

**REGISTERED COMPANY NUMBER: 09796346 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1164641**

**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2019**  
**FOR**  
**LEIGH BUILDING PRESERVATION**  
**TRUST LIMITED**

Hayes & Co  
Suite 2 Beswick House  
Greenfold Way  
Leigh  
Lancashire  
WN7 3XJ

**LEIGH BUILDING PRESERVATION  
TRUST LIMITED**

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for the year ended 30 September 2019**

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**LEIGH BUILDING PRESERVATION  
TRUST LIMITED (REGISTERED NUMBER: 09796346)**

**REPORT OF THE TRUSTEES  
for the year ended 30 September 2019**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 September 2019. The trustees have adopted the provisions of 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).

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

09796346 (England and Wales)

**Registered Charity number**

1164641

**Registered office**

Leigh Spinners Mill  
Park Lane  
Leigh  
Gtr Manchester  
WN7 2LB

**Trustees**

P Aspinall  
L J Barnes Public Relations (resigned 6.6.20)  
P A Costello  
K Cox  
K Cunliffe Retired  
T Dalton  
P D Horrocks Managing Director  
C Jones Retired (resigned 8.6.20)  
D A Liggett Management Consultant  
D J Matthews Retired (resigned 8.6.20)  
S J Mcgarrie Project Manager  
J S Morrison Managing Director  
L Morton Interior Designer (resigned 8.6.20)  
F Nhakaniso  
H J Phillips Head Teacher (resigned 1.8.20)  
P A Rowlinson None  
J Shaw

**Company Secretary**

P A Rowlinson

**Independent Examiner**

Hayes & Co  
Suite 2 Beswick House  
Greenfold Way  
Leigh  
Lancashire  
WN7 3XJ

Approved by order of the board of trustees on 29 September 2020 and signed on its behalf by:

**LEIGH BUILDING PRESERVATION  
TRUST LIMITED (REGISTERED NUMBER: 09796346)**

**REPORT OF THE TRUSTEES  
for the year ended 30 September 2019**

P A Rowlinson - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
LEIGH BUILDING PRESERVATION  
TRUST LIMITED**

**Independent examiner's report to the trustees of Leigh Building Preservation Trust Limited ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended  
30 September 2019.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

**Independent examiner's statement**

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

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

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

Ian J Burns  
FCCA  
Hayes & Co  
Suite 2 Beswick House  
Greenfold Way  
Leigh  
Lancashire  
WN7 3XJ

30 September 2020

**LEIGH BUILDING PRESERVATION  
TRUST LIMITED**

**STATEMENT OF FINANCIAL ACTIVITIES  
for the year ended 30 September 2019**

		2019 Unrestricted fund £	2018 Total funds £
	Notes		
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		11,710	6,702
Other trading activities	2	4,705	285
Investment income	3	28,320	9,253
Other income		16,128	414,876
<b>Total</b>		<u>60,863</u>	<u>431,116</u>
 <b>EXPENDITURE ON</b>			
Raising funds		48,945	47,093
Other		723	326,515
<b>Total</b>		<u>49,668</u>	<u>373,608</u>
 <b>NET INCOME</b>		<u>11,195</u>	<u>57,508</u>
 <b>RECONCILIATION OF FUNDS</b>			
 <b>Total funds brought forward</b>		61,102	3,594
 <b>TOTAL FUNDS CARRIED FORWARD</b>		<u>72,297</u>	<u>61,102</u>

The notes form part of these financial statements

**LEIGH BUILDING PRESERVATION  
TRUST LIMITED (REGISTERED NUMBER: 09796346)**

**BALANCE SHEET  
30 September 2019**

	Notes	2019 Unrestricted fund £	2018 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	7	429,898	9,165
<b>CURRENT ASSETS</b>			
Debtors	8	15,381	44,781
Cash at bank and in hand		<u>111,285</u>	<u>157,523</u>
		126,666	202,304
<b>CREDITORS</b>			
Amounts falling due within one year	9	(173,826)	(149,272)
<b>NET CURRENT ASSETS</b>		<u>(47,160)</u>	<u>53,032</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		382,738	62,197
<b>CREDITORS</b>			
Amounts falling due after more than one year	10	(107,392)	(1,095)
<b>ACCRUALS AND DEFERRED INCOME</b>	12	(203,049)	-
<b>NET ASSETS FUNDS</b>	13	<u>72,297</u>	<u>61,102</u>
Unrestricted funds		<u>72,297</u>	<u>61,102</u>
<b>TOTAL FUNDS</b>		<u>72,297</u>	<u>61,102</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2019.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2019 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.
- (b)

**LEIGH BUILDING PRESERVATION  
TRUST LIMITED (REGISTERED NUMBER: 09796346)**

**BALANCE SHEET - continued  
30 September 2019**

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

The financial statements were approved by the Board of Trustees and authorised for issue on 29 September 2020 and were signed on its behalf by:

P A Rowlinson - Trustee



**LEIGH BUILDING PRESERVATION  
TRUST LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS  
for the year ended 30 September 2019**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, 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 Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. 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.

Long leasehold	- 2% on cost
Plant and machinery	- 20% on cost

**Taxation**

The charity is exempt from corporation 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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**2. OTHER TRADING ACTIVITIES**

	2019	2018
	£	£
Event income	1,858	-
Other income - Bowling tombola & sundry sales	<u>2,847</u>	<u>285</u>
	<u>4,705</u>	<u>285</u>

**LEIGH BUILDING PRESERVATION  
TRUST LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the year ended 30 September 2019**

**3. INVESTMENT INCOME**

	2019	2018
	£	£
Rents received	27,949	9,253
Venue hire	371	-
	<u>28,320</u>	<u>9,253</u>

**4. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	2019	2018
	£	£
Depreciation - owned assets	<u>17,941</u>	<u>-</u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 30 September 2019 nor for the year ended 30 September 2018.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 30 September 2019 nor for the year ended 30 September 2018.

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	6,702
Other trading activities	285
Investment income	9,253
Other income	414,876
<b>Total</b>	<u>431,116</u>
<b>EXPENDITURE ON</b>	
Raising funds	47,093
Other	326,515
<b>Total</b>	<u>373,608</u>
<b>NET INCOME</b>	<u>57,508</u>
<b>RECONCILIATION OF FUNDS</b>	
<b>Total funds brought forward</b>	3,594

**LEIGH BUILDING PRESERVATION  
TRUST LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the year ended 30 September 2019**

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

Unrestricted  
fund  
£

**TOTAL FUNDS CARRIED FORWARD**

61,102

**7. TANGIBLE FIXED ASSETS**

	Long leasehold £	Plant and machinery £	Totals £
<b>COST</b>			
At 1 October 2018	100	9,065	9,165
Additions	<u>438,674</u>	<u>-</u>	<u>438,674</u>
At 30 September 2019	<u>438,774</u>	<u>9,065</u>	<u>447,839</u>
<b>DEPRECIATION</b>			
Charge for year	<u>16,128</u>	<u>1,813</u>	<u>17,941</u>
<b>NET BOOK VALUE</b>			
At 30 September 2019	<u>422,646</u>	<u>7,252</u>	<u>429,898</u>
At 30 September 2018	<u>100</u>	<u>9,065</u>	<u>9,165</u>

**8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2019 £	2018 £
Trade debtors	(24)	-
Tax	1,095	-
VAT	<u>14,310</u>	<u>44,781</u>
	<u>15,381</u>	<u>44,781</u>

**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2019 £	2018 £
Other loans (see note 11)	16,422	-
Trade creditors	155,808	148,772
Tax	96	-
Accrued expenses	<u>1,500</u>	<u>500</u>
	<u>173,826</u>	<u>149,272</u>

**LEIGH BUILDING PRESERVATION  
TRUST LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the year ended 30 September 2019**

**10. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	2019 £	2018 £
Other loans (see note 11)	106,297	-
Tax	1,095	1,095
	<u>107,392</u>	<u>1,095</u>

**11. LOANS**

An analysis of the maturity of loans is given below:

	2019 £	2018 £
Amounts falling due within one year on demand:		
Other loans	16,422	-
Amounts falling due between two and five years:		
Other loans - 2-5 years	106,297	-

**12. ACCRUALS AND DEFERRED INCOME**

	2019 £	2018 £
Deferred grants	203,049	-

**13. MOVEMENT IN FUNDS**

	At 1.10.18 £	Net movement in funds £	At 30.9.19 £
<b>Unrestricted funds</b>			
General fund	61,102	11,195	72,297
<b>TOTAL FUNDS</b>	<u>61,102</u>	<u>11,195</u>	<u>72,297</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	60,863	(49,668)	11,195
<b>TOTAL FUNDS</b>	<u>60,863</u>	<u>(49,668)</u>	<u>11,195</u>

**LEIGH BUILDING PRESERVATION  
TRUST LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the year ended 30 September 2019**

**13. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.10.17 £	Net movement in funds £	At 30.9.18 £
<b>Unrestricted funds</b>			
General fund	3,594	57,508	61,102
<b>TOTAL FUNDS</b>	<u>3,594</u>	<u>57,508</u>	<u>61,102</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	431,116	(373,608)	57,508
<b>TOTAL FUNDS</b>	<u>431,116</u>	<u>(373,608)</u>	<u>57,508</u>

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

	At 1.10.17 £	Net movement in funds £	At 30.9.19 £
<b>Unrestricted funds</b>			
General fund	3,594	68,703	72,297
<b>TOTAL FUNDS</b>	<u>3,594</u>	<u>68,703</u>	<u>72,297</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	491,979	(423,276)	68,703
<b>TOTAL FUNDS</b>	<u>491,979</u>	<u>(423,276)</u>	<u>68,703</u>

**LEIGH BUILDING PRESERVATION  
TRUST LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the year ended 30 September 2019**

**14. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 30 September 2019.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.