

Wigan Link
(A company limited by guarantee)
Report and Financial Statements
for the year ended 30 March 2022

Company Number: 02894707
Charity Number: 1042791

Wigan Link

Contents

| Contents | Page No. |
|--|-----------------|
| Legal and administrative information | 1 |
| Report of the trustees | 2 - 5 |
| Independent Auditors' Report to the Trustees | 6 - 9 |
| Statement of financial activities | 10 |
| Statement of financial position | 11 |
| Statement of cash flows | 12 |
| Notes forming part of the financial statements | 13 - 20 |

Wigan Link

Legal and Administrative Information

For the year ended 30 March 2022

Constitution

Wigan Link is a company limited by guarantee and a registered charity governed by its memorandum and articles of association. The registered charity number is 1042791 and the company number is 02894707. The charitable company was incorporated on 4 February 1994 under its memorandum and articles of association, and the charity was registered with the charity commission on 14 December 1994.

Directors and trustees

The directors of the charitable company ("the charity") are its trustees for the purpose of charity law and throughout this report are collectively referred to as the trustees.

The management committee, directors and trustees serving during the year and since the year end were as follows:-

Nominated Chairperson

Mr R Short

Management Committee

| | | |
|-------------------------------------|---------------|----------------|
| Mrs E Fox | Mr P Short | Mrs A Baker |
| Miss A Welch | Mr K Barton | Mrs C Harrison |
| Mr N Robinson | Mrs P Short | Mr R Atherton |
| Mr R Short | Mr P McDonald | Mr J Dunlop |
| Mr B Brocklehurst | Mrs J Dunlop | |
| Mrs C Hope (Resigned 1 August 2022) | | |

Secretary

Mr N Robinson

Trustees and Directors

Mr R Short (Chairperson)
Mr N Robinson
Mr P McDonald
Mrs E Fox (Appointed 23 November 2021)

Registered Office

PO Box G15
Unity House
Westwood Park Drive
Wigan
WN3 4HE

Auditors

McDade Roberts
316 Blackpool Road
Fulwood
Preston
Lancashire
PR2 3AE

Accountants

RSM UK Tax and Accounting Limited
Bluebell House
Brian Johnson Way
Preston
Lancashire
PR2 5PE

Bankers

National Westminster Bank plc
Wigan Branch
4 Standishgate
Wigan
WN1 1U

Wigan Link
Report to the Trustees
For the year ended 30 March 2022

The trustees are pleased to present their report together with the financial statements of the charity for the year ended 30 March 2022.

The legal and administrative information set out on page 1 forms part of this report. The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, 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) (effective 1 January 2015).

Objects of the charity

Wigan Link was formed in 1989 by a company of people who have sons or daughters who happen to have a learning disability. We could see the need to offer our sons/daughters and other individuals who live with their families in Wigan the chance to - when the time is right - move out of their parental home and into a home of their own, with rights and choices about who, if anyone, lives with them and where they wish to live. Wigan Link will, with the person and the people around this individual, plan and negotiate with Wigan Metropolitan Borough Council to offer a service that is tailored around the individual.

In setting our objectives and planning our activities our trustees have given careful consideration to the Charity Commission's general guidance on public benefit.

Organisation and management

Wigan Link is a company limited by guarantee and a registered charity governed by its memorandum and articles of association.

Wigan Link has an elected management group which works in partnership with our Local Authority and Health Authority. We are a Registered Charity and a company limited by guarantee.

Wigan Link wholeheartedly believes in equal opportunities and fully supports the principle of "ordinary opportunities" in whatever form this may be represented. This further supports that Wigan Link has complied with Charities Act Public Benefit Guidance.

Investment powers

Under the memorandum and articles of association, the charity has the power to make any investment, for the benefit of the charity, which the trustees see fit.

Review of the activities and future developments

Wigan Link currently supports 32 individuals in their own homes. Each person's support is funded by direct payment from local authorities. Wigan Link will continue with this support and funding as long as it is required by the individuals concerned.

Funding sources

Funding is received from local authorities and is dependent upon each individual's specific requirements.

Financial review

This year income generated by the charity increased from £2,678,191 to £2,760,765 and the expenditure incurred increased from £2,717,479 to £2,748,050. Government grants of £34,200 were also received in the year. This resulted in a fund surplus of £46,915 compared with a fund surplus of £64,732 in the prior year. The charity has had net income in the current year and therefore has seen an increase in funds carried forward.

Wigan Link
Report to the Trustees (continued)
For the year ended 30 March 2022

Sadly in 2021 Angela Fearick passed away, Angela had been supported by Wigan Link for 18 years. Her team were mostly redeployed elsewhere within Wigan Link – with only one redundancy. Angela's was a particularly large service of 210 hours per week and 7 sleeps therefore the financial implications of losing this service were reflected in the accounts.

During the financial year of 2021-2022 Wigan Link continued to provide high level quality services to individuals supported. New services were welcomed on board and the positive relationships with local Health and Social Services continued.

Following the year end Mrs C Hope left the management team on 1 August 2022.

Thanks to a superb team we have again been able to provide both continuity and quality at all times, responding to changing needs of individuals involved with Wigan Link and confident that this will continue. Organisations and service providers continue to be faced with difficult decisions in terms of service development however, Wigan Link has and will respond within a person-centred framework that meets needs in the most diverse and unique ways.

Management Committee

The management committee during the year were:

| | | |
|-------------------------------------|----------------|-------------------|
| Mr R Short | Mrs E Fox | Mr J Dunlop |
| Miss A Welch | Mrs P Short | Mrs A Baker |
| Mr N Robinson | Mr P Short | Mrs J Dunlop |
| Mr K Barton | Mrs C Harrison | Ms M A Baker |
| Mr R Atherton | Mr P McDonald | Mr B Brocklehurst |
| Mrs C Hope (Resigned 1 August 2022) | | |

Trustees and Directors

The trustees and directors who served during the year were:

Mr R Short
Mr N Robinson
Mr P McDonald
Mrs E Fox (Appointed 23 November 2021)

Trustees are appointed by the Trustees of the Charity. Induction and training of Trustees follows guidelines and directives from Charities Commission and Companies House. Pay and remuneration of charities key personnel is worked out when setting the budget for the year and is therefore dependent on funds provided by the local authority.

The elected Trustees work with the Registered Manager, the Nominated Individual representative for the Trustees and the Management group in making decisions on behalf of the company. All operational aspects are undertaken by the Operations Manager or Registered Manager. Any decision making on behalf of the company is made jointly with the Trustees.

Reserves policy and Risk Management

In September 2021 the Trustees carried out a review of the existing strategic plan and risk strategy put in place in 2014. It was clear that Wigan Link's main income remains solely as restricted funding, via Direct Payments paid through a third-party accounts holder Disability Direct. This has worked well since inception and, as we have worked hard to have an excellent working relationship with the Local Authorities, the current management risk strategy will remain unchanged.

Wigan Link
Report to the Trustees (continued)
For the year ended 30 March 2022

As always Wigan Link provide services based on need and would alter accordingly. As it is not for profit there is no identified risk as all services are self-financing and one does not impact on another.

Reserves are retained in order to ensure the charity can continue in operational existence for the foreseeable future and meet moral, statutory and other commitments arising from the withdrawal or reduction of funding. The trustees' policy is to retain reserves to cover at least one month's payroll.

Reserves are also retained to finance future plans in line with the charitable company's aims. The trustees are satisfied that the assets of Wigan Link are available and adequate to fulfil the obligations of the charitable company. Details of the specific funds are given in the notes to the financial statements. The level of reserve is considered and reviewed at regular intervals. As stated in the memorandum and articles of association, any non discharged reserves can be put to the same charitable use of any other likeminded charitable organisation

Statement of Trustees' Responsibilities in Relation to Financial Statements

The trustees (who are also directors of Wigan Link for the purposes of company law) are responsible for preparing the Trustees' Report (incorporating the strategic report and directors' report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements, and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Wigan Link
Report to the Trustees (continued)
For the year ended 30 March 2022

Public Benefit Statement

The trustees of Wigan Link confirm that they have complied with their duty to have due regard to the guidance on public benefit published by the charity commission in exercising their powers or duties.

Auditors

Insofar as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the trustees have taken all steps they ought to have taken to make themselves aware of any relevant information and to establish that the auditor is aware of that information.

Registered office:
PO Box G15
Unity House
Westwood Park Drive
Wigan
WN3 4HE

By order to the trustees:



Mr R Short (Chairperson)

Approved by the trustees on 20/12/2022

Wigan Link

Independent Auditors' Report to the Members

For the year ended 30 March 2022

Opinion

We have audited the financial statements of Wigan Link (the 'charitable company') for the year ended 30 March 2022 which comprise the Statement of Financial Activities, the Statement of Financial Position, Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30 March 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you, where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Wigan Link

Independent Auditors' Report to the Members (continued)

For the year ended 30 March 2022

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report (incorporating the strategic report and the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report (incorporating the strategic report and the directors' report) have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us;
- the financial statements are not in agreement with the accounting records and returns;
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not obtained all the information and explanations necessary for the purposes of our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

We design our procedures so as to obtain sufficient appropriate audit evidence that the financial statements are not materially misstated due to non-compliance with laws and regulations or due to fraud or error.

Based on our understanding of the charitable company and sector and discussions with the Trustees and Directors we identified FRS102, Charities SORP (FRS102), Companies Act 2006 and Charities Act 2011 as having a direct effect on the amounts and disclosures in the financial statements.

Other laws and regulations where non-compliance may have a material effect on the charitable company's operations is compliance with the safeguarding. Health and safety is another significant factor in light of the nature of services provided and the continuing impact of the COVID-19 pandemic in the year.

Wigan Link

Independent Auditors' Report to the Members (continued)

For the year ended 30 March 2022

As part of the engagement team discussion about how and where the charitable company's financial statements may be materially misstated due to fraud, including management override of systems but did not conclude there to be any areas with an increased risk of fraud.

Our audit procedures included:

- enquiry of the Trustees and Directors about the charitable company's policies, procedures and related controls regarding compliance with laws and regulations and if there are any known instances of non-compliance;
- examining supporting documents for all material balances, transactions and disclosures;
- review and inspection of relevant correspondence and costs with the company's legal representatives and discussion in respect of CQC status and inspections;
- analytical procedures to identify any unusual or unexpected transactions or relationships;
- testing the appropriateness of journal entries recorded in the general ledger and other adjustments made in the preparation of the financial statements;
- review of accounting estimates for manipulation

Owing to the inherent limitations of an audit, there is an unavoidable risk that some material misstatements of the financial statements may not be detected, even though the audit is properly planned and performed in accordance with the ISAs (UK).

The potential impact of inherent limitations could be significant in the case of misstatement resulting from fraud because fraud may involve sophisticated and carefully organised schemes designed to conceal it, including deliberate failure to record transactions, collusion or intentional misrepresentations being made to us.

We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations. This responsibility lies with the Trustees and management.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the Charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the Charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

Wigan Link

Independent Auditors' Report to the Members (continued)

For the year ended 30 March 2022



Martin Garry BA (HONS), FCA (Senior Statutory Auditor)
McDade Roberts Accountants Limited
Chartered Accountants and Statutory Auditor
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
316 Blackpool Road
Fulwood
Preston
Lancashire
PR2 3AE

Date: 20/12/22

Wigan Link

Statement of Financial Activities incorporating Income and Expenditure Account

For the year ended 30 March 2022

| | Notes | Total Restricted Funds 2022 £ | Total Restricted Funds 2021 £ |
|--|-------|---|---|
| Incoming and endowments from: | | | |
| <i>Charitable activities</i> | | | |
| Direct services and other projects | | 2,760,023 | 2,677,699 |
| <i>Incoming resources from generated funds</i> | | | |
| Investments | | 3 | 106 |
| Other | | 739 | 386 |
| Total | | 2,760,765 | 2,678,191 |
| Resources expended | | | |
| Charitable Activities | 3 | (2,734,700) | (2,706,719) |
| Other | 4 | (13,350) | (10,760) |
| Total | | (2,748,050) | (2,717,479) |
| Government grant income | | 34,200 | 104,020 |
| Net Income/ (expenditure) | | 46,915 | 64,732 |
| Net movement | | 46,915 | 64,732 |
| Total funds brought forward | | 247,756 | 183,024 |
| Total funds carried forward | 12 | 294,671 | 247,756 |

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

All incoming resources and resources expended derive from continuing activities. During the year the charity received government grant income of £3,601 (2021: £10,781) under the Government's Coronavirus Job Retention Scheme. The charity was also able to access further government Covid support distributed via the local authority. This included £17,373 (2021: £9,291) in respect of infection control funds, £1,188 (2021: £ Nil) in respect of Omicron funds, £12,038 (2021: £ Nil) in respect of workforce funding and £Nil (2021: £83,948) for Covid absence payments claimed.

Wigan Link

Statement of Financial Position
Company Number 2894707

As at 30 March 2022

| | Notes | 2022 £ | 2021 £ |
|--|-------|-----------|-----------|
| Fixed assets | | | |
| Tangible assets | 8 | 3,657 | 4,303 |
| Current assets | | | |
| Debtors | | | |
| Cash at bank and in hand | 9 | 276,079 | 35,544 |
| | | 109,805 | 213,084 |
| Creditors: amounts falling due within one year | 10 | 384,884 | 248,608 |
| | | (93,870) | (5,155) |
| Net current assets | | 291,014 | 243,453 |
| Total assets less current liabilities | | 294,671 | 247,756 |
| Restricted funds | 12 | 294,671 | 247,756 |

Approved by the trustees on 20/12/2022 and signed on its behalf by

R Short

Mr R Short
Chairperson

200801

Wigan Link

Statement of Cash Flows
Company Number 2894707

As at 30 March 2022

| | Notes | 2022 £ | 2021 £ |
|---|--------------|------------------|------------------|
| Cash flows from operating activities | | | |
| Cash generated from operations | 15 | (103,262) | 73,362 |
| Interest received | | 3 | 106 |
| Net cash from/(used in) operating activities | | <u>(103,259)</u> | <u>73,468</u> |
| Investing activities | | | |
| Purchase of tangible fixed assets | | - | (3,905) |
| Net cash from/(used in) investing activities | | <u>-</u> | <u>(3,905)</u> |
| Net (decrease)/increase in cash and cash equivalents | | <u>(103,259)</u> | <u>(69,563)</u> |
| Cash and cash equivalents at beginning of year | | 213,064 | 143,501 |
| Cash and cash equivalents at end of year | | <u>109,805</u> | <u>213,064</u> |
| Relating to: | | | |
| Cash at bank | | 109,805 | 213,064 |
| Bank overdrafts | | - | - |
| | | <u>109,805</u> | <u>213,064</u> |

Wigan Link
Notes to the Financial Statements
For the year ended 30 March 2022

1 Accounting policies

Wigan Link is a charitable company incorporated in England & Wales. The address of its principal place of business is given on page 1 and the nature of its operations are set out in the Trustees report.

The financial statements have been prepared in accordance with 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) (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Wigan Link meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The financial statements are presented in sterling which is also the presentational currency of the charity. Monetary amounts in these financial statements are rounded to the nearest whole £, except where indicated.

Going Concern

The accounts have been prepared on a going concern basis as the trustees are confident that the charity can continue in operational existence for the foreseeable future.

The charity has sufficient available reserves and as a result the trustees have concluded that the accounts continue to be prepared on a going concern basis.

Donations and grants

Income from donations and grants, including capital grants, is included in incoming resources when these are receivable, except as follows:

- When donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until those periods.
- When donors impose conditions, which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the pre-conditions for use have been met.

When donors specify that donations and grants, including capital grants, are for particular restricted purposes, which do not amount to pre-conditions regarding entitlement, this income is included in incoming resources of restricted funds when receivable.

Interest receivable

Interest is recognised when receivable by the charity.

Wigan Link

Notes to the Financial Statements

For the year ended 30 March 2022

Resources expended

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered.

All expenditure is directly attributable to specific activities and has been included in those cost categories.

Governance costs are associated with the governance arrangements of the charity. They include compliance with statutory and constitutional requirements.

Financial instruments

The charity has chosen to adopt Sections 11 of FRS 102 in full in respect of financial instruments.

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities are classified according to the substance of the financial instrument's contractual obligations, rather than the financial instrument's legal form.

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets measured at fair value through the profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. A financial asset or financial liability that is payable or receivable in one year is measured at the undiscounted amount expected to be received or paid net of impairment, unless it is a financing transaction. If an agreement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

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

A financial asset is derecognised only when the contractual rights to cash flow expire or are settled, or substantially all the risks and the rewards of ownership are transferred to another party, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party. A financial liability (or part thereof) is derecognised when the obligation specified in the contract is discharged, cancelled or expires.

Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation. Cost is defined as any costs which are attributable to bringing the asset into working condition for its intended use. Tangible fixed assets are depreciated as follows:

| | | |
|-----------------------|---|--|
| Fixtures and fittings | - | 15% reducing balance and 20-33.3% straight line. |
|-----------------------|---|--|

Impairment of financial assets

Financial assets, other than those held at fair value through profit and loss, are assessed for indicators of impairment at each reporting end date.

Wigan Link
Notes to the Financial Statements
For the year ended 30 March 2022

Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected. The impairment loss is recognised in profit or loss.

Governance Costs

Governance costs include the costs attributable to the charitable company's compliance with constitutional and statutory requirements, including audit and accountancy expenses.

Fund accounting

Funds held by the charity are all:

Restricted funds - these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of the restricted funds is included in the notes to the financial statements.

Operating leases

Rentals paid under operating leases are charged in the Statement of Financial Activity as incurred.

Pensions

The charity operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the company. The annual contributions payable are charged to the profit and loss account.

Government grants

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met, and the grants will be received.

The Government grants received in the year ended 30 March 2022 and 2021 relate to the Coronavirus Job Retention Scheme and further government Covid support distributed via the local authority.

2 Legal status of the charity

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding-up is limited to £1.

Wigan Link

Notes to the Financial Statements

For the year ended 30 March 2022

3 Managing and administering the charity

| | 2022 £ | 2021 £ |
|--------------------------------------|------------------|------------------|
| Salaries and wages – direct services | 2,671,309 | 2,648,348 |
| Rent and rates | 14,485 | 13,135 |
| Telephone and fax | 518 | 251 |
| Postage, stationery and advertising | 3,434 | 3,511 |
| Insurance | 17,992 | 15,667 |
| DBS checks | 432 | 1,296 |
| Demogate food allowance | 4,290 | 4,100 |
| Bank interest and charges | 758 | 455 |
| Recruitment and training | 2,852 | 2,238 |
| Employment law consulting | 7,243 | 5,660 |
| Miscellaneous expenses | 6,932 | 5,074 |
| Repairs and renewals | 1,887 | 1,685 |
| Care standards committee | 1,922 | 1,922 |
| Covid related expenses | - | 3,001 |
| Depreciation | 646 | 376 |
| | <u>2,734,700</u> | <u>2,706,719</u> |

4 Governance costs

| | 2022 £ | 2021 £ |
|--------------------------------------|---------------|---------------|
| Auditors' remuneration | 4,320 | 4,236 |
| Accountancy and book-keeping charges | 9,030 | 6,524 |
| | <u>13,350</u> | <u>10,760</u> |

5 Staff costs and trustees' remuneration

| | 2022 £ | 2021 £ |
|-----------------------|------------------|------------------|
| Salaries and wages | 2,427,954 | 2,412,443 |
| Social security costs | 205,452 | 198,255 |
| Pension contributions | 37,903 | 37,650 |
| | <u>2,671,309</u> | <u>2,648,348</u> |

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

| | 2022 £ | 2021 £ |
|-------------------|-----------|-----------|
| £60,001 - £70,000 | - | 1 |

The trustees and directors did not receive any remuneration during this year or the previous year. The charity did not undertake any related party transactions during the year.

Wigan Link
Notes to the Financial Statements
For the year ended 30 March 2022

6 Staff numbers

The average number of employees (including casual and part-time staff) during the year was made up as follows:

| | 2022 | 2021 |
|----------------|-------------|-------------|
| Management | 2 | 2 |
| Administration | <u>100</u> | <u>98</u> |
| | <u>102</u> | <u>100</u> |

7 Movement in total funds for the year

| | 2022 | 2021 |
|--------------------------------|--------------|--------------|
| | £ | £ |
| This is stated after charging: | | |
| Depreciation – owned assets | 646 | 376 |
| Auditors' remuneration: | | |
| External audit | <u>4,320</u> | <u>4,236</u> |

Wigan Link
Notes to the Financial Statements
For the year ended 30 March 2022

8 Tangible fixed assets

| | Home Fixtures And fittings £ | Office Fixtures and fittings £ | Total £ |
|-----------------------|--|--|------------|
| Cost | | | |
| At 30 March 2021 | 10,878 | 14,331 | 25,209 |
| Additions | - | - | - |
| Disposals | - | - | - |
| At 30 March 2022 | 10,878 | 14,331 | 25,209 |
| Depreciation | | | |
| At 30 March 2021 | 10,878 | 10,028 | 20,906 |
| Provided for the year | - | 646 | 646 |
| At 30 March 2022 | 10,878 | 10,674 | 21,552 |
| Net book value | | | |
| At 30 March 2022 | - | 3,657 | 3,657 |
| At 30 March 2021 | - | 4,303 | 4,303 |

9 Debtors

| | 2022 £ | 2021 £ |
|---------------|----------------|---------------|
| Trade debtors | 271,032 | 33,355 |
| Other debtors | 1,600 | 1,600 |
| Prepayments | 2,447 | 589 |
| | <u>275,079</u> | <u>35,544</u> |

10 Creditors: amounts falling due within one year

| | 2022 £ | 2021 £ |
|-----------------|---------------|--------------|
| Trade creditors | 2,621 | 632 |
| Other creditors | 47,147 | 1,023 |
| Accruals | 44,102 | 3,500 |
| | <u>93,870</u> | <u>5,155</u> |

Wigan Link
Notes to the Financial Statements
For the year ended 30 March 2022

11 Commitments under operating leases

At 30 March 2022 the company had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

| | 2022 £ | 2021 £ |
|--------------------------------|------------|--------------|
| Operating leases which expire: | | |
| Within 1 year | 152 | 912 |
| Between 2 and 5 years | - | 152 |
| | <u>152</u> | <u>1,064</u> |

12 Restricted funds

| At 1 April 2021 £ | Incoming resources £ | Outgoing resources £ | At 30 March 2022 £ |
|-------------------------|----------------------------|----------------------------|--------------------------|
| <u>247,756</u> | <u>2,794,965</u> | <u>(2,748,050)</u> | <u>294,671</u> |

All the funds of the charity are restricted.

The key funds identified above are made up out of the 32 projects currently supported by Wigan Lin

Each project has its own stand-alone funding, which contributes to the total figure listed in incoming resources.

13 Control

The company was under the control of its trustees who controlled the charitable company by virtue of limitation by guarantee throughout the whole of the year and the previous year.

14 Pensions

At the year end the company had outstanding pension contributions of £nil (2021: £639). The company has made the following payments to defined contribution pension schemes, the assets of which are held in independently administered funds. The pension cost charge represents the total contributions payable to the funds.

| | 2022 £ | 2021 £ |
|---|---------------|---------------|
| Contributions payable by the company for the year | <u>37,903</u> | <u>37,650</u> |

Wigan Link

Notes to the Financial Statements

For the year ended 30 March 2022

15 Cash generated from operations

| | 2022 | 2021 |
|---|-------------------------|----------------------|
| | £ | £ |
| Profit /(Loss) for the year | 46,915 | 64,732 |
| Adjustments for: | | |
| Interest receivable recognised in profit or loss | (3) | (106) |
| Depreciation of tangible fixed assets | <u>646</u> | <u>376</u> |
| Operating cash flows before movements in working capital | 47,558 | 65,002 |
| (Increase)/decrease in trade and other debtors | (239,535) | 8,422 |
| Increase/(decrease) in trade and other creditors | <u>88,715</u> | <u>(62)</u> |
| | <u>(103,262)</u> | <u>73,362</u> |

16 Analysis of changed in net funds

| | At 1 April | Cash | At 30 March |
|------|-------------------|------------------|--------------------|
| | 2021 | flows | 2022 |
| | £ | £ | £ |
| Cash | <u>213,064</u> | <u>(103,259)</u> | <u>109,805</u> |