

Charity registration number 1184650

Company registration number 11938299 (England and Wales)

**WIGAN DEANERY TRUST**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

# WIGAN DEANERY TRUST

## LEGAL AND ADMINISTRATIVE INFORMATION

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

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# WIGAN DEANERY TRUST

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# WIGAN DEANERY TRUST

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2022

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The trustees present their annual report and financial statements for the year ended 31 December 2022.

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 2022, 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. The restrictions imposed by the Covid 19 pandemic formally ended on 24 February 2022 and the office gradually adapted to new post pandemic working patterns, with office based working supplemented by remote working where appropriate. The Core Services team provided support to Church Wigan as parishes returned to in person worship and restrictions on holding funeral services were eased and removed. The Trustees remain grateful to staff for their support during a period of continued change.

The Trustees are also grateful for the support given during the year by the Liverpool Diocesan Board of Finance which underwrote the precept paid by Parishes towards the costs of running the Core Services team. From 2023, due to financial pressures across the Diocese, the precept will no longer be able to be underwritten and this is reflected in the Trust's 2023 budgets and risk register.

The Trust also continued to manage the Next Generation Team for Church Wigan. The Next Generation Team delivers the "Missing Generation" project, which will run until summer 2025, providing chaplaincy service to schools and colleges in Wigan. The project is also responsible for the Brighter School of Discipleship which encourages young people to develop their understanding of and commitment to the Christian faith. Next Generation is part funded by the Church Commissioners' Strategic Development Funding with match funding raised locally. During 2022 the delivery model was reviewed with the schools and funders to reflect changing needs post pandemic, and the revised delivery model will be in place for the 2023/24 academic year.

The fundraising strategy continued to be rolled out during the year and this allowed the schools Counselling Service to continue thanks to further generous grants from individuals, businesses and trusts. These allowed the Trust to work with Church Wigan to begin the development of further social justice ministries – badged as "Lifted Ministries" – across Wigan and Leigh. These included committing to working with Christians Against Poverty (CAP) to manage a debt centre in the town and also to acquire a van to increase the reach of the food pantries.

The food pantry network continues to provide a much needed service, and towards the end of the year a new pantry was opened at St Anne's Community Centre serving the Beech Hill Estate. Other activities include continuing the Transforming Lives for Good group, which was started towards the end of 2021.

Further details of grants received are detailed in note 3.

The Trustees would like to record their thanks to those who generously support the work of the Trust.

# WIGAN DEANERY TRUST

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

### FOR THE YEAR ENDED 31 DECEMBER 2022

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The Wigan Deanery Trust and Church Wigan responded to the cost of living crisis by offering Warm Spaces in a number of locations and the Trustees were also able to provide the Trust's staff with a one-off payment during the year to help offset the rise in energy costs.

Despite the increased uncertainties resulting from the cost of living crisis and consequent high inflation, the Trustees remain confident that, the business model remains sound and will form the basis on which to realise opportunities to consolidate and grow the Trust's activities during the coming years

#### **Financial review**

Income for the year totalled £385,081 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 £130,000 (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, plus match funding from schools – contributed grant funding of £90,891. The trust also earned £11,480 from organising funerals on behalf of Church Wigan. There were additional contributions totalling £109,948 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 £308,463 of which £247,615 related to staff costs for the Core Services and "Missing Generation" Teams. Payments of £20,785 were made to support the Food Ministry, and the balance of expenditure was used for running costs.

Total Reserves at 31 December 2022 stood at £210,132.

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  
Mr A Thurston

The first Trustees were appointed by the member of the Trust, the Liverpool Board of Finance (the legal personality of the Diocese of Liverpool) and subsequent Trustees were appointed by the Wigan Joint Council (the legal personality of the Benefice of Wigan) in line with the Trust's constitution. All Trustees were selected to provide a mix of skills and experience appropriate to the Trust's objectives.

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

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# WIGAN DEANERY TRUST

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

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The Trustees have appointed a Core Services Team to run the Trust's operations, which until June 2023 was under the direction of Stephen Southern, the Core Services Manager, who was also the Company Secretary, and reports to the Board of Trustees. Martin Jones was appointed as the new Support Services Manager and Company Secretary in June 2023.

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

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



**Mr A Thurston**

Trustee

Dated: 28 September 2023

# 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 2022.

#### **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: 28 September 2023

# WIGAN DEANERY TRUST

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2022

|  |              | Unrestricted<br>funds<br>2022<br>£ | Restricted<br>funds<br>2022<br>£ | Total Unrestricted<br>funds<br>2022<br>£ | Restricted<br>funds<br>2021<br>£ | Total<br>2021<br>£ |
|--|--------------|------------------------------------|----------------------------------|--|----------------------------------|--------------------|
|  | <b>Notes</b> |                                    |                                  |  |                                  |                    |
| <b><u>Income and endowments from:</u></b>      |              |                                    |                                  |  |                                  |                    |
| Donations and legacies                         | 3            | 140,080                            | 232,477                          | 372,557                                  | 115,437                          | 357,689            |
| Charitable activities                          | 4            | 11,480                             | -                                | 11,480                                   | 11,537                           | 11,537             |
| Investments                                    | 5            | 672                                | 320                              | 992                                      | 620                              | 678                |
| Other income                                   | 6            | 52                                 | -                                | 52                                       | 200                              | 200                |
| <b>Total income</b>                            |              | <b>152,284</b>                     | <b>232,797</b>                   | <b>385,081</b>                           | <b>127,794</b>                   | <b>370,104</b>     |
| <b><u>Expenditure on:</u></b>                  |              |                                    |                                  |  |                                  |                    |
| Raising funds                                  | 7            | -                                  | 79                               | 79                                       | 5,130                            | 5,130              |
| Charitable activities                          | 8            | 147,170                            | 161,214                          | 308,384                                  | 126,962                          | 263,086            |
| <b>Total expenditure</b>                       |              | <b>147,170</b>                     | <b>161,293</b>                   | <b>308,463</b>                           | <b>132,092</b>                   | <b>268,216</b>     |
| Net gains/(losses) on investments              | 11           | (2,771)                            | -                                | (2,771)                                  | 2,973                            | 2,973              |
| <b>Net incoming resources before transfers</b> |              | <b>2,343</b>                       | <b>71,504</b>                    | <b>73,847</b>                            | <b>(1,325)</b>                   | <b>104,861</b>     |
| Gross transfers between funds                  |              | 3,817                              | (3,817)                          | -  | 4,404                            | -                  |
| <b>Net movement in funds</b>                   |              | <b>6,160</b>                       | <b>67,687</b>                    | <b>73,847</b>                            | <b>(5,729)</b>                   | <b>104,861</b>     |
| Fund balances at 1 January 2022                |              | 18,163                             | 118,122                          | 136,285                                  | 7,532                            | 31,424             |
| <b>Fund balances at 31 December 2022</b>       |              | <b>24,323</b>                      | <b>185,809</b>                   | <b>210,132</b>                           | <b>118,122</b>                   | <b>136,285</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 2022

|   | Notes | 2022<br>£       | £              | 2021<br>£       | £              |
|---|-------|-----------------|----------------|-----------------|----------------|
| <b>Fixed assets</b>                                   |       |                 |                |                 |                |
| Tangible assets                                       | 12    |                 | 7,854          |                 | 10,329         |
| <b>Current assets</b>                                 |       |                 |                |                 |                |
| Debtors   | 14    | 55,300          |                | 17,029          |                |
| Investments   | 15    | 21,067          |                | 23,838          |                |
| Cash at bank and in hand                              |       | 200,595         |                | 142,211         |                |
|   |       | <u>276,962</u>  |                | <u>183,078</u>  |                |
| <b>Creditors: amounts falling due within one year</b> | 17    | <u>(74,684)</u> |                | <u>(57,122)</u> |                |
| Net current assets                                    |       |                 | 202,278        |                 | 125,956        |
| <b>Total assets less current liabilities</b>          |       |                 | <u>210,132</u> |                 | <u>136,285</u> |
| <b>Income funds</b>                                   |       |                 |                |                 |                |
| Restricted funds                                      | 18    | 185,809         |                | 118,122         |                |
| Unrestricted funds                                    |       | 24,323          |                | 18,163          |                |
|   |       | <u>210,132</u>  |                | <u>136,285</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 2022.

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 September 2023



Mrs Lesley Hughes  
Trustee



Mr A Thurston  
Trustee

Company registration number 11938299

# WIGAN DEANERY TRUST

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2022

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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 certain financial instruments at fair value. The principal accounting policies adopted are set out below.

##### 1.2 Going concern

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

##### 1.3 Charitable funds

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

##### 1.4 Income

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

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

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

##### 1.5 Expenditure

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

# WIGAN DEANERY TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

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#### 1 Accounting policies

(Continued)

##### 1.6 Tangible fixed assets

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

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

|                       |                           |
|-----------------------|---------------------------|
| Fixtures and fittings | 5 years on cost           |
| Computers             | 3 years on cost           |
| Motor vehicles        | 25% on written down value |

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

##### 1.7 Cash and cash equivalents

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

##### 1.8 Financial instruments

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

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

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

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

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

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

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

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

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

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

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

# WIGAN DEANERY TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

#### 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          |
|----------------------------------|--------------------|------------------|----------------|--------------------|------------------|----------------|
|                                  | 2022               | 2022             | 2022           | 2021               | 2021             | 2021           |
|                                  | £                  | £                | £              | £                  | £                | £              |
| Donations and gifts              | 20                 | -                | 20             | -                  | -                | -              |
| Grants receivable                | 140,060            | 142,529          | 282,589        | 115,437            | 195,408          | 310,845        |
| Food provision/Lifted Ministries | -                  | 82,152           | 82,152         | -                  | 46,844           | 46,844         |
| Brighter School of Discipleship  | -                  | 7,796            | 7,796          | -                  | -                | -              |
|                                  | <u>140,080</u>     | <u>232,477</u>   | <u>372,557</u> | <u>115,437</u>     | <u>242,252</u>   | <u>357,689</u> |

# WIGAN DEANERY TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

### 3 Donations and legacies

(Continued)

#### Grants receivable for core activities

|  |                |                |                |                |                |                |
|--|----------------|----------------|----------------|----------------|----------------|----------------|
| Church Wigan Joint Council                 | 130,000        | -              | 130,000        | 99,500         | -              | 99,500         |
| Liverpool Diocesan Board of Finance (LDBF) | 9,816          | 57,624         | 67,440         | 14,438         | 111,800        | 126,238        |
| School counsellor                          | -              | 20,000         | 20,000         | -              | 50,600         | 50,600         |
| Wigan MBC for Marsh Green Chaplains        | -              | 5,300          | 5,300          | -              | -              | -              |
| Community Fund                             | -              | 9,000          | 9,000          | -              | -              | -              |
| TCC  | -              | 10,000         | 10,000         | -              | -              | -              |
| Other                                      | 244            | 40,605         | 40,849         | 1,499          | 33,008         | 34,507         |
|  | <u>140,060</u> | <u>142,529</u> | <u>282,589</u> | <u>115,437</u> | <u>195,408</u> | <u>310,845</u> |

### 4 Charitable activities

|                        | 2022<br>£     | 2021<br>£     |
|------------------------|---------------|---------------|
| Funeral administration | <u>11,480</u> | <u>11,537</u> |

### 5 Investments

|                     | Unrestricted funds | Restricted funds | Total      | Unrestricted funds | Restricted funds | Total      |
|---------------------|--------------------|------------------|------------|--------------------|------------------|------------|
|                     | 2022<br>£          | 2022<br>£        | 2022<br>£  | 2021<br>£          | 2021<br>£        | 2021<br>£  |
| Interest receivable | <u>672</u>         | <u>320</u>       | <u>992</u> | <u>620</u>         | <u>58</u>        | <u>678</u> |

### 6 Other income

|              | Unrestricted funds | Unrestricted funds |
|--------------|--------------------|--------------------|
|              | 2022<br>£          | 2021<br>£          |
| Other income | <u>52</u>          | <u>200</u>         |

# WIGAN DEANERY TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

### 7 Raising funds

|                                  | Restricted<br>funds | Unrestricted<br>funds |
|----------------------------------|---------------------|-----------------------|
|                                  | 2022<br>£           | 2021<br>£             |
| <u>Fundraising and publicity</u> |                     |                       |
| Other fundraising costs          | 79                  | 5,130                 |
|                                  | <u>79</u>           | <u>5,130</u>          |

### 8 Charitable activities

|                                   | 2022<br>£      | 2021<br>£      |
|-----------------------------------|----------------|----------------|
| Staff costs                       | 247,615        | 211,192        |
| Depreciation and impairment       | 5,789          | 2,761          |
| Travel expenses                   | 1,196          | 1,478          |
| Motor expenses                    | 2,216          | -              |
| Insurance                         | 293            | 256            |
| Printing, postage and stationery  | 2,432          | 1,989          |
| Telephone and broadband           | 1,125          | 1,753          |
| Food provision                    | 11,029         | 6,314          |
| IT and computer software          | 10,685         | 9,068          |
| Utilities                         | 4,187          | -              |
| Bank charges                      | 281            | 232            |
| Examination costs                 | 660            | 630            |
| CAP costs                         | 900            | -              |
| Other costs                       | 5,651          | 4,146          |
| Chaplaincy and PAIS workers costs | 1,568          | 11,928         |
| Website/publicity costs           | 1,026          | 744            |
| Training costs                    | 938            | 1,491          |
| Rent and rates                    | 9,198          | 5,784          |
| Repairs and maintenance           | 77             | -              |
| Consultancy                       | 1,518          | 3,320          |
|                                   | <u>308,384</u> | <u>263,086</u> |
| <b>Analysis by fund</b>           |                |                |
| Unrestricted funds                | 147,170        | 126,962        |
| Restricted funds                  | 161,214        | 136,124        |
|                                   | <u>308,384</u> | <u>263,086</u> |

# WIGAN DEANERY TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

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### 9 Trustees

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

### 10 Employees

#### Number of employees

The average monthly number of employees during the year was:

|                | 2022<br>Number | 2021<br>Number |
|----------------|----------------|----------------|
| Administration | 14             | 13             |

#### Employment costs

|                       | 2022<br>£      | 2021<br>£      |
|-----------------------|----------------|----------------|
| Wages and salaries    | 232,404        | 199,242        |
| Social security costs | 11,117         | 8,544          |
| Other pension costs   | 4,094          | 3,406          |
|                       | <u>247,615</u> | <u>211,192</u> |

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

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

|                            | Unrestricted<br>funds | Unrestricted<br>funds |
|----------------------------|-----------------------|-----------------------|
|                            | 2022<br>£             | 2021<br>£             |
| Revaluation of investments | <u>(2,771)</u>        | <u>2,973</u>          |

# WIGAN DEANERY TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

### 12 Tangible fixed assets

|                                    | Fixtures and fittings | Computers     | Motor vehicles | Total         |
|------------------------------------|-----------------------|---------------|----------------|---------------|
|                                    | £                     | £             | £              | £             |
| <b>Cost</b>                        |                       |               |                |               |
| At 1 January 2022                  | 4,053                 | 11,332        | -              | 15,385        |
| Additions                          | 300                   | -             | 3,015          | 3,315         |
| At 31 December 2022                | <u>4,353</u>          | <u>11,332</u> | <u>3,015</u>   | <u>18,700</u> |
| <b>Depreciation and impairment</b> |                       |               |                |               |
| At 1 January 2022                  | 226                   | 4,830         | -              | 5,056         |
| Depreciation charged in the year   | 816                   | 4,471         | 503            | 5,790         |
| At 31 December 2022                | <u>1,042</u>          | <u>9,301</u>  | <u>503</u>     | <u>10,846</u> |
| <b>Carrying amount</b>             |                       |               |                |               |
| At 31 December 2022                | <u>3,311</u>          | <u>2,031</u>  | <u>2,512</u>   | <u>7,854</u>  |
| At 31 December 2021                | <u>3,827</u>          | <u>6,502</u>  | <u>-</u>       | <u>10,329</u> |

### 13 Financial instruments

|   | 2022   | 2021   |
|---|--------|--------|
|   | £      | £      |
| <b>Carrying amount of financial assets</b>                |        |        |
| Instruments measured at fair value through profit or loss | 21,067 | 23,838 |

### 14 Debtors

|   | 2022          | 2021          |
|---|---------------|---------------|
|   | £             | £             |
| <b>Amounts falling due within one year:</b> |               |               |
| Trade debtors                               | 54,319        | 16,501        |
| Prepayments and accrued income              | 981           | 528           |
|   | <u>55,300</u> | <u>17,029</u> |

### 15 Current asset investments

|                    | 2022          | 2021          |
|--------------------|---------------|---------------|
|                    | £             | £             |
| Listed investments | <u>21,067</u> | <u>23,838</u> |



# WIGAN DEANERY TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

### 16 Loans and overdrafts

|                            | 2022<br>£ | 2021<br>£ |
|----------------------------|-----------|-----------|
| Loans from related parties | 25,000    | 25,000    |
| Payable within one year    | 25,000    | 25,000    |

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

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

|                                    | 2022<br>£     | 2021<br>£     |
|------------------------------------|---------------|---------------|
| Borrowings                         | 25,000        | 25,000        |
| Other taxation and social security | 3,758         | 5,003         |
| Trade creditors                    | 21,041        | 23,257        |
| Other creditors                    | 23,102        | 2,487         |
| Accruals and deferred income       | 1,783         | 1,375         |
|                                    | <u>74,684</u> | <u>57,122</u> |

# WIGAN DEANERY TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

#### 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:

|                       | Balance at 1 January 2021 |         | Movement in funds  |                    |           | Balance at 31 December 2021 |                    |           |         |
|-----------------------|---------------------------|---------|--------------------|--------------------|-----------|-----------------------------|--------------------|-----------|---------|
|                       | £                         | £       | Incoming resources | Resources expended | Transfers | Incoming resources          | Resources expended | Transfers |         |
| SDF4 fund             | 6,432                     | 151,318 | 151,318            | (117,706)          | 3,412     | 43,456                      | (111,546)          | (2,273)   | 28,546  |
| Food provision/Lifted | 1,100                     | 40,334  | 40,334             | (9,448)            | 992       | 32,978                      | (21,715)           | (1,544)   | 104,267 |
| Counselling           | -                         | 50,658  | 50,658             | (8,970)            | -         | 41,688                      | (26,464)           | -         | 36,264  |
| Chaplaincy            | -                         | -       | -                  | -                  | -         | -                           | (1,568)            | -         | 3,732   |
| Fund raising costs    | -                         | -       | -                  | -                  | -         | -                           | -                  | -         | 13,000  |
|                       | 7,532                     | 242,310 | 242,310            | (136,124)          | 4,404     | 118,122                     | (161,293)          | (3,817)   | 185,809 |

The SDF4 fund relates to grants received to support Church Wigan's youth ministry  
 The Food provision/Lifted supports the foodbanks and other social justice ministries run by Church Wigan  
 The school counsellor provides counselling services for the young people of Wigan  
 The chaplaincy funds the Marsh Green chaplains  
 The fund raising costs support the costs of a fund raiser

# WIGAN DEANERY TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

### 19 Analysis of net assets between funds

|   | Unrestricted<br>funds<br>2022<br>£ | Restricted<br>funds<br>2022<br>£ | Total<br>2022<br>£ | Unrestricted<br>funds<br>2021<br>£ | Restricted<br>funds<br>2021<br>£ | Total<br>2021<br>£ |
|---|------------------------------------|----------------------------------|--------------------|------------------------------------|----------------------------------|--------------------|
| Fund balances at 31<br>December 2022 are<br>represented by: |                                    |                                  |                    |                                    |                                  |                    |
| Tangible assets   | 856                                | 6,998                            | 7,854              | 2,829                              | 7,500                            | 10,329             |
| Current assets/(liabilities)                                | 23,467                             | 178,811                          | 202,278            | 15,334                             | 110,622                          | 125,956            |
|   | <u>24,323</u>                      | <u>185,809</u>                   | <u>210,132</u>     | <u>18,163</u>                      | <u>118,122</u>                   | <u>136,285</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 2022 was £290,716 (2021:£274,311).

