigan Leigh and District Society for the Blind
Notes to the Financial Statements for the Year Ended 31 March 2024

	Unrestricted funds 2023	
	General £	Total funds £
Tangible fixed assets	154	154
Fixed asset investments	475,254	475,254
Current assets	254,571	254,571
Current liabilities	<u>(2,543)</u>	<u>(2,543)</u>
Total net assets	<u>727,436</u>	<u>727,436</u>

	Unrestricted funds 2022	
	General £	Total funds £
Tangible fixed assets	172	172
Fixed asset investments	455,203	455,203
Current assets	255,065	255,065
Current liabilities	<u>(1,297)</u>	<u>(1,297)</u>
Total net assets	<u>709,143</u>	<u>709,143</u>

Wigan Leigh and District Society for the Blind
Notes to the Financial Statements for the Year Ended 31 March 2024

12 Analysis of net funds

	At 1 April 2023 £	Cash flow £	At 31 March 2024 £
Cash at bank and in hand	254,937	(3,157)	251,780
Net debt	<u>254,937</u>	<u>(3,157)</u>	<u>251,780</u>
	At 1 April 2022 £	Cash flow £	At 31 March 2023 £
Cash at bank and in hand	260,933	(5,996)	254,937
Net debt	<u>260,933</u>	<u>(5,996)</u>	<u>254,937</u>

Wigan Leigh and District Society for the Blind
Statement of Financial Activities by fund for the Year Ended 31 March 2024

	Total Unrestricted funds 2024 £	Restricted funds 2023 £
Income and Endowments from:		
Donations and legacies		
Investment income	7,005	8,123
Total income	<u>45,189</u>	<u>17,188</u>
Expenditure on:		
Raising funds	<u>52,194</u>	<u>25,311</u>
Total expenditure	<u>(33,902)</u>	<u>(31,328)</u>
Net income/(expenditure)	<u>(33,902)</u>	<u>(31,328)</u>
Net movement in funds	<u>18,292</u>	<u>(6,017)</u>
Reconciliation of funds	18,292	(6,017)
Total funds brought forward	<u>709,144</u>	<u>736,852</u>
Total funds carried forward	<u>727,436</u>	<u>730,835</u>

Wigan Leigh and District Society for the Blind
Detailed Statement of Financial Activities for the Year Ended 31 March 2024

	Total 2024 £	Total 2023 £
Income and Endowments from:		
Donations and legacies (analysed below)	7,005	8,123
Investment income (analysed below)	<u>45,189</u>	<u>(4,504)</u>
Total income	<u>52,194</u>	<u>3,619</u>
Expenditure on:		
Raising funds (analysed below)	<u>(33,902)</u>	<u>(31,328)</u>
Total expenditure	<u>(33,902)</u>	<u>(31,328)</u>
Net income/(expenditure)	<u>18,292</u>	<u>(27,709)</u>
Net movement in funds	18,292	(27,709)
Reconciliation of funds		
Total funds brought forward	<u>709,144</u>	<u>736,852</u>
Total funds carried forward	<u>727,436</u>	<u>709,143</u>

Wigan Leigh and District Society for the Blind
Detailed Statement of Financial Activities for the Year Ended 31 March 2024

	Total 2024 £	Total 2023 £
Donations and legacies		
Committed giving	<u>7,005</u>	<u>8,123</u>
	<u>7,005</u>	<u>8,123</u>
Investment income		
Interest on cash deposits	9,903	359
Income from other investments	35,286	16,829
Other	-	(1)
Reduction in Net Investments	-	(21,691)
	<u>45,189</u>	<u>(4,504)</u>
Raising funds		
Fundraising costs	(1,630)	(1,918)
Wages and salaries	(1,200)	(1,200)
Rent and rates	(3,900)	(3,900)
Sundry expenses	(2,750)	(3,800)
Bank charges	(74)	(79)
Wages and salaries	(22,593)	(19,000)
Insurance	(96)	(96)
Telephone and fax	(905)	(740)
Printing, postage and stationery	(58)	(58)
Accountancy fees	(679)	(518)
Depreciation of plant and machinery	(17)	(19)
	<u>(33,902)</u>	<u>(31,328)</u>

WIGAN, LEIGH AND DISTRICT SOCIETY FOR THE BLIND

England & Wales - Charity number 220636

Accounts

Charity registration number: 220636

Wigan Leigh and District Society for the Blind

Annual Report and Financial Statements

for the Year Ended 31 March 2023

McGinty Demack
Chartered Certified Accountants
Vermont House
Bradley Lane
Standish
WN6 0XF

Wigan Leigh and District Society for the Blind

Chartered Certified Accountants

Contents

Reference and Administrative Details	1
Trustees' Report	2 to 3
Statement of Trustees' Responsibilities	4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 to 14

Wigan Leigh and District Society for the Blind

Reference and Administrative Details

Trustees	A Fairhurst J Sharratt J R Roberts K Boylan D Storm K Stevenson A Leyland
Principal Office	4 Scarisbrick Street Wigan WN1 2BS
Charity Registration Number	220636
Independent Examiner	McGinty Demack Chartered Certified Accountants Vermont House Bradley Lane Standish WN6 0XF

Wigan Leigh and District Society for the Blind

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2023.

Objectives and activities

Public benefit

Our charity helps blind people who live in the metropolitan borough of Wigan. We hold weekly social classes in the day. We hold day trips in the summer. We also offer advice on equipment and will order when requested daily living aids.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Structure, governance and management

Financial instruments

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

Cash flow risk

The charity's activities expose it primarily to the financial risks of changes in foreign currency exchange rates and interest rates. The charity uses foreign exchange forward contracts and interest rate swap contracts to hedge these exposures.

Interest bearing assets and liabilities are held at fixed rate to ensure certainty of cash flows.

Credit risk

The charity's principal financial assets are bank balances and cash, trade and other receivables, and investments. The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.

The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term debt finance.

Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

Wigan Leigh and District Society for the Blind

The annual report was approved by the trustees of the charity on 9 October 2023 and signed on its behalf by:
Trustees' Report

Anne Fairhurst

.....
A Fairhurst
Trustee

Wigan Leigh and District Society for the Blind

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 9 October 2023 and signed on its behalf by:

Anne Fairhurst

.....

A Fairhurst
Trustee

Independent Examiner's Report to the trustees of Wigan Leigh and District Society for the Blind

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2023 which are set out on pages 6 to 14.

Respective responsibilities of trustees and examiner

As the charity's trustees of Wigan Leigh and District Society for the Blind you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Wigan Leigh and District Society for the Blind's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

Wigan Leigh and District Society for the Blind

1. accounting records were not kept in respect of Wigan Leigh and District Society for the Blind as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 accounts to be reached.

Karen Richardson

.....
 Karen Richardson
 Chartered Certified Accountants

Vermont House
 Bradley Lane
 Standish
 WN6 0XF

9 October 2023

Statement of Financial Activities for the Year Ended 31 March 2023

	Note	Unrestricted funds £	Total 2023 £
Income and Endowments from:			
Donations and legacies		8,123	8,123
Investment income	3	<u>17,188</u>	<u>17,188</u>
Total income		<u>25,311</u>	<u>25,311</u>
Expenditure on:			
Raising funds		<u>(31,328)</u>	<u>(31,328)</u>
Total expenditure		<u>(31,328)</u>	<u>(31,328)</u>
Net movement in funds		(6,017)	(6,017)
Reconciliation of funds			
Total funds brought forward		<u>736,852</u>	<u>736,852</u>
Total funds carried forward	10	<u><u>730,835</u></u>	<u><u>730,835</u></u>
		Unrestricted funds £	Total 2022 £
Income and Endowments from:	Note		

Wigan Leigh and District Society for the Blind

Donations and legacies		9,245	9,245
Investment income	3	<u>14,195</u>	<u>14,195</u>
Total income		<u>23,440</u>	<u>23,440</u>
Expenditure on:			
Raising funds		<u>(31,489)</u>	<u>(31,489)</u>
Total expenditure		<u>(31,489)</u>	<u>(31,489)</u>
Net movement in funds		(8,049)	(8,049)
Reconciliation of funds			
Total funds brought forward		<u>744,902</u>	<u>744,902</u>
Total funds carried forward	10	<u><u>736,853</u></u>	<u><u>736,853</u></u>

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

The funds breakdown for 2022 is shown in note 10.

(Registration number: 220636) Balance Sheet as at 31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	6	172	191
Investments	7	<u>455,203</u>	<u>476,894</u>
		<u>455,375</u>	<u>477,085</u>
		<u>253,768</u>	<u>259,768</u>
		<u><u>709,143</u></u>	<u><u>736,853</u></u>
Current assets			
Debtors	8	128	102
Cash at bank and in hand		254,937	260,933
		<u>255,065</u>	<u>261,035</u>
Creditors: Amounts falling due within one year	9	(1,297)	(1,267)
Net current assets			

Wigan Leigh and District Society for the Blind

Net assets

Funds of the charity:

Unrestricted income funds

Unrestricted funds		<u>730,835</u>	<u>736,853</u>
Total funds	10	<u><u>730,835</u></u>	<u><u>736,853</u></u>

The financial statements on pages 6 to 14 were approved by the trustees, and authorised for issue on 9 October 2023 and signed on their behalf by:

Anne Fairhurst

.....

A Fairhurst
Trustee

Wigan Leigh and District Society for the Blind

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

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

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

Exemption from preparing a cash flow statement

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

Going concern

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

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

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

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Wigan Leigh and District Society for the Blind

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

Support costs

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

Taxation

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

Tangible fixed assets

Individual fixed assets costing £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

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

Fixed asset investments

Fixed asset investments, other than programme related investments, are included at market value at the balance sheet date. Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the Statement of Financial Activities in the period of disposal.

Unrealised gains and losses represent the movement in market values during the year and are credited or charged to the Statement of Financial Activities based on the market value at the year end.

Trade debtors

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

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

Cash and cash equivalents

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

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction

Wigan Leigh and District Society for the Blind

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

costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

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

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Investments

The charity has investment funds.

Wigan Leigh and District Society for the Blind

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

Fair value measurement

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

2 Income from donations and legacies

	Unrestricted funds	Total 2023	Total 2022
	General	Total 2023	Total 2022
	£	£	£
Regular giving and capital donations	8,123	8,123	9,245
	8,123	8,123	9,245

3 Investment income

	Unrestricted funds	Total 2023	Total 2022
	General	Total 2023	Total 2022
	£	£	£
Interest receivable and similar income;			
Interest receivable on bank deposits	359	359	826
Other investment income	16,829	16,829	13,369
	17,188	17,188	14,195

4 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

A Fairhurst

A Fairhurst received remuneration of £19,000 (2022: £19,000) during the year.

5 Taxation

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

6 Tangible fixed assets

Furniture and equipment	Total
£	£

Wigan Leigh and District Society for the Blind

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

Cost

At 1 April 2022	2,698	2,698
At 31 March 2023	2,698	2,698

Depreciation

At 1 April 2022	2,507	2,507
Charge for the year	19	19
At 31 March 2023	2,526	2,526

Net book value

At 31 March 2023	172	172
At 31 March 2022	191	191

7 Fixed asset investments 2023 2022 £ £

Other investments	455,203	476,894
	455,203	476,894

Unlisted

investments £	Total £
------------------	------------

Cost or Valuation

At 1 April 2022	332,462	332,462
Revaluation	122,741	122,741
At 31 March 2023	455,203	455,203

Net book value

At 31 March 2023	455,203	455,203
At 31 March 2022	332,462	332,462

Debtors

	£	£
Other debtors	128	102

Wigan Leigh and District Society for the Blind

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

Other investments

9 Creditors: amounts falling due within one year

	2023 £	2022 £
Bank overdrafts	72	72
Other taxation and social security	705	678
Other creditors	520	517
	1,297	1,267

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 31 March 2022 £
Unrestricted funds				
General	(744,902)	(22,192)	30,241	(736,853)
11 Analysis of net assets between funds				

Funds

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
Unrestricted funds				
General	(736,852)	(23,393)	29,410	(730,835)
			Unrestricted funds 2023 General £	Total funds £
Tangible fixed assets			172	172

Wigan Leigh and District Society for the Blind

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

Fixed asset investments	455,203	455,203
Current assets	255,065	255,065
Current liabilities	(1,297)	(1,297)
Total net assets	709,143	709,143

	Unrestricted funds 2022 General £	Total funds £
Tangible fixed assets	191	191
Fixed asset investments	476,894	476,894
Current assets	261,035	261,035
Current liabilities	(1,267)	(1,267)
Total net assets	736,853	736,853

12 Analysis of net funds

	At 1 April 2022 £	Cash flow £	At 31 March 2023 £
Cash at bank and in hand	260,933	(5,996)	254,937
Net debt	260,933	(5,996)	254,937
	At 1 April 2021 £	Cash flow £	At 31 March 2022 £
Cash at bank and in hand	270,117	(9,184)	260,933
Net debt	270,117	(9,184)	260,933

Wigan Leigh and District Society for the Blind

Statement of Financial Activities by fund for the Year Ended 31 March 2023

	(31,328)	(31,489)
	(6,017)	(8,049)
Total	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Income and Endowments from:		
Donations and legacies	8,123	9,245
Investment income	17,188	14,195
Total income	25,311	23,440
Expenditure on:		
Raising funds	(31,328)	(31,489)
Total expenditure		

Wigan Leigh and District Society for the Blind

Net expenditure		
Net movement in funds	(6,017)	(8,049)
Reconciliation of funds		
Total funds brought forward	<u>736,852</u>	<u>744,902</u>
Total funds carried forward	<u><u>730,835</u></u>	<u><u>736,853</u></u>

Wigan Leigh and District Society for the Blind

Detailed Statement of Financial Activities for the Year Ended 31 March 2023

	(31,328)	(31,489)
	(27,709)	(8,049)
	Total	Total
	2023	2022
	£	£
Income and Endowments from:		
Donations and legacies (analysed below)	8,123	9,245
Investment income (analysed below)	(4,504)	14,195
Total income	3,619	23,440
Expenditure on:		
Raising funds (analysed below)	(31,328)	(31,489)
Total expenditure		
Net expenditure		
Net movement in funds	(27,709)	(8,049)
Reconciliation of funds		
Total funds brought forward	736,852	744,902

Wigan Leigh and District Society for the Blind

Total funds carried forward

<u>709,143</u>	<u>736,853</u>
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Wigan Leigh and District Society for the Blind

Detailed Statement of Financial Activities for the Year Ended 31 March 2023

	Total 2023 £	Total 2022 £
<i>Donations and legacies</i>		
Committed giving	8,123	9,245
	<u>8,123</u>	<u>9,245</u>
<i>Investment income</i>		
Interest on cash deposits	359	826
Income from other investments	16,829	13,369
Other	(1)	-
Reduction in Net Investments	<u>(21,691)</u>	<u>-</u>
	<u>(4,504)</u>	<u>14,195</u>
<i>Raising funds</i>		
Fundraising costs	(1,918)	(1,248)
Wages and salaries	(1,200)	(1,200)
Rent and rates	(3,900)	(3,900)
Computer software and maintenance costs	-	(40)
Sundry expenses	(3,800)	(4,425)
Bank charges	(79)	(96)
Wages and salaries	(19,000)	(19,000)
Insurance	(96)	(431)
Telephone and fax	(740)	(605)
	<u>(31,328)</u>	<u>(31,489)</u>

Wigan Leigh and District Society for the Blind

Printing, postage and stationery	(58)	(29)
Accountancy fees	(518)	(494)
Depreciation of plant and machinery	(19)	(21)



Audit Trail

Document Details

Title	Accounts to Sign
File Name	Charity Accounts - Updated Trustees.pdf
Document ID	6d69107b32164e15977a405046e27cd7
Fingerprint	43666520c71e7f825d2959fa43187777
Status	Completed

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Karen Richardson

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Anne Fairhurst

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WIGAN, LEIGH AND DISTRICT SOCIETY FOR THE BLIND

England & Wales - Charity number 220636

Accounts

FOR THE
WIGAN LEIGH AND DISTRICT SOCIETY
BLIND

CONTENTS OF THE FINANCIAL
STATEMENTS FOR THE YEAR ENDED
31 MARCH 2021

	Page
Report of the Trustees	I to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 9
Detailed Statement of Financial Activities	10

WIGAN LEIGH AND DISTRICT SOCIETY

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021

The trustees present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Financial review

Reserves policy

It is the policy of the charity to maintain unrestricted funds at a level sufficient to cover management and administration

The charity does all its own fundraising and depends on its investment income.

Structure, governance and management Governing document

The charity is governed by its governing document, a deed of trust and constitutes an unincorporated charity.

Charity constitution

The charity adopted its constitution on 4 May 1943 and the last amendment to this was dated 16 April 2007.

Recruitment and appointment of new trustees

The trustees who served in the year and since the year end are set out above. The trustees are appointed each year at the annual general meeting and serve for one year after which they may put themselves forward for re-appointment.

Reference and administrative details

Registered Charity number

220636

Principal address
4 Scarisbrick Street
Wigan
Lancashire
WNI 2BS


Trustees
K Boylan
A Leyland
J Sharratt
SE Winnard
JR Roberts
GW Winnard
A Fairhurst
D Storm
K Stevenson

Independent Examiner
Paul Farrington BSc FCA
NR Barton
1st Floor Waterside House
Waterside Drive
Wigan
Lancashire
WN3 5AZ

Page I
WIGAN LEIGH AND msrcr SOCIETY BLND
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021

Approved by order of the board of trustees on 30. n . 2021

and signed on its behalf by:

.....


A Fairhurst - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
OF WIGAN LEIGH AND DISTRICT SOCIETY FOR
THE

BLIND

Independent examiner's report to the trustees Of Wigan Leigh and District Society for the Blind

I report to the charity trustees on my examination of the accounts of Wigan Leigh and District Society for the Blind (the Trust) for the year ended 31 March 2021.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Act).

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of

Independent examiner's statement

I have completed my examination. I confirm that no material 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 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 accounts to be reached.



Paul Farrington BSc FCA
NR Barton
1st Floor Waterside House
Waterside Drive
Wigan
Lancashire
WN3 5AZ

Date: 09 | 11 | 2021

FOR THE YEAR ENDED 31 2021

31.320 Unrestricted fund £ 31321
Toil

mcoea AND ENDOWMENTS FROM

**LEIGH AND DISTRICT SOCIETY FOR THE
BLIND**

Donations and legacies		3/59	11,689
Investment income	2	14535	9,156
Other income	3	20,000	
		38394	20, us
		-	6394
EXPENDITURE ON			
Charitable activities			
Griffith Etivitim		31,687	40.122
		6,707	(12,883)
NET INCOME (EXPENDITURE)			
RECONCILIATION OF FUNDS			
Total funds brought forward		594,316	607,199
TOTAL FUNDS CARRIED FORWARD		<u>601023</u>	<u>594 316</u>
McCann bequest income			

The notes form part of these financial statements

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WIGAN LEIGH AND DISTRICT socrry FOR **THE**

BALANCE SHEET

31 MARCH 2021

31.321 31.3.20

		Unrestricted	Total funds
FIXED ASSETS	Notes		
Tangible assets	5	212	237
CURRENT ASSETS			
Debtors	6	92	111
Investments	7	332,462	332,462
Cash at bank		270,045	263,293
		602,599	595,866
CREDITORS			
Amounts falling due within one year	8	(1,788)	(1,787)
NET CURRENT ASSETS		600,811	594,079
TOTAL ASSETS LESS CURRENT LIABILITIES		601,023	594,316
NET ASSETS		601,023	594,316
FUNDS	9		
Unrestricted funds		601,023	594,316
TOTAL FUNDS		601,023	594,316

The financial statements were approved by the Board of Trustees and authorised for issue on 30.11.21 and were signed on its behalf by:

Anne Fairhurst

A Fairhurst - Trustee

The notes form part of these financial statements

IGAN LEIGH AND DISTRICT
SOCIETY FOR BUND

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THE

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial

Reporting applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery - 10% on reducing
balance Computer equipment - 33% on
reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

2. INVESTMENT INCOME

31.3.21 31.3.20

**WIGAN LEIGH AND DISTRICT SOCIETY FOR THE
BLIND**

NOTES

THE			
Interest and dividends		7,845	8,756
McCann bequest income		6,690	6,794
		14,535	15,550

6
TO **THE FINANCIAL STATEMENTS - continued**
FOR YEAR ENDED 31 MARCH 2021

3. OTHER INCOME		31,321	31,320
Covid support grant		20,000	

4. TRUSTEES REMUNERATION AND BENEFITS

The staff costs of £19,000 (2020 - £19,082) relate to the salary of our charity's one employee. The employee is also a trustee of the charity.

Other than this amount, no other remuneration, benefits or expenses were paid to any trustee of the charity in either the current year or previous year.

5. TANGIBLE FIXED ASSETS

	Plant and machinery	Computer equipment	Totals
COST			
At 1 April 2020 and 31 March 2021	1,876	822	2,698
DEPRECIATION			
At 1 April 2020	1,644	817	2,461
Charge for year	23	2	25
At 31 March 2021	1,667	819	2,486
NET BOOK VALUE			
At 31 March 2021	209	3	212

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WIGAN LEIGH AND DISTRICT SOCIETY
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	232	5	237
At 31 March 2020			
6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31.3.21		31.3.20
Other debtors	92		111
CURRENT ASSET INVESTMENTS			
7.	31.3.21		31.3.20
Listed investments	132,462		132,462
Other	200,000		200,000
	332,462		332,462
	332,462		332,462

The estimated market value of the investments as at 31 March 2021 was €476,341 (2020 : €431,305)

TO FINANCIAL STATEMENTS • continued
FOR THE YEAR ENDED 31 MARCH 2021

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31.3.21		31.3.20
Order creditors	1,788		1,787
9. MOVEMENT IN FUNDS		Net movement At	
	At 1.4.20	in funds	31.3.21
Unrestricted funds			
General fund	594,316	6,707	601,023
TOTAL FUNDS	594,316	6,707	601,023

Net movement in funds, included in the above are as follows:

		Incoming Resources	Movement
		resources	expended in funds
Unrestricted funds			
General fund	38,394	(31,687)	6,707
TOTAL FUNDS	38,394	(31,687)	6,707

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Comparatives for movement in funds

	At 1.4.19	Net movement in funds	31.3.20
Unrestricted funds			
General fund	607,199	(12,883)	594,316
	<hr/>	<hr/>	
TOTAL FUNDS	607,199	(12,883)	594,316

Comparative net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
Unrestricted funds			
General fund	27,239	(40,122)	(12,883)
	<hr/>	<hr/>	
TOTAL FUNDS	27,239	(40,122)	(12,883)

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IGAN LEIGH AND DISABILITY **SOCIETY FOR**
SOCIETY FOR BUND

TO THE FINANCIAL STATEMENTS - continued
FOR YEAR ENDED 31 MARCH 2021

9. MOVEMENT IN FUNDS continued

A current year 12 months and prior year 12 months combined position is as follows:

		Net	
		movement	At
	At	in funds	31.3.21
	1.4.19		
Unrestricted funds			
General fund	607,199	(6,176)	601,023
 TOTAL FUNDS	 607,199	 (6,176)	 601,023

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming	Resources	Movement
	resources	expended	in
			funds
Unrestricted funds			
General fund	65,633	(71,809)	(6,176)
 TOTAL FUNDS	 65,633	 (71,809)	 (6,176)

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021.

WIGAN LEIGH AND DISTRICT
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DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021

	31.3.21	31.3.20
INCOME AND ENDOWMENTS		
Donations and legacies	3,859	11,689
Investment income		
Interest and dividends	7,845	8,756
McCann bequest income	6,690	6,794
	14,535	15,550
Other income		
Covid support grants	20,000	
Total incoming resources	38,394	27,239
EXPENDITURE		
Charitable activities		
Secretary expenses	1,200	1,200
Crompton Street social	468	1,310
Christmas draw		175
Donations		1,300
Visiting scheme		552
Birthday grants	20	10
Office running costs	3,900	3,580
Christmas gifts	4,900	5,825
Licence fee		
Belong (Formby Hall)	20	20
	440	2,090
Annual outings		
Holiday fund		2,631
		650
	10,948	19,343
Support costs		
Management		
Insurance	427	419
Telephone	595	624
Postage and stationery	110	50
Depreciation	25	
Wages	19,000	28
	20,157	19,082
		20,203
Governance costs		

IGAN LEIGH AND DISTRICT
SOCIETY FOR BUND

Accountancy	582	576
Total resources expended	31,687	40,122
Net income/(expenditure)	6,707	(12,883)

This page does not form part of the statutory financial statements