# WIGAN ROAD EDUCATION AND COMMUNITY CENTRE

## FINANCIAL STATEMENTS

## FOR THE YEAR ENDING 30 NOVEMBER 2025

**CHARITY NUMBER: 1155223**

**ABBEY & CO ASSOCIATES**
**1ST FLOOR ABBEY HOUSE**
**270-272 LEVER STREET**
**BOLTON**
**BL3 6PD**

**WIGAN ROAD EDUCATION AND COMMUNITY CENTRE**

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**FOR THE YEAR ENDING 30 NOVEMBER 2025**

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**WIGAN ROAD EDUCATION AND COMMUNITY CENTRE**

**CHARITY INFORMATION**

**FOR THE YEAR ENDING 30 NOVEMBER 2025**

### Trustees

Ebrahim Khan (Deceased 28th February 2026)
Zakir Husein Shaikh
Yunus Musa
Maqsood Khan (Appointed 1st April 2026)

### Charity Secretary

Yunus Musa

### Registered Office

396-398 Wigan Road
Bolton
BL3 4QH

### Bankers

TSB
PO Box 373
Leeds
LS14 9GQ

### Accountants

Abbey & Co Associates
1st Floor, Abbey House
270-272 Lever Street
Bolton
BL3 6PD

**WIGAN ROAD EDUCATION AND COMMUNITY CENTRE**

**INDEPENDENT EXAMINERS' REPORT YEAR ENDED 30TH NOVEMBER 2025**

**TO THE TRUSTEES AND MEMBERS OF WIGAN ROAD EDUCATION AND COMMUNITY CENTRE**

I have examined the financial statements for the year ended 30th November 2025 as set out on the annexed pages which have been prepared under the historical cost convention and the accounting policies set out below:

**Respective responsibilities of the Trustees and Independent Examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed. The charity's gross income does not exceed £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Financial Accountants (IFA).

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

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

**Basis of Independent Examiner's Report**

My examination was carried out in accordance with the General Directions given by the Charity Commission.

An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records.

It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as Trustees concerning any such matters.

The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts a 'true and fair' view and the report is limited to those matters set out in the statement below.

**Independent Examiner's Statement**

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

1. Which gives us reasonable cause to believe that in any material respect the requirements:
   - to keep accounting records in accordance with section 130 of the Charities Act 2011; and
   - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act 2011 have not been met; or
2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**_____ Honorary Independent Examiner**

**Faruk Patel FFA FFTA**
**Abbey & Co Associates**
**1st Floor, Abbey House**
**270-272 Lever Street**
**Bolton**
**BL3 6PD**

09th September 2026

**WIGAN ROAD EDUCATION AND COMMUNITY CENTRE**

**FOR THE YEAR ENDING 30 NOVEMBER 2025**

**STATEMENT OF TRUSTEES RESPONSIBILITIES**

Charity Law requires the Trustees to prepare financial statements and statements of assets and liabilities for each financial year which give a true and fair view of the state of affairs of the charity and of its financial activities for that period together with its assets and liabilities at the end of the period and adequately distinguish any material special trust or other restricted fund of the charity. In preparing those financial statements the trustees are required to:

(a) Select suitable accounting policies and then apply them consistently

(b) make judgements and estimates that are reasonable and prudent

(c) state whether the policies adopted are in accordance with the appropriate SORP on Accounting by Charities and the Accounting Regulations and with applicable standards subject to any material departures disclosed and explained in the financial statements

(d) prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue its activities

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with applicable Accounting Standards and Statements of Recommended Practice and the regulation made under S44 of the Charity Act 1993 as amended by Charity Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention of fraud or other irregularities.

Approved by the Trustees and signed on their behalf by:

Yunus Musa (Charity Secretary)

08th September 2026

**WIGAN ROAD EDUCATION AND COMMUNITY CENTRE**

**STATEMENT OF FINANCIAL ACTIVITIES**

**INCOME AND EXPENDITURE STATEMENT**

**FOR THE YEAR ENDING 30 NOVEMBER 2025**

| | | Unrestricted Funds £ | Restricted Funds £ | Totals 2025 £ | Totals 2024 £ |
|---|---|---|---|---|---|
| **INCOME** | | | | | |
| Voluntary Income | Donations | 87,153 | - | 87,153 | 95,547 |
| | New Building Appeal | - | - | - | - |
| | Grants | - | - | - | - |
| Investment Income | | - | - | - | - |
| Income from Charities Activities | | | | | |
| Other Income | | - | - | - | - |
| Membership Fees | | - | - | - | - |
| Gift Aid Payments | | - | - | - | 49,634 |
| Madressa Fees | | - | - | - | - |
| Student Fees | | - | - | - | - |
| Transport Fees | | - | - | - | - |
| **TOTAL INCOME** | | 87,153 | - | 87,153 | 145,181 |
| **RESOURCES EXPENDED** | | | | | |
| Cost of Generating Funds | | | | | |
| Charitable Activities | | 50,402 | - | 50,402 | 40,483 |
| **NET INCOMING RESOURCES** | | 36,751 | - | 36,751 | 104,698 |
| Fund Balances Brought Forward | | 817,575 | - | 817,575 | 712,877 |
| **FUND BALANCES CARRIED FORWARD** | | 854,327 | - | 854,327 | 817,575 |

**Continuing Operations**
None of the charities activities were acquired or discontinued during the above financial period.

**Total Recognised Gains and Losses**
The charity has no gains or losses other than the profit or loss for the above financial period.

**WIGAN ROAD EDUCATION AND COMMUNITY CENTRE**

**BALANCE SHEET AS AT 30 NOVEMBER 2025**

| | NOTES | £ | 2025 £ | £ | 2024 £ |
|---|---|---|---|---|---|
| **FIXED ASSETS** | | | | | |
| As per Fixed Asset Schedule | 4 | | 691,480 | | 692,965 |
| **CURRENT ASSETS** | | | | | |
| Debtors & Prepayments | 5 | - | | - | |
| Cash at Bank | | 162,992 | | 125,283 | |
| Cash in Hand | | 380 | | 381 | |
| | | 163,372 | | 125,664 | |
| **CURRENT LIABILITIES** | | | | | |
| Bank Overdraft | | - | | - | |
| Accurals & Creditors | 6 | 525 | | 1,054 | |
| Other Creditors & Loans | | - | | - | |
| | | 525 | | 1,054 | |
| Net Current Assets / (Liabilities) | | | 162,847 | | 124,610 |
| **TOTAL ASSETS LESS CURRENT LIABILITIES** | | | 854,327 | | 817,575 |
| **LONG-TERM CREDITORS** | | | | | |
| Creditors due after one year | 7 | | - | | - |
| **NET ASSETS** | | | **854,327** | | **817,575** |
| **REPRESENTED BY:** | | | | | |
| **ACCUMULATED FUNDS** | | | | | |
| Net Assets B/fwd 01/12/2024 | | | 817,575 | | 712,877 |
| Surplus for the Year | | | 36,751 | | 104,698 |
| Net Assets C/fwd 30/11/2025 | | | **854,327** | | **817,575** |

Approved by the Trustees and signed on their behalf by:

Yunus Musa (Charity Secretary)

08th September 2026

**WIGAN ROAD EDUCATION AND COMMUNITY CENTRE**

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDING 30 NOVEMBER 2025**

**1. Accounting Policies**

**(a) Basis of Preparation** These financial statements have been prepared under historical cost convention and in accordance with applicable accounting standards. The financial statements have been prepared in accordance with the statement of recommended practice (SORP) and accounting and reporting by charities' published in October 2005.

**(b) Fund Accounting** General funds are unrestricted funds which are available for the use of discretion of the Trustees in furtherance of the general objectives of the charity and has not been put aside for other purposes.

Restricted Funds are funds which are to be used in accordance with specific restrictions which has been raised by the charity for a specific purpose. The cost of raising and administering such funds are charged against the specific fund.

**(c) Investment Income** Income from investment and from rental income is included in the SORP in the year in which it is receivable.

**(d) Incoming Resources** All incoming resources are included in the SORP when the charity is legally entitled to the income and the amount can be can quantified with reasonable accuracy. Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. For legacies, entitlement is the earlier of the charity been notified of and impending distribution of the legacy being received. Donated facilities are included at the value to the charity when this can be quantified and a third party is bearing the cost.

**(e) Resources Expended** All expenditure is accounted for on an accruals basis and has been classified under the heading that aggregate all costs relating to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on the basis consistent with use of resources.

**(f) Tangible Fixed Assets** Tangible fixed assets costing more than £ 1000 are capitalised and included at cost including incidental expenses of acquisitions.

**(g) Depreciation** Depreciation is calculated on all tangible fixed assets on straight line basis at rates calculated on the cost of the asset over the useful economic life of the asset as follows:

| | |
|---|---|
| Freehold Land | 0% |
| Freehold Building | 0% |
| Motor Vehicles | 20% |
| Fixtures & Equipment | 20% |

**(h) Investment Revaluation** None of the charity's functional fixed assets have been revalued during the year.

**2. Cost of Charitable Activities**

| | 2025 | 2024 |
|---|---|---|
| Wages, PAYE & Pension Costs | 19,481 | 20,687 |
| Rent, Rates & Water | 2,317 | 1,895 |
| Heat & Light | 6,859 | 11,425 |
| Insurance | - | - |
| Repairs & Renewals | 421 | 804 |
| Assets & Equipment Rental Costs | - | - |
| Functions & Activities Costs | 16,322 | - |
| Books | - | - |
| Advertising | - | - |
| Telephone | 488 | 706 |
| Postage, Stationery & Materials | 2,878 | 3,255 |
| Subscriptions, Licenses & Training Costs | 150 | 225 |
| Professional Fees | - | - |
| Motor & Travelling Costs | - | - |
| Bank Charges | - | - |
| Donations | - | - |
| Uniform Expenses | - | - |
| Cleaning Expenses | - | - |
| Sundry Expenses | - | - |
| Loss on Disposal of Investments | - | - |
| Depreciation | 1,485 | 1,485 |
| | 50,402 | 40,483 |

**3. Trustees' - Related Party Transaction**

There were no related party transactions nor were any payments made to trustees for any services rendered during the year.

| 2025 | 2024 |
|---|---|
| - | - |
| - | - |
| - | - |
| - | - |

**WIGAN ROAD EDUCATION AND COMMUNITY CENTRE**

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDING 30 NOVEMBER 2025**

**4. Tangible Fixed Assets**

| | Total | Land & Property | Capital Improvements | Motor Vehicles | Fixtures & Equipment |
|---|---|---|---|---|---|
| | £ | | | £ | £ |
| **Cost** | | | | | |
| As at 1 December 2024 | 703,149 | 688,658 | - | - | 14,491 |
| Additions | - | - | - | - | - |
| Disposals | - | - | - | - | - |
| As at 30 November 2025 | 703,149 | 688,658 | - | - | 14,491 |
| **Depreciation** | | | | | |
| As at 1 December 2024 | 10,184 | - | - | - | 10,184 |
| Charge for year | 1,485 | - | - | - | 1,485 |
| Disposals | - | - | - | - | - |
| As at 30 November 2025 | 11,669 | - | - | - | 11,669 |
| **Net book value** | | | | | |
| As at 30 November 2025 | 691,480 | 688,658 | - | - | 2,822 |
| As at 30 November 2024 | 692,965 | 688,658 | - | - | 4,307 |

**5. Debtors & Prepayments**

| | 2025 | 2024 |
|---|---|---|
| Gift Aid Payments | - | - |
| Prepayments | - | - |
| | - | - |

**6. Creditors: Amounts falling due within one year**

| | 2025 | 2024 |
|---|---|---|
| Trade Creditors | - | - |
| Accruals & Other Creditors | 525 | 1,054 |
| | 525 | 1,054 |

**7. Creditors: Amounts falling due after one year**

| | 2025 | 2024 |
|---|---|---|
| Loans | - | - |