

Company registration number: 07293521

Charity registration number: 1138908

Wigan and Leigh Carers Centre

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2025

Wigan and Leigh Carers Centre

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Wigan and Leigh Carers Centre

Reference and Administrative Details

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

Wigan and Leigh Carers Centre

Trustees' Report

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

Overview

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

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

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

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

Key facts

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

Vision

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

Mission

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

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

Wigan and Leigh Carers Centre

Trustees' Report

WLCC Core Values

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

2024-2025 Services to Meet Our Strategic Aims

Strategic Priorities

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

Quarter 1 Highlights

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

Quarter 2 Highlights

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

Quarter 3 Highlights

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

Wigan and Leigh Carers Centre

Trustees' Report

Quarter 4 Highlights

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

Ongoing Collaborative Efforts

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

Carers Support Assessment and Review

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

Wigan and Leigh Carers Centre

Trustees' Report

Young Carers Support

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

Activities and Engagement

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

Volunteers

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

Communications

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

Wigan and Leigh Carers Centre

Trustees' Report

Monitoring and Evaluation

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

Future vision

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

Outcome

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

Trustees' Reflections and Acknowledgements

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

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

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

Wigan and Leigh Carers Centre

Trustees' Report

Restricted Funds

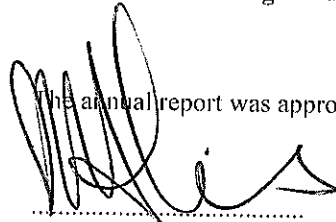
Restricted funds include unspent grant and contract income that can only be used on specific activities and where any surplus funds would have to be repaid to the grant provider if unspent after the end of the project to which the funds relate. There are no such funds at the present time.

Unrestricted Designated Funds

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

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

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



Mr Phil Humphries
Trustee

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

Wigan and Leigh Carers Centre

Statement of Trustees' Responsibilities

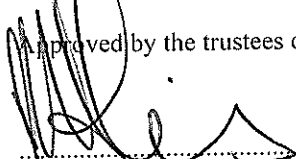
The trustees (who are also the directors of Wigan and Leigh Carers Centre for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice)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

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

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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



Mr Phil Humphries
Trustee

Wigan and Leigh Carers Centre

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

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

Respective responsibilities of trustees and examiner

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

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

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

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

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

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

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

.....
M T Hothersall FCA

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

Date: 9 December 2025

Wigan and Leigh Carers Centre

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

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

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

Wigan and Leigh Carers Centre

(Registration number: 07293521)

Statement of Financial Position as at 31 March 2025

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

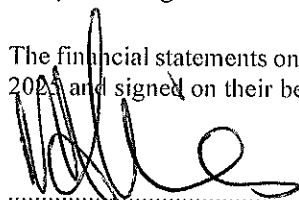
For the financial year ending 31 March 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

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

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



Mr Phil Humphries
Trustee

Wigan and Leigh Carers Centre

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

1 Charity status

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

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

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

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Wigan and Leigh Carers Centre meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

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

Exemption from preparing a cash flow statement

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

Income and endowments

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

Donations and legacies

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

Grants receivable

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

Wigan and Leigh Carers Centre

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

Deferred income

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

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

Investment income

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

Expenditure

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

Raising funds

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

Support costs

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

Intangible assets

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

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

Tangible fixed assets

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

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

Wigan and Leigh Carers Centre

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

Research and development

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

Taxation

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

Trade debtors

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

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

Cash and cash equivalents

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

Trade creditors

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

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

Fund structure

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

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

Financial instruments

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

Wigan and Leigh Carers Centre

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

3 Income from donations and legacies

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

4 Income from other trading activities

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

Wigan and Leigh Carers Centre

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

5 Investment income

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

6 Net incoming/outgoing resources

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

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

8 Trustees remuneration and expenses

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

9 Staff costs

The aggregate payroll costs were as follows:

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

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

Wigan and Leigh Carers Centre

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

10 Taxation

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

11 Intangible fixed assets

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

Development costs

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

Wigan and Leigh Carers Centre

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

12 Tangible fixed assets

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

13 Debtors

	2025 £	2024 £
Trade debtors	36	-

14 Creditors: amounts falling due within one year

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

Wigan and Leigh Carers Centre

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

15 Funds

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

16 Analysis of net assets between funds

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

17 Analysis of net funds

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

