

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**

<b>Trustees</b>	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)
<b>Principal Office</b>	3-5 Frederick Street Hindley Wigan WN2 3BD
<b>Registered Office</b>	3-5 Frederick Street Hindley Wigan WN2 3BD
<b>Company Registration Number</b>	The charity is incorporated in England. 07293521
<b>Charity Registration Number</b>	1138908
<b>Solicitors</b>	Stephensons Solicitors LLP 1st Floor Sefton House Northgate Close Horwich Bolton BL6 6PQ
<b>Accountants</b>	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 31<sup>st</sup> 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         |
| • <b>Total Designated Reserve at 31 March 2022</b>                                                                    | <b>£174,588</b> |

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 £
<b>Income and Endowments from:</b>			
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
<b>Expenditure on:</b>			
Charitable activities		523,649	523,649
Net income/(expenditure)		(2,907)	(2,907)
Net movement in funds		(2,907)	(2,907)
<b>Reconciliation of funds</b>			
Total funds brought forward		461,942	461,942
Total funds carried forward	15	459,035	459,035
	Note	Unrestricted funds £	Total 2021 £
<b>Income and Endowments from:</b>			
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
<b>Expenditure on:</b>			
Raising funds			
Total Expenditure		473,751	473,751
Net income/(expenditure)		27,426	27,426
Net movement in funds		27,426	27,426
<b>Reconciliation of funds</b>			
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 £
<b>Fixed assets</b>			
Intangible assets	11	698	931
Tangible assets	12	15,821	16,178
		<u>16,519</u>	<u>17,109</u>
<b>Current assets</b>			
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>
<b>Creditors: Amounts falling due within one year</b>	14	<u>(40,634)</u>	<u>(118,544)</u>
<b>Net current assets</b>		<u>442,516</u>	<u>444,833</u>
<b>Net assets</b>		<u>459,035</u>	<u>461,942</u>
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted designated fund		174,588	171,069
Unrestricted non-designated funds		<u>284,447</u>	<u>290,873</u>
<b>Total funds</b>	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 11<sup>th</sup> 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:

<b>Asset class</b>	<b>Amortisation method and rate</b>
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:

<b>Asset class</b>	<b>Depreciation method and rate</b>
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 £
<b>Donations and legacies;</b>			
Donations from individuals	1,131	1,131	2,050
<b>Grants, including capital grants;</b>			
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 2022 £	Total 2021 £
<b>Interest receivable and similar income</b>			
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 £
<b>Staff costs during the year were:</b>		
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 £
<b>Cost</b>		
At 1 April 2021	4,896	4,896
At 31 March 2022	4,896	4,896
<b>Amortisation</b>		
At 1 April 2021	3,965	3,965
Charge for the year	233	233
At 31 March 2022	4,198	4,198
<b>Net book value</b>		
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 £
<b>Cost</b>		
At 1 April 2021	25,040	25,040
Additions in year	4,629	4,629
At 31 March 2022	29,669	29,669
<b>Depreciation</b>		
At 1 April 2021	8,861	8,861
Charge for the year	4,986	4,986
At 31 March 2022	13,847	13,847
<b>Net book value</b>		
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 £
<b>Unrestricted funds</b>					
General	290,873	520,742	(523,649)	(3,519)	284,447
Designated	171,069	-	-	3,519	174,588
<b>Total funds</b>	<b>461,942</b>	<b>520,742</b>	<b>(523,649)</b>	<b>-</b>	<b>459,035</b>
	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2021 £
<b>Unrestricted funds</b>					
General	263,447	501,177	(473,751)	-	290,873
Designated	171,069	-	-	-	171,069
<b>Total funds</b>	<b>431,516</b>	<b>501,177</b>	<b>(473,751)</b>	<b>-</b>	<b>461,942</b>

### 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)
<b>Total net assets</b>	<b>459,035</b>	<b>459,035</b>

### 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
<b>Net cash and cash equivalents</b>	<b>556,168</b>	<b>(76,568)</b>	<b>479,600</b>