

Charity Registration No. 1184650

Company Registration No. 11938299 (England and Wales)

**WIGAN DEANERY TRUST**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**  
**PAGES FOR FILING WITH REGISTRAR**

# WIGAN DEANERY TRUST

## LEGAL AND ADMINISTRATIVE INFORMATION

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

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# WIGAN DEANERY TRUST

## CONTENTS

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	<b>Page</b>
Trustees' report	1 - 3
Independent examiner's report	4
Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7 - 16

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# **WIGAN DEANERY TRUST**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)**

### ***FOR THE YEAR ENDED 31 DECEMBER 2021***

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Trust's memorandum and articles of association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016)

#### **Objectives and activities**

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

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

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

#### **Achievements and performance**

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

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

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

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

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

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

## **WIGAN DEANERY TRUST**

### **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

**FOR THE YEAR ENDED 31 DECEMBER 2021**

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#### **Financial review**

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

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

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

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

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

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

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

#### **Structure, governance and management**

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

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

Rt Revd Cyril Ashton

Mrs Lesley Hughes

Mrs Kathleen Moran

Mrs Joan Roberts

Mrs Miriam Unsworth

Mrs J Moore

(Appointed 11 January 2021)

Mr A Thurston

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

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

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

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

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## **WIGAN DEANERY TRUST**

### **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

***FOR THE YEAR ENDED 31 DECEMBER 2021***

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

**Rt Revd Cyril Ashton**

Trustee

Dated: 28 April 2022

# WIGAN DEANERY TRUST

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF WIGAN DEANERY TRUST

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

### **Responsibilities and basis of report**

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

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

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

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

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

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

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

Susan Buckley

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

Dated: 29 September 2022

## WIGAN DEANERY TRUST

### STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2021

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

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

All income and expenditure derive from continuing activities.

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



# WIGAN DEANERY TRUST

## BALANCE SHEET

AS AT 31 DECEMBER 2021

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

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

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

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

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

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

Rt Revd Cyril Ashton  
Trustee

Mrs Lesley Hughes  
Trustee

Company Registration No. 11938299

# WIGAN DEANERY TRUST

## NOTES TO THE FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 31 DECEMBER 2021**

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### **1 Accounting policies**

#### **Charity information**

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

#### **1.1 Accounting convention**

The financial statements have been prepared in accordance with the Trust's memorandum and articles of association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The Trust is a Public Benefit Entity as defined by FRS 102.

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

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

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

#### **1.2 Going concern**

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

#### **1.3 Charitable funds**

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

#### **1.4 Income**

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

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

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

#### **1.5 Expenditure**

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

# WIGAN DEANERY TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

### 1 Accounting policies

(Continued)

#### 1.6 Tangible fixed assets

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

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

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

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

#### 1.7 Cash and cash equivalents

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

#### 1.8 Financial instruments

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

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

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

##### **Basic financial assets**

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

##### **Basic financial liabilities**

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

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

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

##### **Derecognition of financial liabilities**

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

# WIGAN DEANERY TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

### 1 Accounting policies

(Continued)

#### 1.9 Employee benefits

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

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

#### 1.10 Retirement benefits

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

### 2 Critical accounting estimates and judgements

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

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

### 3 Donations and legacies

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

# WIGAN DEANERY TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

### 4 Charitable activities

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

### 5 Investments

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

### 6 Other income

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

### 7 Raising funds

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

# WIGAN DEANERY TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

### 8 Charitable activities

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

### 9 Trustees

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

## WIGAN DEANERY TRUST

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

#### 10 Employees

##### Number of employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Administration	13	8
	<u>          </u>	<u>          </u>
<b>Employment costs</b>	<b>2021</b>	<b>2020</b>
	£	£
Wages and salaries	199,242	138,748
Social security costs	8,544	42
Other pension costs	3,406	6,351
	<u>          </u>	<u>          </u>
	<u>211,192</u>	<u>145,141</u>

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

#### 11 Net gains/(losses) on investments

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Revaluation of investments	2,973	865
	<u>          </u>	<u>          </u>

# WIGAN DEANERY TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

### 12 Tangible fixed assets

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

### 13 Financial instruments

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

### 14 Debtors

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

### 15 Current asset investments

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



## WIGAN DEANERY TRUST

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

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**16 Loans and overdrafts**

	2021 £	2020 £
Loans from related parties	25,000	25,000
	<u>          </u>	<u>          </u>
Payable within one year	25,000	25,000
	<u>          </u>	<u>          </u>

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

**17 Creditors: amounts falling due within one year**

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

# WIGAN DEANERY TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

### 18 Restricted funds

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

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

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

## WIGAN DEANERY TRUST

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

#### 19 Analysis of net assets between funds

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

#### 20 Related Party Transactions

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

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.