

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

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 DECEMBER 2017
FOR
THE WIGAN CHURCHES' ASSOCIATION FOR
FAMILY WELFARE**

Fairhurst
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 2017**

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

**REPORT OF THE TRUSTEES
for the Year Ended 31 December 2017**

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 2017. 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 2017**

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 2017**

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 2017

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 2017 financial year were as follows;

- Counselling services were provided to 1424 individuals.
- Advocacy services were provided to 942 individuals.
- Practical help both materially and financially was provided to 356 individuals.
- Advice and information/signposting was offered to 425 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 involved or not. IMHA workers can support people who qualify regardless of their capacity - or lack of - at any point of the detention.++IMHA workers are afforded rights such as accessing relevant notes and interviewing professionals involved in care.	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.++To represent a person's rights and views in accordance with their wishes, e.g. verbally and/or in writing.++To act in accordance with an individual's wishes unless working in a non-instructed capacity.++To provide confidential and independent advocacy support whilst ensuring there is no conflict of interest++To provide signposting to other organisations where appropriate.++To work in an open and transparent way.

THE WIGAN CHURCHES' ASSOCIATION FOR FAMILY WELFARE

REPORT OF THE TRUSTEES for the Year Ended 31 December 2017

OBJECTIVES AND ACTIVITIES

Significant activities

Children's Advocacy	Advocacy is a service which will help children and young people aged under 18 put their views across to other people or Organisations.	To promote positive parenting To build parents' self-esteem and skills to use at home or workplace To build confidence and aid in personal development. To listen to views and opinions To ensure children are empowered to speak for themselves To act if necessary on a child's behalf. Including attending meetings To assist with understanding forms and letters To minimise disruption to a young person's education. To ensure sessions are rotated throughout the timetable ensuring that the same lesson is not missed on a regular basis.
Counselling in Schools	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.	To provide ten weekly sessions enabling clients to discuss their feelings and experiences in a safe and non-judgemental environment. 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.
PND Sure Start Counselling Peri Natal	This service provides counselling to those experiencing Post Natal Depression.	To improve their anger management skills. To improve social interaction and relationships. To reduce episodes of verbal and physical aggression.
Counselling for children and young people experiencing loss and bereavement	This service provides counselling to those experiencing childhood bereavement. (which can be a risk factor om later difficulties including anxiety, depression, teenage pregnancies and involvement in crime.	To prevent exclusion from the education system due to anger issues. This, will then enable more positive outcomes in later life.
Counselling for adults with difficulties controlling their anger	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.++This service seeks to mitigate against these risk factors by provision of counselling to those aged 19+	To prevent the need for individuals to access statutory services.
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	
Lean on Me	This project aims to work with adults by providing both advocacy and counselling.	

ACHIEVEMENT AND PERFORMANCE

This year the charity worked 3147 new individuals and families, offering 10,583 individual counselling sessions. The charity's DNA and cancellation rate remains at 3.9% and 2.4% respectively. This level is the envy of statutory and 3rd sector organisations alike. This demonstrates an increase of 422 more individuals worked with in 2017 compared with the previous year. As you can imagine all this work is an enormous undertaking and a strategic challenge.

From a school counselling perspective 85% of all young people seen showed an improvement and 14% stayed the same with only 1% deteriorating. This is based on a wellbeing scale administered at the beginning and end of therapy.

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

**REPORT OF THE TRUSTEES
for the Year Ended 31 December 2017**

FINANCIAL REVIEW

Financial position

The financial statement show a surplus of £26,065 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 began to show benefits.

The surplus has already been allocated in the charity's budget for 2018. It will be used for both restricted and unrestricted funds to provide three days additional advocacy.

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 £404,621 of which £170,878 relates to restricted funds. £17,349 of the reserves have been committed to be spent on three extra advocacy days per week during the 2018 financial year.

Funds in deficit

At the reporting date the post natal depression fund was in deficit by £4,653. This deficit is expected to be reduced in subsequent years.

FUTURE PLANS

The charity has published a five year Business plan for 2018 detailing its short term and longer term objectives.

The 2018 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 2017 has been dedicated to direct work with people in the Wigan Borough in 2018; by identifying gaps and filling them with our own resources. This will mean immediately dedicating £17,349 to three extra advocacy days per week.

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 2018. 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 charity will invest in the new financial year in IT systems 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 charity has learnt in the current financial and political environment to be more adaptable to changes.

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

**REPORT OF THE TRUSTEES
for the Year Ended 31 December 2017**

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 £100,000.

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 day 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 each 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

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

**REPORT OF THE TRUSTEES
for the Year Ended 31 December 2017**

REFERENCE AND ADMINISTRATIVE DETAILS

Trustees

Mrs A Gibson		- resigned 29/6/2017
Rev Fr C Stainton- Polland	Chairman	
G M Greenwood		- resigned 29/6/2017
A Johnson	Treasurer	
Mrs M P Williscroft		- resigned 29/6/2017
Reverend B Matthews		- resigned 31/3/2018
C D Latham		
Ms J Murdoch		- appointed 29/6/2017
Ms S Cole		- appointed 29/6/2017

Company Secretary

S Parsons

Independent examiner

Gary Edgerton FCA Cert PFS
Institute of Chartered Accountants in England and Wales
Fairhurst
Chartered Accountants
Douglas Bank House
Wigan Lane
Wigan
Lancashire
WN1 2TB

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

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 on04/06/2018..... and signed on its behalf by:


Rev Fr C Stainton- Polland - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE WIGAN CHURCHES' ASSOCIATION FOR
FAMILY WELFARE**

Independent examiner's report to the trustees of The Wigan Churches' Association for Family Welfare ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2017.

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 registered member of 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



Gary Edgerton FCA Cert PFS
Institute of Chartered Accountants in England and Wales
Fairhurst
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Date:11/6/18.....

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

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
for the Year Ended 31 December 2017**

		Unrestricted funds £	Restricted funds £	Total 2017 funds £	Total 2016 funds £
	Not es				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	3,785	2	3,787	7,808
Charitable activities	6				
Counselling & Advocacy		409,039	407,296	816,335	745,581
Other trading activities	4	-	-	-	531
Investment income	5	1,000	-	1,000	1,258
Other income		-	-	-	1,782
Total		413,824	407,298	821,122	756,960
EXPENDITURE ON					
Charitable activities	7				
Counselling & Advocacy		359,506	312,915	672,421	587,150
Other		109,505	13,131	122,636	115,732
Total		469,011	326,046	795,057	702,882
NET INCOME/(EXPENDITURE)		(55,187)	81,252	26,065	54,078
Transfers between funds	19	40,317	(40,317)	-	-
Net movement in funds		(14,870)	40,935	26,065	54,078
RECONCILIATION OF FUNDS					
Total funds brought forward		248,611	129,945	378,556	324,478
TOTAL FUNDS CARRIED FORWARD		233,741	170,880	404,621	378,556

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 2017**

		Unrestricted funds £	Restricted funds £	Total 2017 funds £	Total 2016 funds £
	Notes				
FIXED ASSETS					
Tangible assets	13	26,782	-	26,782	33,398
CURRENT ASSETS					
Debtors	14	18,997	59,783	78,780	63,706
Cash at bank and in hand		<u>444,797</u>	<u>154,096</u>	<u>598,893</u>	<u>564,628</u>
		463,794	213,879	677,673	628,334
CREDITORS					
Amounts falling due within one year	15	(29,869)	(10,298)	(40,167)	(50,822)
NET CURRENT ASSETS		<u>433,925</u>	<u>203,581</u>	<u>637,506</u>	<u>577,512</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		460,707	203,581	664,288	610,910
ACCRUALS AND DEFERRED INCOME	18	(226,964)	(32,703)	(259,667)	(232,354)
NET ASSETS		<u>233,743</u>	<u>170,878</u>	<u>404,621</u>	<u>378,556</u>
FUNDS	19				
Unrestricted funds				233,743	248,611
Restricted funds				<u>170,878</u>	<u>129,945</u>
TOTAL FUNDS				<u>404,621</u>	<u>378,556</u>

The notes form part of these financial statements

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

**STATEMENT OF FINANCIAL POSITION - CONTINUED
At 31 December 2017**

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2017.

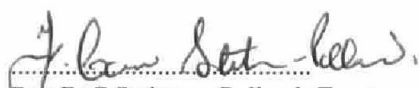
The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2017 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) 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 special provisions of Part 15 of the Companies Act 2006 relating to charitable small companies.

The financial statements were approved by the Board of Trustees on 04/06/2018 and were signed on its behalf by:


Rev Fr C Stainton-Polland -Trustee

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

**STATEMENT OF CASH FLOWS
for the Year Ended 31 December 2017**

	Notes	2017 £	2016 £
Cash flows from operating activities:			
Cash generated from operations	1	<u>42,597</u>	<u>174,271</u>
Net cash provided by (used in) operating activities		<u>42,597</u>	<u>174,271</u>
 Cash flows from investing activities:			
Purchase of tangible fixed assets		<u>-</u>	<u>(4,410)</u>
Net cash provided by (used in) investing activities		<u>-</u>	<u>(4,410)</u>
		<u>-</u>	<u>-</u>
 Change in cash and cash equivalents in the reporting period		42,597	169,861
Cash and cash equivalents at the beginning of the reporting period	2	<u>548,827</u>	<u>378,966</u>
 Cash and cash equivalents at the end of the reporting period	2	<u>591,424</u>	<u>548,827</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 2017**

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

	2017 £	2016 £
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	26,065	54,078
Adjustments for:		
Depreciation charges	6,616	7,740
(Increase)/decrease in debtors	(15,074)	52,748
Increase in creditors	<u>24,990</u>	<u>59,705</u>
Net cash provided by (used in) operating activities	<u><u>42,597</u></u>	<u><u>174,271</u></u>

2. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2017 £	2016 £
Cash in hand	689	732
Notice deposits (less than 3 months)	598,204	563,896
Overdrafts included in bank loans and overdrafts falling due within one year	<u>(7,469)</u>	<u>(15,801)</u>
Total cash and cash equivalents	<u><u>591,424</u></u>	<u><u>548,827</u></u>

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

**NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 December 2017**

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.

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.

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.

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

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 December 2017**

2. ACCOUNTING POLICIES - continued

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 £	2017 Total funds £	2016 Total funds £
Donations	3,365	-	3,365	7,357
Subscriptions	<u>420</u>	<u>2</u>	<u>422</u>	<u>451</u>
	<u>3,785</u>	<u>2</u>	<u>3,787</u>	<u>7,808</u>

4. OTHER TRADING ACTIVITIES

	Unrestricted funds £	Restricted funds £	2017 Total funds £	2016 Total funds £
Special efforts	<u>-</u>	<u>-</u>	<u>-</u>	<u>531</u>

5. INVESTMENT INCOME

	Unrestricted funds £	Restricted funds £	2017 Total funds £	2016 Total funds £
Bank interest receivable	<u>1,000</u>	<u>-</u>	<u>1,000</u>	<u>1,258</u>

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

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 December 2017**

6. INCOME FROM CHARITABLE ACTIVITIES

	2017 Counselling & Advocacy £	2016 Total activities £
Grants	208,659	85,000
Childrens' fund	47,946	80,026
Sure Start	20,340	13,560
Schools counselling	378,788	394,141
IMCA	160,602	171,749
Mental health advocacy	-	1,105
	<u>816,335</u>	<u>745,581</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct costs £	Support costs (See note 8) £	Totals £
Counselling & Advocacy	<u>588,679</u>	<u>83,742</u>	<u>672,421</u>

8. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Other resources expended	-	122,636	122,636
Counselling & Advocacy	<u>83,742</u>	-	<u>83,742</u>
	<u>83,742</u>	<u>122,636</u>	<u>206,378</u>

9. NET INCOME/(EXPENDITURE)

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

	2017 £	2016 £
Auditors' remuneration	-	4,540
Independent examination costs	3,000	-
Depreciation - owned assets	6,616	7,740
Surplus on disposal of fixed asset	-	(1,782)
Remuneration receivable by the charity's auditors for the provision of accountancy services	<u>-</u>	<u>3,008</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2017 nor for the year ended 31 December 2016.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2017 nor for the year ended 31 December 2016.

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

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 December 2017**

11. STAFF COSTS

	2017	2016
	£	£
Wages and salaries	591,726	529,730
Social security costs	48,003	47,010
Other pension costs	<u>31,701</u>	<u>26,167</u>
	<u>671,430</u>	<u>602,907</u>

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

	2017	2016
Management and administration	6	7
Counsellors	16	13
Advocates	<u>6</u>	<u>6</u>
	<u>28</u>	<u>26</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 £52,722 (2016: £51,930).

The company paid £31,701 (2016: £26,167) into employees personal pension schemes during the reporting period. There were pension commitments of £5,828 (2016: £NIL) at the reporting date.

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	7,802	6	7,808
Charitable activities			
Counselling & Advocacy	403,519	342,062	745,581
Other trading activities	531	-	531
Investment income	1,258	-	1,258
Other income	<u>1,782</u>	<u>-</u>	<u>1,782</u>
Total	414,892	342,068	756,960
EXPENDITURE ON			
Charitable activities			
Counselling & Advocacy	313,876	273,274	587,150
Other	<u>103,172</u>	<u>12,560</u>	<u>115,732</u>
Total	417,048	285,834	702,882
NET INCOME/(EXPENDITURE)	(2,156)	56,234	54,078
Transfers between funds	<u>51,272</u>	<u>(51,272)</u>	<u>-</u>

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

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 December 2017**

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
Net movement in funds	49,116	4,962	54,078

RECONCILIATION OF FUNDS

Total funds brought forward	199,494	124,984	324,478
TOTAL FUNDS CARRIED FORWARD	<u>248,610</u>	<u>129,946</u>	<u>378,556</u>

13. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 January 2017 and 31 December 2017	<u>45,463</u>	<u>100,472</u>	<u>145,935</u>
DEPRECIATION			
At 1 January 2017	37,176	75,361	112,537
Charge for year	<u>1,243</u>	<u>5,373</u>	<u>6,616</u>
At 31 December 2017	<u>38,419</u>	<u>80,734</u>	<u>119,153</u>
NET BOOK VALUE			
At 31 December 2017	<u>7,044</u>	<u>19,738</u>	<u>26,782</u>
At 31 December 2016	<u>8,287</u>	<u>25,111</u>	<u>33,398</u>

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2017 £	2016 £
Trade debtors	74,802	59,226
Prepayments and accrued income	<u>3,978</u>	<u>4,480</u>
	<u>78,780</u>	<u>63,706</u>

Trade debtors relate to restricted funds of £58,254 (2016: £55,133) and unrestricted funds of £16,548 (2016: £4,093).

Prepayments and accrued income relate to restricted funds of £1,528 (2016: £3,362) and unrestricted funds of £2,450 (2016: £1,118).

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

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 December 2017**

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2017	2016
	£	£
Bank loans and overdrafts (see note 16)	7,469	15,801
Creditors and Accruals	<u>32,698</u>	<u>35,021</u>
	<u>40,167</u>	<u>50,822</u>

Bank loans and overdrafts relate to balances on restricted funds in both 2017 and 2016.

Creditors and accruals relate to restricted funds of £2,829 (2016: £6,139) and unrestricted funds of £29,869 (2016: £28,882).

16. LOANS

An analysis of the maturity of loans is given below:

	2017	2016
	£	£
Amounts falling due within one year on demand:		
Bank overdraft	<u>7,469</u>	<u>15,801</u>

17. LEASING AGREEMENTS

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

	2017	2016
	£	£
Within one year	2,167	6,500
Between one and five years	<u>-</u>	<u>2,167</u>
	<u>2,167</u>	<u>8,667</u>

18. ACCRUALS AND DEFERRED INCOME

	2017	2016
	£	£
Accruals and deferred income	<u>259,667</u>	<u>232,354</u>

Deferred income of £220,264 (2016: £232,354) 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 £259,667 of the income deferred at 31 December 2017 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 2017

19. MOVEMENT IN FUNDS

	At 1/1/17 £	Net movement in funds £	Transfers between funds £	At 31/12/17 £
Unrestricted funds				
Core Funds	124,213	(67,452)	78,196	134,957
Schools Counselling	124,398	45,204	(71,985)	97,617
Designated funds	-	(32,937)	34,106	1,169
	<u>248,611</u>	<u>(55,185)</u>	<u>40,317</u>	<u>233,743</u>
Restricted funds				
Post Natal	(6,928)	4,309	(2,034)	(4,653)
Adult Anger	27,356	17,267	(6,757)	37,866
Child Anger	4,223	(4,280)	57	-
Child bereavement	32,557	9,325	(3,641)	38,241
Child Advocacy	49,019	7,139	(3,830)	52,328
Imca dol, rep, imha	23,718	16,497	(16,060)	24,155
Lean on me	-	11,714	(7,500)	4,214
CAMHS	-	19,279	(552)	18,727
	<u>129,945</u>	<u>81,250</u>	<u>(40,317)</u>	<u>170,878</u>
TOTAL FUNDS	<u>378,556</u>	<u>26,065</u>	<u>-</u>	<u>404,621</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Core Funds	35,034	(102,486)	(67,452)
Schools Counselling	378,789	(333,585)	45,204
Designated funds	-	(32,937)	(32,937)
	<u>413,823</u>	<u>(469,008)</u>	<u>(55,185)</u>
Restricted funds			
Post Natal	20,340	(16,031)	4,309
Adult Anger	45,047	(27,780)	17,267
Child Anger	11,365	(15,645)	(4,280)
Child bereavement	24,477	(15,152)	9,325
Child Advocacy	47,945	(40,806)	7,139
Imca dol, rep, imha	160,601	(144,104)	16,497
Lean on me	75,000	(63,286)	11,714
CAMHS	22,524	(3,245)	19,279
	<u>407,299</u>	<u>(326,049)</u>	<u>81,250</u>
TOTAL FUNDS	<u>821,122</u>	<u>(795,057)</u>	<u>26,065</u>

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

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 December 2017**

19. MOVEMENT IN FUNDS - continued

Comparatives for 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>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Core Funds	20,751	(125,391)	(104,640)
Schools Counselling	<u>394,141</u>	<u>(291,656)</u>	<u>102,485</u>
	414,892	(417,047)	(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	13,209	(20,737)	(7,528)
Child bereavement	26,750	(20,654)	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>
	342,068	(285,835)	56,233
TOTAL FUNDS	<u>756,960</u>	<u>(702,882)</u>	<u>54,078</u>

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

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 December 2017**

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.

CAMHS (Child and Adolescent Mental Health Services) - Grant funding is received from Wigan CCG with the restrictive purpose of providing counselling services to children and young people who are on existing CAMHS waiting lists. This is a relatively new fund and the funds held at the reporting date will be utilised to provide both group and individual counselling services to children and young people who are on existing CAMHS waiting lists.

Lean on Me - Grant funding is received from the Community Investment Fund with the restrictive purpose of providing generic advocacy and counselling services to people looking for alternatives to statutory services. The funds held at the reporting date will be utilised to provide these services for a further year.

Transfers between funds

Transfers from restricted funds to unrestricted core funds of £40,317 (2016: £51,272) 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 2017.

21. CONTROL

The company is under the control of the trustees.

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

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 December 2017**

	2017 £	2016 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	3,365	7,357
Subscriptions	<u>422</u>	<u>451</u>
	3,787	7,808
Other trading activities		
Special efforts	-	531
Investment income		
Bank interest receivable	1,000	1,258
Charitable activities		
Grants	208,659	85,000
Childrens' fund	47,946	80,026
Sure Start	20,340	13,560
Schools counselling	378,788	394,141
IMCA	160,602	171,749
Mental health advocacy	<u>-</u>	<u>1,105</u>
	816,335	745,581
Other income		
Training placement	<u>-</u>	<u>1,782</u>
Total incoming resources	821,122	756,960
EXPENDITURE		
Charitable activities		
Wages	514,661	444,498
Social security	40,611	39,280
Pensions	27,137	21,066
Counselling fees	-	(80)
Training fees	6,270	10,891
Discretionary payments	<u>-</u>	<u>235</u>
	588,679	515,890
Support costs		
Management		
Rent rates and water	7,076	7,230
Insurance	3,856	3,618
Light and heat	4,007	4,177
Telephone	4,496	4,330
Postage and stationery	12,207	7,714
Travelling and subsistence	15,826	14,884
Carried forward	47,468	41,953

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 2017**

	2017 £	2016 £
Management		
Brought forward	47,468	41,953
Computer costs	23,752	12,148
Repairs and renewals	5,905	9,419
Fixtures & fittings depreciation	1,244	1,462
Computer equipment depreciation	<u>5,373</u>	<u>6,278</u>
	83,742	71,260
Governance costs		
Wages	77,065	85,232
Social security	7,392	7,730
Pensions	4,564	5,101
Auditors' remuneration	-	4,540
Auditors' remuneration for non audit work	3,000	-
Sundries	9,909	10,121
Accountancy fees	19,003	3,008
Professional fees	<u>1,703</u>	<u>-</u>
	122,636	115,732
Total resources expended	795,057	702,882
	<hr/>	<hr/>
Net income	<u>26,065</u>	<u>54,078</u>