

**REPORT OF THE TRUSTEES AND**  
**AUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2020**  
**FOR**  
**AGE CONCERN WIGAN BOROUGH**  
**(A COMPANY LIMITED BY GUARANTEE)**

Fairhurst  
Statutory Auditor  
Chartered Accountants  
Douglas Bank House  
Wigan Lane  
Wigan  
Lancashire  
WN1 2TB

# **AGE CONCERN WIGAN BOROUGH**

## **CONTENTS OF THE FINANCIAL STATEMENTS for the Year Ended 31 March 2020**

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 5
<b>Report of the Independent Auditors</b>	6 to 7
<b>Statement of Financial Activities</b>	8
<b>Statement of Financial Position</b>	9
<b>Statement of Cash Flows</b>	10
<b>Notes to the Statement of Cash Flows</b>	11
<b>Notes to the Financial Statements</b>	12 to 24
<b>Detailed Statement of Financial Activities</b>	25 to 26

## **AGE CONCERN WIGAN BOROUGH**

### **REPORT OF THE TRUSTEES for the Year Ended 31 March 2020**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2020. The trustees have adopted the provisions of 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 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The Charity's objectives and aims are to improve the welfare of the elderly in the Wigan District by providing a range of services that meets their specific needs.

The Charities Act 2011 requires charities to report on how their aims meet the public benefit test contained in the Act.

The Trustees have considered this guidance.

There are two key principles of public benefit.

Principle 1: There must be an identifiable benefit or benefits.

Principle 2: Benefit must be to the public, or section of the public.

The Memorandum of Association of Age Concern Wigan Borough identifies the objectives as;

'To promote the relief of elderly persons in any manner which now or hereafter may be deemed by law to be charitable in and around the Metropolitan Borough of Wigan'.

#### **CHIEF OFFICER'S REPORT**

##### **General trading environment**

The external operating environment remains very challenging and continues to provide limited opportunities for the organisation to secure additional, significant income. We continue to explore all options open to us to provide additional income and enhance our ability to deliver quality services to the local population.

##### **Quality Assurance and Impact**

During the year, the organisation was able to retain its external quality assurance marks. These demonstrate our ongoing commitment to achieving the highest levels of quality across our work. We retained the Advocacy Quality Performance Mark after external assessment and also the ISO 9001 Standard. Together with our other quality marks, they help to differentiate us and emphasise the priority we give to quality assurance.

During the year, 98.9 per cent of respondents said that they would recommend our services to their friends and family. We supported 3,523 individual older people with a range of services and also secured £2,285,435 of additional income for local people; our best ever result!

## **AGE CONCERN WIGAN BOROUGH**

### **REPORT OF THE TRUSTEES for the Year Ended 31 March 2020**

#### **OBJECTIVES AND ACTIVITIES – continued**

##### **Charitable Services**

At the end of the year we said goodbye to our hugely successful Ambition for Ageing programme. This had been instrumental in developing a wide variety of age friendly initiatives in Pemberton, Leigh and Atherton. Late in 2019 we heard that our bid to the Soil Association to develop work around access to affordable, healthy and sustainable food had been successful. This work was delayed by the onset of the Covid-19 and will begin during late 2020 across Wigan Central, Ince and Hindley wards.

##### **Covid 19**

As the financial year closed, the Covid-19 pandemic was taking hold and caused a sudden and major disruption to our work. In the final couple of weeks of the year we were forced to close our Home Help service and many of our other services operated a reduced offer for the duration of lockdown.

##### **Charged for Services and Products**

During the year we continued to grow the successful Home Help service and invested in new software to support the administration of the expanding service. This, along with Handyperson, offers us an opportunity to trade, generating valuable income for the organisation as well as delivering vital support to enable older people to live independently.

##### **Priorities for the Immediate Future**

The organisation is fortunate in having a reasonable level of reserves to insulate us from some of the immediate challenges; we must not allow these reserves to distract us from making the necessary and sometimes difficult decisions about what is in the longer term interest of the organisation and, more importantly, how we best carry forward our mission to improve lives and make a difference every day.

#### **STRATEGIC REPORT**

##### **Financial position**

The trustees report a net deficit for the charity of £46,861 (2019: surplus of £128,498) arising from both unrestricted and restricted funds, and has a healthy net assets figure of £1,142,668, mainly comprising cash at bank.

##### **Income**

Total income for 2020 was £771,731 (2019: £879,538) representing a decrease of 12%, which was mainly due to legacies received of £118,672 in 2019. Without the legacies the charity has seen an increase in income of £10,865 (approx 1%) mainly due to an increase in Home Help and donations received.

As always, Trustees and Senior Officers continue to seek new sources of income given the changes in Council funding over the recent years.

##### **Expenditure**

Whilst the charity has seen no effective increase in income (excluding legacies) as mentioned above, there has also been an increase in expenditure. This has gone from £751,040 to £818,592 in 2020, increasing by £67,552 in 2020 (9%) compared to the previous year. This is due to wages, grants paid and repairs recording a positive figure in 2020 rather than a negative in 2019 due to dilapidation accruals release.

##### **Reserves policy**

The organisation holds sufficient reserves to be able to manage an unexpected withdrawal of income from other sources as well as ensuring that it retains sufficient designated reserves for any liabilities arising from building lease costs and staff redundancy. The value of the designated funds within unrestricted funds stand at £590k as at 31st March 2020 (2019 - £590,000).

## **AGE CONCERN WIGAN BOROUGH**

### **REPORT OF THE TRUSTEES for the Year Ended 31 March 2020**

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

It is registered as a Charity with the Charity Commission.

##### **Recruitment and appointment of new trustees**

The charity has a stable and well qualified board of trustees and directors, capable of exercising appropriate authority over the affairs of the organisation.

##### **Organisational structure**

The organisation became an incorporated body on 20th October 2004 when it became a charitable company limited by guarantee. A board of directors meets regularly throughout the year to administer the affairs of the charity.

A chief officer is appointed by the directors to manage the day to day operation of the charity.

The strategic direction and priorities for the organisation are determined by the directors, and subject to regular review. All policies and procedures are approved by the directors. The chief officer represents the organisation within the Age UK Network in the North West. Directors are also involved in the Council of Governors at Wroughtington, Wigan and Leigh NHS Trust.

##### **Induction and training of new trustees and directors**

New trustees and directors are inducted according to a defined policy. This includes an opportunity to meet staff and acquaint themselves with services. Extensive written guidance is also provided to help trustees and directors understand their legal obligations under charity and company law, the Charity Commission guidance on public benefit, content of the Memorandum and Articles of Association, the committee and decision making processes, the business plan and recent financial performance of the charity. There are regular opportunities for the board to consider external developments including extended board sessions and events.

##### **Related parties**

The charity's wholly owned subsidiary, Age UK Wigan Borough Enterprises Limited, carried out non charitable trading activities, principally the running of a retail shop. However all activities ceased at the end of September 2018 and the shop was shut.

There are well established relationships with the local authority, Wigan Borough Clinical Commissioning Group, other NHS trusts, and local third sector organisations.

##### **Risk management**

The trustees have a duty 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 trustees confirm that they have reviewed the major risks to which the charity is exposed and have established systems to mitigate these risks. These include:

- A duty on the Chief Officer to consider the nature and level of risk associated with new or continuing activities
- Approved policies and procedures for the organisation
- Support for training and development programmes to meet identified needs and mitigate risk
- Planning to understand and mitigate financial organisation risks associated with all activities
- Provision within the budget for risks associated with the premises
- Maintaining adequate insurance cover for all organisational activities

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Company number**

5004789 (England and Wales)

##### **Registered Charity number**

1103022

## **AGE CONCERN WIGAN BOROUGH**

### **REPORT OF THE TRUSTEES for the Year Ended 31 March 2020**

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered office**

Pennyhurst Mill  
Haig Street  
Wigan  
Lancashire  
WN3 4AZ

##### **Trustees**

Chairman - B W Shepherd  
Vice Chair - Dr B D Whittell  
Treasurer - M T Hothersall  
J W Maloney  
Lady J L Smith Bsc  
R W Nash  
K P McHugh (resigned 10/7/2020)

##### **Company Secretary**

J W Maloney

##### **Senior Statutory Auditor**

John B S Fairhurst BA(Hons) FCA

##### **Auditors**

Fairhurst  
Statutory Auditor  
Chartered Accountants  
Douglas Bank House  
Wigan Lane  
Wigan  
Lancashire  
WN1 2TB

##### **Solicitors**

Alker Ball Healds  
A1 Sovereign Business Park  
Kings Croft Court  
Wigan  
Lancashire  
WN1 3AP

##### **Bankers**

Barclays Bank PLC  
6 Market Place  
Wigan, Lancashire  
WN1 1QS

Santander Corporate & Commercial Banking  
Bridle Road  
Bootle  
Merseyside  
L30 3GB

##### **Subsidiary company**

Age UK Wigan Borough Enterprises Limited - Company Number: 03315916

##### **Chief Officer**

Day to day management of the charity is delegated to Mr J.McArdle.

## **AGE CONCERN WIGAN BOROUGH**

### **REPORT OF THE TRUSTEES for the Year Ended 31 March 2020**

#### **TRUSTEES' RESPONSIBILITY STATEMENT**

The trustees (who are also the directors of Age Concern Wigan Borough for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- 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 proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to 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.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on ..... and signed on the board's behalf by:

.....  
J W Maloney - Trustee

## **REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF AGE CONCERN WIGAN BOROUGH**

### **Opinion**

We have audited the financial statements of Age Concern Wigan Borough (the 'charitable company') for the year ended 31 March 2020 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2020 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Conclusions relating to going concern**

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

### **Other information**

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

### **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.



## **REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF AGE CONCERN WIGAN BOROUGH**

### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

### **Responsibilities of trustees**

As explained more fully in the Trustees' Responsibilities Statement, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

### **Our responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

### **Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

John B S Fairhurst BA(Hons) FCA (Senior Statutory Auditor)  
for and on behalf of Fairhurst  
Statutory Auditor  
Chartered Accountants  
Douglas Bank House  
Wigan Lane  
Wigan  
Lancashire  
WN1 2TB

Date: .....

**AGE CONCERN WIGAN BOROUGH**

**STATEMENT OF FINANCIAL ACTIVITIES  
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)  
for the Year Ended 31 March 2020**

	Notes	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	3	3,878	24,727	28,605	142,133
<b>Charitable activities</b>	6				
Local authority contracts		117,277	-	117,277	117,897
Service level contracts		70,000	-	70,000	70,000
Grants other		-	323,770	323,770	306,241
Other trading activities	4	186,848	-	186,848	156,666
Investment income	5	7,415	-	7,415	5,070
Other income	7	<u>37,816</u>	<u>-</u>	<u>37,816</u>	<u>81,531</u>
<b>Total</b>		423,234	348,497	771,731	879,538
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>	8				
Charitable activities		434,071	166,638	600,709	551,626
Governance costs		35,598	13,093	48,691	45,947
Grants awarded		-	169,192	169,192	153,467
<b>Total</b>		<u>469,669</u>	<u>348,923</u>	<u>818,592</u>	<u>751,040</u>
<b>NET INCOME/(EXPENDITURE)</b>		(46,435)	(426)	(46,861)	128,498
<b>Transfers between funds</b>	21	<u>7,817</u>	<u>(7,817)</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		(38,618)	(8,243)	(46,861)	128,498
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<u>1,138,985</u>	<u>50,544</u>	<u>1,189,529</u>	<u>1,061,031</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>1,100,367</u></u>	<u><u>42,301</u></u>	<u><u>1,142,668</u></u>	<u><u>1,189,529</u></u>

**CONTINUING OPERATIONS**

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

**AGE CONCERN WIGAN BOROUGH**  
**STATEMENT OF FINANCIAL POSITION**  
**31 March 2020**

	Notes	2020 £	2019 £
<b>FIXED ASSETS</b>			
Tangible assets	15	8,322	2,784
Investments	16	<u>2</u>	<u>2</u>
		8,324	2,786
<b>CURRENT ASSETS</b>			
Debtors	17	38,991	86,226
Cash at bank		<u>1,163,848</u>	<u>1,242,636</u>
		1,202,839	1,328,862
<b>CREDITORS</b>			
Amounts falling due within one year	18	(68,495)	(142,119)
		<u>                    </u>	<u>                    </u>
<b>NET CURRENT ASSETS</b>		<u>1,134,344</u>	<u>1,186,743</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>1,142,668</u>	<u>1,189,529</u>
<b>NET ASSETS</b>		<u><u>1,142,668</u></u>	<u><u>1,189,529</u></u>
<b>FUNDS</b>	21		
Unrestricted funds		1,100,367	1,138,985
Restricted funds		<u>42,301</u>	<u>50,544</u>
<b>TOTAL FUNDS</b>		<u><u>1,142,668</u></u>	<u><u>1,189,529</u></u>

The financial statements were approved by the Board of Trustees and authorised for issue on ..... and were signed on its behalf by:

.....  
B W Shepherd - Trustee

The notes form part of these financial statements

**AGE CONCERN WIGAN BOROUGH**

**STATEMENT OF CASH FLOWS  
for the Year Ended 31 March 2020**

	Notes	2020 £	2019 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	(100,202)	26,383
Interest paid		<u>(679)</u>	<u>(897)</u>
Net cash (used in)/provided by operating activities		<u>(100,881)</u>	<u>25,486</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(7,815)	(1,441)
Interest received		<u>7,415</u>	<u>5,070</u>
Net cash (used in)/provided by investing activities		<u>(400)</u>	<u>3,629</u>
<b>Cash flows from financing activities</b>			
Intercompany loan increase		<u>22,493</u>	<u>(16,409)</u>
Net cash provided by/(used in) financing activities		<u>22,493</u>	<u>(16,409)</u>
		<u>          </u>	<u>          </u>
<b>Change in cash and cash equivalents in the reporting period</b>		(78,788)	12,706
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>1,242,636</u>	<u>1,229,930</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u><u>1,163,848</u></u>	<u><u>1,242,636</u></u>

The notes form part of these financial statements

**AGE CONCERN WIGAN BOROUGH**

**NOTES TO THE STATEMENT OF CASH FLOWS  
for the Year Ended 31 March 2020**

**1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	2020 £	2019 £
<b>Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)</b>	(46,861)	128,498
<b>Adjustments for:</b>		
Depreciation charges	2,277	2,891
Interest received	(7,415)	(5,070)
Interest paid	679	897
Decrease/(increase) in debtors	30,826	(41,877)
Decrease in creditors	<u>(79,708)</u>	<u>(58,956)</u>
<b>Net cash (used in)/provided by operations</b>	<u>(100,202)</u>	<u>26,383</u>

**2. ANALYSIS OF CHANGES IN NET FUNDS**

	At 1/4/19 £	Cash flow £	At 31/3/20 £
<b>Net cash</b>			
Cash at bank	<u>1,242,636</u>	<u>(78,788)</u>	<u>1,163,848</u>
	<u>1,242,636</u>	<u>(78,788)</u>	<u>1,163,848</u>
<b>Total</b>	<u><u>1,242,636</u></u>	<u><u>(78,788)</u></u>	<u><u>1,163,848</u></u>

The notes form part of these financial statements

## AGE CONCERN WIGAN BOROUGH

### NOTES TO THE FINANCIAL STATEMENTS for the Year Ended 31 March 2020

#### 1. STATUTORY INFORMATION

Age Concern Wigan Borough is a private company, limited by guarantee, registered in England and Wales. The company's registered office can be found on page 3 of the Trustees Report.

#### 2. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

##### **Preparation of consolidated financial statements**

The financial statements contain information about Age Concern Wigan Borough as an individual company and do not contain consolidated financial information as the parent of a group. The charity is exempt under Section 399(2A) of the Companies Act 2006 from the requirements to prepare consolidated financial statements.

##### **Income**

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

Income from government and other grants is recognised when the charity has entitlement to the funds, any performance conditions attached to the grant have been met, it is probable that the income will be received and the amount can be measured reliably.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by executor(s) of the Trust that a distribution will be made, or when a distribution is received from the estate. receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution.

Income received in advance of a provision of other specified service is deferred until the criteria for income recognition are met.

The sales of services for the Handyperson services, which exclude Value Added Tax are included in Local Authority contract income and are unrestricted. This is made up of a monthly grant, recognised as the other charitable grants are, and individual invoiced jobs which are recognised on completion.

Home Help income is classed as unrestricted trading income and is recognised when a job is completed.

##### **Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31 March 2020**

**2. ACCOUNTING POLICIES - continued**

**Allocation and apportionment of support costs**

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include office costs, finance, personnel, payroll and governance costs which support the charity activities. These costs have been allocated by reference to the head count by employee within the specific activity.

**Operating leases**

The charity classifies the lease of equipment as operating leases; the title of the equipment remains with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

**Tangible fixed assets**

Tangible fixed assets are included at cost or valuation less depreciation and impairment.

Depreciation is provided at the following rates in order to write off the cost less estimated residual value of each asset over its estimated useful life.

Short leasehold	- over the remaining term of the lease
Electrical equipment	- 20% on cost
Fixtures & fittings	- 12.5% on cost
Motor vehicles	- 33% on cost
Computer equipment	- 20 - 33% on cost

**Impairment of assets**

At each reporting date assets are reviewed to determine whether there is any indication that those assets have suffered an impairment loss. If there is an indication of possible impairment, the recoverable amount of any affected asset is estimated and compared with its carrying amount. If the estimated recoverable amount is lower, the carrying amount is reduced to its estimated recoverable amount, and an impairment loss is recognised immediately in the profit and loss.

Where an impairment loss subsequently reverses, the carrying amount of each asset is increased to the revised estimate of its recoverable amount, to the extent that the increased carrying amount does not exceed the carrying amount that would have been determined (net of depreciation) had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised as income immediately.

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**Financial instruments**

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

Trade and other debtors and prepayments are initially recognised at the transaction price and thereafter stated at amortised cost using the effective interest method, less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases, the receivables are stated at cost less impairment losses for bad and doubtful debts.

# AGE CONCERN WIGAN BOROUGH

## NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 March 2020

### 2. ACCOUNTING POLICIES - continued

#### Financial instruments

Short term financial liabilities, including trade and other creditors, any overdrafts and related party loans, are measured at transaction price. Financial liabilities that have no stated interest rate and are payable within one year shall be measured at the undiscounted amount due, those payable after one year should be measured at amortised cost, using the effective interest rate method.

#### Investments

Fixed asset investments are stated at cost less impairment, in accordance with paragraph 10.53 of the Charities SORP (FRS 102).

#### Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid deposits.

#### Legal status of the Charity

The Charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

### 3. DONATIONS AND LEGACIES

	2020	2019
	£	£
Donations	28,479	18,320
Gift aid	126	5,141
Legacies	-	118,672
	<u>28,605</u>	<u>142,133</u>

### 4. OTHER TRADING ACTIVITIES

	2020	2019
	£	£
Home Help	<u>186,848</u>	<u>156,666</u>

### 5. INVESTMENT INCOME

	2020	2019
	£	£
Deposit account interest	<u>7,415</u>	<u>5,070</u>



# AGE CONCERN WIGAN BOROUGH

## NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 March 2020

### 6. INCOME FROM CHARITABLE ACTIVITIES

				2020	2019
	Local authority contracts £	Service level contracts £	Grants other £	Total activities £	Total activities £
Local authority contracts	117,277	-	-	117,277	117,897
Service level contracts	-	70,000	-	70,000	70,000
Grant income	-	-	323,770	323,770	306,241
	<u>117,277</u>	<u>70,000</u>	<u>323,770</u>	<u>511,047</u>	<u>494,138</u>

Grant income is analysed as:

	2020 £	2019 £
Bright days	42,107	36,531
HCO Hospital	4,098	-
Ambition for ageing	169,999	155,716
Housing and care options	56,684	56,684
Advocacy	50,882	57,310
	<u>323,770</u>	<u>306,241</u>

### 7. OTHER INCOME

	2020 £	2019 £
Other income	<u>37,816</u>	<u>81,531</u>

Major items above £1,000:

	2020 £	2019 £
Utility contributions	1,574	881
Pennyhurst Mill rents - Age UK	9,000	6,750
Partner payments	15,000	28,526
Items under £1,000	(1,284)	3,103
Eric Wright Trust	-	17,500
Sustainability grants	13,526	-
Receipts from Age UK re closure of shop	-	24,771
	<u>37,816</u>	<u>81,531</u>

**AGE CONCERN WIGAN BOROUGH**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 31 March 2020**

**8. CHARITABLE ACTIVITIES COSTS**

	Direct Costs (see note 9) £	Support costs (see note 10) £	Totals £
Charitable activities	600,709	-	600,709
Governance costs	-	48,691	48,691
Grants awarded	<u>66,326</u>	<u>102,866</u>	<u>169,192</u>
	<u>667,035</u>	<u>151,557</u>	<u>818,592</u>

**9. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	2020 £	2019 £
Staff costs	426,578	396,884
Rent, rates and water	45,602	44,803
Insurance	6,211	6,621
Light and heat	8,461	7,683
Telephone	6,160	6,974
Postage and stationery	15,196	13,193
Sundries	25,657	29,437
Motor and travel	21,929	22,835
Computer costs	7,741	5,967
Repairs and maintenance	3,796	(16,979)
Volunteer expenses	1,823	2,150
Training and recruitment	3,090	688
Consultancy	9,314	4,968
Legal and professional fees	3,850	8,021
Grants paid	66,326	54,867
Un-claimable VAT	13,024	16,375
Depreciation	<u>2,277</u>	<u>2,891</u>
	<u>667,035</u>	<u>607,378</u>

**10. SUPPORT COSTS**

	Management £	Governance costs £	Totals £
Governance costs	-	48,691	48,691
Grants awarded	<u>99,729</u>	<u>3,137</u>	<u>102,866</u>
	<u>99,729</u>	<u>51,828</u>	<u>151,557</u>

# AGE CONCERN WIGAN BOROUGH

## NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 March 2020

### 10. SUPPORT COSTS - continued

Governance costs include the costs of compliance with constitutional and statutory requirements, external audit and legal costs.

Support costs, included in the above, are as follows:

#### Management

	2020 Grants awarded £	2019 Total activities £
Grant support costs	<u>99,729</u>	<u>94,612</u>

#### Governance costs

	Governance costs £	Grants awarded £	2020 Total activities £	2019 Total activities £
Wages	31,651	3,137	34,788	33,594
Pensions	2,099	-	2,099	2,058
Auditors' remuneration	4,500	-	4,500	4,500
Accountancy and legal fees	9,762	-	9,762	8,001
Bank charges and interest	<u>679</u>	<u>-</u>	<u>679</u>	<u>897</u>
	<u>48,691</u>	<u>3,137</u>	<u>51,828</u>	<u>49,050</u>

### 11. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2020 £	2019 £
Auditors remuneration	4,500	4,500
Depreciation - owned assets	2,277	2,891
Redundancy payments	3,351	17,971
Dilapidation costs	-	12,750
Property rental	<u>40,000</u>	<u>40,000</u>

### 12. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2020 nor for the year ended 31 March 2019.

#### Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2020 nor for the year ended 31 March 2019.

**AGE CONCERN WIGAN BOROUGH**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 31 March 2020**

**13. STAFF COSTS**

	2020	2019
	£	£
Wages and salaries	434,439	406,932
Social security costs	16,897	17,333
Other pension costs	<u>12,129</u>	<u>8,271</u>
	<u><u>463,465</u></u>	<u><u>432,536</u></u>

The average monthly number of employees during the year was as follows:

	2020	2019
	5	5
Managerial	<u>40</u>	<u>40</u>
Charitable activities	<u><u>45</u></u>	<u><u>45</u></u>

No employees received emoluments in excess of £60,000.

**14. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	125,965	16,168	142,133
<b>Charitable activities</b>			
Local authority contracts	117,897	-	117,897
Service level contracts	70,000	-	70,000
Grants other	-	306,241	306,241
Other trading activities	156,666	-	156,666
Investment income	5,070	-	5,070
Other income	<u>81,509</u>	<u>22</u>	<u>81,531</u>
<b>Total</b>	557,107	322,431	879,538
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Charitable activities	398,346	153,280	551,626
Governance costs	33,517	12,430	45,947
Grants awarded	-	153,467	153,467
	<u>431,863</u>	<u>319,177</u>	<u>751,040</u>
<b>Total</b>	431,863	319,177	751,040
<b>NET INCOME</b>	125,244	3,254	128,498

**AGE CONCERN WIGAN BOROUGH**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
for the Year Ended 31 March 2020

**14. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>RECONCILIATION OF FUNDS</b>			
Transfers between funds	(60,030)	60,030	-
Net movement in funds	65,214	63,284	128,498
Total funds brought forward	1,073,771	(12,740)	1,061,031
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>1,138,985</u>	<u>50,544</u>	<u>1,189,529</u>

**15. TANGIBLE FIXED ASSETS**

	Short leasehold £	Electrical equipment £	Fixtures and fittings £
<b>COST</b>			
At 1 April 2019	96,782	7,110	15,497
Additions	-	217	-
At 31 March 2020	<u>96,782</u>	<u>7,327</u>	<u>15,497</u>
<b>DEPRECIATION</b>			
At 1 April 2019	96,782	6,742	14,157
Charge for year	-	97	326
At 31 March 2020	<u>96,782</u>	<u>6,839</u>	<u>14,483</u>
<b>NET BOOK VALUE</b>			
At 31 March 2020	<u>-</u>	<u>488</u>	<u>1,014</u>
At 31 March 2019	<u>-</u>	<u>368</u>	<u>1,340</u>
	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>			
At 1 April 2019	12,750	33,867	166,006
Additions	-	7,598	7,815
At 31 March 2020	<u>12,750</u>	<u>41,465</u>	<u>173,821</u>
<b>DEPRECIATION</b>			
At 1 April 2019	12,750	32,791	163,222
Charge for year	-	1,854	2,277
At 31 March 2020	<u>12,750</u>	<u>34,645</u>	<u>165,499</u>
<b>NET BOOK VALUE</b>			
At 31 March 2020	<u>-</u>	<u>6,820</u>	<u>8,322</u>
At 31 March 2019	<u>-</u>	<u>1,076</u>	<u>2,784</u>

# AGE CONCERN WIGAN BOROUGH

## NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 March 2020

### 16. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
<b>COST LESS IMPAIRMENT</b>	
At 1 April 2019 and 31 March 2020	<u>2</u>
<b>NET BOOK VALUE</b>	
At 31 March 2020	<u>2</u>
At 31 March 2019	<u>2</u>

There were no investment assets outside the UK.

The company's investment at the Statement of Financial Position in the share capital of subsidiary companies include the following:

Subsidiary	Principal activity	%	Direct/Indirect
Age UK Wigan Borough Enterprises Limited	Commercial operations	100	Direct

All the fixed asset investments are held in the UK. The Board of Trustees considers it appropriate to state the investments at cost.

### 17. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Trade debtors	4,553	28,376
Amounts owed by group undertakings	-	16,409
Other debtors	750	3,557
Prepayments and accrued income	<u>33,688</u>	<u>37,884</u>
	<u>38,991</u>	<u>86,226</u>

### 18. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Trade creditors	4,796	6,765
Amounts owed to group undertakings	6,084	-
Social security and other taxes	3,923	4,121
Other creditors	2,788	1,706
Deferred income	42,323	123,538
Accrued expenses	<u>8,581</u>	<u>5,989</u>
	<u>68,495</u>	<u>142,119</u>

Accrued and deferred income is comprised of several restricted funds that relate to periods beyond the financial year end. All of the accrued and deferred income has been released to income following the financial year end.

**AGE CONCERN WIGAN BOROUGH**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 31 March 2020**

**19. LEASING AGREEMENTS**

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2020 £	2019 £
Within one year	47,533	40,610
Between one and five years	213,578	213,191
In more than five years	<u>10,500</u>	<u>43,000</u>
	<u>271,611</u>	<u>296,801</u>

The payments for the financial year with regards to operating leases amounted to £46,532 (2019 - £58,072).

**20. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
Fixed assets	8,322	-	8,322	2,784
Investments	2	-	2	2
Current assets	1,160,538	42,301	1,202,839	1,328,862
Current liabilities	<u>(68,495)</u>	<u>-</u>	<u>(68,495)</u>	<u>(142,119)</u>
	<u>1,100,367</u>	<u>42,301</u>	<u>1,142,668</u>	<u>1,189,529</u>

The Trustees have designated £590,000 (2019 - £590,000) of the unrestricted funding for future property and running costs in the case of Council funding not being renewed. This would also cover any staffing costs and funding shortfalls.

**21. MOVEMENT IN FUNDS**

	At 1/4/19 £	Net movement in funds £	Transfers between funds £	At 31/3/20 £
<b>Unrestricted funds</b>				
General fund	548,985	(46,435)	7,817	510,367
Designated	<u>590,000</u>	<u>-</u>	<u>-</u>	<u>590,000</u>
	1,138,985	(46,435)	7,817	1,100,367
<b>Restricted funds</b>				
Connect Up	-	(1,634)	1,634	-
Advocacy	19,550	(1,757)	-	17,793
Bright Days	-	8,093	-	8,093
Ambition for Ageing	5,536	807	(6,343)	-
Happy Circle	3,108	-	(3,108)	-
Housing and Care options	<u>22,350</u>	<u>(5,935)</u>	<u>-</u>	<u>16,415</u>
	<u>50,544</u>	<u>(426)</u>	<u>(7,817)</u>	<u>42,301</u>
<b>TOTAL FUNDS</b>	<u>1,189,529</u>	<u>(46,861)</u>	<u>-</u>	<u>1,142,668</u>

**AGE CONCERN WIGAN BOROUGH**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 31 March 2020**

**21. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	423,234	(469,669)	(46,435)
<b>Restricted funds</b>			
Connect Up	-	(1,634)	(1,634)
Advocacy	50,882	(52,639)	(1,757)
Bright Days	66,834	(58,741)	8,093
Ambition for Ageing	169,999	(169,192)	807
Housing and Care options	56,684	(62,619)	(5,935)
Housing and Care Options - Hospital	4,098	(4,098)	-
	<u>348,497</u>	<u>(348,923)</u>	<u>(426)</u>
<b>TOTAL FUNDS</b>	<u>771,731</u>	<u>(818,592)</u>	<u>(46,861)</u>

**Comparatives for movement in funds**

	At 1/4/18 £	Net movement in funds £	Transfers between funds £	At 31/3/19 £
<b>Unrestricted funds</b>				
General fund	483,771	125,244	(60,030)	548,985
Designated	<u>590,000</u>	<u>-</u>	<u>-</u>	<u>590,000</u>
	1,073,771	125,244	(60,030)	1,138,985
<b>Restricted funds</b>				
WMBC - Admissions to Care Homes	1,830	-	(1,830)	-
Connect Up	(5,067)	(9,355)	14,422	-
Advocacy	7,685	11,865	-	19,550
Bright Days	(30,124)	(15,484)	45,608	-
Housing Options	6,446	-	(6,446)	-
Ambition for Ageing	3,287	2,249	-	5,536
Happy Circle	3,203	(95)	-	3,108
Housing and Care options	<u>-</u>	<u>14,074</u>	<u>8,276</u>	<u>22,350</u>
	<u>(12,740)</u>	<u>3,254</u>	<u>60,030</u>	<u>50,544</u>
<b>TOTAL FUNDS</b>	<u>1,061,031</u>	<u>128,498</u>	<u>-</u>	<u>1,189,529</u>



# AGE CONCERN WIGAN BOROUGH

## NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 March 2020

### 21. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	557,107	(431,863)	125,244
<b>Restricted funds</b>			
Connect Up	19	(9,374)	(9,355)
Advocacy	57,310	(45,445)	11,865
Bright Days	52,680	(68,164)	(15,484)
Ambition for Ageing	155,716	(153,467)	2,249
Happy Circle	-	(95)	(95)
Housing and Care options	56,706	(42,632)	14,074
	<u>322,431</u>	<u>(319,177)</u>	<u>3,254</u>
<b>TOTAL FUNDS</b>	<u>879,538</u>	<u>(751,040)</u>	<u>128,498</u>

#### Restricted funds:

##### **Big lottery fund grant /Advocacy**

Advocacy service aims to empower older people to express their needs and choices. The advocate provides support to ensure the older person's voice is heard when facing life changing or difficult decisions. This project is funded by The Big Lottery.

##### **Big lottery fund grant - Bright Days**

Bright Days is a health and wellbeing programme, designed to improve the lives of older people across the Borough and to foster a spirit of community by providing a diverse range of fun activities and pursuits for the over 50's. All donations for this service were provided by The Garfield Weston Foundation and The Manchester Guardian Society.

##### **Ambition for Ageing**

This is funded by GMCVO - is the Greater Manchester Ambition for Ageing project aimed at developing creative approaches to reducing social isolation. Older people, who have a major role in the design of the programme, will generate real and sustainable change in their communities by identifying local assets and choosing where investment should be made. In addition a second project named 'Through the Eyes of Older People' formerly known as 'Talking about our Generation GM' which involves local older people becoming community reporters and storytellers - reporting on other people from their generation and charting their stories of life over 50.

##### **Wigan Council - Advice for older people**

The Housing & Care Options Service provides free, impartial information and advice for anyone over 50, helping people to think about what housing and care options are available and helps them plan and make informed choices and decisions over future or current housing needs.

#### Unrestricted funds:

##### **Wigan Council**

Funding as a result of work with the local authority has been utilized in respect of the following projects:

o Advice and Information, community and organizational development to provide practical support services to older people throughout the Borough, funded through a contract with the Social Services Department; CAB and Eric Wright Trust

## **AGE CONCERN WIGAN BOROUGH**

### **NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 March 2020**

#### **21. MOVEMENT IN FUNDS - continued**

o Handyperson scheme to provide home safety checks and complete small jobs around the house that will enhance the quality of life of older people by improving conditions and enabling them to access other support and services. The Handyperson service works with Wigan Council including Leigh Building Services.

o Home help service has a team of home helpers who provide cleaning, shopping and many other household tasks subject to an initial assessment.

#### **22. EMPLOYEE BENEFIT OBLIGATIONS**

The charity operates a defined contribution scheme in respect of staff member's. The scheme is managed by independent fund managers and it's assets/liabilities are held separately from that of the charity. The pension charge represents the amounts paid by the charity and amounted to £11,715 (2019 - £15,201). There were amounts outstanding at the year end of £2,782 (2019 - £1,706).

#### **23. RELATED PARTY DISCLOSURES**

The following transactions took place with the trading subsidiary during the year:

- i) Cost transfers of (£165) (2019 - £13,304).
- ii) The transfer of Home Help income of £96,369 (2019 - £72,661).
- iii) Bank repayments of £30,000 (2019 - £nil).

At the year end £6,084 was due by the Charity, in 2019 £16,409 was due to the Charity.

#### **24. ULTIMATE CONTROLLING PARTY**

The ultimate controlling party is deemed to be the Trustees. There were 95 (2019: 119) members as at 31 March 2020, 38 of these were constitutional members with voting rights, the remaining 57 being associated members.

**AGE CONCERN WIGAN BOROUGH**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
for the Year Ended 31 March 2020**

	2020 £	2019 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	28,479	18,320
Gift aid	126	5,141
Legacies	<u>-</u>	<u>118,672</u>
	28,605	142,133
<b>Other trading activities</b>		
Home Help	186,848	156,666
<b>Investment income</b>		
Deposit account interest	7,415	5,070
<b>Charitable activities</b>		
Local authority contracts	117,277	117,897
Service level contracts	70,000	70,000
Grant income	<u>323,770</u>	<u>306,241</u>
	511,047	494,138
<b>Other income</b>		
Other income	<u>37,816</u>	<u>81,531</u>
<b>Total incoming resources</b>	771,731	879,538
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	399,651	373,338
Social security	16,897	17,333
Pensions	10,030	6,213
Rent, rates and water	45,602	44,803
Insurance	6,211	6,621
Light and heat	8,461	7,683
Telephone	6,160	6,974
Postage and stationery	15,196	13,193
Sundries	25,657	29,437
Motor and travel	21,929	22,835
Computer costs	7,741	5,967
Repairs and maintenance	3,796	(16,979)
Volunteer expenses	1,823	2,150
Training and recruitment	3,090	688
Consultancy	9,314	4,968
Legal and professional fees	3,850	8,021
Grants paid	66,326	54,867
Un-claimable VAT	13,024	16,375
Plant and machinery depreciation	<u>97</u>	<u>53</u>
Carried forward	664,855	604,540

This page does not form part of the statutory financial statements

**AGE CONCERN WIGAN BOROUGH**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
for the Year Ended 31 March 2020**

	2020 £	2019 £
<b>Charitable activities</b>		
Brought forward	664,855	604,540
Fixtures and fittings depreciation	326	365
Computer equipment depreciation	<u>1,854</u>	<u>2,473</u>
	667,035	607,378
<b>Support costs</b>		
<b>Management</b>		
Grant support costs	99,729	94,612
<b>Governance costs</b>		
Wages	34,788	33,594
Pensions	2,099	2,058
Auditors' remuneration	4,500	4,500
Accountancy and legal fees	9,762	8,001
Bank charges and interest	<u>679</u>	<u>897</u>
	<u>51,828</u>	<u>49,050</u>
Total resources expended	<u>818,592</u>	<u>751,040</u>
<b>Net (expenditure)/income</b>	<u><u>(46,861)</u></u>	<u><u>128,498</u></u>

This page does not form part of the statutory financial statements