

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 2017



Wigan and Leigh Carers Centre

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Wigan and Leigh Carers Centre

Reference and Administrative Details

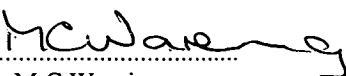
Trustees	Mrs M C Wareing Mr S Dawber Mr P S Walton Ms A Kiney (Resigned 15 April 2016) Mrs J Mason D E Whitaker Mr N Thompson
Principal Office	3-5 Frederick Street Hindley Wigan WN2 3BD
Registered Office	3-5 Frederick Street Hindley Wigan WN2 3BD The charity is incorporated in England.
Company Registration Number	07293521
Charity Registration Number	1138908
Solicitors	Stephensons Solicitors LLP 1st Floor Sefton House Northgate Close Horwich Bolton BL6 6PQ
Auditor	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 2017

The trustees, who are directors for the purposes of company law, present their strategic report for the year ended 31 March 2017, in compliance with s414C of the Companies Act 2006.

The strategic report was approved by the trustees of the charity on 28 September 2017 and signed on its behalf by:


.....
Mrs M C Wareing
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 2017.

Objectives and activities

Objects and aims

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 Centre also offers a wide range of volunteering opportunities across all of its services.

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.

In April 2017, with its partners, Wigan and Leigh Young Carers the Charity was awarded a tender from the Local Authority to continue to deliver Carers Assessments and provide a GP Liaison Officer.

Further funding was awarded in November 2016 from Wigan CCG, which has enabled an extension of the existing befriending service to provide a 'buddying service' offering companionship to the 'cared-for' giving the carers much needed respite

The Charity continues to deliver its 'Prepared to Care' Project funded by the Big Lottery. Now in its final year this project has exceeded projected outcomes and continues to impact for the good of carers across the Borough. The project has been successful in securing in excess of £2 million of what otherwise may have been unclaimed benefit and in excess of £500,000 of debt written off or re-scheduled for carer's households. The project has also delivered in excess of 2,000 hours training to carers over a wide range of subjects including:

- Lifting and handling
- Medication and condition awareness
- Relaxation and well-being sessions, e.g. coping with stress and mindfulness
- Taking time for you e.g. Flower arranging, clay pot making, The Land of The Pharaohs, and Life coaching

Objectives, strategies and activities

The Charity identifies the necessity for its services to be accessible to a diverse range of people and continues to deliver its services via a tried and tested 'Hub and spoke model' working in collaboration, both formally and informally with colleagues in the statutory and third sector ensuring accessible support for carers within their own locality.

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.

The Charity has and continues to work alongside our regional colleagues at the Carers Trust to influence the Devolution of Health and Social Care within Greater Manchester ensuring carers issues keep a prominent place on the agenda.

Wigan and Leigh Carers Centre

Trustees' Report

Public benefit

We have seen a steady growth in the number of carers supported by the Centre, and are currently working with in excess of 6,000

The value of informal Carers is well documented and the Charity acknowledges the fact some carers can take years to recognise their caring role. In some groups such as parent carers, mental health carers and distance carers, this recognition takes longer than average. The Charity works tirelessly with its partners to ensure early identification of these carers, working to prevent crisis and/or carer breakdown.

The Charity continues to evaluate all services it has provided. The most recent results (Oct 2016-81% returned) evidenced 87% of users describing the Centre as 'excellent; with 81% 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.

During the year the Charity has facilitated in excess of 3,000 respite hours for carers by means of coffee mornings, social events, therapies and podiatry.

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 3,100 hours in various roles equating to a monetary value in excess of £35,000. 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.

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

The charity's activities expose it primarily to the financial risks of changes in foreign currency exchange rates and interest rates. The charity uses foreign exchange forward contracts and interest rate swap contracts to hedge these exposures.

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 and derivative financial instruments 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.

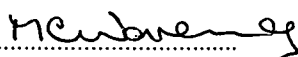
Wigan and Leigh Carers Centre

Trustees' Report

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term debt finance. 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 28 September 2017 and signed on its behalf by:


.....
Mrs M C Wareing
Trustee

Wigan and Leigh Carers Centre

Statement of Trustees' Responsibilities

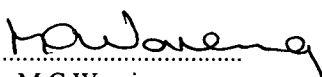
The trustees (who are also the directors of Wigan and Leigh Carers Centre for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) 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 28 September 2017 and signed on its behalf by:


.....
Mrs M C Wareing
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 2017 which are set out on pages 8 to 19 .

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 P A Hull & Co
M T Hothersall FCA

Beech House
23 Ladies Lane
Hindley
Wigan
WN2 2QA

28 September 2017

Wigan and Leigh Carers Centre

Statement of Financial Activities for the Year Ended 31 March 2017 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Total 2017 £
Income and Endowments from:			
Donations and legacies	3	293,104	293,104
Other trading activities	4	8,225	8,225
Investment income	5	115	115
Total Income		<u>301,444</u>	<u>301,444</u>
Expenditure on:			
Raising funds		<u>(338,234)</u>	<u>(338,234)</u>
Total Expenditure		<u>(338,234)</u>	<u>(338,234)</u>
Net expenditure		<u>(36,790)</u>	<u>(36,790)</u>
Net movement in funds		(36,790)	(36,790)
Reconciliation of funds			
Total funds brought forward		<u>264,538</u>	<u>264,538</u>
Total funds carried forward	14	<u>227,748</u>	<u>227,748</u>
	Note	Unrestricted funds £	Total 2016 £
Income and Endowments from:			
Donations and legacies	3	350,187	350,187
Other trading activities	4	(29,145)	(29,145)
Investment income	5	88	88
Total Income		<u>321,130</u>	<u>321,130</u>
Expenditure on:			
Raising funds		<u>(315,522)</u>	<u>(315,522)</u>
Total Expenditure		<u>(315,522)</u>	<u>(315,522)</u>
Net income		<u>5,608</u>	<u>5,608</u>
Net movement in funds		5,608	5,608
Reconciliation of funds			
Total funds brought forward		<u>258,930</u>	<u>258,930</u>
Total funds carried forward	14	<u>264,538</u>	<u>264,538</u>

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2016 is shown in note 14.

Wigan and Leigh Carers Centre

(Registration number: 07293521)
Balance Sheet as at 31 March 2017

	Note	2017 £	2016 £
Fixed assets			
Intangible assets	10	1,300	1,733
Tangible assets	11	569	759
		<u>1,869</u>	<u>2,492</u>
Current assets			
Debtors	12	-	59,005
Cash at bank and in hand		290,925	292,880
		<u>290,925</u>	<u>351,885</u>
Creditors: Amounts falling due within one year	13	<u>(65,046)</u>	<u>(89,839)</u>
Net current assets		<u>225,879</u>	<u>262,046</u>
Net assets		<u>227,748</u>	<u>264,538</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>227,748</u>	<u>264,538</u>
Total funds	14	<u>227,748</u>	<u>264,538</u>

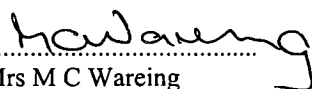
For the financial year ending 31 March 2017 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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 19 were approved by the trustees, and authorised for issue on 28 September 2017 and signed on their behalf by:


.....
Mrs M C Wareing
Trustee

Wigan and Leigh Carers Centre

Notes to the Financial Statements for the Year Ended 31 March 2017

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 2017

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

Dividends are recognised once the dividend has been declared and notification has been received of the dividend 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.

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.

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.

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.

Amortisation

Amortisation is provided on intangible fixed assets so as to write off the cost, less any estimated residual value, over their expected useful economic life as follows:

Wigan and Leigh Carers Centre

Notes to the Financial Statements for the Year Ended 31 March 2017

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

Depreciation and amortisation

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

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.

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.

Wigan and Leigh Carers Centre

Notes to the Financial Statements for the Year Ended 31 March 2017

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's 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.

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.

Wigan and Leigh Carers Centre

Notes to the Financial Statements for the Year Ended 31 March 2017

Debt instruments

Debt instruments which meet the following conditions are subsequently measured at amortised cost using the effective interest method:

(a) The contractual return to the holder is (i) a fixed amount; (ii) a positive fixed rate or a positive variable rate; or (iii) a combination of a positive or a negative fixed rate and a positive variable rate.

(b) The contract may provide for repayments of the principal or the return to the holder (but not both) to be linked to a single relevant observable index of general price inflation of the currency in which the debt instrument is denominated, provided such links are not leveraged.

(c) The contract may provide for a determinable variation of the return to the holder during the life of the instrument, provided that (i) the new rate satisfies condition (a) and the variation is not contingent on future events other than (1) a change of a contractual variable rate; (2) to protect the holder against credit deterioration of the issuer; (3) changes in levies applied by a central bank or arising from changes in relevant taxation or law; or (ii) the new rate is a market rate of interest and satisfies condition (a).

(d) There is no contractual provision that could, by its terms, result in the holder losing the principal amount or any interest attributable to the current period or prior periods.

(e) Contractual provisions that permit the issuer to prepay a debt instrument or permit the holder to put it back to the issuer before maturity are not contingent on future events, other than to protect the holder against the credit deterioration of the issuer or a change in control of the issuer, or to protect the holder or issuer against changes in levies applied by a central bank or arising from changes in relevant taxation or law.

(f) Contractual provisions may permit the extension of the term of the debt instrument, provided that the return to the holder and any other contractual provisions applicable during the extended term satisfy the conditions of paragraphs (a) to (c).

Debt instruments that are classified as payable or receivable within one year on initial recognition and which meet the above conditions are measured at the undiscounted amount of the cash or other consideration expected to be paid or received, net of impairment.

With the exception of some hedging instruments, other debt instruments not meeting these conditions are measured at fair value through profit or loss.

Commitments to make and receive loans which meet the conditions mentioned above are measured at cost (which may be nil) less impairment.

Investments

Investments in non-convertible preference shares and non-puttable ordinary or preference shares (where shares are publicly traded or their fair value is reliably measurable) are measured at fair value through profit or loss. Where fair value cannot be measured reliably, investments are measured at cost less impairment.

Investments in subsidiaries and associates are measured at cost less impairment. For investments in subsidiaries acquired for consideration including the issue of shares qualifying for merger relief, cost is measured by reference to the nominal value of the shares issued plus fair value of other consideration. Any premium is ignored.

Wigan and Leigh Carers Centre

Notes to the Financial Statements for the Year Ended 31 March 2017

Derivative financial instruments

The charity uses derivative financial instruments to reduce exposure to foreign exchange risk and interest rate movements. The charity does not hold or issue derivative financial instruments for speculative purposes.

Derivatives are initially recognised at fair value at the date a derivative contract is entered into and are subsequently remeasured to their fair value at each reporting date. The resulting gain or loss is recognised in statement of financial activities immediately unless the derivative is designated and effective as a hedging instrument, in which event the timing of the recognition in statement of financial activities depends on the nature of the hedge relationship.

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.

3 Income from donations and legacies

	Unrestricted funds	Total 2017	Total 2016
	General £	£	£
Donations and legacies;			
Donations from individuals	(540)	(540)	2,027
Grants, including capital grants;			
Grants from other charities	290,199	290,199	348,160
	<u>289,659</u>	<u>289,659</u>	<u>350,187</u>

4 Income from other trading activities

	Unrestricted funds	Total 2017	Total 2016
	General £	£	£
Trading income;			
Other trading income	5,862	5,862	14,551
Events income;			
Other events income	2,363	2,363	1,064
Other income from other trading activities	-	-	(44,760)
	<u>8,225</u>	<u>8,225</u>	<u>(29,145)</u>

Wigan and Leigh Carers Centre

Notes to the Financial Statements for the Year Ended 31 March 2017

5 Investment income

	Unrestricted funds		
	General	Total	Total
	£	2017	2016
		£	£
Interest receivable and similar income;			
Interest receivable on bank deposits	115	115	88

6 Net incoming/outgoing resources

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

	2017	2016
	£	£
Depreciation of fixed assets	190	253
Amortisation of goodwill	433	578

7 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

8 Staff costs

The aggregate payroll costs were as follows:

	2017	2016
	£	£
Staff costs during the year were:		
Wages and salaries	280,197	244,017
Other staff costs	2,826	3,049
	283,023	247,066

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 2017

9. Taxation

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

10 Intangible fixed assets

	Research and development £	Total £
Cost		
At 1 April 2016	3,972	3,972
At 31 March 2017	3,972	3,972
Amortisation		
At 1 April 2016	2,239	2,239
Charge for the year	433	433
At 31 March 2017	2,672	2,672
Net book value		
At 31 March 2017	1,300	1,300
At 31 March 2016	1,733	1,733

Wigan and Leigh Carers Centre

Notes to the Financial Statements for the Year Ended 31 March 2017

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.

11 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 April 2016	2,803	2,803
At 31 March 2017	2,803	2,803
Depreciation		
At 1 April 2016	2,044	2,044
Charge for the year	190	190
At 31 March 2017	2,234	2,234
Net book value		
At 31 March 2017	569	569
At 31 March 2016	759	759

12 Debtors

	2017 £	2016 £
Trade debtors	-	59,005

13 Creditors: amounts falling due within one year

	2017 £	2016 £
Trade creditors	5,516	42,504
Other taxation and social security	4,978	-
VAT grant repayable	7,182	-
Accruals	1,370	1,335
Deferred income	46,000	46,000
	65,046	89,839

Wigan and Leigh Carers Centre

Notes to the Financial Statements for the Year Ended 31 March 2017

14 Funds

	Balance at 1 April 2016 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2017 £
Unrestricted funds					
General	(264,538)	(301,444)	338,234	171,069	(56,679)
Designated	-	-	-	(171,069)	(171,069)
Total funds	<u>(264,538)</u>	<u>(301,444)</u>	<u>338,234</u>	<u>-</u>	<u>(227,748)</u>
	Balance at 1 April 2015 £	Incoming resources £	Resources expended £		Balance at 31 March 2016 £
Unrestricted funds					
General	<u>(258,930)</u>	<u>(321,130)</u>	<u>315,522</u>		<u>(264,538)</u>

15 Analysis of net assets between funds

	Unrestricted funds General £	Total funds £
Intangible fixed assets	1,300	1,300
Tangible fixed assets	569	569
Current assets	290,925	290,925
Current liabilities	<u>(65,046)</u>	<u>(65,046)</u>
Total net assets	<u>227,748</u>	<u>227,748</u>

16 Analysis of net funds

	At 1 April 2016 £	Cash flow £	At 31 March 2017 £
Cash at bank and in hand	292,880	(1,955)	290,925
Net debt	<u>292,880</u>	<u>(1,955)</u>	<u>290,925</u>