

Wigan Link

Report of the Trustees

For the year ended 30 March 2024

The trustees are pleased to present their report together with the financial statements of the charity for the year ended 30 March 2024.

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 October 2019).

Objectives 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 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 27 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 decreased from £2,913,283 to £2,893,737 and the expenditure incurred increased from £2,941,397 to £2,962,610. This resulted in a fund deficit of £68,873 compared to £28,114 in the prior year. The charity has had a net deficit in the current year and therefore has seen a decrease in funds carried forward. During the course of the year, staff costs exceeded budget due to decisions taken to support staff which contributed towards the deficit in the year.

Wigan Link
Legal and Administrative Information
For the year ended 30 March 2024

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	Management Committee		
Mr R Short	Mrs E Fox Miss A Welch Mr N Robinson Mr R Short Mr B Brocklehurst	Mr P Short Mr K Barton Mrs P Short Mr P McDonald Mrs J Dunlop	Mrs A Baker Mrs C Harrison Mr R Atherton Mr J Dunlop
Secretary	Mr N Robinson		
Trustees and Directors	Mr R Short (Chairperson) Mr N Robinson Mr P McDonald Mrs E Fox		
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 of the Trustees (continued)
For the year ended 30 March 2024

Sadly, during the prior year in June 2023, one of the gentlemen we supported passed away, he had been supported by Wigan Link for 9 years. His team all took redundancy. This was a particularly large service of 233 hours per week, therefore the financial implications of losing this service were reflected in the accounts. We also lost another service of just 11 hours per week due to the lady moving into supported accommodation. During the financial year of 2023-2024, Wigan Link continued to provide high level quality services to individuals supported. Positive relationships with local Health and Social Services continued. Once again thanks to a superb team, we have continued 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	Mr B Brocklehurst
Mr R Atherton	Mr P McDonald	

Trustees and Directors

The trustees and directors who served during the year and to the date of this report were:

Mr R Short
Mr N Robinson
Mr P McDonald
Mrs E Fox

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.

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.

Wigan Link
Report of the Trustees (continued)
For the year ended 30 March 2024

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 reserves 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
(A company limited by guarantee)
Report and Financial Statements
for the year ended 30 March 2024

Company Number: 02894707
Charity Number: 1042791

Wigan Link

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Wigan Link

Legal and Administrative Information

For the year ended 30 March 2024

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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	

Secretary

Mr N Robinson

Trustees and Directors

Mr R Short (Chairperson)
Mr N Robinson
Mr P McDonald
Mrs E Fox

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
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Wigan Link
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For the year ended 30 March 2024

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Wigan Link
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For the year ended 30 March 2024

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Wigan Link
Report of the Trustees (continued)
For the year ended 30 March 2024

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

On behalf of the trustees:

x 
Mr R Short (Chairperson)

Approved by the trustees on

20/12/24

Wigan Link
Independent Auditors' Report to the Members
For the year ended 30 March 2024

Opinion

We have audited the financial statements of Wigan Link (the 'charitable company') for the year ended 30 March 2024 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 2024 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 2024

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) has 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.

Wigan Link

Independent Auditors' Report to the Members (continued)

For the year ended 30 March 2024

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.

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:

Wigan Link

Statement of Financial Activities incorporating Income and Expenditure Account

For the year ended 30 March 2024

	Notes	Total Restricted Funds 2024 £	<i>Total Restricted Funds 2023 £</i>
Incoming from:			
<i>Charitable activities</i>			
Direct services and other projects		2,888,360	2,911,924
<i>Income from generated funds</i>			
Investments		4,456	1,143
Other		921	216
Total		<u>2,893,737</u>	<u>2,913,283</u>
Expenditure:			
Charitable Activities	3	(2,942,741)	(2,928,578)
Other	4	<u>(19,869)</u>	<u>(12,819)</u>
Total		<u>(2,962,610)</u>	<u>(2,941,397)</u>
Net expenditure		<u>(68,873)</u>	<u>(28,114)</u>
Net movement in funds		(68,873)	(28,114)
Total funds brought forward		<u>266,557</u>	<u>294,671</u>
Total funds carried forward	12	<u>197,684</u>	<u>266,557</u>

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

All income and expenditure derive from continuing activities.

Wigan Link
Statement of Financial Position
Company Number 2894707

As at 30 March 2024

	Notes	2024 £	2023 £
Fixed assets			
Tangible assets	8	3,843	4,520
Current assets			
Debtors	9	22,895	17,166
Cash at bank and in hand		<u>263,565</u>	<u>323,961</u>
		286,460	341,127
Creditors: amounts falling due within one year	10	<u>(92,619)</u>	<u>(79,090)</u>
Net current assets		<u>193,841</u>	<u>262,037</u>
Net assets		<u>197,684</u>	<u>266,557</u>
Restricted funds	12	<u>197,684</u>	<u>266,557</u>

The financial statements on pages 9 to 18 were approved by the trustees and authorised for issue on and are signed on their behalf by:

x R Short

Mr R Short
Chairperson

Wigan Link
Statement of Cash Flows
Company Number 2894707

As at 30 March 2024

	Notes	2024 £	2023 £
Cash flows from operating activities			
Cash generated from operations	15	(64,852)	214,816
Interest received		4,456	1,143
		<hr/>	<hr/>
Net cash (used in)/from operating activities		(60,396)	215,959
		<hr/>	<hr/>
Investing activities			
Purchase of tangible fixed assets		-	(1,803)
		<hr/>	<hr/>
Net cash from/(used in) investing activities		-	(1,803)
		<hr/>	<hr/>
Net (decrease)/increase in cash and cash equivalents		(60,396)	214,156
		<hr/>	<hr/>
Cash and cash equivalents at beginning of year		323,961	109,805
		<hr/>	<hr/>
Cash and cash equivalents at end of year		263,565	323,961
		<hr/> <hr/>	<hr/> <hr/>
Relating to:			
Cash at bank		263,565	323,961
		<hr/>	<hr/>
		263,565	323,961
		<hr/> <hr/>	<hr/> <hr/>

Wigan Link
Notes to the Financial Statements
For the year ended 30 March 2024

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 Report of the Trustees.

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 income 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 income 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 income 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 2024

Expenditure

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.

Employee benefits

The best estimate of the expenditure required to settle an obligation for termination benefits is recognised immediately as an expense when the charitable company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

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).

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.
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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 2024

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 the Statement of Financial Activities.

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 Activities 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 Statement of Financial Activities.

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.

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 2024

3 Charitable activities expenditure

	2024	2023
	£	£
Salaries and wages – direct services	2,862,345	2,850,764
Rent and rates	23,515	22,197
Telephone and fax	930	300
Postage, stationery and advertising	2,356	4,794
Insurance	26,661	23,523
DBS checks	1,506	576
Derngate food allowance	-	1,200
Bank interest and charges	421	450
Recruitment and training	5,520	3,095
Employment law consulting	7,158	7,158
Miscellaneous expenses	7,457	10,310
Repairs and renewals	2,381	1,403
Care standards committee	1,814	1,868
Depreciation	677	940
	<u>2,942,741</u>	<u>2,928,578</u>

4 Governance costs

	2024	2023
	£	£
Auditors' remuneration	4,750	4,536
Accountancy and book-keeping charges	15,119	8,283
	<u>19,869</u>	<u>12,819</u>

5 Staff costs and trustees' remuneration

	2024	2023
	£	£
Salaries and wages	2,519,902	2,569,156
Social security costs	236,161	240,697
Pension contributions	41,423	40,911
Staff restructuring costs	64,859	-
	<u>2,862,345</u>	<u>2,850,764</u>

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

Included in staff restructuring costs are redundancy costs of £46,859.

Wigan Link
Notes to the Financial Statements
For the year ended 30 March 2024

6 Staff numbers

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

	2024	2023
Administration	2	2
Operational	93	100
	<u>95</u>	<u>102</u>

7 Movement in total funds for the year

	2024	2023
	£	£
This is stated after charging:		
Depreciation – owned assets	677	940
Auditors' remuneration:		
External audit	<u>4,750</u>	<u>4,536</u>

8 Tangible fixed assets

	Home Fixtures And fittings £	Office Fixtures and fittings £	Total £
Cost			
At 30 March 2023	<u>10,878</u>	<u>16,134</u>	<u>27,012</u>
Additions	-	-	-
Disposals	<u>-</u>	<u>-</u>	<u>-</u>
At 30 March 2024	<u>10,878</u>	<u>16,134</u>	<u>27,012</u>
Depreciation			
At 30 March 2023	<u>10,878</u>	<u>11,614</u>	<u>22,492</u>
Provided for the year	<u>-</u>	<u>677</u>	<u>677</u>
At 30 March 2024	<u>10,878</u>	<u>12,291</u>	<u>23,169</u>
Net book value			
At 30 March 2024	<u>-</u>	<u>3,843</u>	<u>3,843</u>
At 30 March 2023	<u>-</u>	<u>4,520</u>	<u>4,520</u>

Wigan Link
Notes to the Financial Statements
For the year ended 30 March 2024

9 Debtors

	2024	2023
	£	£
Trade debtors	20,205	14,629
Other debtors	1,600	1,600
Prepayments	1,090	937
	<u>22,895</u>	<u>17,166</u>

10 Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	3,866	3,213
Accruals	24,006	16,788
Other creditors	9,384	-
Other taxation and social security	55,363	59,089
	<u>92,619</u>	<u>79,090</u>

11 Commitments under operating leases

At 30 March 2024, the company had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2024	2023
	£	£
Operating leases which expire:		
Within 1 year	970	728
Between 2 and 5 years	3,155	4,125
	<u>4,125</u>	<u>4,853</u>

12 Restricted funds

At 1 April		Expenditu	At 30 March
2023	Income	re	2024
£	£	£	£
266,557	2,893,737	(2,962,610)	197,684

All the funds of the charity are restricted.

The key funds identified above are made up out of the 27 projects currently supported by Wigan Link.

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

Wigan Link
Notes to the Financial Statements
For the year ended 30 March 2024

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 £9,384 (2023: £Nil). 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.

	2024	2023
	£	£
Contributions payable by the company for the year	<u>41,423</u>	<u>40,911</u>

15 Reconciliation of net expenditure to net cash flow from operating activities

	2024	2023
	£	£
Net expenditure for the reporting period (as per the Statement of Financial Activities)	(68,873)	(28,114)
Adjustments for:		
Interest receivable	(4,456)	(1,143)
Depreciation of tangible fixed assets	<u>677</u>	<u>940</u>
Operating cash flows before movements in working capital	(72,652)	(28,317)
(Increase)/decrease in trade and other debtors	(5,729)	257,913
Increase/(decrease) in trade and other creditors	<u>13,529</u>	<u>(14,780)</u>
	<u>(64,852)</u>	<u>214,816</u>

16 Analysis of changed in net funds

	At 1 April	Cash	At 30 March
	2023	flows	2024
	£	£	£
Cash	<u>323,961</u>	<u>(60,396)</u>	<u>263,565</u>



McDade Roberts
Expect more...

McDade Roberts Accountants Limited

Chartered Accountants and Business Advisers

20 December 2024

Our Ref: W2214/MG

The Trustees
Wigan Link
Office Bay
Unity House
Wigan
Lancashire
WN3 4HE

Dear All,

Wigan Link

We have now completed the audit for the above charity for the year ended 30 March 2024. In accordance with our normal practice we are writing to draw your attention to various matters which arose during the course of these audits for the period.

Financial Statements

The financial statements for the year have again been prepared in accordance with the provisions of FRS 102.

The results of Wigan Link for the year show a deficit and as such a reduction in reserves. This has been partly attributed to redundancy costs arising on the end of two services previously provided.

We discussed future prospects in order to review the going concern position and were pleased to learn that authorities have offered informal support in advance of conversations due in early 2025.

All audit adjustments identified have been passed through to be made in the final accounts. Allied to this it would be good to ensure that these are accurately captured in Sage so that there are no legacy issues carrying forward to the current year and beyond.

Operations

During our time at your business premises we have reviewed the accounting systems used and all collected details of all key members of staff employed.

As part of the audit work we review the company's systems and controls and the separate appendix details our findings and recommendations.

Under Institute rules we can now summarise our findings as follows:

a) Expected modifications to the auditors report.

There are no expected modifications to the auditors' reports.

b) Unadjusted misstatements.

Where applicable a list of the unadjusted misstatements found during the audit is attached to the letter of representation. There are none this year.

c) Material weaknesses in the accounting and internal control systems.

Registered to carry on audit work in the UK & Ireland and regulated for a range of investment business activities by the Institute of Chartered Accountants in England & Wales.

Registered in England & Wales
Registered Number: 3493184
Registered address: 316 Blackpool Road,
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As you are aware from our letter of Engagement, our audit procedures were directed towards testing the accounting systems in operation upon which we have based our assessment of the accounts. Our findings are set out in Appendix 1.

d) *Qualitative aspects of the entity's accounting practices and financial reporting*

We have no comments to make concerning the qualitative aspects of the entity's accounting practices and financial reporting except those stated in our report.

e) *Other matters required by Auditing Standards to be communicated.*

There are no other matters required by Auditing Standards that we are required by Auditing Standards to communicate to you.

f) *Other relevant matters relating to the audit.*

There are no other matters which we wish to draw to your attention.

We would like to take this opportunity of expressing our thanks to your staff for their assistance during the course of our audit.

Please note that this report has been prepared for the sole use of the company. It must not be disclosed to any third parties, quoted or referred to, without our prior written consent. No responsibility is assumed by us to any other person.

If we can be of any further assistance, please feel free to contact us.

Yours sincerely



Martin Garry BA (Hons), FCA
Director
McDade Roberts Accountants Ltd



Expect more...