

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 2020

WIGAN DEANERY TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Rt Revd Cyril Ashton Mrs Lesley Hughes Mrs Kathleen Moran Mrs Joan Roberts Mrs Miriam Unsworth Mrs J Moore Mr A Thurston	(Appointed 11 January 2021) (Appointed 2 December 2020)
Secretary	Stephen Southern	
Charity number	1184650	
Company number	11938299	
Principal address	Wigan Investment Centre Waterside Drive Wigan WN3 5BA	
Registered office	Wigan Investment Centre Waterside Drive Wigan WN3 5BA	
Independent examiner	Susan Buckley SBA Accounting Limited Gladstone House 2 Church Road Liverpool L15 9EG	
Bankers	CAF Bank 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ	

WIGAN DEANERY TRUST

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WIGAN DEANERY TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2020

The trustees present their report and financial statements for the year ended 31 December 2020.

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 2020, the first full financial year of operation for the Trust, the principal activity of the Trust was to provide core services to Church Wigan. These comprised the provision of administrative support to the newly created 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 restrictions imposed by the Covid-19 pandemic; the Trust was able to take advantage of the government's Covid Job Retention Scheme for some staff during the initial lockdown. A decision to adopt an Office365 platform allowed non-furloughed staff to operate remotely throughout the year. The Trustees are grateful to staff for their support and flexibility during this period.

The Trust also managed the Next Generation Team for Church Wigan. This provided a school chaplaincy service in four of Wigan's schools and colleges as well as the Brighter School of Discipleship which encourages young people to develop their understanding of and commitment to the Christian faith. The 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 developed a fundraising strategy during the year and as a result, in 2021 will expand its support for Wigan's young people.

The Trust also contributed to the operation of Church Wigan's Food Provision project to support people impacted by the pandemic, and this activity is planned to increase significantly in 2021.

The Trustees are confident that, despite the limitations imposed by the pandemic, the business model remains sound and that opportunities to consolidate and grow the Trust's activities will continue to emerge during the coming years.

WIGAN DEANERY TRUST

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

FOR THE YEAR ENDED 31 DECEMBER 2020

Financial review

Income for the year totalled £244,535, with the principle source of income being grant funding from Deanery Share paid by the Parishes comprising the Church of England's Wigan Deanery of £147,756. The Missing "Generation" project contributed £54,132 in grant funding. The trust also earned £8,928 from organising funerals on behalf of Church Wigan. There were contributions totalling £9,346 from the Food Provision and the Trust benefitted from payments totalling £9,589 from the government's Coronavirus Job Retention Scheme.

Expenditure during the period totalled £220,849 of which £167,080 related to staff costs for the Core Services and "Missing Generation" Teams. Payments of £9,345 were made to the Food Provision work, and the balance of expenditure was used for running costs.

Reserves at 31 December 2020 stood at £30,559

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

(Appointed 2 December 2020)

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 reports to the Board of Trustees.

WIGAN DEANERY TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

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

On 7 January 2021 the Trustees appointed Mr Stephen Southern as Company Secretary in place of Brabners LLP, and relocated the Registered Office to its trading address at the Wigan Investment Centre.

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



Rt Revd Cyril Ashton
Trustee
Dated: 6 May 2021

WIGAN DEANERY TRUST

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF WIGAN DEANERY TRUST

I report to the trustees on my examination of the financial statements of Wigan Deanery Trust (the Trust) for the year ended 31 December 2020.

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

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: 6 May 2021

WIGAN DEANERY TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £	Unrestricted funds 2019 £
<u>Income and endowments from:</u>					
Donations and legacies	3	147,756	63,478	211,234	16,175
Charitable activities	4	8,928	-	8,928	80
Investments	5	608	-	608	145
Other income	6	23,765	-	23,765	-
Total income		181,057	63,478	244,535	16,400
<u>Expenditure on:</u>					
Raising funds	7	1,260	-	1,260	-
Charitable activities	8	163,417	56,172	219,589	9,527
Total resources expended		164,677	56,172	220,849	9,527
Net gains/(losses) on investments	11	865	-	865	-
Net incoming resources before transfers		17,245	7,306	24,551	6,873
Gross transfers between funds		(226)	226	-	-
Net movement in funds		17,019	7,532	24,551	6,873
Fund balances at 1 January 2020		6,873	-	6,873	-
Fund balances at 31 December 2020		23,892	7,532	31,424	6,873

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 2020

	Notes	2020 £	£	2019 £	£
Fixed assets					
Tangible assets	12		6,077		5,484
Current assets					
Debtors	14	20,583		2,320	
Investments	15	20,865		-	
Cash at bank and in hand		38,847		27,773	
		<u>80,295</u>		<u>30,093</u>	
Creditors: amounts falling due within one year	17	<u>(54,948)</u>		<u>(28,704)</u>	
Net current assets			25,347		1,389
Total assets less current liabilities			<u>31,424</u>		<u>6,873</u>
Income funds					
Restricted funds	18		7,532		-
Unrestricted funds			23,892		6,873
			<u>31,424</u>		<u>6,873</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 2020.

The directors acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the 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 company.


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 6 May 2021



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 2020

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 2020

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:

Computers	3 years on cost
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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 2020

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
	2020	2020	2020	2019
	£	£	£	£
Grants receivable	147,756	54,132	201,888	16,175
Food Provision	-	9,346	9,346	-
	<u>147,756</u>	<u>54,132</u>	<u>201,888</u>	<u>16,175</u>
Grants receivable for core activities				
Church Wigan Joint Council	147,756	-	147,756	16,175
Liverpool Diocesan Board of Finance (LDBF)	-	54,132	54,132	-
	<u>147,756</u>	<u>54,132</u>	<u>201,888</u>	<u>16,175</u>

4 Charitable activities

	2020	2019
	£	£
Funeral administration	8,928	80
	<u>8,928</u>	<u>80</u>

WIGAN DEANERY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

5 Investments

	Unrestricted funds	Unrestricted funds
	2020	2019
	£	£
Interest receivable	608	145

6 Other income

	Unrestricted funds	Total
	2020	2019
	£	£
Other income	23,765	-

7 Raising funds

	Unrestricted funds	Total
	2020	2019
	£	£
<u>Fundraising and publicity</u>		
Other fundraising costs	1,260	-
	<u>1,260</u>	<u>-</u>

WIGAN DEANERY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

8 Charitable activities

	2020	2019
	£	£
Staff costs	145,141	7,474
Depreciation and impairment	2,190	104
Travel expenses	170	7
Insurance	235	87
Printing, postage and stationery	2,145	19
Telephone and broadband	1,265	38
Food provision	9,346	-
IT and computer software	9,326	1,334
Funeral costs	115	74
Bank charges	120	30
Examination costs	600	360
Other costs	840	-
Chaplaincy and PAIS workers costs	19,964	-
Website/publicity costs	1,021	-
Training costs	1,975	-
Rent and rates	23,582	-
Repairs and maintenance	1,554	-
	<u>219,589</u>	<u>9,527</u>
	<u>219,589</u>	<u>9,527</u>
Analysis by fund		
Unrestricted funds	163,417	9,527
Restricted funds	56,172	-
	<u>219,589</u>	<u>9,527</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 2020

10 Employees

Number of employees

The average monthly number of employees during the year was:

	2020 Number	2019 Number
Administration	8	2

Employment costs

	2020 £	2019 £
Wages and salaries	138,748	7,371
Social security costs	42	-
Other pension costs	6,351	103
	<u>145,141</u>	<u>7,474</u>

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

11 Net gains/(losses) on investments

	Unrestricted funds	Total
	2020 £	2019 £
Revaluation of investments	865	-

WIGAN DEANERY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

12 Tangible fixed assets		Computers
		£
Cost		
At 1 January 2020		5,588
Additions		2,784
		<u>8,372</u>
At 31 December 2020		<u>8,372</u>
Depreciation and impairment		
At 1 January 2020		104
Depreciation charged in the year		2,191
		<u>2,295</u>
At 31 December 2020		<u>2,295</u>
Carrying amount		
At 31 December 2020		6,077
		<u>5,484</u>
At 31 December 2019		<u>5,484</u>
13 Financial instruments	2020	2019
	£	£
Carrying amount of financial assets		
Instruments measured at fair value through profit or loss	20,865	-
	<u>20,865</u>	<u>-</u>
14 Debtors	2020	2019
	£	£
Amounts falling due within one year:		
Trade debtors	17,335	1,813
Prepayments and accrued income	3,248	507
	<u>20,583</u>	<u>2,320</u>
	<u>20,583</u>	<u>2,320</u>
15 Current asset investments	2020	2019
	£	£
Listed investments	20,865	-
	<u>20,865</u>	<u>-</u>

WIGAN DEANERY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

16 Loans and overdrafts

	2020 £	2019 £
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

	2020 £	2019 £
Borrowings	25,000	25,000
Other taxation and social security	6,211	350
Trade creditors	18,674	-
Other creditors	493	2,203
Accruals and deferred income	4,570	1,151
	<u>54,948</u>	<u>28,704</u>

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	Balance at January 2020	Incoming resources	Resources expended	Transfers	Balance at 31 December 2020
	£	£	£	£	£	£
LDBF - SDF 4 funding	-	-	54,132	(46,826)	226	7,532
Food provision	-	-	9,346	(9,346)	-	-
	<u>-</u>	<u>-</u>	<u>63,478</u>	<u>(56,172)</u>	<u>226</u>	<u>7,532</u>

LDBF SDF4 funding relates to grants received to support Church Wigan's youth ministry
The Food provision supports the foodbanks run by Church Wigan

WIGAN DEANERY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

19 Analysis of net assets between funds

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £	Unrestricted funds 2019 £
Fund balances at 31 December 2020 are represented by:				
Tangible assets	3,946	2,131	6,077	5,484
Current assets/(liabilities)	19,946	5,401	25,347	1,389
	<u>23,892</u>	<u>7,532</u>	<u>31,424</u>	<u>6,873</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 2020 was £196,415 (2019:£2,521).