

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 2019

Wigan and Leigh Carers Centre

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Wigan and Leigh Carers Centre

Reference and Administrative Details

Trustees

Mrs M C Wareing
Mr S Dawber (resigned 31.10.2018)
Mr P S Walton
Mrs J Mason (resigned 22.06.2018)
D E Whitaker
Mr N Thompson
Mr P Humphries
Dr G Merrett
Mr F Wolley (appointed 11.02.2019)
Mr D West (appointed 14.01.2019)
Mr P Blay (appointed 10.11.2018)

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

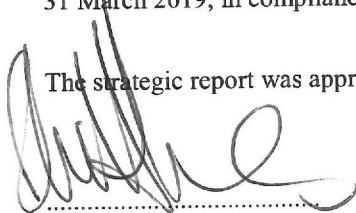
P A Hull & Co
Beech House
23 Ladies Lane
Hindley
Wigan
WN2 2QA

Wigan and Leigh Carers Centre

Strategic Report for the Year Ended 31 March 2019

The trustees, who are directors for the purposes of company law, present their strategic report for the year ended 31 March 2019, in compliance with s414C of the Companies Act 2006.

The strategic report was approved by the trustees of the charity on 9th October 2019 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'P. Humphries', written over a dotted line.

Mr P Humphries
Trustee

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 2019.

Objectives and activities

Objects and aims

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

The aim of Wigan and Leigh Carers Centre is to provide support to adults and young people, and their families who are identified as carers and live within the metropolitan borough of Wigan and the surrounding area.

The Centre delivers advice, information, practical and emotional support and training to people who may be in danger of, or who are, struggling physically, mentally and financially with the demands of being carers. The organisation is commissioned by Wigan MBC to deliver the statutory right of carers to an annual Carer's Assessment. The Centre also offers a wide range of volunteering opportunities across all of its services

Objectives, strategies and activities

The Charity is a user led organisation that has developed a diverse range of services in collaboration, both formally and informally with colleagues in the statutory and third sector ensuring accessible support for carers within their own locality. Recently re-structuring its service delivery to interface with Local Authority SDF (Service delivery Footprint) model.

Recognising the benefits of appropriate partnerships in delivering cost effective and efficient services, the Charity takes the lead on the Local Carers Board comprising of other organisations with carer interest and commissioners, influencing both the local and National Carers Strategy, as well as being an active board member of Wigan Healthier Partnership and the Third Sector Assembly

Recent polling published by Carers U. K. has suggested there could be now as many as 8.8 million adult carers in the U.K, compared to the 6.3 million recorded in the 2011 Census.

Despite a number of positive developments for carers over recent years, many services across the U.K. have reached crisis point with unpaid carers facing the consequences.

Carers support is valued at £132 billion a year, but this comes with a high personal cost. Many carers are suffering from Loneliness and social isolation, need support to help them stay at work, and are facing their own health problems, as a result of their caring role. This together with the financial cost of caring many carers are struggling to make ends meet with a large percentage regularly using their own income or savings to pay for care or support services for the person they care for,

Wigan and Leigh Carers centre has seen a significant growth of people identifying themselves as carers over recent years. 2018/19 saw 1317 new registrations putting the number of carers supported to in excess of 8500

We have continued to work with our partners and colleagues across Greater Manchester influencing decision making and commissioning principles, ensuring carers issues are high on the agenda. Following work to produce and deliver The Carers Charter, we have contributed to the development of an Exemplar Model for Carer services, to be applied across all carer services across Greater Manchester.

Wigan and Leigh Carers Centre

Trustees' Report

Public benefit

All services are subject to evaluation and review. Recent results (Oct 2018 - 81% returned) evidenced 89% of users describing the Centre as 'excellent or satisfactory with 82% of people stating that the Charity has had a positive effect on their Health and Wellbeing as well as their ability to continue to care.

A total of 413 carers benefited from welfare benefit advice, resulting in £573K of what could have potentially been unclaimed benefit being awarded.

During the year the Charity has facilitated in excess of 4000 respite hours for carers by means of coffee mornings, peer support groups, social events, therapies and podiatry.

We continue to deliver regular events and 'outreach' sessions across the Borough at Community and Clinical locations.

515 carers have benefited from a comprehensive Training programme, which has delivered in excess of 2,500 hours of training, some which has been accredited. Topics have included:

- First Aid
- Medication awareness
- Arts and crafts (flower arranging, silk painting, pottery etc.)
- Condition related training e.g. Dementia and Mental Health
- Coping with stress and anxiety
- Self-healing
- Financial Management

In September 2018 Wigan Local Authority re-commissioned WLCC to deliver their statutory obligation to provide Carers Assessment. The organisation now carries out an average of 1700 Assessments per annum, over 50% of these assessments have led to carers being awarded a budget to provide them with support in their caring role.

The Charity has also benefited from a grant awarded by the Eric Wright Foundation to enable them to extend the buddying service. This service provides respite to carers by providing care/support to the cared-for.

The Charity continues to be supported by excellent committed staff and a valued team of volunteers, who are key to the continuity of its development and maintenance of quality of services. During the year volunteers contributed in excess of 4,500 hours in various roles equating to a monetary value in excess of £51,750. These hours do not include the valuable contribution and support given by the loyal and hardworking trustees.

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

Wigan and Leigh Carers Centre

Statement of Trustees' Responsibilities

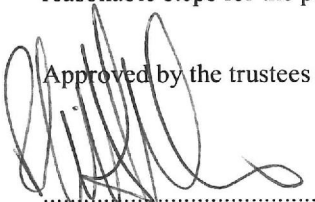
The trustees (who are also the directors of Wigan and Leigh Carers Centre for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) 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 9th October 2019 and signed on its behalf by:



.....
Mr P Humphries
Trustee

Structure, governance and management

Financial instruments

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 use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. 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 cash, trade and other receivables, and investments. The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

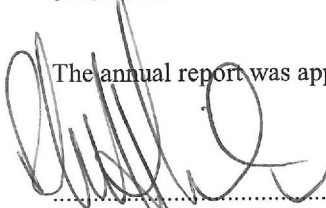
The credit risk on liquid funds is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.

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

Liquidity risk

The trustees consider that sufficient funds are available for ongoing operations and future developments. Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

The annual report was approved by the trustees of the charity on 9th October 2019 and signed on its behalf by:



Mr P 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 2019 which are set out on pages 8 to 18.

Respective responsibilities of trustees and examiner

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

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

Beech House
23 Ladies Lane
Hindley
Wigan
WN2 2QA

Date: 9th October 2019

Wigan and Leigh Carers Centre

Statement of Financial Activities for the Year Ended 31 March 2019 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

| | Note | Unrestricted funds £ | Total 2019 £ |
|------------------------------------|------|-------------------------|--------------------|
| Income and Endowments from: | | | |
| Donations and legacies | 3 | 482,188 | 482,188 |
| Other trading activities | 4 | 6,310 | 6,310 |
| Investment income | 5 | 173 | 173 |
| Total Income | | 488,671 | 488,671 |
| Expenditure on: | | | |
| Raising funds | | | |
| Total Expenditure | | 429,443 | 429,443 |
| Net income | | 59,228 | 59,228 |
| Net movement in funds | | 59,228 | 59,228 |
| Reconciliation of funds | | | |
| Total funds brought forward | | 345,277 | 345,277 |
| Total funds carried forward | 15 | 404,505 | 404,505 |
| | Note | Unrestricted funds £ | Total 2018 £ |
| Income and Endowments from: | | | |
| Donations and legacies | 3 | 465,529 | 465,529 |
| Other trading activities | 4 | 9,852 | 9,852 |
| Investment income | 5 | 141 | 141 |
| Total Income | | 475,522 | 475,522 |
| Expenditure on: | | | |
| Raising funds | | (357,993) | (357,993) |
| Total Expenditure | | (357,993) | (357,993) |
| Net expenditure | | 117,529 | 117,529 |
| Net movement in funds | | 117,529 | 117,529 |
| Reconciliation of funds | | | |
| Total funds brought forward | | 227,748 | 227,748 |
| Total funds carried forward | 15 | 345,277 | 345,277 |

All of the charity's activities derive from continuing operations during the above two periods. The funds breakdown for 2018 is shown in note 15.

Wigan and Leigh Carers Centre
(Registration number: 07293521)
Balance Sheet as at 31 March 2019

| | Note | 2019 £ | 2018 £ |
|---|------|-----------------|-----------------|
| Fixed assets | | | |
| Intangible assets | 11 | 731 | 975 |
| Tangible assets | 12 | 187 | 320 |
| | | <u>918</u> | <u>1,295</u> |
| Current assets | | | |
| Debtors | 13 | 430 | 9,175 |
| Cash at bank and in hand | | 456,959 | 394,071 |
| | | <u>457,389</u> | <u>403,246</u> |
| Creditors: Amounts falling due within one year | 14 | <u>(53,802)</u> | <u>(59,264)</u> |
| Net current assets | | <u>403,587</u> | <u>343,982</u> |
| Net assets | | <u>404,505</u> | <u>345,277</u> |
| Funds of the charity: | | | |
| Unrestricted income funds | | | |
| Unrestricted funds | | <u>404,505</u> | <u>345,277</u> |
| Total funds | 15 | <u>404,505</u> | <u>345,277</u> |

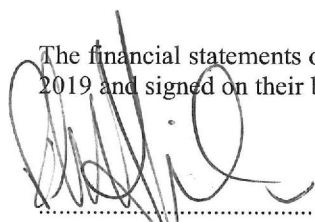
For the financial year ending 31 March 2019 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

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

The financial statements on pages 8 to 18 were approved by the trustees, and authorised for issue on 9th October 2019 and signed on their behalf by:



 Mr P Humphries
 Trustee

Wigan and Leigh Carers Centre

Notes to the Financial Statements for the Year Ended 31 March 2019

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 early 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 2019

Deferred income

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

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

Investment income

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

Expenditure

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

Raising funds

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

Support costs

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

Intangible assets

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

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

Tangible fixed assets

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

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

Wigan and Leigh Carers Centre

Notes to the Financial Statements for the Year Ended 31 March 2019

Research and development

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

Taxation

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

Trade debtors

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

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

Cash and cash equivalents

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

Trade creditors

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

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

Fund structure

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

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

Wigan and Leigh Carers Centre

Notes to the Financial Statements for the Year Ended 31 March 2019

Financial instruments

Classification

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

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

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

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

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

Fair value measurement

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

Wigan and Leigh Carers Centre

Notes to the Financial Statements for the Year Ended 31 March 2019

3 Income from donations and legacies

| | Unrestricted funds | | |
|-----------------------------------|-----------------------|--------------------|--------------------|
| | General £ | Total 2019 £ | Total 2018 £ |
| Donations and legacies; | | | |
| Donations from individuals | 1,630 | 1,630 | 1,364 |
| Grants, including capital grants; | | | |
| Grants from other charities | 480,558 | 480,558 | 464,165 |
| | 482,188 | 482,188 | 465,529 |

4 Income from other trading activities

| | Unrestricted funds | | |
|--|-----------------------|--------------------|--------------------|
| | General £ | Total 2019 £ | Total 2018 £ |
| Trading income; | | | |
| Other trading income | 3,910 | 3,910 | 5,945 |
| Events income; | | | |
| Other events income | 2,400 | 2,400 | 3,907 |
| Other income from other trading activities | | | - |
| | 6,310 | 6,310 | 9,852 |

Wigan and Leigh Carers Centre

Notes to the Financial Statements for the Year Ended 31 March 2019

5 Investment income

| | Unrestricted funds | | |
|---|-----------------------|--------------------|--------------------|
| | General £ | Total 2019 £ | Total 2018 £ |
| Interest receivable and similar income; | - | - | - |
| Interest receivable on bank deposits | 173 | 173 | 141 |

6 Net incoming/outgoing resources

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

| | 2019 £ | 2018 £ |
|------------------------------|-----------|-----------|
| Depreciation of fixed assets | 133 | 249 |
| Amortisation of goodwill | 244 | 325 |

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:

| | 2019 £ | 2018 £ |
|--|-----------|-----------|
| Staff costs during the year were: | | |
| Wages and salaries | 309,533 | 290,197 |
| Other staff costs | 6,912 | 6,648 |
| | 316,445 | 296,866 |

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 2019

10 Taxation

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

11 Intangible fixed assets

| | Software £ | Total £ |
|-----------------------|---------------|------------|
| Cost | | |
| At 1 April 2018 | 3,972 | 3,972 |
| At 31 March 2019 | 3,972 | 3,972 |
| Amortisation | | |
| At 1 April 2018 | 2,997 | 2,997 |
| Charge for the year | 244 | 244 |
| At 31 March 2019 | 3,241 | 3,241 |
| Net book value | | |
| At 31 March 2019 | 731 | 731 |
| At 31 March 2018 | 975 | 975 |

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 2019

12 Tangible fixed assets

| | Furniture and equipment £ | Total £ |
|-----------------------|---------------------------------|------------|
| Cost | | |
| At 1 April 2018 | 2,803 | 2,803 |
| At 31 March 2019 | 2,803 | 2,803 |
| Depreciation | | |
| At 1 April 2018 | 2,483 | 2,483 |
| Charge for the year | 133 | 133 |
| At 31 March 2019 | 2,616 | 2,616 |
| Net book value | | |
| At 31 March 2019 | 187 | 187 |
| At 31 March 2018 | 320 | 320 |

13 Debtors

| | 2019 £ |
|---------------|-----------|
| Trade debtors | 430 |

14 Creditors: amounts falling due within one year

| | 2019 £ | 2018 £ |
|------------------------------------|-----------|-----------|
| Trade creditors | 3,969 | 548 |
| Other taxation and social security | 5,671 | 4,851 |
| VAT grant repayable | 31,169 | 14,414 |
| Accruals | 11,425 | 1,425 |
| Deferred income | 1,568 | 38,026 |
| | 53,802 | 59,264 |

Wigan and Leigh Carers Centre

Notes to the Financial Statements for the Year Ended 31 March 2019

15 Funds

| | Balance at 1 April 2018 £ | Incoming resources £ | Resources expended £ | Transfers £ | Balance at 31 March 2019 £ |
|---------------------------|---------------------------------|----------------------------|----------------------------|----------------|----------------------------------|
| Unrestricted funds | | | | | |
| General | (174,208) | (488,671) | 429,443 | - | (233,436) |
| Designated | (171,069) | - | - | - | (171,069) |
| Total funds | (345,277) | (488,671) | 429,443 | - | 404,505 |
| | Balance at 1 April 2017 £ | Incoming resources £ | Resources expended £ | Transfers £ | Balance at 31 March 2018 £ |
| Unrestricted funds | | | | | |
| General | (56,679) | (475,522) | 357,993 | - | (174,208) |
| Designated | (171,069) | - | - | - | (171,069) |
| Total funds | (227,748) | (475,522) | 357,993 | - | (345,277) |

16 Analysis of net assets between funds

| | Unrestricted funds General £ | Total funds £ |
|-------------------------|---------------------------------------|------------------|
| Intangible fixed assets | 731 | 731 |
| Tangible fixed assets | 187 | 187 |
| Current assets | 457,389 | 457,389 |
| Current liabilities | (53,802) | (53,802) |
| Total net assets | 404,505 | 404,505 |

17 Analysis of net funds

| | At 1 April 2018 £ | Cash flow £ | At 31 March 2019 £ |
|-------------------------------|----------------------|----------------|--------------------------|
| Cash at bank and in hand | 394,071 | 62,888 | 456,959 |
| Net cash and cash equivalents | 394,071 | 62,888 | 456,959 |