

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.

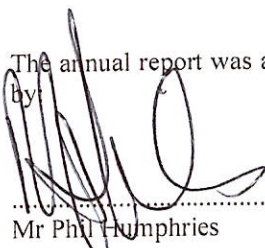
Unrestricted Designated Funds

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

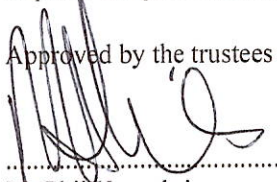
The trustees (who are also the directors of Wigan and Leigh Carers Centre for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice)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

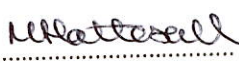
In connection with my examination, no matter has come to my attention:

(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
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>

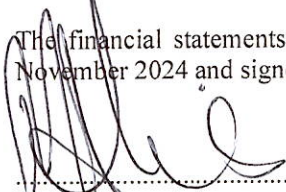
For the financial year ending 31 March 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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
	<u>494,699</u>	<u>494,699</u>	<u>513,375</u>

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			
	<u>3,287</u>	<u>3,287</u>	<u>5,210</u>

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