

REGISTERED COMPANY NUMBER: 05004789 (England and Wales)
REGISTERED CHARITY NUMBER: 1103022

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023
FOR
AGE CONCERN WIGAN BOROUGH
(A COMPANY LIMITED BY GUARANTEE)**

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

AGE CONCERN WIGAN BOROUGH

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AGE CONCERN WIGAN BOROUGH

REPORT OF THE TRUSTEES for the Year Ended 31 March 2023

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 2023. 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

Our Mission, Principles and Approach

The Board of Trustees completed a review of the Mission and Strategic Objectives during the year and a new 3-year Strategic Plan was launched in April 2023, outlining:

Our Mission:

We improve the quality of life for local people aged 50 and over. We provide services to ensure people have the information they need to live their lives as they choose, can live safely in their own homes and end loneliness and isolation. We make sure the voices of local people are heard and can influence improvement to local services.

Our Strategic Objectives:

1. Deliver services across the Borough to ensure we reach as many lonely and isolated people as possible and make a significant impact on their lives.
2. Co-ordinate information to empower local people, supporting them to get their voices heard to influence local services.
3. We will work with other stakeholder organisations, locally and nationally, to improve and increase services for people 50 and over.
4. We are a great place to work, our staff and volunteers are our greatest assets, we value the work they do.
5. We will develop a robust annual business plan, providing actions to support of strategic objectives, achieve value for money (VFM) and identify sustainable funding sources to benefit people 50 and over now and in the future.

Our Approach; What's important to us:

Putting our customers first; Improving and increasing access for all to our services, meeting needs through the co-production of services, and responding to customer expectations and aspirations.

Being trusted; As an anchor organisation, we deliver high-quality services with a commitment to equality of access and opportunity, promoting a range of inclusive services and meeting the diversity of all customers.

Making a difference; Collaborating with others to achieve the best outcomes for our customers, inspiring innovation and creativity in the delivery of services.

Being sustainable; Making a positive impact locally in neighbourhoods, the economy and environment, ensuring our quality services are reasonably priced.

Being resilient; Being proactive, anticipating and adapting to events that might adversely impact our operations and services, making the right decisions when change is needed.

AGE CONCERN WIGAN BOROUGH

REPORT OF THE TRUSTEES for the Year Ended 31 March 2023

ACHIEVEMENT AND PERFORMANCE

Review of business

General Trading Environment

The biggest change for us in the year was moving our offices in June 2022. After nearly 18 years of occupation, we said farewell to Pennyhurst Mill and moved to shared premises with Groundwork at Hallgate, central Wigan. The move has resulted in several advantages, not least in terms of cost savings. The new offices are close to the centre of Wigan and have enabled us to develop a closer working relationship with Groundwork CLM. As part of the move, we completed an improvement project for our IT infrastructure and we upgraded our IT equipment for our teams, enabling more efficient working practices and supporting an improved customer service offer. Our new accommodation also provides a workshop and storage area for our Handyperson service. Moving to a new office is supporting our environmental commitments and is more accessible to public transport links.

Our senior team remained constant through the year and a new role of Fundraising and Publicity was introduced June 2022. We appointed a new Bright Days Team Leader in 2022 and a new Information and Advice Senior Advisor joined us early 2023.

The impact of COVID clearly diminished during the year, although some effects are longer lasting for those older members of our population. We've experienced more complex customer needs in relation to loneliness and isolation, due in part as a consequence of lockdown, where people's mobility and confidence were negatively impacted. The cost-of-living crisis dominated during the summer of 2022 and by the end of the year we experienced a 45% increase in demand for our I&A services, from the previous year. Successful grant applications resulted in us adding 2 new roles to the team, allowing us to support the increased customer contact, as well as supporting customer appeals for negative benefit decisions. The team achieved an astonishing £2.16 million of additional income for the residents of Wigan Borough during the year.

Despite the cost-of-living crisis, we continued to see a steady increase in demand for our paid for Support at Home services of Handyperson and Home Help. We introduced a new role of Senior Home Help to support us to manage the increase in customers.

The Lottery funding for our Bright Days Project unfortunately came to an end in April 2022, the Trustees committed to continue funding the project until alternative income could be sourced. Bright Days is a priority service offer to the residents of Wigan Borough, activities are aimed at reducing loneliness and isolation, as well as supporting increased mobility as a continuing challenge in a post Covid environment. The team have worked hard to identify and access grant funding to make sure the service continues to provide these much-needed activities and social events and we saw over 800 attendances a month by the end of March 2023. The service received funding to support the setting up of 'warm' spaces during the colder months and we intend to reinstate these in the coming year.

Supporting our Staff and Volunteers

We had an average of 52 staff members and 22 volunteers supporting us throughout the year. Our staff and volunteers undertake mandatory training on our e-learning platform each year, following the lifting of pandemic restrictions we re-introduced in-person training for safeguarding. The well-being of our staff and volunteers is very important to us and we completed our second all staff survey during the year, gathering feedback on a range of areas concerning staff. Our staff consultative group meet quarterly to discuss and review relevant items and information including draft policies and raise any issues of concern.

As a result of staff feedback the Charity reviewed it's pay and benefit package during the year and agreed an improved offer for all staff that included a generous pay award, increased leave allowance and a more comprehensive employee assist programme.

Volunteers who supported us throughout the year, were primarily involved in supporting the delivery of the Bright Days programme and answering our general enquiries telephone number. We continue to see a reduction in volunteer hours for our general enquiries, compared to the pre-pandemic years, but we are seeing more interest from people wanting to provide volunteer support us in other areas, including fundraising and promotional activities.

AGE CONCERN WIGAN BOROUGH

REPORT OF THE TRUSTEES for the Year Ended 31 March 2023

Quality Assurance and Impact

We hold the Advice Quality Standard, which provides customers and stakeholders with assurance that we have met certain criteria that demonstrate a commitment to quality. We also received the extension to our Age UK Charity Quality Standard (CQS) which recognises the high standard of our performance as an organisation. The Standard is externally assessed every 3 years and awarded to members of the Age UK network that have demonstrated they are well governed and managed; have a clear direction and strategy; and are committed to ensuring the well-being and safety of older people, their staff and volunteers.

99.6% of our customers said they would recommend us to their family and friends and 74% of people seeking support from our Information and Advice Service, said they wouldn't know where else to go to get the support they needed. We delivered services to a total of 4,353 individual older people in the year, an increase of 38% from the previous year. An additional total of £2.16 million benefit entitlement was secured in the year for local residents, an increase of 33% on the previous year and we provided benefit advice to 1,588 local older people, 45% more than in 2021/22.

We completed 17,471 hours of home help visits to help with shopping, cleaning and other support, our handypersons service received 2,670 referrals and we carried out 2,595 repairs and alterations to improve people's living conditions helping them remain independent at home. We made 890 referrals or signposts to different organisations and/or services across Wigan Borough and to national providers.

We ask our customers for feedback on the impact we have made in their lives. This confirms, as a result of contacting Age UK Wigan Borough and receiving one of our services, 21% of people feel less lonely, 39% of people are more positive, 32% feel safer at home and 41% find it easier to manage around the house.

Age UK Wigan Borough Activities

We have found it challenging to meet demand for both our Information and Advice (I&A) service and Home Help service. We have been successful in accessing external grant funding to increase capacity for our I&A Team. Trustees are investing in the growth of the Home Help service with the aim of meeting the on-going and increasing demand we are experiencing. The service has grown by 67% since 2019 and we are managing a current waiting list of requests for the service.

During 2022 we saw attendances at our Bright Days Project increase by 50%, to over 800 attendances in March 2023. This project continues to grow the activities we offer, with the aim of reducing loneliness and isolation and help tackle inactivity.

Charged for services and products

We have continued to see a steady increase in referrals to our home help service, we have grown our staff to a team of 35 home helpers. We restructured the office team as a result of staff vacancies, we now have a full-time Team Leader and have introduced a Senior Home Help role to undertake quality checks and continuity of service for customers.

Our handyperson service has also seen increased demand during the year. Private owner-occupiers make up 75% of our customer group, council or housing association tenants are around 20%. We have seen the age of our customer base increase slightly, over 50% of customers were aged 75 and this mainly due to the growing older population in the Borough.

During 2022-23 and against the backdrop of the cost-of-living crisis, we saw demand steadily increase and have undertaken a review of our charges to ensure we are competitive, whilst meeting our whole service delivery costs. Feedback from customers, highlights they face a range of issues and challenges for which they would value additional support. Demand includes, but not exclusively, gardening, decorating and support to cook independently and they struggle to find anyone who offers these services. We have an opportunity to develop and grow our charged for activities, generating valuable income for the organisation as well as delivering vital support to enable local older people to remain at home and live independently and we will continue to explore the possibilities of extending our services into the future.

AGE CONCERN WIGAN BOROUGH

REPORT OF THE TRUSTEES for the Year Ended 31 March 2023

Where customers have need of our charged services, but have financial concerns we are able to refer them to our Information and Advice team. The team has been successful in supporting customers to access additional benefits they are entitled to, providing the ability to pay for much needed services, helping them remain independent at home. We are proud our home help and handyperson services provide a much-needed resource to local older people, our team are dedicated to going the extra mile and the feedback we receive confirms, of those responding 99.4% of customers said the service was excellent or very good.

Information & Advice

Our Information & Advice Service is delivered as a sub-contract with Citizens Advice Wigan Borough (CAWB) and commissioned by Wigan Council. Partnership working is often at the centre of how we deliver services and working collaboratively with CAWB has proved to be a successful approach to delivering much needed benefit advice, our service secured over £2.16 million of unclaimed benefits during the year to older households across the Borough. We have been able to compliment the service by attracting additional funding from the Warm Homes Funding provided by Age UK totalling £50,250.

This service also supports our general enquiries telephone number, staffed by volunteers. Our volunteers provide invaluable support to our Charity and older people across Wigan Borough, who call us with a wide range of queries. We train our volunteers to assist people calling us for help and they also signpost to our internal services or external voluntary and statutory services in Wigan or at a national level. The majority of our volunteers are older people and well versed in understanding the needs of our customers, often being able to relate to specific issues due to their own lived experiences.

Overall, the I&A team supported 1,588 people, we re-introduced support for customers on benefit appeals and tribunals during the year, thanks to securing additional grant funding for this much-needed service.

Bright Days Programme

Despite the onset of the Omicron variant of COVID, at the end of 2021 and into early 2022, we saw numbers of attendances to our Bright Days programme picking up again from the Spring of 2022. During the year attendances doubled and by March 2023 we were getting over 800 attendances to activities in the month.

Our programme is supported by both staff and volunteers and groups range in size from 15 to 50. Our most popular group is the Silver Choir, where we regularly see 40-50 members join our choirmaster, from the Wigan music service, singing a wide variety of musical styles. The Silver Choir were unable to perform their usual Christmas concert in December 2022, as our choirmaster unfortunately broke her leg however, the Choir have since performed a Summer concert to make up for the disappointment. Our successful activities programme included men and women's walking football, delivered in partnership with the Wigan Council Be Well team and we expanded our programme in the year to include carpet bowls and further new activities are planned.

We continued to provide some telephone and online activities for those residents who still find it difficult to get out. We also launched our Have You Say group, where participants help complete surveys, attend consultations or focus groups to highlight the needs and views of those over 50 living in Wigan Borough. We continue to recruit to the group and provide opportunities for participants to use their influence for the better. Six people joined the group initially to provide feedback to improve services and the environment for those aged over 50. The group has grown to over 30 members and they have responded to a number of surveys and questionnaires, either as a group or individuals during the year and their input has influenced local service provision.

AGE CONCERN WIGAN BOROUGH

REPORT OF THE TRUSTEES for the Year Ended 31 March 2023

FINANCIAL REVIEW

Financial position

The trustees report a net deficit for the charity of £102,443 (2022: deficit of £105,826) arising from both unrestricted and restricted funds, and has a healthy net assets figure of £934,558, mainly comprising cash at bank.

Income

Total income for 2023 was £672,641 (2022 - £641,284) representing an increase of 2%.

The Board of Trustees have agreed to support the Bright Days programme through unrestricted funds which amounted to £58,062.

Expenditure

Whilst the charity has seen an increase in income overall, there has also been an increase of £27,974 in expenditure. There was a planned deficit to support growth and updating of infrastructure e.g. IT equipment and Handypersons tools. Also due to the planned move of premises, costs were incurred but overall central office costs will be reduced in the future. Ignoring the estimated dilapidation provision for the moment, which is £40,000, charity expenditure increased from £747,110 in 2022 to £775,084 in 2023.

Reserves policy

The organisation holds sufficient reserves to be able to manage reduced income streams, as well as ensuring that it retains sufficient designated reserves for any liabilities arising from building lease costs and staff costs. The value of the designated funds within unrestricted funds stand at £410,000 as at 31 March 2023 (2022 - £410,000).

FUTURE PLANS

Age UK Wigan Borough has developed a 3-year corporate plan, identifying the longer-term objectives for our Charity. We have considered the underlying themes and actions for the coming year that are required to support the achievement of our long-term goals and these are detailed in our key priorities below.

We will continue to build relationships with local decision makers and cross sector partnership to identify additional opportunities to shape the wider provision for people 50 and over in Wigan Borough. Our committed staff and volunteers are at the heart of our organisation and having a positive culture of health and well-being in the workplace underlines all our service delivery.

Key Priorities 2023-24:

Embed our status as an anchor organisation across Wigan Borough, through the provision of great quality services to individuals and in the community, supporting shared priorities that meet the needs of people 50 and over.

We will implement our new Fundraising Strategy, sourcing sustainable approaches to fund and grow our activities and identify opportunities to bid for local contract delivery. We will actively seek out opportunities to become involved in national and/or pilot funding initiatives.

Influence statutory and voluntary sector plans and services by ensuring the voices of people aged 50 and over are heard when identifying gaps in service, or improvements required for existing services and access.

Co-produce new services with people 50 and over to meet identified gaps in provision, with a focus on services supporting digital upskilling, those affected by bereavement and dementia, we will strengthen links to health through the new ICS structure.

Grow our Support at Home service, increasing our offer across the Borough to meet the needs of people aged 50 and over who require support to live successful and independent lives at home. Our support will help customers to avoid unnecessary hospital admissions and support those leaving hospital.

Strengthen our approach to volunteers, this may be through activities provided by Bright Days or being involved in our wider fundraising plans, ensuring we support the charity's sustainability plans.

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.

AGE CONCERN WIGAN BOROUGH

REPORT OF THE TRUSTEES for the Year Ended 31 March 2023

The charity is also registered 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. The 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 them. The chief officer represents the organisation within the Age UK Network in the North West. The directors are also involved in the Council of Governors at Wroughton, 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, has not carried out any trading activities in the year.

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.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

05004789 (England and Wales)

Registered Charity number

1103022

Registered office

74-80 Hallgate
Wigan
Lancashire
WN1 1HP

Trustees

B W Shepherd
Dr B D Whittell (resigned 12/5/2022)
MT Hothersall
J W Maloney (resigned 24/11/2022)
Lady J L Smith Bsc
Chairman - R Armstrong (appointed 12/5/2022)
R Williams (appointed 12/5/2022)
D Alicehajic-Becia (appointed 24/11/2022)
B Ashcroft (appointed 24/11/2022)
Ms J Radcliffe (appointed 10/8/2022) (resigned 4/10/2022)

AGE CONCERN WIGAN BOROUGH

**REPORT OF THE TRUSTEES
for the Year Ended 31 March 2023**

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

John B S Fairhurst BA (Hons) FCA
Fairhurst
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

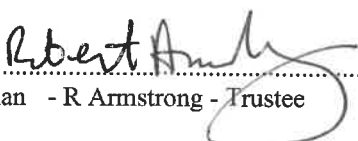
Santander Corporate & Commercial Banking
Bridle Road
Bootle
Merseyside
L30 3GB

Chief Executive Officer

Day to day management of the charity is delegated to Bryonie Shaw.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 19.10.23 and signed on its behalf by:


.....
Chairman - R Armstrong - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
AGE CONCERN WIGAN BOROUGH**

Independent examiner's report to the trustees of Age Concern Wigan Borough ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



John B S Fairhurst BA (Hons) FCA
The Institute of Chartered Accountants in England and Wales

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

Date: 19/10/23

AGE CONCERN WIGAN BOROUGH

**STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	6,554	-	6,554	3,900
Charitable activities	6				
Local authority contracts		151,785	-	151,785	127,858
Service level contracts		70,000	-	70,000	80,540
Grants other		39,020	61,797	100,817	118,047
Other trading activities	4	294,069	-	294,069	252,411
Investment income	5	10,370	-	10,370	948
Other income	7	20,666	18,380	39,046	57,580
Total		<u>592,464</u>	<u>80,177</u>	<u>672,641</u>	<u>641,284</u>
EXPENDITURE ON					
Charitable activities	8				
Charitable activities		639,644	76,009	715,653	697,261
Governance costs		53,250	6,181	59,431	49,849
Total		<u>692,894</u>	<u>82,190</u>	<u>775,084</u>	<u>747,110</u>
NET INCOME/(EXPENDITURE)					
Transfers between funds	20	(100,430) (2,013)	(2,013) 2,013	(102,443) -	(105,826) -
Net movement in funds		(102,443)	-	(102,443)	(105,826)
RECONCILIATION OF FUNDS					
Total funds brought forward		1,037,001	-	1,037,001	1,142,827
TOTAL FUNDS CARRIED FORWARD		<u>934,558</u>	<u>-</u>	<u>934,558</u>	<u>1,037,001</u>

The notes form part of these financial statements

AGE CONCERN WIGAN BOROUGH

STATEMENT OF FINANCIAL POSITION 31 March 2023

	Notes	2023 £	2022 £
FIXED ASSETS			
Tangible assets	14	8,360	3,294
Investments	15	<u>2</u>	<u>2</u>
		8,362	3,296
CURRENT ASSETS			
Debtors	16	122,951	142,956
Cash at bank and in hand		<u>899,256</u>	<u>959,647</u>
		1,022,207	1,102,603
CREDITORS			
Amounts falling due within one year	17	(96,011)	(68,898)
NET CURRENT ASSETS		<u>926,196</u>	<u>1,033,705</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		934,558	1,037,001
NET ASSETS		<u>934,558</u>	<u>1,037,001</u>
FUNDS	20		
Unrestricted funds		<u>934,558</u>	<u>1,037,001</u>
TOTAL FUNDS		<u>934,558</u>	<u>1,037,001</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 19.10.23 and were signed on its behalf by:

MT Hothersall
MT Hothersall - Trustee

The notes form part of these financial statements

AGE CONCERN WIGAN BOROUGH

NOTES TO THE FINANCIAL STATEMENTS for the Year Ended 31 March 2023

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 in the Trustee's 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.

Financial reporting standard 102 - reduced disclosure exemptions

The charitable company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

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.

AGE CONCERN WIGAN BOROUGH

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 March 2023

2. ACCOUNTING POLICIES - continued

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.

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.

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.

AGE CONCERN WIGAN BOROUGH

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 March 2023

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.

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.

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

	2023	2022
	£	£
Donations	6,504	3,900
Gift aid	<u>50</u>	<u>-</u>
	<u>6,554</u>	<u>3,900</u>

4. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Home Help	<u>294,069</u>	<u>252,411</u>

5. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	<u>10,370</u>	<u>948</u>

AGE CONCERN WIGAN BOROUGH

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 March 2023

6. INCOME FROM CHARITABLE ACTIVITIES

				2023	2022
	Local authority contracts £	Service level contracts £	Grants other £	Total activities £	Total activities £
Local authority contracts	151,785	-	-	151,785	127,858
Service level contracts	-	70,000	-	70,000	80,540
Grant income	-	-	100,817	100,817	118,047
	<u>151,785</u>	<u>70,000</u>	<u>100,817</u>	<u>322,602</u>	<u>326,445</u>

Grant income is analysed as:

	2023 £	2022 £
Evan Cornish Foundation	5,000	32,107
Eric Wright Charitable Trust	22,347	17,500
AgeUK/Eon Warm Homes	39,020	11,284
Walking football	7,500	5,000
Advocacy	-	35,261
Soil Association	-	16,895
National Lottery Fund RC North West Region	10,320	-
Headley Trust	15,000	-
Skelton Charity	1,630	-
	<u>100,817</u>	<u>118,047</u>

7. OTHER INCOME

	2023 £	2022 £
Other income	<u>39,046</u>	<u>57,580</u>

	2023 £	2022 £
Utility contributions	512	1,089
Duchy of Lancaster	-	1,000
Health fairs	-	1,035
DHSC Self Isolation and GM Pathfinder	-	10,000
Self Isolation support	-	5,000
Headley Trust	-	2,483
Eric Wright Charitable Trust	-	10,000
Rent - Age UK	2,250	9,000
Partner payment Age UK	10,000	10,000
Bright Days income	9,333	-
Groundwork CLM/Tesco Foundation (Cook with me project)	1,000	-
Age UK Cost of Living Response Fund	10,000	-
Wigan Council Cost of Living Response Fund	1,000	-
Items under £1,000	<u>4,951</u>	<u>7,973</u>
	<u>39,046</u>	<u>57,580</u>

AGE CONCERN WIGAN BOROUGH

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 March 2023

8. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 9) £	Support costs (see note 10) £	Totals £
Charitable activities	715,653	-	715,653
Governance costs	-	59,431	59,431
	<u>715,653</u>	<u>59,431</u>	<u>775,084</u>

9. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2023 £	2022 £
Staff costs	515,278	446,703
Rent, rates and water	44,430	85,101
Insurance	5,378	7,286
Light and heat	4,493	19,931
Telephone	11,174	10,013
Postage, stationery and advertising	17,415	20,760
Sundries	38,056	30,248
Motor and travel	29,731	21,829
Computer costs	9,248	8,670
Repairs and maintenance	3,256	2,721
Volunteer expenses	4,438	610
Training and recruitment	2,553	2,049
Consultancy	5,766	20,624
Legal and professional fees	4,522	788
Un-claimable VAT	15,056	16,241
Depreciation	<u>4,859</u>	<u>3,687</u>
	<u>715,653</u>	<u>697,261</u>

10. SUPPORT COSTS

	Governance costs £
Governance costs	<u>59,431</u>

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

AGE CONCERN WIGAN BOROUGH

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 March 2023

10. SUPPORT COSTS - continued

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

Governance costs

	2023 Governance costs £	2022 Total activities £
Wages	42,640	32,421
Pensions	-	1,341
Auditors' remuneration	-	4,650
Accountancy and legal fees	15,623	10,506
Bank charges and interest	<u>1,168</u>	<u>931</u>
	<u>59,431</u>	<u>49,849</u>

11. NET INCOME/(EXPENDITURE)

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

	2023 £	2022 £
Auditors remuneration	-	4,650
Depreciation - owned assets	4,859	3,687
Property rental	<u>18,606</u>	<u>40,000</u>

12. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

13. STAFF COSTS

	2023 £	2022 £
Wages and salaries	527,593	456,670
Social security costs	17,285	12,443
Other pension costs	<u>13,040</u>	<u>11,352</u>
	<u>557,918</u>	<u>480,465</u>

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

	2023	2022
Managerial	4	3
Charitable activities	<u>49</u>	<u>28</u>
	<u>53</u>	<u>31</u>

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

AGE CONCERN WIGAN BOROUGH

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 March 2023

14. TANGIBLE FIXED ASSETS

	Electrical equipment £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST					
At 1 April 2022	7,327	15,497	12,750	43,907	79,481
Additions	<u>1,560</u>	<u>577</u>	<u>-</u>	<u>7,788</u>	<u>9,925</u>
At 31 March 2023	<u>8,887</u>	<u>16,074</u>	<u>12,750</u>	<u>51,695</u>	<u>89,406</u>
DEPRECIATION					
At 1 April 2022	6,945	15,093	12,750	41,399	76,187
Charge for year	<u>77</u>	<u>329</u>	<u>-</u>	<u>4,453</u>	<u>4,859</u>
At 31 March 2023	<u>7,022</u>	<u>15,422</u>	<u>12,750</u>	<u>45,852</u>	<u>81,046</u>
NET BOOK VALUE					
At 31 March 2023	<u>1,865</u>	<u>652</u>	<u>-</u>	<u>5,843</u>	<u>8,360</u>
At 31 March 2022	<u>382</u>	<u>404</u>	<u>-</u>	<u>2,508</u>	<u>3,294</u>

15. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
COST LESS IMPAIRMENT	
At 1 April 2022 and 31 March 2023	<u>2</u>
NET BOOK VALUE	
At 31 March 2023	<u>2</u>
At 31 March 2022	<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	Non trading operation	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.

AGE CONCERN WIGAN BOROUGH

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 March 2023

16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade debtors	25,725	30,781
Amounts owed by group undertakings	38,182	80,314
Other debtors	580	-
Prepayments and accrued income	<u>58,464</u>	<u>31,861</u>
	<u>122,951</u>	<u>142,956</u>

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	6,623	3,021
Social security and other taxes	10,925	8,608
Other creditors	3,299	2,725
Deferred income	22,937	4,500
Accrued expenses	<u>52,227</u>	<u>50,044</u>
	<u>96,011</u>	<u>68,898</u>

Accrued and deferred income is comprised of several 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.

18. LEASING AGREEMENTS

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

	2023	2022
	£	£
Within one year	5,742	5,296
Between one and five years	<u>-</u>	<u>5,742</u>
	<u>5,742</u>	<u>11,038</u>

The payments for the financial year with regards to operating leases amounted to £26,462 (2022 - £48,812).

19. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	2023 Total funds	2022 Total funds
	£	£	£	£
Fixed assets	8,360	-	8,360	3,294
Investments	2	-	2	2
Current assets	1,022,207	-	1,022,207	1,102,603
Current liabilities	<u>(96,011)</u>	<u>-</u>	<u>(96,011)</u>	<u>(68,898)</u>
	<u>934,558</u>	<u>-</u>	<u>934,558</u>	<u>1,037,001</u>

The Trustees have designated £410,000 (2022 - £410,000) 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.

AGE CONCERN WIGAN BOROUGH

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 March 2023

20. MOVEMENT IN FUNDS

	At 1/4/22 £	Net movement in funds £	Transfers between funds £	At 31/3/23 £
Unrestricted funds				
General fund	627,001	(100,430)	(2,013)	524,558
Designated	<u>410,000</u>	<u>-</u>	<u>-</u>	<u>410,000</u>
	1,037,001	(100,430)	(2,013)	934,558
Restricted funds				
Bright Days	-	(58,062)	58,062	-
Walking football	-	6,752	(6,752)	-
Eric Wright Charitable Trust	-	22,347	(22,347)	-
Headley Trust	-	15,000	(15,000)	-
National Lottery Fund RC North West Region	-	10,320	(10,320)	-
Skelton Charity	<u>-</u>	<u>1,630</u>	<u>(1,630)</u>	<u>-</u>
	<u>-</u>	<u>(2,013)</u>	<u>2,013</u>	<u>-</u>
TOTAL FUNDS	<u>1,037,001</u>	<u>(102,443)</u>	<u>-</u>	<u>934,558</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	592,464	(692,894)	(100,430)
Restricted funds			
Bright Days	18,380	(76,442)	(58,062)
Walking football	12,500	(5,748)	6,752
Eric Wright Charitable Trust	22,347	-	22,347
Headley Trust	15,000	-	15,000
National Lottery Fund RC North West Region	10,320	-	10,320
Skelton Charity	<u>1,630</u>	<u>-</u>	<u>1,630</u>
	<u>80,177</u>	<u>(82,190)</u>	<u>(2,013)</u>
TOTAL FUNDS	<u>672,641</u>	<u>(775,084)</u>	<u>(102,443)</u>

AGE CONCERN WIGAN BOROUGH

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 March 2023

20. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/21 £	Net movement in funds £	Transfers between funds £	At 31/3/22 £
Unrestricted funds				
General fund	671,738	(61,392)	16,655	627,001
Designated	<u>450,000</u>	<u>-</u>	<u>(40,000)</u>	<u>410,000</u>
	1,121,738	(61,392)	(23,345)	1,037,001
Restricted funds				
Advocacy	12,649	(13,591)	942	-
Bright Days	-	(30,122)	30,122	-
Housing and Care options	8,440	-	(8,440)	-
Walking football	-	(52)	52	-
Soil Association	<u>-</u>	<u>(669)</u>	<u>669</u>	<u>-</u>
	<u>21,089</u>	<u>(44,434)</u>	<u>23,345</u>	<u>-</u>
TOTAL FUNDS	<u><u>1,142,827</u></u>	<u><u>(105,826)</u></u>	<u><u>-</u></u>	<u><u>1,037,001</u></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	541,116	(602,508)	(61,392)
Restricted funds			
Advocacy	35,261	(48,852)	(13,591)
Bright Days	41,836	(71,958)	(30,122)
Walking football	5,090	(5,142)	(52)
Soil Association	<u>17,981</u>	<u>(18,650)</u>	<u>(669)</u>
	<u>100,168</u>	<u>(144,602)</u>	<u>(44,434)</u>
TOTAL FUNDS	<u><u>641,284</u></u>	<u><u>(747,110)</u></u>	<u><u>(105,826)</u></u>

AGE CONCERN WIGAN BOROUGH

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 March 2023

20. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/21 £	Net movement in funds £	Transfers between funds £	At 31/3/23 £
Unrestricted funds				
General fund	671,738	(161,822)	14,642	524,558
Designated	<u>450,000</u>	<u>-</u>	<u>(40,000)</u>	<u>410,000</u>
	1,121,738	(161,822)	(25,358)	934,558
Restricted funds				
Advocacy	12,649	(13,591)	942	-
Bright Days	-	(88,184)	88,184	-
Housing and Care options	8,440	-	(8,440)	-
Walking football	-	6,700	(6,700)	-
Soil Association	-	(669)	669	-
Eric Wright Charitable Trust	-	22,347	(22,347)	-
Headley Trust	-	15,000	(15,000)	-
National Lottery Fund RC North West Region	-	10,320	(10,320)	-
Skelton Charity	<u>-</u>	<u>1,630</u>	<u>(1,630)</u>	<u>-</u>
	<u>21,089</u>	<u>(46,447)</u>	<u>25,358</u>	<u>-</u>
TOTAL FUNDS	<u>1,142,827</u>	<u>(208,269)</u>	<u>-</u>	<u>934,558</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,133,580	(1,295,402)	(161,822)
Restricted funds			
Advocacy	35,261	(48,852)	(13,591)
Bright Days	60,216	(148,400)	(88,184)
Walking football	17,590	(10,890)	6,700
Soil Association	17,981	(18,650)	(669)
Eric Wright Charitable Trust	22,347	-	22,347
Headley Trust	15,000	-	15,000
National Lottery Fund RC North West Region	10,320	-	10,320
Skelton Charity	<u>1,630</u>	<u>-</u>	<u>1,630</u>
	<u>180,345</u>	<u>(226,792)</u>	<u>(46,447)</u>
TOTAL FUNDS	<u>1,313,925</u>	<u>(1,522,194)</u>	<u>(208,269)</u>

AGE CONCERN WIGAN BOROUGH

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 March 2023

20. MOVEMENT IN FUNDS - continued

Restricted funds:

Age UK/Eon - Warm Homes

To provide benefit entitlement sessions and home energy checks as an addition to the advice and information service.

Age UK/Sport England - Women's Walking Football

To enable the hire of facilities and to provide coaching, equipment and kits for a programme of walking football for the over 50's.

The Eric Wright Charitable Trust/Evans Cornish Foundation/Age UK Cost of Living Response Fund/Utley Foundation - Power of Music funding - 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.

The Eric Wright Charitable Trust

Also provided funds for increased publicity.

Unrestricted funds:

Home Help Service

The service has a team of Home Helpers who provide cleaning, shopping and many other household tasks, subject to an initial assessment visit. Some additional funding was provided by a Tesco Community Grant in conjunction with Groundwork for a Cook with me project.

Wigan Council

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

Information and Advice

Community and organisational development to provide practical support services to older people throughout the Borough, funded through a contract with the Social Services Department and the Citizens Advice Bureau. Funding has also been provided by the Headley Foundation and The Cost of Living Response funding provided by Age UK also The National Lottery Fund RC North West Region to fund a Specialist Advisor Role.

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 living conditions and enabling them to access other support and services. The Handyperson service also works with Wigan Council and Leigh Building Services. Some additional funding was provided by The Skelton Charity for essential tools.

Although there has been some reduced losses due to moving premises, consequently there have been costs associated with the move.

AGE CONCERN WIGAN BOROUGH

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 March 2023

21. 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 £13,040 (2022 - £11,352). There were amounts outstanding at the year end of £3,174 (2022 - £2,725).

22. RELATED PARTY DISCLOSURES

The charitable company has taken advantage of exemption, under the terms of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', not to disclose related party transactions with wholly owned subsidiaries within the group.

23. ULTIMATE CONTROLLING PARTY

The ultimate controlling party is deemed to be the Trustees. There were 34 (2022: 118) members as at 31 March 2023, 29 of these were constitutional members with voting rights, the remaining 5 being associated members.

AGE CONCERN WIGAN BOROUGH

DETAILED STATEMENT OF FINANCIAL ACTIVITIES for the Year Ended 31 March 2023

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	6,504	3,900
Gift aid	<u>50</u>	<u>-</u>
	6,554	3,900
Other trading activities		
Home Help	294,069	252,411
Investment income		
Deposit account interest	10,370	948
Charitable activities		
Local authority contracts	151,785	127,858
Service level contracts	70,000	80,540
Grant income	<u>100,817</u>	<u>118,047</u>
	322,602	326,445
Other income		
Other income	<u>39,046</u>	<u>57,580</u>
Total incoming resources	672,641	641,284
EXPENDITURE		
Charitable activities		
Wages	484,953	424,249
Social security	17,285	12,443
Pensions	13,040	10,011
Rent, rates and water	44,430	85,101
Insurance	5,378	7,286
Light and heat	4,493	19,931
Telephone	11,174	10,013
Postage, stationery and advertising	17,415	20,760
Sundries	38,056	30,248
Motor and travel	29,731	21,829
Computer costs	9,248	8,670
Repairs and maintenance	3,256	2,721
Volunteer expenses	4,438	610
Training and recruitment	2,553	2,049
Consultancy	5,766	20,624
Legal and professional fees	4,522	788
Un-claimable VAT	15,056	16,241
Electrical equipment depreciation	77	53
Fixtures and fittings depreciation	329	305
Computer equipment depreciation	<u>4,453</u>	<u>3,329</u>
	715,653	697,261

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 2023

	2023 £	2022 £
Support costs		
Governance costs		
Wages	42,640	32,421
Pensions	-	1,341
Auditors' remuneration	-	4,650
Accountancy and legal fees	15,623	10,506
Bank charges and interest	<u>1,168</u>	<u>931</u>
	<u>59,431</u>	<u>49,849</u>
Total resources expended	<u>775,084</u>	<u>747,110</u>
Net expenditure	<u>(102,443)</u>	<u>(105,826)</u>