

Company registration number: 8528548

Charity registration number: 1163945

# Wigan And Leigh Community Charity

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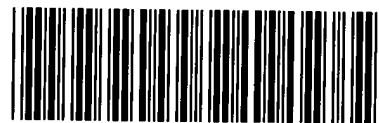
Wigan And Leigh Community Charity

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2020

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# **Wigan And Leigh Community Charity**

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## **Wigan And Leigh Community Charity**

### **Reference and Administrative Details**

#### **Trustees**

Ms Eunice Smethurst

Mr Bryan Atkinson

Mrs Genette Smith

Dr Dane Anderton

Mr Carl Sweeney (Resigned November 2019)

Mr Peter Smith - appointed November 2019

Jacqueline Lowe - appointed November 2019

#### **Principal Office**

Platt Bridge Community Zone

81 Ribble Road, Platt Bridge

Wigan

Greater Manchester

WN2 5EG

#### **Company Registration Number**

8528548

#### **Charity Registration Number**

1163945

# **Wigan And Leigh Community Charity**

## **Wigan and Leigh Community Charity**

### **Trustees Report**

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

#### **Overview**

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

#### **Aims and Objectives**

#### **Vision and Values**

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

Our values include

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

## **Value Proposition**

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

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

## **Objectives**

We will deliver our Vision by:

1. Developing brand awareness for Wigan and Leigh Community Charity as our overall identity
2. Supporting a Community Wealth Building model for the borough of Wigan through transfer of assets for Community Business and Social Enterprise
3. Growing Community Business hubs across the borough of Wigan
4. Developing borough-wide and regional networks, working closely with Greater Manchester initiatives amongst others
5. Supporting the development of ward-based Community Organising, including Neighbourhood Plans, to create Planning Policies for Community Businesses as integral to the local neighbourhoods' development

## **Public Benefit**

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

## **Structure, governance and management**

### ***Nature of governing document***

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

The annual report was approved by the trustees of the charity on 19th May 2021 and signed on its behalf by:



Mr Bryan Atkinson  
Trustee

## **Wigan And Leigh Community Charity**

### **Statement of Trustees' Responsibilities**


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

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

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

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

Approved by the trustees of the charity on 19th May 2021 and signed on its behalf by:



Mr Bryan Atkinson  
Trustee

## **Wigan And Leigh Community Charity**

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

I report on the accounts of the charity for the year ended 31 March 2020 which are set out on pages 6 to 15 .

#### **Respective responsibilities of trustees and examiner**

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

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

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

#### **Basis of independent examiner's report**

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

#### **Independent examiner's statement**

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

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

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

have not been met; or

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

.....  
Woodville Accountancy

19 May 2021



# Wigan And Leigh Community Charity

## Statement of Financial Activities for the Year Ended 31 March 2020 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Restricted & Unrestricted funds £	Total 2020 £
<b>Income and Endowments from:</b>			
Donations and legacies	3	-	-
Charitable activities	4	158,750	158,750
Investment income	5	-	-
Other income	6	38,123	38,123
Total Income		<u>196,873</u>	<u>196,873</u>
<b>Expenditure on:</b>			
Charitable activities	7	(135,553)	(135,553)
Other expenditure	8	(74,744)	(74,744)
Total Expenditure		<u>(210,297)</u>	<u>(210,297)</u>
Net income/(loss)		<u>(13,424)</u>	<u>(13,424)</u>
<b>Reconciliation of funds</b>			
Total funds carried forward	19	<u>27,601</u>	<u>27,601</u>

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

The funds breakdown for 2020 is shown in note 19.

# Wigan And Leigh Community Charity

(Registration number: 8528548)  
Balance Sheet as at 31 March 2020

	Note	2020 £	2019 £
<b>Fixed assets</b>			
Tangible assets	15	33,348	36,952
<b>Current assets</b>			
Debtors	16	6,773	5,718
Cash at bank and in hand		6,085	21,568
		<u>12,858</u>	<u>27,286</u>
<b>Total assets less current liabilities</b>		46,206	64,238
<b>Creditors: Amounts falling due after more than one year</b>	17	<u>(18,605)</u>	<u>(23,213)</u>
<b>Net assets</b>		<u>27,601</u>	<u>41,025</u>
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted funds		(13,425)	(20,724)
Other reserves		<u>41,026</u>	<u>61,749</u>
<b>Total unrestricted funds</b>		<u>27,601</u>	<u>41,025</u>
<b>Total funds</b>	19	<u>27,601</u>	<u>41,025</u>


For the financial year ending 31 March 2020 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

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

The financial statements on pages 6 to 15 were approved by the trustees, and authorised for issue on 19th May 2021 and signed on their behalf by:



Mr Bryan Atkinson  
Trustee

## **Wigan And Leigh Community Charity**

### **Notes to the Financial Statements for the Year Ended 31 March 2020**

#### **1 Charity status**

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

#### **2 Accounting policies**

##### **Summary of significant accounting policies and key accounting estimates**

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

##### **Statement of compliance**

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

##### **Basis of preparation**

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

##### **Going concern**

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

##### **Exemption from preparing a cash flow statement**

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

##### **Income and endowments**

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

##### **Grants receivable**

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

## **Wigan And Leigh Community Charity**

### **Notes to the Financial Statements for the Year Ended 31 March 2020**

#### **Expenditure**

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

#### **Charitable activities**

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

#### **Support costs**

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

#### **Governance costs**

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

#### **Taxation**

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

#### **Tangible fixed assets**

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

#### **Depreciation and amortisation**

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

#### **Trade debtors**

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

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

# Wigan And Leigh Community Charity

## Notes to the Financial Statements for the Year Ended 31 March 2020

### Cash and cash equivalents

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

### Fund structure

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

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

### 3 Income from donations and legacies

	Unrestricted funds	Total 2020	Total 2019
	General £	£	£
Grants, including capital grants;	-	-	-
Grants from other charities	-	-	-
	-	-	-

### 4 Income from charitable activities

	Unrestricted funds	Total 2020
	Designated £	£
Community Education & Skills	158,750	158,750
	158,750	158,750

### 5 Investment income

	Unrestricted funds	Total 2020	Total 2019
	Designated £	£	£
Interest receivable and similar income;			
Interest receivable on bank deposits	1	1	

# Wigan And Leigh Community Charity

## Notes to the Financial Statements for the Year Ended 31 March 2020

### 6 Other income

	Unrestricted funds		
	Designated £	Total 2020 £	Total 2019 £
Income from trading subsidiary	35,894	35,894	28,622
Deferred Income	2,229	2,229	-
Other income	-	-	2,384
	<u>38,123</u>	<u>38,123</u>	<u>31,007</u>

### 7 Expenditure on charitable activities

		Unrestricted funds			
	Note	Designated £	General £	Total 2020 £	Total 2019 £
Staff costs		94,781	-	94,781	57,004
Allocated support costs		40,772	-	40,772	29,786
Other adjustments		0		0	49,636
Governance costs	9	0	9,415	9,415	10,952
		<u>135,553</u>	<u>9,415</u>	<u>144,968</u>	<u>147,378</u>
		Grant funding of activity £	Activity support costs £	Total 2019 £	
Youth Project – back to reserves		1,325	0	1,325	
Empowering Places Programme – back to reserves and remove		800	0	800	
Local access grant		10,000	7,576	2,424	
Wigan council		1,000	1,000	0.00	
Business Support grant		10,000	2,184	7,816	
<b>PTC Funding (RESTRICTED FUNDS)</b>		<b>139,650</b>	<b>124,793</b>	<b>14,857</b>	
		<u>162,775</u>	<u>135,553</u>	<u>27,222</u>	

£11,760(2019 - £140,970) of the above expenditure was attributable to unrestricted funds and £124,793 (2019 - £Nil) to restricted funds.

## Notes to the Financial Statements for the Year Ended 31 March 2020

### 8. Other Expenditure

	Note	Designated £	Total 2020 £	Total 2019 £
Staff costs				
Wages and salaries		(3,730)	(3,730)	22,887
Social security		-	-	2,262
Other staff costs		-	-	-
Legal fees		40	40	-
Marketing and publicity		12,953	12,953	4,029
Depreciation, amortisation and other similar costs		9,415	9,415	10,952
Rent and Rates		15,756	15,756	-
Repairs and Renewals		33,229	33,229	-
Other resources expended		4,968	4,968	23,126
Allocated support costs	13	2,113	2,113	2,005
		<u>74,744</u>	<u>74,744</u>	<u>65,261</u>

### 9 Analysis of governance and support costs

#### Governance Costs

#### Depreciation, amortisation and other similar costs

General £	Total 2020 £
9,415	9,415
<u>9,415</u>	<u>9,415</u>

### 10 Net incoming resources for the year include:

	2020 £	2019 £
Depreciation of fixed assets	<u>9,415</u>	<u>10,952</u>

### 11 Trustees remuneration and expenses

### 12 Staff costs

The aggregate payroll costs were as follows:

	2020 £	2019 £
<b>Staff costs during the year were:</b>		
Wages and salaries	81,891	49,553
Social security costs	6,740	2,263
Other staff costs	19,394	30,339
	<u>108,025</u>	<u>82,155</u>

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

### 13 Independent examiner's remuneration

	2020 £	2019 £
Examination of the financial statements	<u>2,113</u>	<u>2,005</u>



## Wigan And Leigh Community Charity

### Notes to the Financial Statements for the Year Ended 31 March 2020

#### 14 Taxation

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

#### 15 Tangible fixed assets

	Furniture and equipment £	Computer equipment £	Total £
<b>Cost</b>			
At 1 April 2019	45,073	27,156	72,229
Additions	2,638	2,983	5,621
At 31 March 2020	47,711	30,139	77,850
<b>Depreciation</b>			
At 1 April 2019	22,162	12,924	35,086
Charge for the year	3,734	5,681	9,415
At 31 March 2020	25,896	18,605	44,501
<b>Net book value</b>			
At 31 March 2020	21,815	11,534	33,349
At 31 March 2019	22,911	14,232	37,143

#### 16 Debtors

	2020 £	2019 £
Trade debtors	6,773	5,718

#### 17 Creditors: amounts falling due after one year

	2020 £	2019 £
Trade creditors	3,861	7,125
Other creditors	(682)	(682)
Accruals	15,428	16,770
Deferred income	0	0
	18,607	23,213

#### 18 Reserves

	Other reserves £	Total £
At 1 April 2020	27,601	27,601

# Wigan And Leigh Community Charity

## Notes to the Financial Statements for the Year Ended 31 March 2020

### 19 Funds

	Incoming resources £	Resources expended £	Balance at 31 March 2020 £
<b>Unrestricted funds</b>			
General	(5,879)	74,744	68,865
Designated	(232,019)	135,553	(96,466)
<b>Total funds</b>	<b>(237,898)</b>	<b>210,297</b>	<b>(27,601)</b>

### 20 Analysis of net assets between funds

	Unrestricted funds		Total funds
	General £	Designated £	£
Tangible fixed assets	33,349	-	33,349

### 21 Analysis of net funds

	At 1 April 2019 £	Cash flow £	At 31 March 2020 £
Cash at bank and in hand	21,568	(15,483)	6,085
Net debt	21,568	(15,483)	6,085