

REGISTERED COMPANY NUMBER: 3773810 (England and Wales)
REGISTERED CHARITY NUMBER: 1076830

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2016
FOR**

**THE WIGAN CHURCHES' ASSOCIATION FOR
FAMILY WELFARE**

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

**THE WIGAN CHURCHES' ASSOCIATION FOR
FAMILY WELFARE**

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for the Year Ended 31 December 2016**

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**THE WIGAN CHURCHES' ASSOCIATION FOR
FAMILY WELFARE**

**REPORT OF THE TRUSTEES
for the Year Ended 31 December 2016**

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 December 2016. 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 2015).

**THE WIGAN CHURCHES' ASSOCIATION FOR
FAMILY WELFARE**

**REPORT OF THE TRUSTEES
for the Year Ended 31 December 2016**

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity is a long established Christian organisation whose membership is drawn from across the churches and communities of the Wigan Borough. Working in partnership the charity seeks to serve the whole community, of all faiths and none, by celebrating the gift of family life in all its variety and helping heal where it is bruised and broken.

The services we offer focus on support for families, and their individual members, in all the situations of modern life from birth to death. This can mean helping rediscover what is life giving in the family environment or, when necessary, helping individuals value themselves in new circumstances.

To underpin this work we have established eight key principles that drive all that we do:

1. To respect family life as we encounter it in all its variety and imperfection
2. Respecting the Individual
3. Strengthening Communities
4. Working in Partnership
5. Identifying and using local resources effectively
6. Learning from experience
7. Remaining independent in the face of changing times.
8. We take referrals from (or support) people regardless of their ethnicity, sexuality, disability or creed/religion/non-religion and age.

We believe that by working together and planning ahead we can achieve better and more accessible services to make the Borough of Wigan a better place for all.

The charity's objects are as follows;

1. To promote any charitable purpose for the benefit of families and individuals and in particular the relief of poverty through the provision of financial help and other resources which include information, advice and support.
2. To promote the advancement of education for the benefit of families and individuals through the provision of guidance, advice, counselling and training relating to family relationships.

In furtherance of the objects but not otherwise the charity may exercise the following powers:

1. To draw, make, accept, endorse, discount, execute and issue promissory notes, bills, cheques and other instruments and to operate bank accounts in the name of the charity.
2. To raise funds and to invite and receive contributions; provided that in raising funds the charity shall not undertake any substantial permanent trading activities and shall conform to any relevant statutory regulations.
3. To acquire, alter, improve and (subject to consents as may be required by law) to charge or otherwise dispose of property.
4. Subject to 5 below to employ such staff, who shall not be directors of the charity as are necessary for the proper pursuit of the objects and to make all reasonable and necessary provision for the payment of pensions and superannuation to staff and their dependents.
5. To establish or support any charitable trusts, associations or institutions formed for all or any of the objects.
6. To co-operate with other charities, voluntary bodies and statutory authorities operating in furtherance of the objects or similar charitable purposes and to exchange information and advice with them.
7. To pay out of the funds of the charity the costs, charges and expenses of and incidental to the formation and registration of the charity.
8. To do all such other lawful things as are necessary for the achievement of the objects.

Assessment of aims and achievements

**THE WIGAN CHURCHES' ASSOCIATION FOR
FAMILY WELFARE**

**REPORT OF THE TRUSTEES
for the Year Ended 31 December 2016**

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity is a highly successful charity based on clear key performance indicators agreed with those who commission its services at the point of tendering. It uses random outcome measure and wellness scales (the same as its colleagues in both adult and young peoples Improved Access to Psychological Therapies) to show significant change in its therapies. These are published in the charity's Annual Report which is a public document as well as being given to commissioners on a quarterly basis. The charity in its advocacy work also abides by legislation and the guidance given thus being able to identify its achievements.

In order to reinforce the above clients and referrers are also asked to give feedback on the services they have received. Once again in an attempt to be fully transparent these are published in the charity's Annual Report.

To further its aims it welcomes representatives of its service users on to the Board of Trustees.

**THE WIGAN CHURCHES' ASSOCIATION FOR
FAMILY WELFARE**

**REPORT OF THE TRUSTEES
for the Year Ended 31 December 2016**

OBJECTIVES AND ACTIVITIES

Significant activities

The charity offers advocacy and counselling to both adults and children. The counselling provided is in a variety of settings from secondary schools to Sure Start children centres.

Key statistics for the 2016 financial year were as follows;

- Counselling services were provided to 1261 individuals.
- Advocacy services were provided to 1223 individuals.
- Practical help both materially and financially was provided to 241 individuals.

Descriptions of the scope and aims of the various projects which resulted in the delivery of the above services are as follows;

Project name	Scope of service	Aim of project
Independent Mental Capacity Advocate/Deprivation of Liberty Safeguards(IMCA/DOLS)	The focus of this role is to provide representation to some of the most vulnerable people in our society that may be deprived of their liberty under the provisions of the Mental Capacity Act (the Act) and Deprivation of Liberty Safeguards.	To give information or make submission to assessors, which assessors must take into account. To consider any concerns about the outcome of the assessment process. To apply to the Court of Protection if necessary.
Person's Representative	A crucial role provided in the deprivation of liberty process, providing the relevant person with independent representation and support.	To provide and maintain contact with the relevant person. To represent and support the relevant person in all matters relating to DOLS. To access and organisations complaints procedure if necessary. To apply to the Court of Protection if necessary.
Independent Mental Health Advocacy (IMHA)	The purpose of the IMHA project is to empower and support people who qualify to speak up about their views around care and treatment under the Mental Health Act. This includes supporting those detained under the Mental Health Act (including those on Community Treatment Orders and Guardianship) to understand their rights. This statutory role is provided to and for people regardless of whether there are relatives	To support people in speaking up to professionals within health and social care. To support clients in understanding their rights under the Act, including the role and rights of the nearest relative. To facilitate access to appropriate records regarding care and treatment under the Act. To increase understanding of the relevant parts of the Act To help clients understand the reasons for medical treatment.

	<p>involved or not. IMHA workers can support people who qualify regardless of their capacity - or lack of - at any point of the detention.</p> <p>IMHA workers are afforded rights such as accessing relevant notes and interviewing professionals involved in care.</p>	<p>To represent a person's rights and views in accordance with their wishes, e.g. verbally and/or in writing.</p> <p>To act in accordance with an individual's wishes unless working in a non-instructed capacity.</p> <p>To provide confidential and independent advocacy support whilst ensuring there is no conflict of interest</p> <p>To provide signposting to other organisations where appropriate.</p> <p>To work in an open and transparent way.</p>
Children's Advocacy	<p>Advocacy is a service which will help children and young people aged under 18 put their views across to other people or organisations.</p>	<p>To promote positive parenting.</p> <p>To build parents' self-esteem and skills to use at home or workplace.</p> <p>To build confidence and aid in personal development.</p> <p>To listen to views and opinions.</p> <p>To ensure children are empowered to speak for themselves.</p> <p>To act if necessary on a child's behalf. Including attending meetings.</p> <p>To assist with understanding forms and letters.</p>
Counselling in Schools	<p>The organisation offers a generic counselling service working with young people who have social, emotional or behavioural problems. The ability to provide the service in school offers equal access to all.</p>	<p>To minimise disruption to a young person's education.</p> <p>To ensure sessions are rotated throughout the timetable ensuring that the same lesson is not missed on a regular basis.</p>
PND Sure Start Counselling Peri Natal	<p>This service provides counselling to those experiencing Post Natal Depression.</p>	<p>To provide ten weekly sessions enabling clients to discuss their feelings and experiences in a safe and non-judgemental environment.</p>
Counselling for children and young people experiencing loss and bereavement	<p>This service provides counselling to those experiencing childhood bereavement. (which can be a risk factor for later difficulties including anxiety, depression, teenage pregnancies and involvement in crime.</p>	<p>To provide support to children and young children aged 5 - 19. To help young people to understand and cope with their loss. To promote the health and well being of each child.</p>

Counselling for adults with difficulties controlling their anger	<p>There is a growing body of evidence that links anger to a range of emotional, social and physical problems. Anger has been linked to coronary disease, cancer, stroke and general poor health.</p> <p>This service seeks to mitigate against these risk factors by provision of counselling to those aged 19+</p>	<p>To improve their anger management skills.</p> <p>To improve social interaction and relationships.</p> <p>To reduce episodes of verbal and physical aggression.</p>
Counselling for children and young people with difficulties controlling their anger	This project aims to work with children and young people with difficulties controlling their anger	To prevent exclusion from the education system due to anger issues. This will then enable more positive outcomes in later life.

ACHIEVEMENT AND PERFORMANCE

This year the charity worked with 2725 new individuals and families, offering 9667 individual counselling sessions. The charity's DNA and cancellation rate remains at 2.8% and 4.08% respectively. This level is the envy of statutory and 3rd sector organisations alike. We seem to have reached a plateau with the number of cases, as we dealt with a similar 2768 cases in 2015. However, due to the complexity of cases now being referred we offered more sessions. As you can imagine all this work is an enormous undertaking and a strategic challenge.

From a school counselling perspective 92% of all young people seen showed an improvement and 8% stayed the same. This is based on a wellbeing scale administered at the beginning and end of therapy.

This year the charity invested in CORE (Clinical Outcomes in routine Evaluations); a dataset to show performance of individuals, groups and practitioners.

**THE WIGAN CHURCHES' ASSOCIATION FOR
FAMILY WELFARE**

**REPORT OF THE TRUSTEES
for the Year Ended 31 December 2016**

FINANCIAL REVIEW

Financial position

The financial statements show a surplus of £54,078 for the year. The charity has significantly changed its financial monitoring in order to improve its awareness of its financial position at any time during the financial year. This has already begun to show benefits.

The surplus has already been allocated in the charity's budget for 2017. It will be used for both restricted and unrestricted funds to provide three days additional advocacy and five days additional counselling thus considerably increasing the amount work of the charity can do.

Reserves policy

The Trustees have examined the charity's requirements for reserves and it was agreed that the level of reserves at any time should be enough to cover six months running costs, in order to achieve a controlled exit strategy should the need arise.

This is believed to be financially prudent as well as morally correct in protecting the employment of its staff (and their families) and continuity of work with clients. Six months would allow work with clients to be finished or a reasonable and measured transfer of cases to other organisations to be arranged.

At the reporting date the charity had reserves of £378,556 of which £129,115 relates to restricted funds. £34,000 of the reserves have been committed to be spent on a peripatetic counsellor and three extra advocacy days per week during the 2017 financial year.

Funds in deficit

At the reporting date the post-natal depression fund was in deficit by £6,928. This deficit is expected to be reduced in subsequent years.

**THE WIGAN CHURCHES' ASSOCIATION FOR
FAMILY WELFARE**

**REPORT OF THE TRUSTEES
for the Year Ended 31 December 2016**

FUTURE PLANS

The charity has published a five year Business plan for 2017 detailing its short term and longer term objectives.

The 2017 financial year will see the charity entering a new round of tendering.

The charity now has more control over its finances than ever before. The surplus made in 2016 has been dedicated to direct work with people in the Wigan Borough in 2017; by identifying gaps and filling them with our own resources. This will mean immediately dedicating £34,000 to a peripatetic counsellor and three extra advocacy days per week.

The success of the bid to the Community Investment Fund opens up new opportunities and ways of working.

The charity plans to expand outside of the Borough of Wigan in order to bring more finances into the Wigan Borough and therefore help more families, individuals and children. This will commence in the next financial year.

Training with other organisations will be a focus in 2017. Whether that be working with care homes or training for children's advocacy ambassadors the demand for our expertise and experience is definitely there.

The Trustees will focus on education and training of staff in order to increase the quality of the services offered. The charity will invest in the new financial year in IT equipment to improve service delivery.

Stronger relationships with partners, improving CYP IAPT in Wigan, counselling children who are looked after by the local authority and even offering group work in conjunction with our partners in the children and adolescent mental health services are all anticipated.

Lessons learnt from past or current activities

The charity has a long history (formed in 1958) and prides itself on learning from the past. This year has been no different. It has identified that tighter controls are needed over its financial management strategy. The improved controls are already showing an immense benefit.

The investment in CORE allows the charity to improve and learn very quickly. Making it more responsive to clients needs.

The charity has learnt in the current financial and political environment to be more adaptable to changes.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The organisation is a charitable company, limited by guarantee, incorporated on 20 May 1999 and registered as a charity on 31 July 1999. The company established under a memorandum of association which established the objectives and powers of the charitable company and is governed under its articles of association. In the event of the company being wound up, members are required to contribute an amount not exceeding £5.

Recruitment and appointment of new trustees

The Trustees who served during the year and since the year end are set out below. Trustees are appointed each year at the annual general meeting.

Trustees are recruited from the charity's membership or from users of the service.

The charity is a fully independent organisation and does not allow external bodies to appoint its trustees.

Training is offered to Trustees at the point of induction and ongoing as identified

The charity currently has Trustee indemnity insurance cover of £80,000.

**THE WIGAN CHURCHES' ASSOCIATION FOR
FAMILY WELFARE**

**REPORT OF THE TRUSTEES
for the Year Ended 31 December 2016**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The organisational structure consists of a minimum of five and no more than twelve Trustees on the Board of Trustees at any one time.

The Chief Officer Stuart Parsons is responsible for the day to management of the charity. He has three managers allocated to counselling, advocacy and administration. All other staff and volunteers report to their designated line manager.

Induction and training of new trustees

All new Trustees have a full induction to the organisation in line with staff and other volunteers. This includes roles and responsibilities both financial and those under charitable law.

Key management remuneration

In August of year the Board of Trustees review the remuneration of key management personnel and authorise any increments.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

3773810 (England and Wales)

Registered Charity number

1076830

Registered office

St Catharine's House
Catherine Terrace
Scholes
Wigan
Lancashire
WN1 3JW

Trustees

Mrs A Gibson	
Rev Fr C Stainton- Polland	Chairman
G M Greenwood	- resigned 31/08/2016
A Johnson	Treasurer
Mrs M P Williscroft	- resigned 20/12/2016
Reverend B Matthews	- appointed 29/6/2016
C D Latham	- appointed 29/6/2016

Company Secretary

S Parsons

Auditors

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

**THE WIGAN CHURCHES' ASSOCIATION FOR
FAMILY WELFARE**

**REPORT OF THE TRUSTEES
for the Year Ended 31 December 2016**

REFERENCE AND ADMINISTRATIVE DETAILS

Bankers

The Cooperative Bank
P O Box 250
Skelmersdale
WN8 6WT

Solicitors

Healds Solicitors
Moot Hall Chambers
8 Wallgate
Wigan
WN1 1JE

Chief Officer

Stuart Parsons

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees (who are also the directors of The Wigan Churches' Association for Family Welfare 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), including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website.

AUDITORS

The auditors, Fairhurst, will be proposed for re-appointment at the forthcoming Annual General Meeting.

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

THE WIGAN CHURCHES' ASSOCIATION FOR
FAMILY WELFARE

REPORT OF THE TRUSTEES
for the Year Ended 31 December 2016

Approved by order of the board of trustees on22/5/2017..... and signed on its behalf by:


.....
Rev Fr C Stainton-Pollard - Trustee

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
THE WIGAN CHURCHES' ASSOCIATION FOR
FAMILY WELFARE**

We have audited the financial statements of The Wigan Churches' Association for Family Welfare for the year ended 31 December 2016 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows and the related notes. 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), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

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.

Respective responsibilities of trustees and auditors

As explained more fully in the Statement of Trustees Responsibilities, 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.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charitable company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Report of the Trustees to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2016 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, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Opinion on other matter prescribed by the Companies Act 2006

In our opinion 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.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
THE WIGAN CHURCHES' ASSOCIATION FOR
FAMILY WELFARE**

Matters on which we are required to report by exception

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; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.



Gary Edgerton FCA Cert PFS (Senior Statutory Auditor)
for and on behalf of Fairhurst
Statutory Auditor
Chartered Accountants
Douglas Bank House
Wigan Lane
Wigan
Lancashire
WN1 2TB

Date: 19/6/2017

Note:

The maintenance and integrity of the The Wigan Churches' Association for Family Welfare website is the responsibility of the trustees; the work carried out by the auditors does not involve consideration of these matters and, accordingly, the auditors accept no responsibility for any changes that may have occurred to the financial statements since they were initially presented on the website.

**THE WIGAN CHURCHES' ASSOCIATION FOR
FAMILY WELFARE**

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
for the Year Ended 31 December 2016**

		Unrestricted funds	Restricted funds	Total	2016 funds	Total	2015 funds
	Notes	£	£		£		£
INCOME AND ENDOWMENTS FROM							
Donations and legacies	3	7,801	4		7,805		8,076
Charitable activities	6						
Counselling & Advocacy		403,519	342,062		745,581		662,749
Other trading activities	4	531	-		531		298
Investment income	5	1,258	-		1,258		2,225
Other income		<u>1,782</u>	<u>-</u>		<u>1,782</u>		<u>-</u>
Total		414,891	342,066		756,957		673,348
EXPENDITURE ON							
Charitable activities	7						
Counselling & Advocacy		313,875	273,272		587,147		534,121
Other		<u>103,172</u>	<u>12,560</u>		<u>115,732</u>		<u>114,420</u>
Total		417,047	285,832		702,879		648,541
NET INCOME/(EXPENDITURE)		(2,156)	56,234		54,078		24,807
Transfers between funds	19	<u>51,272</u>	<u>(51,272)</u>		<u>-</u>		<u>-</u>
Net movement in funds		49,116	4,962		54,078		24,807
RECONCILIATION OF FUNDS							
Total funds brought forward		199,494	124,984		324,478		299,671
TOTAL FUNDS CARRIED FORWARD		<u>248,610</u>	<u>129,946</u>		<u>378,556</u>		<u>324,478</u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

**THE WIGAN CHURCHES' ASSOCIATION FOR
FAMILY WELFARE**

**STATEMENT OF FINANCIAL POSITION
At 31 December 2016**

		Unrestricted funds £	Restricted funds £	Total 2016 funds £	Total 2015 funds £
	Notes				
FIXED ASSETS					
Tangible assets	13	33,398	-	33,398	36,728
CURRENT ASSETS					
Debtors	14	5,213	58,493	63,706	116,454
Cash at bank and in hand		<u>471,239</u>	<u>93,389</u>	<u>564,628</u>	<u>421,125</u>
		476,452	151,882	628,334	537,579
CREDITORS					
Amounts falling due within one year	15	(28,885)	(21,937)	(50,822)	(51,806)
NET CURRENT ASSETS		<u>447,567</u>	<u>129,945</u>	<u>577,512</u>	<u>485,773</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		480,965	129,945	610,910	522,501
ACCRUALS AND DEFERRED INCOME	18	(232,354)	-	(232,354)	(198,023)
NET ASSETS		<u>248,611</u>	<u>129,945</u>	<u>378,556</u>	<u>324,478</u>
FUNDS	19				
Unrestricted funds				248,611	199,494
Restricted funds				<u>129,945</u>	<u>124,984</u>
TOTAL FUNDS				<u>378,556</u>	<u>324,478</u>

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies.

The financial statements were approved by the Board of Trustees on 22/05/17 and were signed on its behalf by:


Rev Fr C Stainton-Polland - Trustee

The notes form part of these financial statements

**THE WIGAN CHURCHES' ASSOCIATION FOR
FAMILY WELFARE**

**STATEMENT OF CASH FLOWS
for the Year Ended 31 December 2016**

	Notes	2016 £	2015 £
Cash flows from operating activities:			
Cash generated from operations	1	<u>174,271</u>	<u>(15,394)</u>
Net cash provided by (used in) operating activities		<u>174,271</u>	<u>(15,394)</u>
Cash flows from investing activities:			
Purchase of tangible fixed assets		<u>(4,410)</u>	<u>(3,583)</u>
Net cash provided by (used in) investing activities		<u>(4,410)</u>	<u>(3,583)</u>
		<u> </u>	<u> </u>
Change in cash and cash equivalents in the reporting period		169,861	(18,977)
Cash and cash equivalents at the beginning of the reporting period	2	<u>378,966</u>	<u>397,943</u>
Cash and cash equivalents at the end of the reporting period	2	<u><u>548,827</u></u>	<u><u>378,966</u></u>

The notes form part of these financial statements

**THE WIGAN CHURCHES' ASSOCIATION FOR
FAMILY WELFARE**

**NOTES TO THE STATEMENT OF CASH FLOWS
for the Year Ended 31 December 2016**

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

	2016 £	2015 £
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	54,078	24,807
Adjustments for:		
Depreciation charges	7,740	8,466
Decrease/(increase) in debtors	52,748	(82,732)
Increase in creditors	<u>59,705</u>	<u>34,065</u>
Net cash provided by (used in) operating activities	<u>174,271</u>	<u>(15,394)</u>

2. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2016 £	2015 £
Cash in hand	732	206
Notice deposits (less than 3 months)	563,896	420,919
Overdrafts included in bank loans and overdrafts falling due within one year	<u>(15,801)</u>	<u>(42,159)</u>
Total cash and cash equivalents	<u>548,827</u>	<u>378,966</u>

**THE WIGAN CHURCHES' ASSOCIATION FOR
FAMILY WELFARE**

**NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 December 2016**

1. STATUTORY INFORMATION

The Wigan Churches' Association for Family Welfare is a charitable company, limited by guarantee, registered in England and Wales. The charitable company's registered number and registered office address can be found in the Report of the Trustees.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements and assessment of going concern

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 2015)', 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.

The principal accounting policies adopted in the preparation of the financial statements are set out below.

These financial statements for the year ended 31 December 2016 are the first financial statements that comply with FRS 102. The date of transition is 1 January 2015.

The transition to FRS 102 has resulted in no changes to the accounting policies used previously.

The Trustees consider that there are no material uncertainties regarding the charitable company's ability to continue as a going concern.

Income

All incoming resources are included on the Statement of Financial Activities when the company is entitled to the income and the amount can be quantified with reasonable accuracy.

Income from schools counselling services is recognised at the fair value of the consideration receivable for services provided. Income is recognised according to the period to which it relates. Amounts invoiced in advance of the service being performed are accounted for as deferred income and recognised as income when the service has been performed.

Grant income is accounted for under the accruals model. Grant income is recognised at the fair value of consideration received in the period which it is received. Where performance related conditions are specified income is recognised to the extent that the conditions have been met.

Donations are recognised upon receipt, unless the donor either requests that income be utilised in a future accounting period or the charitable company reaches a certain performance level. In such cases donation income is deferred until these conditions are met.

Investment income is recognised on a receivable basis upon notification of the amount payable by the bank.

**THE WIGAN CHURCHES' ASSOCIATION FOR
FAMILY WELFARE**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 December 2016**

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.

Governance costs

Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Support costs

Support costs include those relating to human resource, administration expenses, finance, and information systems.

Tangible fixed assets

Fixed assets are stated at cost.

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery etc - 20% on reducing balance and 15% on reducing balance

Taxation

The charitable company is exempt from taxation on activities relating to its primary trading purpose.

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.

Pension costs

Contributions payable to employees personal pension schemes are charged to the Statement of Financial Activities in the period to which they relate.

Financial instruments

The following assets and liabilities are classified as financial instruments; trade debtors and accruals.

Financial instruments that are payable or receivable within one year are measured initially and subsequently at the undiscounted amount of the cash or other consideration that is expected to be paid or received.

3. DONATIONS AND LEGACIES

	Unrestricted funds £	Restricted funds £	2016 Total funds £	2015 Total funds £
Donations	7,357	4	7,361	7,201
Subscriptions	444	-	444	875
	<u>7,801</u>	<u>4</u>	<u>7,805</u>	<u>8,076</u>

**THE WIGAN CHURCHES' ASSOCIATION FOR
FAMILY WELFARE**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 December 2016**

4. OTHER TRADING ACTIVITIES

	Unrestricted funds £	Restricted funds £	2016 Total funds £	2015 Total funds £
Special efforts	<u>531</u>	<u>-</u>	<u>531</u>	<u>298</u>

5. INVESTMENT INCOME

	Unrestricted funds £	Restricted funds £	2016 Total funds £	2015 Total funds £
Bank interest receivable	<u>1,258</u>	<u>-</u>	<u>1,258</u>	<u>2,225</u>

6. INCOME FROM CHARITABLE ACTIVITIES

	2016 Counselling & Advocacy £	2015 Total activities £
Grants	85,000	80,115
Childrens' fund	80,026	59,379
Sure Start	13,560	26,645
Schools counselling	394,141	322,060
IMCA	171,749	153,460
Mental health advocacy	<u>1,105</u>	<u>21,090</u>
	<u>745,581</u>	<u>662,749</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct costs £	Support costs (See note 8) £	Totals £
Counselling & Advocacy	<u>515,890</u>	<u>71,257</u>	<u>587,147</u>

8. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Other resources expended	-	115,732	115,732
Counselling & Advocacy	<u>71,257</u>	<u>-</u>	<u>71,257</u>
	<u>71,257</u>	<u>115,732</u>	<u>186,989</u>

**THE WIGAN CHURCHES' ASSOCIATION FOR
FAMILY WELFARE**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 December 2016**

9. NET INCOME/(EXPENDITURE)

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

	2016	2015
	£	£
Auditors' remuneration	4,540	4,440
Depreciation - owned assets	7,740	8,466
Surplus on disposal of fixed asset	(1,782)	-
Remuneration receivable by the charity's auditors for the provision of accountancy services	<u>3,008</u>	<u>2,163</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2016 nor for the year ended 31 December 2015.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2016 nor for the year ended 31 December 2015.

11. STAFF COSTS

	2016	2015
	£	£
Wages and salaries	529,730	492,463
Social security costs	47,010	42,073
Other pension costs	<u>26,167</u>	<u>23,397</u>
	<u>602,907</u>	<u>557,933</u>

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

	2016	2015
Management and administration	7	7
Counsellors	13	12
Advocates	<u>6</u>	<u>5</u>
	<u>26</u>	<u>24</u>

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

The charity considers its key management personnel comprise the trustees and the Chief Officer. The total remuneration of the key management personnel including pension contributions was £51,930 (2015: £50,783).

The company paid £26,167 (2015: £23,397) into employees personal pension schemes during the reporting period. There were no outstanding pension commitments at the reporting date.

**THE WIGAN CHURCHES' ASSOCIATION FOR
FAMILY WELFARE**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 December 2016**

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	7,790	286	8,076
Charitable activities			
Counselling & Advocacy	331,438	331,311	662,749
Other trading activities	298	-	298
Investment income	<u>2,225</u>	<u>-</u>	<u>2,225</u>
Total	341,751	331,597	673,348
 EXPENDITURE ON			
Charitable activities			
Counselling & Advocacy	277,752	256,369	534,121
Other	<u>107,039</u>	<u>7,381</u>	<u>114,420</u>
Total	384,791	263,750	648,541
 NET INCOME/(EXPENDITURE)	(43,040)	67,847	24,807
 Transfers between funds	<u>89,877</u>	<u>(89,877)</u>	<u>-</u>
 Net movement in funds	46,837	(22,030)	24,807
 RECONCILIATION OF FUNDS			
Total funds brought forward	<u>152,660</u>	<u>147,011</u>	<u>299,671</u>
 TOTAL FUNDS CARRIED FORWARD	<u>199,497</u>	<u>124,981</u>	<u>324,478</u>

**THE WIGAN CHURCHES' ASSOCIATION FOR
FAMILY WELFARE**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 December 2016**

13. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 January 2016	45,463	96,062	141,525
Additions	<u>-</u>	<u>4,410</u>	<u>4,410</u>
At 31 December 2016	<u>45,463</u>	<u>100,472</u>	<u>145,935</u>
 DEPRECIATION			
At 1 January 2016	35,714	69,083	104,797
Charge for year	<u>1,462</u>	<u>6,278</u>	<u>7,740</u>
At 31 December 2016	<u>37,176</u>	<u>75,361</u>	<u>112,537</u>
 NET BOOK VALUE			
At 31 December 2016	<u>8,287</u>	<u>25,111</u>	<u>33,398</u>
At 31 December 2015	<u>9,749</u>	<u>26,979</u>	<u>36,728</u>

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2016 £	2015 £
Trade debtors	59,226	110,821
Prepayments and accrued income	<u>4,480</u>	<u>5,633</u>
	<u>63,706</u>	<u>116,454</u>

Trade debtors relate to restricted funds of £55,133 (2015: £99,453) and unrestricted funds of £4,093 (2015: £11,368).

Prepayments and accrued income relate to restricted funds of £3,362 (2015: £4,015) and unrestricted funds of £1,118 (2015: £1,620).

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2016 £	2015 £
Bank loans and overdrafts (see note 16)	15,801	42,159
Creditors and Accruals	<u>35,021</u>	<u>9,647</u>
	<u>50,822</u>	<u>51,806</u>

Bank loans and overdrafts relate to balances on restricted funds in both 2016 and 2015.

Creditors and accruals relate to restricted funds of £6,139 (2015: £2,631) and unrestricted funds of £28,882 (2015: £7,016).

**THE WIGAN CHURCHES' ASSOCIATION FOR
FAMILY WELFARE**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 December 2016**

16. LOANS

An analysis of the maturity of loans is given below:

	2016 £	2015 £
Amounts falling due within one year on demand:		
Bank overdraft	<u>15,801</u>	<u>42,159</u>

17. LEASING AGREEMENTS

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

	2016 £	2015 £
Within one year	6,500	6,500
Between one and five years	<u>2,167</u>	<u>8,667</u>
	<u>8,667</u>	<u>15,167</u>

18. ACCRUALS AND DEFERRED INCOME

	2016 £	2015 £
Accruals and deferred income	<u>232,354</u>	<u>198,023</u>

Deferred income of £232,354 (2015: £198,023) relates to amounts invoiced up to the reporting date for schools counselling, an unrestricted fund, in respect of services to be provided after the reporting date.

During the year £198,023 of the income deferred at 31 December 2015 was recognised in the Statement of Financial Activities.

**THE WIGAN CHURCHES' ASSOCIATION FOR
FAMILY WELFARE**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 December 2016**

19. MOVEMENT IN FUNDS

	At 1/1/16 £	Net movement in funds £	Transfers between funds £	At 31/12/16 £
Unrestricted funds				
Core Funds	141,671	(104,640)	87,182	124,213
Schools Counselling	<u>57,823</u>	<u>102,485</u>	<u>(35,910)</u>	<u>124,398</u>
	199,494	(2,155)	51,272	248,611
Restricted funds				
Mental Health Advocacy	-	(830)	830	-
Post Natal	10,938	(3,966)	(13,900)	(6,928)
Adult Anger	25,575	15,402	(13,621)	27,356
Child Anger	13,581	(7,528)	(1,830)	4,223
Child bereavement	28,854	6,096	(2,393)	32,557
Christmas	557	-	(557)	-
Child Advocacy	36,879	21,539	(9,399)	49,019
Participation Advocate	746	-	(746)	-
Imca dol, rep, imha	<u>7,854</u>	<u>25,520</u>	<u>(9,656)</u>	<u>23,718</u>
	124,984	56,233	(51,272)	129,945
TOTAL FUNDS	<u>324,478</u>	<u>54,078</u>	<u>-</u>	<u>378,556</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Core Funds	20,750	(125,390)	(104,640)
Schools Counselling	<u>394,141</u>	<u>(291,656)</u>	<u>102,485</u>
	414,891	(417,046)	(2,155)
Restricted funds			
Mental Health Advocacy	1,104	(1,934)	(830)
Post Natal	13,559	(17,525)	(3,966)
Adult Anger	45,045	(29,643)	15,402
Child Anger	13,208	(20,736)	(7,528)
Child bereavement	26,749	(20,653)	6,096
Child Advocacy	70,648	(49,109)	21,539
Imca dol, rep, imha	<u>171,753</u>	<u>(146,233)</u>	<u>25,520</u>
	342,066	(285,833)	56,233
TOTAL FUNDS	<u>756,957</u>	<u>(702,879)</u>	<u>54,078</u>

**THE WIGAN CHURCHES' ASSOCIATION FOR
FAMILY WELFARE**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 December 2016**

19. MOVEMENT IN FUNDS - continued

Unrestricted funds are available to spend on any of the purposes of the charity.

Adult and Child anger - Grant funding is received from Wigan CCG with the restrictive purpose of providing counselling services to individuals who have problems controlling their anger. The funds held at the reporting date will be utilised to continue to expand and improve these services.

IMCA - Grant funding is received from Wigan MBC with the restrictive purpose of providing independent mental capacity advocacy services to referred residents in the Wigan Borough. Funds held are designated to increase future services by three days per week.

Child bereavement - Grant funding is received from Wigan CCG with the restrictive purpose of providing counselling services to bereaved children in the Wigan borough. The funds held at the reporting date will be utilised to continue to expand and improve these services.

Child Advocacy - Grant funding is received from Wigan MBC with the restrictive purpose of providing advocacy services to looked after children and children with mental health issues in the Wigan borough. The funds held at the reporting date will be utilised to provide increased training to professionals in Wigan.

Transfers between funds

Transfers from restricted funds to unrestricted core funds of £51,272 (2015: £89,877) were made during the year in respect of management charges and transfer of deficit balances on restricted funds.

20. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2016.

21. CONTROL

The company is under the control of the trustees.

22. FIRST YEAR ADOPTION

There are no transitional adjustments to report upon the first year adoption of FRS 102

**THE WIGAN CHURCHES' ASSOCIATION FOR
FAMILY WELFARE**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 December 2016**

	2016 £	2015 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	7,361	7,201
Subscriptions	<u>444</u>	<u>875</u>
	7,805	8,076
Other trading activities		
Special efforts	531	298
Investment income		
Bank interest receivable	1,258	2,225
Charitable activities		
Grants	85,000	80,115
Childrens' fund	80,026	59,379
Sure Start	13,560	26,645
Schools counselling	394,141	322,060
IMCA	171,749	153,460
Mental health advocacy	<u>1,105</u>	<u>21,090</u>
	745,581	662,749
Other income		
Training placement	<u>1,782</u>	<u>-</u>
Total incoming resources	756,957	673,348
EXPENDITURE		
Charitable activities		
Wages	444,498	408,138
Social security	39,280	34,447
Pensions	21,066	18,373
Counselling fees	(80)	150
Training fees	10,891	6,469
Discretionary payments	<u>235</u>	<u>500</u>
	515,890	468,077
Support costs		
Management		
Rent rates and water	7,230	7,538
Insurance	3,618	3,380
Light and heat	4,177	4,615
Telephone	4,330	7,097
Postage and stationery	7,714	6,898
Travelling and subsistence	14,884	11,415
Carried forward	41,953	40,943

This page does not form part of the statutory financial statements

**THE WIGAN CHURCHES' ASSOCIATION FOR
FAMILY WELFARE**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 December 2016**

	2016 £	2015 £
Management		
Brought forward	41,953	40,943
Repairs and renewals	21,564	16,636
Fixtures & fittings depreciation	1,462	1,720
Computer equipment depreciation	<u>6,278</u>	<u>6,745</u>
	71,257	66,044
Governance costs		
Wages	85,232	84,325
Social security	7,730	7,626
Pensions	5,101	5,024
Auditors' remuneration	4,540	4,440
Sundries	10,121	7,681
Accountancy fees	3,008	2,163
Professional fees	<u>-</u>	<u>3,161</u>
	<u>115,732</u>	<u>114,420</u>
Total resources expended	702,879	648,541
	<u> </u>	<u> </u>
Net income	<u><u>54,078</u></u>	<u><u>24,807</u></u>

This page does not form part of the statutory financial statements