

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.

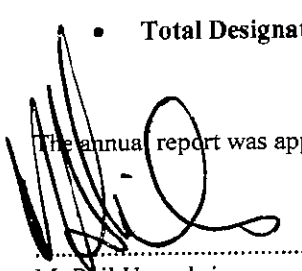
Unrestricted Designated Funds

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

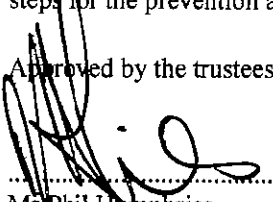
The trustees (who are also the directors of Wigan and Leigh Carers Centre for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice)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

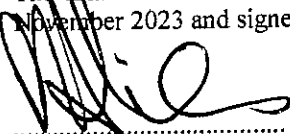
For the financial year ending 31 March 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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
	<u>513,375</u>	<u>513,375</u>	<u>518,859</u>

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			
	<u>5,210</u>	<u>5,210</u>	<u>1,883</u>

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

