

WIGAN & LEIGH CARERS CENTRE

England & Wales · Charity number 1138908

Details

Status	Registered
Legal form	Charitable company
Company number	07293521
Registered	2010-11-10
Register	View on the Charity Commission register

Contact

Address	3 - 5 Frederick Street Hindley Wigan WN2 3BD
Phone	01942697885
Email	info@wlcccarers.com
Website	www.wlcccarers.com

Activities

Objects: TO RELIEVE THE CHARITABLE NEEDS OF ADULTS AND YOUNG PEOPLE WHO ARE CARERS IN THE METROPOLITAN BOROUGH OF WIGAN AND THE SURROUNDING AREA PARTICULARLY BUT NOT EXCLUSIVELY BY THE PROVISION OF A CENTRE TO PROVIDE A PLACE FOR ADVICE, ADVOCACY, SUPPORT AND FRIENDSHIP AND SUCH OTHER ACTIVITIES AS THE TRUSTEES SHALL FROM TIME TO TIME THINK FIT.

Activities: PROVIDING PRACTICAL AND EMOTIONAL SUPPORT TO CARERS OF ALL AGES HELPING THEM TO MAINTAIN THEIR WELL BEING AND LIVE A LIFE OF THEIR CHOOSING.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes
- **Who:** Other Defined Groups

Geography

- **Area of benefit:** WIGAN
- Wigan

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£626,014	£624,473	£183,465	20
2024-03-31	£497,986	£641,329	-	-
2023-03-31	£518,585	£652,383	£325,237	19
2022-03-31	£520,742	£523,649	£459,035	19
2021-03-31	£501,177	£473,751	£461,942	17

Trustees

Name	Role	Appointed
PHILIP HUMPHRIES	Chair	2016-12-01
Jennifer Rushworth Claeys		2026-05-18
PAUL WALTON		2013-03-15
Victoria Jayne Marsh		2022-10-10

Accounts

Company registration number: 07293521

Charity registration number: 1138908

Wigan and Leigh Carers Centre

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2025

Wigan and Leigh Carers Centre

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Wigan and Leigh Carers Centre

Reference and Administrative Details

Trustees	P S Walton P Humphries F Woolley S Lewis (Resigned 17 March 2025) S Freeman (Resigned 11 November 2024) K Paddan (Resigned 15 May 2025) Z Boyko (Resigned 15 September 2025) V Marsh W Devere Watson L J Rawsthorne
Principal Office	3-5 Frederick Street Hindley Wigan WN2 3BD
Registered Office	3-5 Frederick Street Hindley Wigan WN2 3BD
Company Registration Number	The charity is incorporated in England. 07293521
Charity Registration Number	1138908
Solicitors	Stephensons Solicitors LLP 1st Floor Sefton House Northgate Close Horwich Bolton BL6 6PQ
Accountants	P A Hull & Co Beech House 23 Ladies Lane Hindley Wigan WN2 2QA

Wigan and Leigh Carers Centre

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2025.

Overview

Wigan and Leigh Carers Centre (WLCC) supports carers of all ages across Wigan Borough with a wide range of practical and emotional services. Delivered both at the Carers Centre and in local communities. Offerings include advice on carers' rights, benefit assistance, form filling, and help connecting to local services, as well as navigating health and social care systems. Additional support such as respite activities, peer groups, therapies, counselling, and training workshops are provided to boost carers' wellbeing, resilience, and mental health while reducing isolation.

WLCC is dedicated to supporting carers at every stage of life. For young carers, specialised services include youth groups, engaging and creative activities, respite, one-to-one support, and educational assistance. These services are designed to help young carers balance their caring responsibilities with their personal growth, education, and aspirations.

Our work is focused on ensuring that carers are recognised and never feel alone on their journey. By providing a listening ear, practical help, and a supportive community, WLCC makes a significant and positive impact on the lives of carers of all ages and the people they care for.

WLCC maintains a registry comprising more than 11,500 adult carers and 500 young carers. In the 2024/25 period, the organisation recorded the addition of 1,365 new adult carers and 181 new young carers, each of whom received access to a comprehensive suite of carer resources.

Key facts

Population of Wigan 320,000 – 10% or 1 in 10 are providing unpaid care					
Number of Unpaid Carers in Wigan	Over 32,000	Number of adult and young carers registered with WLCC	12,297	Number of carers not known to WLCC	c20,000

Vision

To create a carer-friendly Wigan where every carer is empowered, respected, and supported to lead a fulfilling life, balancing their caring responsibilities with personal aspirations and well-being.

Mission

At Wigan and Leigh Carers Centre, we are dedicated to making a positive difference in the lives of carers of all ages. Our mission is to:

- Empower carers with a range of support and life opportunities.
- Respect and prioritise the wishes and choices of carers in how they receive support.
- Provide individualised support that focuses on what is important to each carer.
- Ensure carers have a voice in shaping the services they receive, recognising them as experts in care.
- Raise awareness of the vital role of carers within the community and work collaboratively with local organisations to build a supportive environment.

Wigan and Leigh Carers Centre

Trustees' Report

WLCC Core Values

- **BELONGING** - We make sure everyone feels welcome, safe, included, and part of a supportive community
- **KINDNESS** - We listen, understand, and show compassion in everything we do
- **CREATIVITY** - We offer positive and enriching experiences to help everyone feel happier and healthier
- **HOPEFUL** - We encourage everyone to believe in themselves, feel more confident and work towards a brighter future
- **RECOGNITION** - We notice and appreciate what people do, and we make sure everyone feels important, respected and valued

2024-2025 Services to Meet Our Strategic Aims

Strategic Priorities

- **Digital Transformation & Accessibility:** Enhancing digital services to ensure all carers can access support easily and efficiently at a time that suits them.
- **Community Engagement & Inclusion:** Promoting greater involvement and representation across diverse communities, ensuring everyone feels included and supported.
- **Sustainability & Operational Efficiency:** Managing resources responsibly to secure long-term service provision and maximise impact.
- **Quality & Innovation in Service Delivery:** Continuously improving and innovating in our approach to deliver high-quality support for carers.

Quarter 1 Highlights

- A sustainable budget was set for the financial year 2024/25, ensuring responsible management of resources.
- Staff received a 4% cost of living pay increase, demonstrating our commitment to supporting and valuing our team.
- The contract with CSL was ended, resulting in an annual saving of £28,800. Additional savings will be realised in future grants, as CSL previously charged a 5%-win fee.

Quarter 2 Highlights

- The Carers Connect Outreach service was launched, funded by The National Lottery, with a total value of £190,567 over three years.
- Values workshops were conducted, involving staff, volunteers, and trustees in collaboratively developing core values to embed throughout the organisation's culture, ethos, and decision-making.
- WLCC's Vision and Mission were reviewed and aligned with the newly established charity values as part of the values workshops.
- In partnership with Wigan Rotary, the annual activity day for young carers took place at Scotman's Flash, providing a full day of outdoor activities and essential respite from caring responsibilities.

Quarter 3 Highlights

- The first charity fundraising gig was held, raising £1,700 to support respite services for unpaid carers and young carers, and to raise awareness of carers of all ages across Wigan Borough.
- A collaboration with Dunelm resulted in the receipt of extensive toy and gift bundles, which were distributed to young carers in the Wigan Borough.
- The Hospital Discharge pilot commenced, funded by the Accelerated Reform Fund. The pilot aims to ensure safe discharge processes, reduce the risk of readmittance, and ensure carers are involved in the discharge process. A Hospital Discharge Liaison Coordinator was recruited from the existing team to manage the service and deliver training to hospital staff, raising awareness about the importance of carer involvement.

Wigan and Leigh Carers Centre

Trustees' Report

Quarter 4 Highlights

- The adult and young carers services were restructured, creating the roles of Adult Carers Services Manager and Young Carers Services Manager to strengthen service delivery.
- The Wigan Council Adult Carers Services and Young Carers Services contracts were extended for an additional year.
- Partnered with Mobilise to provide round-the-clock support for carers, featuring a comprehensive digital platform accessible online.
- A new fundraising strategy was implemented, with a Fundraising and Grants Development Officer recruited internally to lead these efforts.
- In collaboration with Rivington Bikers and Howe Bridge Crematorium, over 200 Easter eggs were donated and distributed to young carers in Wigan.

Ongoing Collaborative Efforts

- Continued partnership with Wigan Council Carers Development Officer on the Carers Voice project, aiming to broaden the reach of carers' voices throughout Wigan Borough
- Active involvement in the Young Carers Steering Group, facilitated by Wigan Council, to maintain a 'No Wrong Doors' approach in identifying and delivering services and support to young carers.
- Close collaboration with other charities and non-profit organisations across Wigan to offer a comprehensive range of services to carers of all ages.
- Partnering with Mobilise to ensure carers have convenient online access to services, advice, and support tools whenever they need them.
- Ongoing work with Wigan Council, playing a key role in the development of the All-Aged Carers Strategy 2025-2030, which was launched earlier this year.
- The ongoing partnership with Carers Trust offers national support and grants to carers.

Carers Support Assessment and Review

- Our Carer Assessment team welcome and engage newly registered carers. They undertake a range of interventions to help carers manage their role, adapt to a change in lifestyle and gain access to the support they need. These interventions include a detailed initial assessment where offerings such as advice to guidance to support them in their caring role, offering a carers card, support to claim benefit entitlement, access to professional/expert advice, access to social support, peer group and signposting to other groups and organisations across the Wigan Borough. By working across the Borough of Wigan and linking into local community hubs, local charities and health care facilities the team can maintain an up-to-date library of relevant services for signposting carers to.
- Our team of Carer Assessors also conduct Statutory Carers Assessments. By working closely with the local authority Adult Social Care management team, they ensure that the waiting times for carers assessment and review are managed and the needs of carers and their family remain at the forefront of any intervention.
- The team continues to refer carers for My Time and other carer break/respite opportunities.

Wigan and Leigh Carers Centre

Trustees' Report

Young Carers Support

- The Young Carers Service helps young carers and young adult carers between the ages of 5 and 25, providing both assessments and a range of support and activities. There are about 500 carers registered, with five respite groups operating at the Centre and throughout Wigan Borough, giving young carers and young adult carers an opportunity for a much-needed break whilst also the tools to support them manage their caring role and to build resilience.
- As an integral member of the Young Carers Steering Group, working at a strategic level with key stakeholders which includes, children's social work teams, health and education, WLCC contributes to developing effective support pathways and delivering targeted young carer awareness training for professionals. This cooperative strategy enables timely identification and intervention, ensuring young carers receive the necessary support with a 'No Wrong Doors' approach, to enhance their well-being and educational achievement.

Activities and Engagement

- A programme of activities is planned across the Wigan Borough to support carers remain resilient and independent whilst managing their caring role. The programme of activities is co-designed in partnership with carers and supported by local partners in the public, private and voluntary sector.
- The activities include a variety of groups and activities to promote carer identification, engagement and empowerment. We provide weekly sessions for carers, such as walking groups, men's group, parent carer group, craft activities, holistic therapies, education, information, and benefit advice to help carers feel supported and informed. A wider range of venues have been identified for engagement in 2024/25, in line with the funding from the National Lottery via our Carers Connect service. By doing so we have reached out across the whole Borough of Wigan with accessible and local neighbourhood venues, meaning more carers can participate in peer support groups local to them, where they can develop friendships with other carers in similar positions and feel less isolated and alone whilst on the caring journey.
- We have also created a new activities and engagement strategy to broaden our engagement to carers and specifically work on stretching our reach to carers in deprived and hard to reach areas.

Volunteers

- The work of WLCC would not be possible without the contribution of 40 volunteers working across all our projects, these volunteers are key to the support we offer to unpaid carers and young carers throughout Wigan.
- All volunteers joining WLCC go through a structured recruitment process followed by a thorough induction and appropriate training for their role. These roles are varied and include, reception support and administration, counselling, form filling, befriending, holistic therapies, caring companionship and conversations, activities and crafts for both adult and young carers and fundraising support.
- Many of our volunteers are past or current unpaid carers who have lived experience and a true understanding of carers issues. This brings not only passion but compassion and sensitivity in the way they support our carers. The volunteers we have bring a set of unique qualities that we value highly.

Communications

- Great communications are key to our work. WLCC circulates a quarterly seasonal newsletter to over 5000 recipients, the majority of whom are Carers, but many are local statutory and voluntary sector workers who are interested in the work of WLCC and can signpost our services throughout their network.
- We maintain real time activity on our website and across social media and have promoted events such as Carers Week, Carers Rights Week, Volunteer Week and Young Carers Action Day.
- The use of digital, online, and AI technologies has expanded communication methods and increased accessibility for carers.
- Our reach to carers is assessed through analytics and data collection to identify effective communication strategies and ensure all carers are reached via multiple channels.

Wigan and Leigh Carers Centre

Trustees' Report

Monitoring and Evaluation

- By monitoring and evaluation our work closely we can measure impact and make informed decisions on what works well and what doesn't work well. This enables us to drive change based on what carers require to support their caring journey.

Future vision

- Implementing the Wigan and Leigh Carers Centre All Age Carers Strategy 2026-2030 across all activities from its launch in January 2026.
- Activities and engagement – Our ambitious aim is to reach hard to reach groups, and areas where gaps have been identified during our recent carer consultation and via strategic partnership network meetings. These areas/groups include, mental health, drug, alcohol and addiction, male carers and LGBTQ+ groups.
- Young Carers-This year we are working even closer with our partners at Wigan Council, in schools and health to ensure we can deliver bespoke services for young carers who are at high risk due to family circumstances. By creating a young carer referral pathway that identifies the level of need we can fine tune services to give priority support for young carers via Wigan and Leigh Carers Centre and work in collaboration with community groups to offer lower-level needs of support. This is an ongoing process engaging the 'No Wrong Doors' approach, to ensure all children's professionals are accountable for support to young carers.
- With the Carers Connect service now in year 2 of its 3-year contract, Wigan and Leigh Carers Centre aims to reach out even further across even more neighbourhoods within Wigan. By utilising community hubs, local cafes and warm spaces, Carers Connect not only offers local spaces where carers can meet other local carers but also raises awareness in communities about unpaid carers and the impact caring has. The Carers Connect service supports carers of all ages across the Wigan Borough, including low level young carer groups.

Outcome

As we embark on the year ahead with a clear vision, mission, set of core values and strategic direction, we are proud to nurture growth and development from within, retaining dedicated staff who embody the WLCC ethos. By empowering our team, fostering creativity, and encouraging adaptability and positive change, we ensure our staff remain resilient, united and prepared for any challenges ahead. This alignment of values and purpose positions us not only to deliver the highest quality service for carers across Wigan but also to excel locally, win new contracts and secure a thriving future for all those we support. Together, we remain dedicated to reaching even more carers, championing innovation and driving our ambitious vision forward.

Trustees' Reflections and Acknowledgements

As Trustees, we maintain strategic oversight and are acutely aware that the past year has brought significant challenges for our staff. Many team members have been required to take on additional responsibilities to ensure carers across the Wigan borough receive the support they need.

We would like to expressly acknowledge and thank the staff teams here at WLCC, it is through their understanding, dedication and hard work that we are witnessing positive outcomes and notable improvements in our financial position. Their commitment to change has made a tangible difference, and we are deeply grateful for their ongoing efforts.

On 31st March 2025 Wigan and Leigh Carers Centre total reserves amounted to £183,465 with a total undesignated unrestricted fund of £80,597. More details on the type of funds are set out below.

Wigan and Leigh Carers Centre

Trustees' Report

Restricted Funds

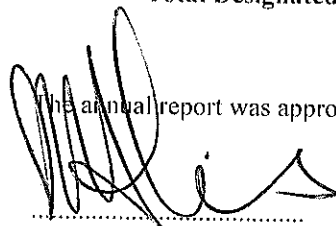
Restricted funds include unspent grant and contract income that can only be used on specific activities and where any surplus funds would have to be repaid to the grant provider if unspent after the end of the project to which the funds relate. There are no such funds at the present time.

Unrestricted Designated Funds

In line with the Reserves Policy, operational and strategic funds have been designated to support the organisation's strategy, operational needs and working capital requirements

The designated strategic and operational funds were reviewed in 2025 and comprise:

- | | |
|---|-----------------|
| • The cost of notice and redundancy payments in the event of the loss of WBC contracts providing 3 months' notice | £52,868 |
| • Necessary maintenance work to the leasehold premises. | £50,000 |
| • Total Designated Reserve at 31 March 2025 | £102,868 |



Mr Phil Humphries
Trustee

The annual report was approved by the trustees of the charity on 9th December 2025 and signed on its behalf by:

Wigan and Leigh Carers Centre

Statement of Trustees' Responsibilities

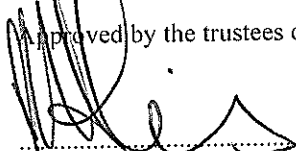
The trustees (who are also the directors of Wigan and Leigh Carers Centre for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and 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 keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and 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.

Approved by the trustees of the charity on 9 December 2025 and signed on its behalf by:



Mr Phil Humphries
Trustee

Wigan and Leigh Carers Centre

Independent Examiner's Report to the trustees of Wigan and Leigh Carers Centre

I report on the accounts of the charity for the year ended 31 March 2025 which are set out on pages 8 to 17.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of The Institute of Chartered Accountants in England and Wales..

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

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; 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 present 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 my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

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.

.....
M T Hothersall FCA

P A Hull & Co
Beech House
23 Ladies Lane
Hindley
Wigan
WN2 2QA

Date: 9 December 2025

Wigan and Leigh Carers Centre

Statement of Financial Activities for the Year Ended 31 March 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Total 2025 £
Income and Endowments from:			
Donations and legacies	3	7,465	7,465
Charitable activities	3	611,805	611,805
Other trading activities	4	4,825	4,825
Investment income	5	1,919	1,919
Total Income		626,014	626,014
Expenditure on:			
Charitable activities		624,473	624,473
Net income/(expenditure)		1,541	1,541
Net movement in funds		1,541	1,541
Reconciliation of funds			
Total funds brought forward		181,924	181,924
Total funds carried forward	15	183,465	183,465
	Note	Unrestricted funds £	Total 2024 £
Income and Endowments from:			
Donations and legacies	3	3,395	3,395
Charitable activities	3	491,304	491,304
Other trading activities	4	3,287	3,287
Investment income	5	-	-
Total Income		497,986	497,986
Expenditure on:			
Charitable activities		641,329	641,329
Net income/(expenditure)		(143,343)	(143,343)
Net movement in funds		(143,343)	(143,343)
Reconciliation of funds			
Total funds brought forward		325,267	325,267
Total funds carried forward	15	181,924	181,924

All of the charity's activities derive from continuing operations during the above two periods.

Wigan and Leigh Carers Centre

(Registration number: 07293521)

Statement of Financial Position as at 31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Intangible assets	11	262	393
Tangible assets	12	12,768	13,986
		<u>13,030</u>	<u>14,379</u>
Current assets			
Debtors	13	36	-
Prepayments		2,276	2,558
Cash at bank and in hand		208,924	203,949
		<u>211,236</u>	<u>206,507</u>
Creditors: Amounts falling due within one year	14	<u>(40,801)</u>	<u>(38,962)</u>
Net current assets		<u>170,435</u>	<u>167,545</u>
Net assets		<u>183,465</u>	<u>181,924</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted designated fund		102,868	174,588
Unrestricted non-designated funds		<u>80,597</u>	<u>7,336</u>
Total funds	15	<u>183,465</u>	<u>181,924</u>

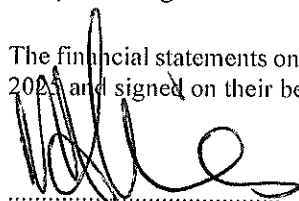
For the financial year ending 31 March 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements on pages 8 to 17 were approved by the trustees, and authorised for issue on 9th December 2025 and signed on their behalf by:



Mr Phil Humphries
Trustee

Wigan and Leigh Carers Centre

Notes to the Financial Statements for the Year Ended 31 March 2025

1 Charity status

The charity is a charity limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £Nil towards the assets of the charity in the event of liquidation.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

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) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Wigan and Leigh Carers Centre 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 notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement

The charity opted to adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Wigan and Leigh Carers Centre

Notes to the Financial Statements for the Year Ended 31 March 2025

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Investment income

Income is recognised once it has been declared and notification has been received of the amount due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Intangible assets

Intangible assets are stated in the Balance Sheet at cost less accumulated amortisation and impairment. They are amortised on a straight line basis over their estimated useful lives as follows:

Asset class	Amortisation method and rate
Computer software	10% straight line

Tangible fixed assets

Individual fixed assets costing £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses. Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Furniture and equipment	25% reducing balance

Wigan and Leigh Carers Centre

Notes to the Financial Statements for the Year Ended 31 March 2025

Research and development

Development expenditure incurred on an individual project is carried forward when its future recoverability can reasonably be regarded as assured. Any expenditure carried forward is amortised in line with the expected future income from the related project.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees. The trustees consider it appropriate to designate a portion of reserves to cover the potential costs of an orderly closure of the organisation in the event that funds were insufficient to allow the charity to fulfil its aims and commitments at a satisfactory level and to cover specified future projects that will allow the charity to increase the base of its beneficiaries or strengthen its long term financial position.

Financial instruments

The charity holds only basic financial instruments, as defined under Section 11 of FRS 102

Wigan and Leigh Carers Centre

Notes to the Financial Statements for the Year Ended 31 March 2025

3 Income from donations and legacies

	Unrestricted funds		
	General	Total	Total
	£	2025 £	2024 £
Donations and legacies;			
Donations from individuals	7,465	7,465	3,395
Grants, including capital grants;			
Grants from local authority and other bodies	611,805	611,805	491,304
	<u>619,270</u>	<u>619,270</u>	<u>494,699</u>

4 Income from other trading activities

	Unrestricted funds		
	General	Total	Total
	£	2025 £	2024 £
Trading income;			
Other trading income	-	-	-
Events income;			
Other events income	4,825	4,825	3,287
Other income from other trading activities			
	<u>4,825</u>	<u>4,825</u>	<u>3,287</u>

Wigan and Leigh Carers Centre

Notes to the Financial Statements for the Year Ended 31 March 2025

5 Investment income

	Unrestricted funds		
	General	Total	Total
	£	2025 £	2024 £
Interest receivable and similar income			
Interest receivable on bank deposits	1,919	1,919	-

6 Net incoming/outgoing resources

Net incoming/(outgoing) resources for the year include:

	2025 £	2024 £
Depreciation of fixed assets	4,212	4,662
Amortisation of intangible assets	131	131

8 Trustees remuneration and expenses

There were no other payments to trustees during the year (2024:£3,288).

9 Staff costs

The aggregate payroll costs were as follows:

	2025 £	2024 £
Staff costs during the year were:		
Wages and salaries	483,896	498,715
Other staff costs	547	452
	484,443	499,167

No employee received emoluments of more than £60,000 during the year.

Wigan and Leigh Carers Centre

Notes to the Financial Statements for the Year Ended 31 March 2025

10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

11 Intangible fixed assets

	Software £	Total £
Cost		
At 1 April 2024	4,896	4,896
At 31 March 2025	<u>4,896</u>	<u>4,896</u>
Amortisation		
At 1 April 2024	4,503	4,503
Charge for the year	<u>131</u>	<u>131</u>
At 31 March 2025	<u>4,634</u>	<u>4,634</u>
Net book value		
At 31 March 2025	<u>262</u>	<u>262</u>
At 31 March 2024	<u>393</u>	<u>393</u>

Development costs

Development costs have been capitalised in accordance with FRS 102 Section 18 Intangible Assets other than Goodwill and are therefore not treated as a deficit to the charity.

Wigan and Leigh Carers Centre

Notes to the Financial Statements for the Year Ended 31 March 2025

12 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 April 2024	36,652	36,652
Additions in year	2,994	2,994
At 31 March 2025	39,646	39,646
Depreciation		
At 1 April 2024	22,666	22,666
Charge for the year	4,212	4,212
At 31 March 2025	26,878	26,878
Net book value		
At 31 March 2025	12,768	13,986
At 31 March 2024	12,768	13,986

13 Debtors

	2025 £	2024 £
Trade debtors	36	-

14 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	9,778	11,031
Other taxation and social security	3,715	3,773
VAT payable	23,410	20,316
Accruals	1,460	1,404
Deferred income	2,438	2,438
	40,801	38,962

Wigan and Leigh Carers Centre

Notes to the Financial Statements for the Year Ended 31 March 2025

15 Funds

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2025 £
Unrestricted funds					
General	7,336	626,014	(624,473)	71,720	80,597
Designated	174,588	-	-	(71,720)	102,868
Total funds	181,924	497,986	(641,329)	-	183,465
	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2024 £
Unrestricted funds					
General	150,679	497,986	(641,329)	-	7,336
Designated	174,588	-	-	-	174,588
Total funds	325,267	497,986	(641,329)	-	181,924

16 Analysis of net assets between funds

	Unrestricted funds General £	Total funds £
Intangible fixed assets	262	262
Tangible fixed assets	12,768	12,768
Current assets	211,236	211,236
Current liabilities	(40,801)	(40,801)
Total net assets	183,465	183,465

17 Analysis of net funds

	At 1 April 2024 £	Cash flow £	At 31 March 2025 £
Cash at bank and in hand	203,949	4,899	208,848
Net cash and cash equivalents	203,949	4,899	208,848

Accounts

Company registration number: 07293521

Charity registration number: 1138908

Wigan and Leigh Carers Centre

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2024

Wigan and Leigh Carers Centre

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Wigan and Leigh Carers Centre

Reference and Administrative Details

Trustees	P S Walton D E Whitaker (resigned 14 November 2023) P Humphries F Woolley S Lewis S Freeman K Paddan Z Boyko V Marsh
Principal Office	3-5 Frederick Street Hindley Wigan WN2 3BD
Registered Office	3-5 Frederick Street Hindley Wigan WN2 3BD
Company Registration Number	The charity is incorporated in England. 07293521
Charity Registration Number	1138908
Solicitors	Stephensons Solicitors LLP 1st Floor Sefton House Northgate Close Horwich Bolton BL6 6PQ
Accountants	P A Hull & Co Beech House 23 Ladies Lane Hindley Wigan WN2 2QA

Wigan and Leigh Carers Centre

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2024.

Vision

To create a carer-friendly Wigan where every carer is empowered, respected, and supported to lead a fulfilling life, balancing their caring responsibilities with personal aspirations and well-being.

Mission

At Wigan and Leigh Carers Centre, we are dedicated to making a positive difference in the lives of carers of all ages. Our mission is to:

- Empower carers with a range of support and life opportunities
- Respect and prioritise the wishes and choices of carers in how they receive support
- Provide individualised support that focuses on what is important to each carer
- Ensure carers have a voice in shaping the services they receive, recognising them as experts in care
- Raise awareness of the vital role of carers within the community and work collaboratively with local organisations to build a supportive environment

Objectives, Strategies and Activities

Wigan and Leigh Carers Centre (WLCC) is dedicated to supporting carers of all ages in the Wigan borough. Wigan and Leigh Carers Centre provides support, guidance and advice to people who are identified as unpaid carers and live within the Wigan borough and surrounding area. The carers we support play a crucial role in holding families together, enabling those they care for to live fulfilling lives. The carers we support are across all ages including, Young Carers aged 5-17 and Young Adult Carers aged 18-25.

Carers make an enormous contribution to society and save the economy billions of pounds. However, many unpaid carers are stretched to their limits, juggling care with work and family life, struggling to make ends meet, and often battling poor health themselves.

For young carers, the responsibility of caring for a family member can significantly impact their mental health and wellbeing, as well as their ability to learn and their future life chances. Many young carers feel they are missing out on large parts of their childhood and education. They often feel overwhelmed by their responsibilities and struggle to build friendships, frequently sacrificing their social lives to care for a parent or sibling.

WLCC is a member of the Carers Trust national network and works in partnership with colleagues across the network to enhance, quality, innovation and shared learning.

WLCC is a Public Benefit entity, and the Trustees have considered the Charity Commission published guidance on the operation of the Public Benefit requirement.

Purpose

Our purpose, or “**WHY**,” is to ensure that all aged carers are recognised, valued, and supported in their roles. By offering support, signposting and solutions to the obstacles they face, we aim to relieve some of the pressures their caring roles bring.

Key facts

Population of Wigan 320,000 – 10% or 1 in 10 are providing unpaid care					
Number of Unpaid Carers in Wigan	Over 32,000	Number of adult and young carers registered with WLCC	12,452	Number of carers known not to WLCC	c20,000

Wigan and Leigh Carers Centre

Trustees' Report

The number of carers is continually increasing, and we likely don't have an accurate count as many individuals don't recognise themselves as carers until they reach a crisis point and can no longer cope.

Our goal is to make Wigan and Leigh Carers Centre services available and accessible to all carers of all ages across Wigan. We aim to achieve this by fostering connections in local hubs within communities and neighbourhoods.

The following information outlines the services and activities the charity undertook to further its purposes.

2023-2024 Services to meet our strategic aims

- In May 2023 we held a staff away day which involved all staff and trustees facilitated by CSL to ensure that we continued to focus on the right priorities and for fundraising
- We had support with our fundraising from both Rugby League teams, Wigan Warriors and Leigh Leopards. This involved the 3 matches that took place between both teams, known as the Battle of the Borough. They provided free tickets for carers, gave access to their training days before the game, signed shirts, balls, etc. whilst allowing us to have access to the fan zones, hold collections before the game and make presentations to the VIP / Hospitality areas during half time. They specifically went out of their way to raise money to support our young carers services
- During the year we conducted separate surveys on behalf of Young and Adult carers and fed the results back to the council. These are also a key element when applying for funding because they provide useful feedback regarding what we are doing well and what we could be doing to improve our service
- In December we recruited a Young Carers School Liaison Support Worker to reach out to local schools, offering support, advice and raising awareness
- In December our Carer Companion Respite Service was extended for a further 1-year contract funded by Wigan MBC, this service helps support Carers with much needed respite, so they can take a break and recharge or attend their own personal or health appointments
- WLCC appointed Christine Aspin as Chief Officer in January 2024, Christine brings with her a wealth of experience of working with Carers, building charity strategies, with nearly 30 years working with another Carers Trust National Network Partner
- In March we successfully bid for a Carers Connect service funded by the National Lottery, the aim of the service is to expand our reach to even more Carers across the Wigan Borough
- Early in the year we held staff consultations and restructured our Young Carers Service, the aim to be efficient and effective at delivering Young Carers services in line with our contract with wigan MBC
- We continue to support Wigan MBC Carers Development Officer in the of the Carers Voice project
- We are actively involved in the Young Carers Steering group facilitated by Wigan MBC

Young Carers

- Our Young Carers Service provides assessment and meaningful activities to young carers aged between 5 and 25. (We currently have circa. 700 Young Carers registered) Young Carers gain respite from their caring role at a wide a varied range of activities, which includes 5 respite groups spread across Wigan Borough. We also enhanced our relationships with key institutions in the borough including Create, Wigan Rotary, Leigh Rotary, Wigan Athletics and Wigan Soroptimists. During the financial year we recruited the Young Carers School Liaison Support worker to expand our support and awareness to Young Carers in Schools
- During the current financial year, we are working closely with Wigan Council to develop a strategy for Young Carers, as part of Wigans All Age Carers Strategy due to be published by March 2025. As part of the strategy planning, we have created a Young Carers forum where a collection of young people with lived experiences will be instrumental in the development of the strategy

Wigan and Leigh Carers Centre

Trustees' Report

Carers Case Officers and Support

- Carers Case Officers and our reception team welcome and engage newly registered carers. They undertake a range of interventions to help carers manage their role, adapt to a change in lifestyle and gain access to the support they need
- These interventions may include support to claim benefit entitlement; access to professional/expert advice; access to social support and peer group; signposting to other groups and organisations across the Borough

Carers Assessment and Review

- Our team of Assessors work across the Borough, linking into local community hubs and health care facilities. They work closely with the local authority Adult Social Care management team to ensure that waiting times for Carers Assessment and Review are managed and the needs of carers and their family remain at the forefront of any intervention
- The team continues to refer carers for My Time and other carer break/respite opportunities

Activities and Engagement

- A programme of activities is planned across the Borough to support carers remain resilient and independent whilst managing their caring role. The programme of activities is designed in partnership with carers and supported by local partners in the public, private and voluntary sector
- The activities include a weekly walking programme, Men's Group, various craft sessions and specific information sessions. A wider range of venues have been identified for Engagement in 2024/25, in line with the funding from the National Lottery for our carers Connect service, the aim is to reach out and be more accessible to more carers across the Wigan Borough within their local neighbourhoods

Volunteers

- The work of WLCC would not be possible without the contribution of 45 volunteers working across all our projects
- All volunteers joining WLCC go through a structured recruitment process followed by a thorough induction and appropriate training for their role. These roles are varied and include, Reception and administration, counselling, form filling, befriending, activities and crafts for both adult and young carers and fundraising

Communications

- Great communications are key to our work. WLCC circulates a quarterly seasonal newsletter to over 5000 recipients, the majority of whom are Carers, but many are local statutory and voluntary sector workers who are interested in the work of WLCC and can signpost our services throughout their network
- We maintain real time activity on our website and across social media and have promoted events such as Carers Week, Carers Rights Week, Volunteer Week and Young Carers Action Day

Future vision

- WLCC are working together with the staff team, trustees and volunteers on their charity values due to be finalised and launched later this year
- WLCC are currently working towards their next strategy, which will fall in line with Wigan Councils All Age Carers Strategy 2025-2029 due to be launched in April 2025

With the Carers Connect service now in full swing, WLCC aim to reach out across all the neighbourhoods in Wigan by utilising community hubs, and warm spaces. Inviting unpaid carers, to access services and support available to them to relieve some of the pressures of their caring role, whilst also raising awareness of Carers throughout the communities

On 31st March 2024 Wigan and Leigh Carers Centre total reserves amounted to £181,924 with a total undesignated unrestricted fund of £7,306. More details on the type of funds are set out below.

Wigan and Leigh Carers Centre

Trustees' Report

Restricted Funds

Restricted funds include unspent grant and contract income that can only be used on specific activities and where any surplus funds would have to be repaid to the grant provider if unspent after the end of the project to which the funds relate. There are no such funds at the present time.

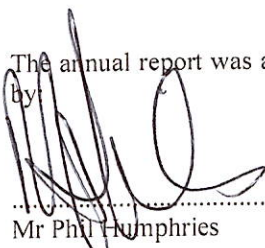
Unrestricted Designated Funds

In line with the Reserves Policy, operational and strategic funds have been designated to support the organisation's strategy, operational needs and working capital requirements

The designated strategic and operational funds were reviewed in 2022 and comprise:

- The cost of notice and redundancy payments in the event of the loss of WBC contracts providing 3 months' notice £49,588
- Necessary maintenance work to the leasehold premises. £50,000
- The development of the project worker role with a view to securing additional long-term funding £25,000
- Project Development fund (for project continuation, matched funding and the development and design of new projects) £35,000
- Investment in The Lodge, holiday retreat as a charity asset and possible source of unrestricted income £15,000
- **Total Designated Reserve at 31 March 2024** **£174,588**

The annual report was approved by the trustees of the charity on 11th November 2024 and signed on its behalf by


.....
Mr Phil Humphries
Trustee

Wigan and Leigh Carers Centre

Statement of Trustees' Responsibilities

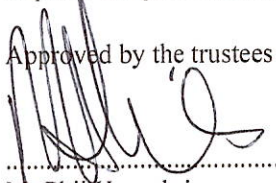
The trustees (who are also the directors of Wigan and Leigh Carers Centre for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and 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 keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and 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.

Approved by the trustees of the charity on 11 November 2024 and signed on its behalf by:



.....
Mr Phil Humphries
Trustee

Wigan and Leigh Carers Centre

Independent Examiner's Report to the trustees of Wigan and Leigh Carers Centre

I report on the accounts of the charity for the year ended 31 March 2024 which are set out on pages 8 to 17.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of The Institute of Chartered Accountants in England and Wales..

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

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; 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 present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

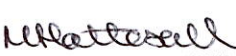
In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

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.


.....
M T Hothersall FCA

P A Hull & Co

P A Hull & Co
Beech House
23 Ladies Lane
Hindley
Wigan
WN2 2QA

Date: 11 November 2024

Wigan and Leigh Carers Centre

Statement of Financial Activities for the Year Ended 31 March 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Total 2024 £
Income and Endowments from:			
Donations and legacies	3	3,395	3,395
Charitable activities	3	491,304	491,304
Other trading activities	4	3,287	3,287
Investment income	5	-	-
Total Income		497,986	497,986
Expenditure on:			
Charitable activities		641,329	641,329
Net income/(expenditure)		(143,343)	(143,343)
Net movement in funds		(143,343)	(143,343)
Reconciliation of funds			
Total funds brought forward		325,267	325,267
Total funds carried forward	15	181,924	181,924
	Note	Unrestricted funds £	Total 2023 £
Income and Endowments from:			
Donations and legacies	3	6,864	6,864
Charitable activities	3	506,511	506,511
Other trading activities	4	5,210	5,210
Investment income	5	-	-
Total Income		518,585	518,585
Expenditure on:			
Charitable activities		652,383	652,383
Net income/(expenditure)		(133,798)	(133,798)
Net movement in funds		(133,798)	(133,798)
Reconciliation of funds			
Total funds brought forward		459,065	459,065
Total funds carried forward	15	325,267	325,267

All of the charity's activities derive from continuing operations during the above two periods.

Wigan and Leigh Carers Centre

(Registration number: 07293521)

Statement of Financial Position as at 31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Intangible assets	11	393	524
Tangible assets	12	13,986	11,998
		<u>14,379</u>	<u>12,522</u>
Current assets			
Debtors	13	-	-
Prepayments		2,558	2,067
Cash at bank and in hand		203,949	368,653
		<u>206,507</u>	<u>370,720</u>
Creditors: Amounts falling due within one year	14	<u>(38,962)</u>	<u>(57,975)</u>
Net current assets		<u>167,545</u>	<u>312,745</u>
Net assets		<u>181,924</u>	<u>325,267</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted designated fund		174,588	174,588
Unrestricted non-designated funds		<u>7,336</u>	<u>150,649</u>
Total funds	15	<u>181,924</u>	<u>325,237</u>

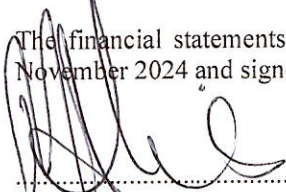
For the financial year ending 31 March 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements on pages 8 to 17 were approved by the trustees, and authorised for issue on 11th November 2024 and signed on their behalf by:


.....
Mr Phil Humphries
Trustee

Wigan and Leigh Carers Centre

Notes to the Financial Statements for the Year Ended 31 March 2024

1 Charity status

The charity is a charity limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £Nil towards the assets of the charity in the event of liquidation.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

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) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Wigan and Leigh Carers Centre 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 notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement

The charity opted to adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Wigan and Leigh Carers Centre

Notes to the Financial Statements for the Year Ended 31 March 2024

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Investment income

Income is recognised once it has been declared and notification has been received of the amount due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Intangible assets

Intangible assets are stated in the Balance Sheet at cost less accumulated amortisation and impairment. They are amortised on a straight line basis over their estimated useful lives as follows:

Asset class	Amortisation method and rate
Computer software	10% straight line

Tangible fixed assets

Individual fixed assets costing £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses. Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Furniture and equipment	25% reducing balance

Wigan and Leigh Carers Centre

Notes to the Financial Statements for the Year Ended 31 March 2024

Research and development

Development expenditure incurred on an individual project is carried forward when its future recoverability can reasonably be regarded as assured. Any expenditure carried forward is amortised in line with the expected future income from the related project.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees. The trustees consider it appropriate to designate a portion of reserves to cover the potential costs of an orderly closure of the organisation in the event that funds were insufficient to allow the charity to fulfil its aims and commitments at a satisfactory level and to cover specified future projects that will allow the charity to increase the base of its beneficiaries or strengthen its long term financial position.

Financial instruments

The charity holds only basic financial instruments, as defined under Section 11 of FRS 102

Wigan and Leigh Carers Centre

Notes to the Financial Statements for the Year Ended 31 March 2024

3 Income from donations and legacies

	Unrestricted funds		
	General	Total	Total
	£	2024 £	2023 £
Donations and legacies;			
Donations from individuals	3,395	3,395	6,864
Grants, including capital grants;			
Grants from local authority and other bodies	491,304	491,304	506,511
	494,699	494,699	513,375

4 Income from other trading activities

	Unrestricted funds		
	General	Total	Total
	£	2024 £	2023 £
Trading income;			
Other trading income	-	-	-
Events income;			
Other events income	3,287	3,287	5,210
Other income from other trading activities			
	3,287	3,287	5,210

Wigan and Leigh Carers Centre

Notes to the Financial Statements for the Year Ended 31 March 2024

5 Investment income

	Unrestricted funds		
	General	Total 2024	Total 2023
	£	£	£
Interest receivable and similar income			
Interest receivable on bank deposits	-	-	-

6 Net incoming/outgoing resources

Net incoming/(outgoing) resources for the year include:

	2024 £	2023 £
Depreciation of fixed assets	4,662	4,156
Amortisation of intangible assets	131	174

8 Trustees remuneration and expenses

During the year to 31 March 2024, £3,288 (2023:£nil) was paid to Sarah Freeman for administration and bookkeeping services to cover a period of staffing vacancy. There were no other payments to trustees during the year.

9 Staff costs

The aggregate payroll costs were as follows:

	2024 £	2023 £
Staff costs during the year were:		
Wages and salaries	498,715	440,036
Other staff costs	452	-
	499,167	440,036

No employee received emoluments of more than £60,000 during the year.

Wigan and Leigh Carers Centre

Notes to the Financial Statements for the Year Ended 31 March 2024

10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

11 Intangible fixed assets

	Software £	Total £
Cost		
At 1 April 2023	4,896	4,896
At 31 March 2024	4,896	4,896
Amortisation		
At 1 April 2023	4,372	4,372
Charge for the year	131	131
At 31 March 2024	4,503	4,503
Net book value		
At 31 March 2024	393	393
At 31 March 2023	524	524

Development costs

Development costs have been capitalised in accordance with FRS 102 Section 18 Intangible Assets other than Goodwill and are therefore not treated as a deficit to the charity.

Wigan and Leigh Carers Centre

Notes to the Financial Statements for the Year Ended 31 March 2024

12 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 April 2023	30,001	30,001
Additions in year	6,651	6,651
At 31 March 2024	36,652	36,652
Depreciation		
At 1 April 2023	17,702	17,702
Charge for the year	4,662	4,662
At 31 March 2024	22,666	22,666
Net book value		
At 31 March 2024	13,986	13,986
At 31 March 2023	11,998	11,998

13 Debtors

	2024 £	2023 £
Trade debtors	-	-

14 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	11,031	9,936
Other taxation and social security	3,773	7,480
VAT payable	20,316	36,717
Accruals	1,404	1,404
Deferred income	2,438	2,438
	38,962	57,975

Wigan and Leigh Carers Centre

Notes to the Financial Statements for the Year Ended 31 March 2024

15 Funds

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2024 £
Unrestricted funds					
General	150,679	497,986	(641,329)	-	7,336
Designated	174,588	-	-	-	174,588
Total funds	325,267	497,986	(641,329)	-	181,924

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
Unrestricted funds					
General	284,477	518,585	(652,383)	-	150,679
Designated	174,588	-	-	-	174,588
Total funds	459,065	518,585	(652,383)	-	325,267

16 Analysis of net assets between funds

	Unrestricted funds General £	Total funds £
Intangible fixed assets	393	393
Tangible fixed assets	13,986	13,986
Current assets	206,506	206,506
Current liabilities	(38,962)	(38,962)
Total net assets	181,923	181,923

17 Analysis of net funds

	At 1 April 2023 £	Cash flow £	At 31 March 2024 £
Cash at bank and in hand	368,653	(164,704)	203,949
Net cash and cash equivalents	368,653	(164,704)	203,949

Accounts

Company registration number: 07293521

Charity registration number: 1138908

Wigan and Leigh Carers Centre

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2023

Wigan and Leigh Carers Centre

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Wigan and Leigh Carers Centre

Reference and Administrative Details

Trustees	P S Walton D E Whitaker P Humphries F Woolley M Mills (resigned 20 July 2023) S Lewis S Freeman K Paddan Z Boyko V Marsh (appointed 10 October 2022)
Principal Office	3-5 Frederick Street Hindley Wigan WN2 3BD
Registered Office	3-5 Frederick Street Hindley Wigan WN2 3BD
Company Registration Number	The charity is incorporated in England. 07293521
Charity Registration Number	1138908
Solicitors	Stephensons Solicitors LLP 1st Floor Sefton House Northgate Close Horwich Bolton BL6 6PQ
Accountants	P A Hull & Co Beech House 23 Ladies Lane Hindley Wigan WN2 2QA

Wigan and Leigh Carers Centre

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2023.

Objectives and activities

Objectives, strategies and activities

Wigan and Leigh Carers Centre aims to provide support to unpaid carers aged 5 upwards, who are identified as unpaid carers and live within the Wigan borough and the surrounding area. Wigan and Leigh Carers Centre is member of the national network Carers Trust and works in partnership with colleagues across the network to enhance quality, innovation, and shared learning.

Wigan and Leigh Carers Centre is a public benefit entity and the Trustees have given consideration to the Charity Commission published guidance on the operation of the Public Benefit requirement. The following information outlines the services and activities the charity undertook to further its purposes.

Objectives, Strategy and Future Plans

Wigan and Leigh Carers Centre is the largest charity providing services and support to unpaid carers in Wigan Borough and has a high level of recognition across statutory authorities, voluntary sector and the public.

Wigan and Leigh Carers Centre is working to improve the quality of life for unpaid carers of all ages in Wigan Borough.

Our strategic plan consolidates a wide variety of feedback with over 15 years' experience of working locally with local carers, our commissioners, local businesses and voluntary, faith and community organisations.

2022-2023 Services to meet our strategic aims

- Wigan and Leigh Carers Centre appointed Bernadette Ashcroft as Chief Officer in June 2022.
- Gillian Storey joined the Young Carers Team as Transition Worker in September 2022; Kieran Sales joined as Carers Case Officer in October 2022 and Michael Sumner took up an Apprentice role.
- During the year we successfully bid for a continuation of the Adult Carers Assessment and Support contract with Wigan MBC
- In partnership with Greater Manchester Mental Health Trust we received funding in December 2022 to host a Living Well Support Worker.
- In September 2022 we launched a pilot Carer Companion Respite Service funded by Wigan MBC
- In early 2023 we conducted a survey of carers in Wigan and had 675 responses. The analysis of this will help to inform our strategy for 2023/24.
- During the year we upgraded and promoted the Holiday Lodge in Blackpool and a number of families enjoyed a break despite some seasonal gaps due to unavoidable maintenance issues.
- In March 2023 we supported Wigan MBC Carers Development Officer in the establishment of the Carers Voice project
- During 2022 we maintained our Trusted Charity Award and are pursuing a similar Quality Award for 2023/24

Wigan and Leigh Carers Centre

Trustees' Report

Volunteers

The work of WLCC would not be possible without the contribution of 85 volunteers working across all our projects.

All volunteers joining WLCC go through a structured recruitment process followed by a thorough induction and appropriate training for their role.

These roles are varied and include Reception and administration, counselling, befriending, activities for both adult and young carers, fundraising.

Carers Assessment and Review

Our team of Assessors work across the Borough, linking into local community hubs and health care facilities. They work closely with the local authority Adult Social Care management team to ensure that waiting times for Carers Assessment and Review are managed and the needs of carers and their family remain at the forefront of any intervention.

The team continues to refer carers for My Time and other carer break/respite opportunities

Carers Case Officers and Support

Carers Case Officers and our reception team welcome and engage newly registered carers. They undertake a range of interventions to help carers manage their role, adapt to a change in lifestyle and gain access to the support they need.

These interventions may include support to claim benefit entitlement, access to professional/expert advice access to social support and peer groups; signposting to other groups and organisations across the Borough.

Activities and Engagement

A programme of activities is planned across the Borough to support carers remain resilient and independent, whilst managing their caring role. This programme is designed in partnership with carers and supported by local partners in the public, private and voluntary sector.

These activities include a weekly walk programme; Men's Group; various craft sessions and specific information sessions. A wider range of venues have been identified for Engagement in 2023/24.

Young Carers

Our Young Carers Service provides assessment and meaningful activities to young carers aged between 5 and 25. (we currently have circa. 700 Young Carers registered). Young Carers gain respite from their caring role at a wide and varied range of activities which include 2 x residential retreats per year and 5 regular respite groups. We also enhanced our relationships with key institutions in the borough including Interact, Wigan Rotary, Leigh Rotary and Orrell Masons. In September we recruited a Transition Worker to enable young carers to help maximise their opportunities for employment, education and training.

In 2023/24 we will work with Wigan Council to develop a strategy for Young Carers, which will include recruiting an additional support worker to improve both our support to Young Carers with additional focus on liaison with all schools in the Borough and to ensure via a Young Carers survey that we meet their expectations going forward.

Wigan and Leigh Carers Centre

Trustees' Report

Communications

Great communications are key to our work. WLCC circulates a monthly newsletter to over 5000 recipients, the majority of whom are carers but many are local statutory and voluntary sector workers who are interested in the work of WLCC.

We maintain real time activity across social media and have promoted events such as Carers Rights Week and the film showings for carers at Leigh Film Factory.

Risk management

The trustees recognise their responsibility to identify and review the risks to which the Charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Governing document

The Charity is controlled by its governing document, Memorandum, and Articles of Association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Small company provisions

This report has been prepared in accordance with the small companies' regime under the Companies Act 2006.

Structure, governance and management

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The charity does not use derivative financial instruments for speculative purposes.

Cash flow risk

Interest bearing assets and liabilities are held at fixed rate to ensure certainty of cash flows.

Credit risk

The charity's principal financial assets are bank balances and trade debtors. The charity's credit risk is primarily attributable to its trade debtors. The amounts presented in the balance sheet are net of allowances for doubtful debts of which there have been none during the year. The credit risk on trade debtors is limited because the funding bodies are public authorities or large charities with whom the organisation has well established relationships.

The credit risk on liquid funds is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.

The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

Liquidity risk

The trustees consider that sufficient funds are available for ongoing operations and future developments.

Reserves

In 2021/22 the Board of Trustees reviewed and updated the organisation's Reserves Policy and considered both the main risks to the organisation and the amount, and type of reserves needed to support the variety of projects and services it delivers.

Based on the findings of this review the Trustees deemed that a standard 'one size fits all' approach to calculating reserves (e.g., X months of the total organisational annual expenditure) is not the most appropriate method for calculating the level of unrestricted reserves required by WLCC. They considered that a multi-layered approach, with some specific designated reserves as well as some unrestricted reserves held as general funds is more appropriate.

Wigan and Leigh Carers Centre Trustees' Report

The Board of Trustees will continue to review the organisation's need for reserves, in particular in response and anticipation of the unpredictable occurrences e.g., CV-19, instability of the economy and public spending, and plans to develop and sustain the work of the organisation.

On 31st March 2023 Wigan and Leigh Carers Centre total reserves amounted to £325,237 with a total undesignated unrestricted fund of £150,649. More details on the type of funds are set out below.

Restricted Funds

Restricted funds include unspent grant and contract income that can only be used on specific activities and where any surplus funds would have to be repaid to the grant provider if unspent after the end of the project to which the funds relate. There are no such funds at the present time.

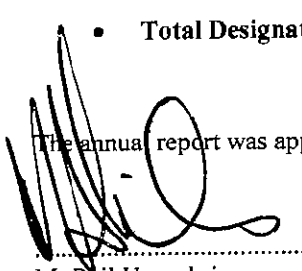
Unrestricted Designated Funds

In line with the Reserves Policy, operational and strategic funds have been designated to support the organisation's strategy, operational needs and working capital requirements

The designated strategic and operational funds were reviewed in 2022 and comprise:

- | | |
|---|-----------------|
| • The cost of notice and redundancy payments in the event of the loss of WBC contracts providing 3 months' notice | £49,588 |
| • Necessary maintenance work to the leasehold premises. | £50,000 |
| • The development of the project worker role with a view to securing additional long-term funding | £25,000 |
| • Project Development fund (for project continuation, matched funding and the development and design of new projects) | £35,000 |
| • Investment in The Lodge, holiday retreat as a charity asset and possible source of unrestricted income | £15,000 |
| • Total Designated Reserve at 31 March 2023 | £174,588 |

The annual report was approved by the trustees of the charity on 10th November 2023 and signed on its behalf by:



.....
Mr Phil Humphries
Trustee

Wigan and Leigh Carers Centre

Statement of Trustees' Responsibilities

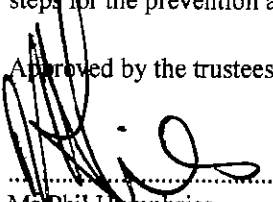
The trustees (who are also the directors of Wigan and Leigh Carers Centre for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and 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 keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and 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.

Approved by the trustees of the charity on 10 November 2023 and signed on its behalf by:



.....
Mr Phil Humphries
Trustee

Wigan and Leigh Carers Centre

Independent Examiner's Report to the trustees of Wigan and Leigh Carers Centre

I report on the accounts of the charity for the year ended 31 March 2023 which are set out on pages 8 to 17.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of The Institute of Chartered Accountants in England and Wales..

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

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; 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 present 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 my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

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.

M T HOTHERSALL P A Hull & Co
M T HOTHERSALL FCA

P A Hull & Co
Beech House
23 Ladies Lane
Hindley
Wigan
WN2 2QA

Date: 10 November 2023

Wigan and Leigh Carers Centre

Statement of Financial Activities for the Year Ended 31 March 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Total 2023 £
Income and Endowments from:			
Donations and legacies	3	6,684	6,684
Charitable activities	3	506,511	506,511
Other trading activities	4	5,210	5,210
Investment income	5	-	-
Total Income		518,585	518,585
Expenditure on:			
Charitable activities		652,383	652,383
Net income/(expenditure)		(133,798)	(133,798)
Net movement in funds		(133,798)	(133,798)
Reconciliation of funds			
Total funds brought forward		459,035	459,035
Total funds carried forward	15	325,237	325,237
	Note	Unrestricted funds £	Total 2022 £
Income and Endowments from:			
Donations and legacies	3	1,131	1,131
Charitable activities	3	517,728	517,728
Other trading activities	4	1,883	1,883
Investment income	5	-	-
Total Income		520,742	520,742
Expenditure on:			
Raising funds			
Total Expenditure		523,649	523,649
Net income/(expenditure)		(2,907)	(2,907)
Net movement in funds		(2,907)	(2,907)
Reconciliation of funds			
Total funds brought forward		461,942	461,942
Total funds carried forward	15	459,035	459,035

All of the charity's activities derive from continuing operations during the above two periods. The funds breakdown for 2022 is shown in note 15.

Wigan and Leigh Carers Centre

(Registration number: 07293521)

Statement of Financial Position as at 31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Intangible assets	11	524	698
Tangible assets	12	11,998	15,821
		<u>12,522</u>	<u>16,519</u>
Current assets			
Debtors	13	-	1,098
Prepayments		2,037	2,452
Cash at bank and in hand		368,653	479,600
		<u>370,690</u>	<u>483,150</u>
Creditors: Amounts falling due within one year	14	<u>(57,975)</u>	<u>(40,634)</u>
Net current assets		<u>312,715</u>	<u>442,516</u>
Net assets		<u>325,237</u>	<u>459,035</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted designated fund		174,588	174,588
Unrestricted non-designated funds		<u>150,649</u>	<u>284,447</u>
Total funds	15	<u>325,237</u>	<u>459,035</u>

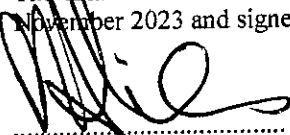
For the financial year ending 31 March 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements on pages 8 to 17 were approved by the trustees, and authorised for issue on 10th November 2023 and signed on their behalf by:



 Mr Phil Humphries
 Trustee

Wigan and Leigh Carers Centre

Notes to the Financial Statements for the Year Ended 31 March 2023

1 Charity status

The charity is a charity limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £Nil towards the assets of the charity in the event of liquidation.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

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) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Wigan and Leigh Carers Centre 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 notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement

The charity opted to adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Wigan and Leigh Carers Centre

Notes to the Financial Statements for the Year Ended 31 March 2023

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Investment income

Income is recognised once it has been declared and notification has been received of the amount due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Intangible assets

Intangible assets are stated in the Balance Sheet at cost less accumulated amortisation and impairment. They are amortised on a straight line basis over their estimated useful lives as follows:

Asset class	Amortisation method and rate
Computer software	10% straight line

Tangible fixed assets

Individual fixed assets costing £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses. Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Furniture and equipment	25% reducing balance

Wigan and Leigh Carers Centre

Notes to the Financial Statements for the Year Ended 31 March 2023

Research and development

Development expenditure incurred on an individual project is carried forward when its future recoverability can reasonably be regarded as assured. Any expenditure carried forward is amortised in line with the expected future income from the related project.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees. The trustees consider it appropriate to designate a portion of reserves to cover the potential costs of an orderly closure of the organisation in the event that funds were insufficient to allow the charity to fulfil its aims and commitments at a satisfactory level and to cover specified future projects that will allow the charity to increase the base of its beneficiaries or strengthen its long term financial position.

Financial instruments

The charity holds only basic financial instruments, as defined under Section 11 of FRS 102

Wigan and Leigh Carers Centre

Notes to the Financial Statements for the Year Ended 31 March 2023

3 Income from donations and legacies

	Unrestricted funds		
	General £	Total 2023 £	Total 2022 £
Donations and legacies;			
Donations from individuals	6,864	6,864	1,131
Grants, including capital grants;			
Grants from local authority and other bodies	506,511	506,511	517,728
	513,375	513,375	518,859

4 Income from other trading activities

	Unrestricted funds		
	General £	Total 2023 £	Total 2022 £
Trading income;			
Other trading income	-	-	-
Events income;			
Other events income	5,210	5,210	1,883
Other income from other trading activities			
	5,210	5,210	1,883

Wigan and Leigh Carers Centre

Notes to the Financial Statements for the Year Ended 31 March 2023

5 Investment income

	Unrestricted funds		
	General	Total	Total
	£	2023	2022
		£	£
Interest receivable and similar income			
Interest receivable on bank deposits	-	-	-

6 Net incoming/outgoing resources

Net incoming/(outgoing) resources for the year include:

	2023	2022
	£	£
Depreciation of fixed assets	4,156	4,986
Amortisation of intangible assets	174	233

8 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

9 Staff costs

The aggregate payroll costs were as follows:

	2023	2022
	£	£
Staff costs during the year were:		
Wages and salaries	440,036	428,127
Other staff costs	-	306
	<u>440,036</u>	<u>428,433</u>

No employee received emoluments of more than £60,000 during the year.

Wigan and Leigh Carers Centre

Notes to the Financial Statements for the Year Ended 31 March 2023

10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

11 Intangible fixed assets

	Software £	Total £
Cost		
At 1 April 2022	4,896	4,896
At 31 March 2023	4,896	4,896
Amortisation		
At 1 April 2022	4,198	4,198
Charge for the year	174	174
At 31 March 2023	4,372	4,372
Net book value		
At 31 March 2023	524	524
At 31 March 2022	698	698

Development costs

Development costs have been capitalised in accordance with FRS 102 Section 18 Intangible Assets other than Goodwill and are therefore not treated as a deficit to the charity.

Wigan and Leigh Carers Centre

Notes to the Financial Statements for the Year Ended 31 March 2023

12 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 April 2022	29,669	29,669
Additions in year	332	332
At 31 March 2023	30,001	30,001
Depreciation		
At 1 April 2022	13,847	13,847
Charge for the year	4,156	4,156
At 31 March 2023	17,702	17,702
Net book value		
At 31 March 2023	11,998	11,998
At 31 March 2022	15,821	15,821

13 Debtors

	2023 £	2022 £
Trade debtors	-	1,098

14 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	9,936	9,936
Other taxation and social security	7,480	6,617
VAT payable	36,717	18,855
Accruals	1,404	2,788
Deferred income	2,438	2,438
	57,975	40,634

Wigan and Leigh Carers Centre

Notes to the Financial Statements for the Year Ended 31 March 2023

15 Funds

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
Unrestricted funds					
General	284,447	518,585	(652,383)	-	150,649
Designated	174,588	-	-	-	174,588
Total funds	459,035	518,585	(652,383)	-	325,237
	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2022 £
Unrestricted funds					
General	290,873	520,742	(523,649)	(3,519)	284,447
Designated	171,069	-	-	3,519	174,588
Total funds	459,035	520,742	(523,649)	-	459,035

16 Analysis of net assets between funds

	Unrestricted funds General £	Total funds £
Intangible fixed assets	524	524
Tangible fixed assets	11,998	11,998
Current assets	370,690	370,690
Current liabilities	(57,975)	(57,975)
Total net assets	325,237	325,237

17 Analysis of net funds

	At 1 April 2022 £	Cash flow £	At 31 March 2023 £
Cash at bank and in hand	479,600	(110,947)	368,653
Net cash and cash equivalents	479,600	(110,947)	368,653

Accounts

Company registration number: 07293521

Charity registration number: 1138908

Wigan and Leigh Carers Centre

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2022

Wigan and Leigh Carers Centre

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Wigan and Leigh Carers Centre

Reference and Administrative Details

Trustees	P S Walton D E Whitaker N Thompson (Resigned 06.12.2021) P Humphries F Woolley M Mills (Appointed 14.06.2022) S Lewis S Freeman (Appointed 12.04.2022) K Paddan Z Boyko (Appointed 16.11.2021)
Principal Office	3-5 Frederick Street Hindley Wigan WN2 3BD
Registered Office	3-5 Frederick Street Hindley Wigan WN2 3BD
Company Registration Number	The charity is incorporated in England. 07293521
Charity Registration Number	1138908
Solicitors	Stephensons Solicitors LLP 1st Floor Sefton House Northgate Close Horwich Bolton BL6 6PQ
Accountants	P A Hull & Co Beech House 23 Ladies Lane Hindley Wigan WN2 2QA

Wigan and Leigh Carers Centre

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2022.

Objectives and activities

Objectives, strategies and activities

Wigan and Leigh Carers Centre aims to provide support to unpaid carers aged 5 upwards, who are identified as unpaid carers and live within the Wigan borough and the surrounding area. Wigan and Leigh Carers Centre is member of the national network Carers Trust and work in partnership with colleagues across the network to enhance quality, innovation, and shared learning.

Wigan and Leigh Carers Centre is a public benefit entity and the Trustees have given consideration to the Charity Commission published guidance on the operation of the Public Benefit requirement when reviewing the charity's aims and objectives and planning current and future activities. The information in the Strategic Report (and Director's Report) below outlines the activities the charity undertakes to further its purposes.

Objectives, Strategy and Future Plans

Wigan and Leigh Carers Centre is the largest charity providing services and support to unpaid carers in Wigan Borough and has a high level of recognition across statutory authorities, voluntary sector and the public.

Wigan and Leigh Carers Centre is working to improve the quality of life for unpaid carers of all ages in Wigan Borough and has supported 9,706 people this year.

Our strategic plan consolidates a wide variety of feedback with over 14 years' experience of working locally with local carers, our commissioners, local businesses and voluntary, faith and community organisations.

The mission and vision of Wigan and Leigh Carers Centre

Carers are at the heart of everything we do. We care deeply about making it our mission to make a positive difference to the lives of both young and adult carers in Wigan borough.

Our primary aim will always be a commitment to the needs of carers, respecting their wishes and choices about how they want to receive care and support. We will always look at the individual and what's important to them in their life.

Our vision is to empower carers with a range of support and life opportunities. All carers should feel enabled to fulfil their caring role as effectively and happily as possible. We never lose sight of what's important to carers such as activities, hobbies and their personal choices, and we actively seek to gather these views. These details are a valuable guide and will ensure we provide the best possible support to enrich carer's lives.

We believe that carers themselves are the most powerful force to shape the delivery of our services. In everything we do, we are led by carers, ensuring they have choice, control, and a voice as experts in care.

Wigan and Leigh Carers Centre represents carers and raises awareness of caring, working with local communities, organisations and service providers to build a carer-friendly Wigan.

2021-2022 Services to meet our strategic aims

Wigan and Leigh Carers Centre experienced a change of leadership in November 2021 when our CEO, Angela Allison left the charity. Angela was replaced by Bernadette Ashcroft as Interim CEO who remained as Interim CEO for the duration of the financial year.

Figure 1 below sets out the services that we provided in the 2021-22 financial year following the impact of the CV-19 pandemic, which impacted upon our methods of service delivery from mid- March 2020.

Wigan and Leigh Carers Centre

Trustees' Report

Our face-to-face services were significantly scaled back in line with government lockdown guidance and services were moved to telephone or electronic format to continue to support our clients. Our premises were re-designed in preparation for a swift return to face-to-face consultations as the restrictions and government guidance changed during the year. This enabled our methods of service delivery to become face to face where appropriate and where possible as soon as possible.

Figure 1. Services to meet strategic aims

Area of Work	Services	How we meet our aims
Adult Carers	Advice, Information, signposting, and emotional support	Provide advice, information, signposting and emotional support
Adult Carers Assessment	Carers assessment and review under the guide of The Care Act 2014	Working with and on behalf of Wigan Borough Council to ensure that carers receive their entitlement under the Act
Counselling	1-1 Person centred and Cognitive Behavioural Therapy counselling	Free access to counselling for all adult carers
Activities and Engagement	Community based health and wellbeing, social and educational activities for carers of all ages	Activities are led by carers and informed by carers. We apply an asset based approach drawing from the skills and interests of carers and local professionals
Young Carers	Assessment and activity programme for young carers from aged 5 - 24	Build resilience and respite from the caring role. Support young people to recognise their skills and ambitions and reach their full potential

Objectives Strategy and Future Plans (Continued)

Wigan and Leigh Carers Centre delivers services which meet the needs of:

- Happy Healthy People – The Wigan Borough Locality Plan (2020-2025)
- The Care Act 2014
- The Deal 2030 - Our People, Our Future, Our Place – the Wigan Council Community Plan
- Better Care Together – Carers Trust Strategic Plan 2021-2026

Wigan and Leigh Carers Centre continuously monitors and measures key performance indicators to ensure that objectives and plans are being delivered effectively. The majority of KPI's are set within the contracts we hold and provided to our commissioners and funders on a quarterly basis or as required.

Plans for the Future

The impact of the CV-19 pandemic was significant for Wigan and Leigh Carers Centre during 2020-2021 and the organisation worked hard to adapt to social lockdown and the re-integration of new ways of working, returning swiftly to 'business as usual' when CV-19 guidelines were relaxed.

Our contract with Wigan Borough Council continued throughout 2021-2022 offering a welcome element of stability. Looking ahead, the Adult Carers Assessment and Support contract with Wigan Borough Council is due to be re-commissioned during 2022/23. We are reviewing all our portfolio of services applying lessons learnt from the pandemic and listening to carers across the Borough.

Wigan and Leigh Carers Centre

Trustees' Report

In addition, we will continue to review our IT and central services support in order to streamline organisational costs for maximum efficiency and seek to generate additional external funding by expanding our portfolio of services. We will actively seek opportunities to expand our range of services to carers and work with strategic partnerships in response to the changing landscape of health and social care.

Volunteers

The work of WLCC would not be possible without the contribution of 81 volunteers working across all our projects.

All volunteers joining WLCC go through a structured recruitment process followed by a thorough induction and appropriate training for their role.

Our volunteer roles are diverse and varied and range from. Reception and administration, counselling, befriending, activities for both adult and young carers, fundraising and income generation.

Carers Assessment and Review

Our team of 6 Carers Assessors work across the Borough and embed their work and impact in local communities covering the 7 local authority Service Delivery Footprint (SDF). The team work closely with the local authority Adults Social Care management team to ensure that waiting times for Carers Assessment and review are managed and the needs of the carers and their family remain at the forefront of any intervention.

Carers Case Officers and Support

Carers Case Officers and our reception team welcome and engage newly registered carers to the charity. They undertake a range of interventions to help carers manage their role, adapt to a change in lifestyle and gain access to the support they need.

This may include support to claim benefit entitlement, access to professional/expert advice e.g., Dementia. Motor Neurone Disease, Strokes etc; access to social support and peer groups; signposting to other groups and organisations across the Borough.

Activities and Engagement

A programme of activities is planned across the Borough to support carers remain resilient and independent, whilst managing their caring role. The programme of activities is designed in partnership with carers and informed by our vibrant network of strategic partners and local insight.

Young Carers

Our Young Carers Service provides assessment and meaningful activities to your carers aged between 5 and 24. Young Carers gain respite from their caring role at a wide a varied range of activities, which includes 2 x residential retreats per year. Moving forward the Board has agreed to invest designated funds to support the development of a Transition Worker role enabling young adult carers maximise their opportunities for employment, education, and training.

Communications

Great communications are key to our work. WLCC circulates a monthly newsletter to over 5000 recipients. Many are carers and many are local professionals who have an interest in our work.

We maintain real time activity across social media and work alongside other voluntary and community groups and organisations to celebrate the work of the sector in Wigan and Leigh.

Wigan and Leigh Carers Centre

Trustees' Report

Risk management

The trustees recognise their responsibility to identify and review the risks to which the Charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Governing document

The Charity is controlled by its governing document, Memorandum, and Articles of Association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Small company provisions

This report has been prepared in accordance with the small companies' regime under the Companies Act 2006.

Structure, governance and management

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The charity does not use derivative financial instruments for speculative purposes.

Cash flow risk

Interest bearing assets and liabilities are held at fixed rate to ensure certainty of cash flows.

Credit risk

The charity's principal financial assets are bank balances trade debtors. The charity's credit risk is primarily attributable to its trade debtors. The amounts presented in the balance sheet are net of allowances for doubtful debts of which there have been none during the year. The credit risk on trade debtors is limited because the funding bodies are public authorities or large charities with whom the organisation has well established relationships.

The credit risk on liquid funds is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.

The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

Liquidity risk

The trustees consider that sufficient funds are available for ongoing operations and future developments.

Reserves

In 2021/22 the Board of Trustees reviewed and updated the organisation's Reserves Policy and considered both the main risks to the organisation and the amount, and type of reserves needed to support the variety of projects and services it delivers.

Based on the findings of this review the Trustees deemed that a standard 'one size fits all' approach to calculating reserves (e.g., X months of the total organisational annual expenditure) is not the most appropriate method for calculating the level of unrestricted reserves required by WLCC. They considered that a multi-layered approach, with some specific designated reserves as well as some unrestricted reserves held as general funds is more appropriate.

Wigan and Leigh Carers Centre

Trustees' Report

The Board of Trustees will continue to review the organisation's need for reserves, in particular in response and anticipation of the unpredictable occurrences e.g., CV-19, instability of the economy and public spending, and plans to develop and sustain the work of the organisation.

On 31st March 2022 Wigan and Leigh Carers Centre total reserves amounted to £459,035 with a total undesignated unrestricted fund of £284,447. More details on the type of funds are set out below.

Restricted Funds

Restricted funds include unspent grant and contract income that can only be used on specific activities and where any surplus funds would have to be repaid to the grant provider if unspent after the end of the project to which the funds relate. There are no such funds at the present time.

Unrestricted Designated Funds

In line with the Reserves Policy, operational and strategic funds have been designated to support the organisation's strategy, operational needs and working capital requirements

The designated strategic and operational funds at year end include:

- | | |
|---|-----------------|
| • The cost of notice and redundancy payments in the event of the loss of WBC contracts providing 3 months' notice | £49,588 |
| • Replacement of the obsolete heating/air conditioning unit through the Centre | £50,000 |
| • The development of the Transition Worker role with a view to securing additional long-term funding | £25,000 |
| • Project Development fund (for project continuation, matched funding and the development and design of new projects) | £35,000 |
| • Investment in The Lodge, holiday retreat as a charity asset and possible source of unrestricted income | £15,000 |
| • Total Designated Reserve at 31 March 2022 | £174,588 |

The annual report was approved by the trustees of the charity on 11th October 2022 and signed on its behalf by:


Mrs Dorothy Whitaker
Trustee

Wigan and Leigh Carers Centre

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Wigan and Leigh Carers Centre for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and 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 keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and 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.

Approved by the trustees of the charity on 11th October 2022 and signed on its behalf by:


.....
Mrs Dorothy Whitaker
Trustee

Wigan and Leigh Carers Centre

Independent Examiner's Report to the trustees of Wigan and Leigh Carers Centre

I report on the accounts of the charity for the year ended 31 March 2022 which are set out on pages 9 to 18.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of The Institute of Chartered Accountants in England and Wales..

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

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; 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 present 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 my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

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.

M T Hothersall P A Hull & Co

M T Hothersall FCA

P A Hull & Co
Beech House
23 Ladies Lane
Hindley
Wigan
WN2 2QA

Date: 11th October 2022

Wigan and Leigh Carers Centre

Statement of Financial Activities for the Year Ended 31 March 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Total 2022 £
Income and Endowments from:			
Donations and legacies	3	1,131	1,131
Charitable activities	3	517,728	517,728
Other trading activities	4	1,883	1,883
Investment income	5	-	-
Total Income		520,742	520,742
Expenditure on:			
Charitable activities		523,649	523,649
Net income/(expenditure)		(2,907)	(2,907)
Net movement in funds		(2,907)	(2,907)
Reconciliation of funds			
Total funds brought forward		461,942	461,942
Total funds carried forward	15	459,035	459,035
	Note	Unrestricted funds £	Total 2021 £
Income and Endowments from:			
Donations and legacies	3	2,050	2,050
Charitable activities	3	489,456	489,456
Other trading activities	4	9,614	9,614
Investment income	5	57	57
Total Income		501,177	501,177
Expenditure on:			
Raising funds			
Total Expenditure		473,751	473,751
Net income/(expenditure)		27,426	27,426
Net movement in funds		27,426	27,426
Reconciliation of funds			
Total funds brought forward		434,516	434,516
Total funds carried forward	15	461,942	461,942

All of the charity's activities derive from continuing operations during the above two periods. The funds breakdown for 2021 is shown in note 15.

Wigan and Leigh Carers Centre

(Registration number: 07293521)

Statement of Financial Position as at 31 March 2022

	Note	2022 £	2021 £
Fixed assets			
Intangible assets	11	698	931
Tangible assets	12	15,821	16,178
		<u>16,519</u>	<u>17,109</u>
Current assets			
Debtors	13	1,098	0
Prepayments		2,452	7,209
Cash at bank and in hand		479,600	556,168
		<u>483,150</u>	<u>563,377</u>
Creditors: Amounts falling due within one year	14	<u>(40,634)</u>	<u>(118,544)</u>
Net current assets		<u>442,516</u>	<u>444,833</u>
Net assets		<u>459,035</u>	<u>461,942</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted designated fund		174,588	171,069
Unrestricted non-designated funds		<u>284,447</u>	<u>290,873</u>
Total funds	15	<u>459,035</u>	<u>461,942</u>

For the financial year ending 31 March 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements on pages 9 to 18 were approved by the trustees, and authorised for issue on 11th October 2022 and signed on their behalf by:



Mrs Dorothy Whitaker
Trustee

Wigan and Leigh Carers Centre

Notes to the Financial Statements for the Year Ended 31 March 2022

1 Charity status

The charity is a charity limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £Nil towards the assets of the charity in the event of liquidation.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

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) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Wigan and Leigh Carers Centre 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 notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement

The charity opted to adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Wigan and Leigh Carers Centre

Notes to the Financial Statements for the Year Ended 31 March 2022

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Investment income

Income is recognised once it has been declared and notification has been received of the amount due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Intangible assets

Intangible assets are stated in the Balance Sheet at cost less accumulated amortisation and impairment. They are amortised on a straight line basis over their estimated useful lives as follows:

Asset class	Amortisation method and rate
Computer software	10% straight line

Tangible fixed assets

Individual fixed assets costing £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses. Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Furniture and equipment	25% reducing balance

Wigan and Leigh Carers Centre

Notes to the Financial Statements for the Year Ended 31 March 2022

Research and development

Development expenditure incurred on an individual project is carried forward when its future recoverability can reasonably be regarded as assured. Any expenditure carried forward is amortised in line with the expected future income from the related project.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees. The trustees consider it appropriate to designate a portion of reserves to cover the potential costs of an orderly closure of the organisation in the event that funds were insufficient to allow the charity to fulfil its aims and commitments at a satisfactory level and to cover specified future projects that will allow the charity to increase the base of its beneficiaries or strengthen its long term financial position.

Financial instruments

The charity holds only basic financial instruments, as defined under Section 11 of FRS 102

Wigan and Leigh Carers Centre

Notes to the Financial Statements for the Year Ended 31 March 2022

3 Income from donations and legacies

	Unrestricted funds		
	General	Total	Total
	£	2022 £	2021 £
Donations and legacies;			
Donations from individuals	1,131	1,131	2,050
Grants, including capital grants;			
Grants from local authority and other bodies	517,728	517,728	489,456
	<u>518,859</u>	<u>518,859</u>	<u>491,506</u>

4 Income from other trading activities

	Unrestricted funds		
	General	Total	Total
	£	2022 £	2021 £
Trading income;			
Other trading income	-	-	1,145
Events income;			
Other events income	1,883	1,883	8,469
Other income from other trading activities			
	<u>1,883</u>	<u>1,883</u>	<u>9,614</u>

Wigan and Leigh Carers Centre

Notes to the Financial Statements for the Year Ended 31 March 2022

5 Investment income

	Unrestricted funds		
	General	Total	Total
	£	2022	2021
		£	£
Interest receivable and similar income			
Interest receivable on bank deposits	-	-	57

6 Net incoming/outgoing resources

Net incoming/(outgoing) resources for the year include:

	2022	2021
	£	£
Depreciation of fixed assets	4,986	5,591
Amortisation of intangible assets	233	310

8 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

9 Staff costs

The aggregate payroll costs were as follows:

	2022	2021
	£	£
Staff costs during the year were:		
Wages and salaries	428,127	398,023
Other staff costs	306	1,407
	428,433	399,430

No employee received emoluments of more than £60,000 during the year.

Wigan and Leigh Carers Centre

Notes to the Financial Statements for the Year Ended 31 March 2022

10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

11 Intangible fixed assets

	Software £	Total £
Cost		
At 1 April 2021	4,896	4,896
At 31 March 2022	4,896	4,896
Amortisation		
At 1 April 2021	3,965	3,965
Charge for the year	233	233
At 31 March 2022	4,198	4,198
Net book value		
At 31 March 2022	698	698
At 31 March 2021	931	931

Development costs

Development costs have been capitalised in accordance with FRS 102 Section 18 Intangible Assets other than Goodwill and are therefore not treated as a deficit to the charity.

Wigan and Leigh Carers Centre

Notes to the Financial Statements for the Year Ended 31 March 2022

12 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 April 2021	25,040	25,040
Additions in year	4,629	4,629
At 31 March 2022	29,669	29,669
Depreciation		
At 1 April 2021	8,861	8,861
Charge for the year	4,986	4,986
At 31 March 2022	13,847	13,847
Net book value		
At 31 March 2022	15,821	15,821
At 31 March 2021	16,178	16,178

13 Debtors

	2022 £	2021 £
Trade debtors	1,098	0

14 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	9,936	7,544
Other taxation and social security	6,617	7,646
VAT payable	18,855	20,134
Accruals	2,788	1,956
Deferred income	2,438	81,264
	40,634	118,544

Wigan and Leigh Carers Centre

Notes to the Financial Statements for the Year Ended 31 March 2022

15 Funds

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2022 £
Unrestricted funds					
General	290,873	520,742	(523,649)	(3,519)	284,447
Designated	171,069	-	-	3,519	174,588
Total funds	461,942	520,742	(523,649)	-	459,035
	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2021 £
Unrestricted funds					
General	263,447	501,177	(473,751)	-	290,873
Designated	171,069	-	-	-	171,069
Total funds	431,516	501,177	(473,751)	-	461,942

16 Analysis of net assets between funds

	Unrestricted funds General £	Total funds £
Intangible fixed assets	698	698
Tangible fixed assets	15,821	15,821
Current assets	483,150	483,150
Current liabilities	(40,634)	(40,634)
Total net assets	459,035	459,035

17 Analysis of net funds

	At 1 April 2021 £	Cash flow £	At 31 March 2022 £
Cash at bank and in hand	556,168	(76,568)	479,600
Net cash and cash equivalents	556,168	(76,568)	479,600

Accounts

Company registration number: 07293521

Charity registration number: 1138908

Wigan and Leigh Carers Centre

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2021

Wigan and Leigh Carers Centre

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Wigan and Leigh Carers Centre

Reference and Administrative Details

Trustees	Mr P S Walton D E Whitaker Mr N Thompson Mr P Humphries Mr F Wolley Mr D West (Resigned 15.03.2021) Mr A Gordon (Resigned 15.10.2021) Mr K Paddan (appointed 09.08.2021)
Principal Office	3-5 Frederick Street Hindley Wigan WN2 3BD
Registered Office	3-5 Frederick Street Hindley Wigan WN2 3BD
Company Registration Number	The charity is incorporated in England. 07293521
Charity Registration Number	1138908
Solicitors	Stephensons Solicitors LLP 1st Floor Sefton House Northgate Close Horwich Bolton BL6 6PQ
Accountants	P A Hull & Co Beech House 23 Ladies Lane Hindley Wigan WN2 2QA

Wigan and Leigh Carers Centre

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2021.

Objectives and activities

Objectives, strategies and activities

Wigan and Leigh Carers Centre aims to provide support to unpaid carers aged 5 upwards, who are identified as unpaid carers and live within the Wigan borough and the surrounding area.

Our services include advice, information, signposting, practical and emotional support. We deliver free of charge; accredited and holistic training to people who may be in danger of, or who are, struggling physically, mentally, and financially with the demands of being carers, in other words, are at risk from "carer breakdown". Wigan and Leigh Carers Centre is commissioned by Wigan MBC to provide the statutory right of a carer to an initial Carers' Assessment which will be reviewed annually. Our current waiting time for a Carers' Assessment is 2-4 weeks. All Carers access Triage within 5 days of referral in essence they benefit from 1-1 support and signposting at the start of the referral process and pathway. The Charity is a service user-led organisation and has delivered a diverse range of services in collaboration, both formally and informally with colleagues in the statutory and third sector, ensuring accessible support for carers within their own home or community. We recognise the benefits of appropriate partnerships in delivering cost-effective and efficient services. The Charity is a member of the Local Strategic Carers Partnership Board and Carers Network, comprising of other organisations with carer interest and local commissioners.

Caring Behind Closed Doors

Throughout the COVID-19 pandemic, the majority of carers have had to provide more care. It has left many exhausted and close to burning out. For the full report please visit:

<https://www.carersuk.org/news-and-campaigns/campaigns/caring-behind-closed-doors>

Adult Carers

Covid -19 has had a significant impact on carers, with the average unpaid carers seeing an increase in their role, and an increase in their social isolation, a decrease in their finances, and a decline in their health and wellbeing. There are an estimated 13.6 million unpaid carers in the UK. With an additional 4.5 million carers being identified during the pandemic. 1 in 8 adults are carers with 58% women and 42% men. Over 1 million people care for more than 1 person. Approximately 600 people give up work every day to care for someone. 1.4 Million people provide over 50 hours of care a week.

Young Carers

The 2011 Census identified 177,918 young carers in England and Wales. 1 in 8 was under the age of 8 (Source Carers Trust). In 2018 the University of Nottingham estimates that it is 1 in 5 school children, with this number increasing during the pandemic. The Children's Society (2013) young carers are likely to have significantly lower educational attainment at GCSE than their peers.

During the year we successfully merged with Wigan and Leigh Young Carers which will enable the Charity to develop a seamless pathway for carers of all ages, including transition.

Following a significant investment in uplifting the Centre, Wigan and Leigh Carers Centre remained open throughout the pandemic and delivered a combination of face-to-face support, virtual training and respite. We were one of the few Centres in the UK that continued to deliver face-to-face support during the pandemic.

Public benefit

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

All services are subject to evaluation and review. Wigan and Leigh Carers Centre continues to identify carers and we support more than **12,000** carers. In the financial year, we completed a total of **1764** Carers' Assessment and Carers' Reviews.

Wigan and Leigh Carers Centre

Trustees' Report

We are now in the third year of our contract following our successful bid and being commissioned by Wigan Council to deliver their statutory obligation to provide Carers' Assessments. Of the Carers'

Achievements and performance

We continue to be Network Partners with the Carers Trust. We continue to be accredited Disability Confident Employers. Due to the success of our "iPad Isolation Project," we were invited to meet HRH Princess Anne during the year, who was preparing to launch "The Respite Fund for Carers Fund" mid-year. During 2020 we successfully completed a merger with Wigan and Leigh Young Carers. This will allow Wigan and Leigh Carers Centre to deliver a seamless pathway for carers of all ages including carers in transition.

A total of **460** carers benefited from welfare benefit forms being completed, **2728** carers benefited from one-to-one support, in addition to being signposted to other support services or agencies, **1,130** carers were supported by a listening ear/emotional support. In total **15,000** counts of support/advice/signposting have been delivered to carers.

Respite breaks & training

1,082 carers have benefited from a comprehensive Training and Holistic Support programme, which has delivered more than **2164** hours of training, some of which are accredited. This equates to over **2164** respite hours.

Topics have included:

- First Aid
- Photography
- Dementia Programme
- Flower Arranging
- Digital Skills Workshop
- Special Effects Make-Up
- Archery
- Mindfulness

The Charity has also benefited from grants awarded by Tesco, The Co-Op to deliver bespoke training and activities/respite for carers and the Community Lottery funding to develop further Photo ID Carer Cards, now recognised by Greater Manchester Police. Forever Manchester funded Wellbeing Bags and we delivered more than 700 wellbeing bags to carers of all ages across the borough. Children in Need funded our Lego Therapy and due to the success, Edge Hill University is using the outcomes in one of their marketing campaigns to attract new students and Carers Trust supported an IT project to reduce Social Isolation and Loneliness.

The Charity continues to be supported by dedicated, highly skilled staff and a valued team of volunteers, who are constantly engaging with carers so that we develop and evaluate our services to meet their needs. During the year volunteers contributed to delivering more than **500** befriending calls, monthly digital skill sessions. Which equates to **1500** hours plus with a financial value of over **£13,000**. **70** carers accessed counselling supported by our volunteer counsellors

These hours do not include the additional skillset and contribution given by our trustees.

Some key successes in this area

The telephone befriending service has been invaluable during the pandemic and a recent survey reflects the ongoing demand for this service.

Wigan and Leigh Carers Centre

Trustees' Report

Respite breaks & training

1,082 carers have benefited from a comprehensive Training and Holistic Support programme, which has delivered more than 2164 hours of training, some of which are accredited. This equates to over 2164 respite hours.

Topics have included:

- First Aid
- Photography
- Dementia Programme
- Flower Arranging
- Digital Skills Workshop
- Special Effects Make-Up
- Archery
- Mindfulness

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These hours do not include the additional skillset and contribution given by our trustees.

Some key successes in this area

The telephone befriending service has been invaluable during the pandemic and a recent survey reflects the ongoing demand for this service.

Risk management

The trustees recognise their responsibility to identify and review the risks to which the Charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Governing document

The Charity is controlled by its governing document, Memorandum, and Articles of Association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Small company provisions

This report has been prepared in accordance with the small companies' regime under the Companies Act 2006.

Structure, governance and management

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The charity does not use derivative financial instruments for speculative purposes.

Cash flow risk

Interest bearing assets and liabilities are held at fixed rate to ensure certainty of cash flows.

Wigan and Leigh Carers Centre

Trustees' Report

Credit risk

The charity's principal financial assets are bank balances and cash, trade and other receivables, and investments. The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

The credit risk on liquid funds is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.

The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

Liquidity risk

The trustees consider that sufficient funds are available for ongoing operations and future developments.

Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

The annual report was approved by the trustees of the charity on 30th October 2021 and signed on its behalf by:



Mrs Dorothy Whitaker
Trustee

Wigan and Leigh Carers Centre

Statement of Trustees' Responsibilities

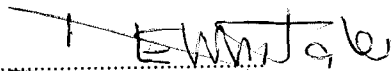
The trustees (who are also the directors of Wigan and Leigh Carers Centre for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and 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 keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and 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.

Approved by the trustees of the charity on 30th October 2021 and signed on its behalf by:



Mrs Dorothy Whitaker
Trustee

Wigan and Leigh Carers Centre

Independent Examiner's Report to the trustees of Wigan and Leigh Carers Centre

I report on the accounts of the charity for the year ended 31 March 2021 which are set out on pages 8 to 18.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of The Institute of Chartered Accountants in England and Wales..

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

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; 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 present 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 my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

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.

M T Hothersall

P A Hull & Co

M T Hothersall FCA

P A Hull & Co
Beech House
23 Ladies Lane
Hindley
Wigan
WN2 2QA

Date: 30th October 2021

Wigan and Leigh Carers Centre

Statement of Financial Activities for the Year Ended 31 March 2021 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Total 2021 £
Income and Endowments from:			
Donations and legacies	3	491,506	491,506
Other trading activities	4	9,614	9,614
Investment income	5	57	57
Total Income		<u>501,177</u>	<u>501,177</u>
Expenditure on:			
Raising funds			
Total Expenditure		<u>473,751</u>	<u>473,751</u>
Net income		<u>27,426</u>	<u>27,426</u>
Net movement in funds		27,426	27,426
Reconciliation of funds			
Total funds brought forward		<u>434,516</u>	<u>434,516</u>
Total funds carried forward	15	<u>461,942</u>	<u>461,942</u>
	Note	Unrestricted funds £	Total 2020 £
Income and Endowments from:			
Donations and legacies	3	536,398	536,398
Other trading activities	4	5,788	5,788
Investment income	5	223	223
Total Income		<u>542,409</u>	<u>542,409</u>
Expenditure on:			
Raising funds			
Total Expenditure		<u>512,398</u>	<u>512,398</u>
Net expenditure		<u>30,011</u>	<u>30,011</u>
Net movement in funds		30,011	30,011
Reconciliation of funds			
Total funds brought forward		<u>404,505</u>	<u>404,505</u>
Total funds carried forward	15	<u>434,516</u>	<u>434,516</u>

All of the charity's activities derive from continuing operations during the above two periods. The funds breakdown for 2020 is shown in note 15.

Wigan and Leigh Carers Centre

(Registration number: 07293521)

Statement of Financial Position as at 31 March 2021

	Note	2021 £	2020 £
Fixed assets			
Intangible assets	11	931	1,242
Tangible assets	12	16,178	1,855
		<u>17,109</u>	<u>3,097</u>
Current assets			
Debtors	13	0	0
Prepayments		7,209	13,999
Cash at bank and in hand		<u>556,168</u>	<u>468,084</u>
		580,486	482,083
Creditors: Amounts falling due within one year	14	<u>(118,544)</u>	<u>(50,664)</u>
Net current assets		<u>444,833</u>	<u>431,419</u>
Net assets		<u>461,942</u>	<u>434,516</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>461,942</u>	<u>434,516</u>
Total funds	15	<u>461,942</u>	<u>434,516</u>

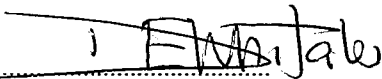
For the financial year ending 31 March 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements on pages 8 to 18 were approved by the trustees, and authorised for issue on 30th October 2021 and signed on their behalf by:


 Mrs Dorothy Whitaker
 Trustee

Wigan and Leigh Carers Centre

Notes to the Financial Statements for the Year Ended 31 March 2021

1 Charity status

The charity is a charity limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £Nil towards the assets of the charity in the event of liquidation.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

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) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Wigan and Leigh Carers Centre 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 notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement

The charity opted to adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Wigan and Leigh Carers Centre

Notes to the Financial Statements for the Year Ended 31 March 2021

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Investment income

Income is recognised once it has been declared and notification has been received of the amount due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Intangible assets

Intangible assets are stated in the Balance Sheet at cost less accumulated amortisation and impairment. They are amortised on a straight line basis over their estimated useful lives as follows:

Asset class	Amortisation method and rate
Computer software	10% straight line

Tangible fixed assets

Individual fixed assets costing £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses. Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Plant and machinery	25% reducing balance

Wigan and Leigh Carers Centre

Notes to the Financial Statements for the Year Ended 31 March 2021

Research and development

Development expenditure incurred on an individual project is carried forward when its future recoverability can reasonably be regarded as assured. Any expenditure carried forward is amortised in line with the expected future income from the related project.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees. The trustees consider it appropriate to designate a portion of reserves to cover the potential costs of an orderly closure of the organisation in the event that funds were insufficient to allow the charity to fulfil its aims and commitments at a satisfactory level.

Wigan and Leigh Carers Centre

Notes to the Financial Statements for the Year Ended 31 March 2021

Financial instruments

Classification

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

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through 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. If an arrangement 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 liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Fair value measurement

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

Wigan and Leigh Carers Centre

Notes to the Financial Statements for the Year Ended 31 March 2021

3 Income from donations and legacies

	Unrestricted funds		
	General	Total	Total
	£	2021	2020
		£	£
Donations and legacies;			
Donations from individuals	2,050	2,050	1,230
Grants, including capital grants;			
Grants from other charities	489,456	489,456	541,179
	<u>491,506</u>	<u>491,506</u>	<u>542,409</u>

4 Income from other trading activities

	Unrestricted funds		
	General	Total	Total
	£	2021	2020
		£	£
Trading income;			
Other trading income	1,145	1,145	2,828
Events income;			
Other events income	8,469	8,469	2,960
Other income from other trading activities			
	<u>9,614</u>	<u>9,614</u>	<u>5,788</u>

Wigan and Leigh Carers Centre

Notes to the Financial Statements for the Year Ended 31 March 2021

5 Investment income

	Unrestricted funds		
	General £	Total 2021 £	Total 2020 £
Interest receivable and similar income;	-	-	-
Interest receivable on bank deposits	57	57	223

6 Net incoming/outgoing resources

Net incoming/(outgoing) resources for the year include:

	2021 £	2020 £
Depreciation of fixed assets	5,591	654
Amortisation of goodwill	310	414

8 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

9 Staff costs

The aggregate payroll costs were as follows:

	2021 £	2020 £
Staff costs during the year were:		
Wages and salaries	398,023	402,186
Other staff costs	1,407	5,550
	<u>399,430</u>	<u>407,736</u>

No employee received emoluments of more than £60,000 during the year.

Wigan and Leigh Carers Centre

Notes to the Financial Statements for the Year Ended 31 March 2021

10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

11 Intangible fixed assets

	Software £	Total £
Cost		
At 1 April 2020	4,896	4,896
At 31 March 2021	4,896	4,896
Amortisation		
At 1 April 2020	3,655	3,655
Charge for the year	310	310
At 31 March 2021	3,965	3,965
Net book value		
At 31 March 2021	931	931
At 31 March 2020	1,241	1,241

Development costs

Development costs have been capitalised in accordance with FRS 102 Section 18 Intangible Assets other than Goodwill and are therefore not treated as a deficit to the charity.

Wigan and Leigh Carers Centre

Notes to the Financial Statements for the Year Ended 31 March 2021

12 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 April 2020	5,125	5,125
Additions in year	19,914	19,914
At 31 March 2021	25,039	25,039
Depreciation		
At 1 April 2020	3,270	3,270
Charge for the year	5,591	5,591
At 31 March 2021	8,861	8,861
Net book value		
At 31 March 2021	16,178	16,178
At 31 March 2020	1,855	1,855

13 Debtors

	2020 & 2021 £
Trade debtors	0

14 Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	7,544	19,062
Other taxation and social security	7,646	7,248
VAT payable	20,134	19,152
Accruals	1,956	1,425
Deferred income	81,264	3,777
	118,544	50,664

Wigan and Leigh Carers Centre

Notes to the Financial Statements for the Year Ended 31 March 2021

15 Funds

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2021 £
Unrestricted funds					
General	263,447	501,177	(473,751)	-	290,873
Designated	171,069	-	-	-	171,069
Total funds	434,516	501,177	(473,751)	-	461,942
	Balance at 1 April 2019 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2020 £
Unrestricted funds					
General	233,436	542,409	(512,398)	-	263,447
Designated	171,069	-	-	-	171,069
Total funds	404,505	542,409	(512,398)	-	434,516

16 Analysis of net assets between funds

	Unrestricted funds General £	Total funds £
Intangible fixed assets	931	931
Tangible fixed assets	16,178	16,178
Current assets	563,377	563,377
Current liabilities	(118,544)	(118,544)
Total net assets	461,942	461,942

17 Analysis of net funds

	At 1 April 2020 £	Cash flow £	At 31 March 2021 £
Cash at bank and in hand	482,083	74,085	556,168
Net cash and cash equivalents	482,083	74,085	556,168