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REGISTERED COMPANY NUMBER: 03773810 (England and Wales)
REGISTERED CHARITY NUMBER: 1076830

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 DECEMBER 2018
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**

**CONTENTS OF THE FINANCIAL STATEMENTS
for the Year Ended 31 December 2018**

	Page
Report of the Trustees	1 to 9
Independent Examiner's Report	10
Statement of Financial Activities	11
Statement of Financial Position	12 to 13
Statement of Cash Flows	14
Notes to the Statement of Cash Flows	15
Notes to the Financial Statements	16 to 25

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

**REPORT OF THE TRUSTEES
for the Year Ended 31 December 2018**

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 2018. 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 2018**

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 2018**

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 2018

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 2018 financial year were as follows;

- Counselling services were provided to 1377 individuals.
- Advocacy services were provided to 786 individuals.
- Practical help both materially and financially was provided to 309 individuals.
- Advice and information/signposting was offered to 300 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. A crucial role provided in the deprivation of liberty process, providing the relevant person with independent representation and support.	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		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 2018

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.
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 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.
PND Sure Start Counselling Perinatal	This service provides counselling to those experiencing post natal depression.	To provide ten weekly sessions enabling clients to discuss their feelings and experiences in a safe and non-judgemental environment.
Counselling for children and young people experiencing loss and bereavement	This service provides counselling to those experiencing childhood bereavement. This can be a risk factor for later difficulties including anxiety, depression, teenage pregnancies and involvement in crime.	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.
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 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 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.
CAMHS (Child and Adolescent Mental Health Services)	In partnership with CAMHS we offer group work and individual counselling sessions to young people on the CAMHS waiting list.	This service not only supports CAMHS services but also increases access to mental health provision for young people within the Borough of Wigan.
Lean on Me	This project aims to work with adults by providing both advocacy and counselling.	To prevent the need for individuals to access statutory services.

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

**REPORT OF THE TRUSTEES
for the Year Ended 31 December 2018**

ACHIEVEMENT AND PERFORMANCE

This year the charity worked 2759 new individuals and families, offering 10,108 individual face to face sessions. The charity's DNA and cancellation rate remains at 2.73% and 4.01% respectively. This level is the envy of statutory and 3rd sector organisations alike. This year has seen increased partnership working especially with Children and Adolescent Mental Health services. The initiatives begun in 2018 will mean we will be able to work with even more young people in the years to come. We have witnessed a change in staff also this year allowing more new professionals to gain experience with this vibrant and forward thinking organisation.

From a school counselling perspective 88% of all young people seen showed an improvement and 11% stayed the same with only 1% deteriorating. This is based on a wellbeing scale administered at the beginning and end of therapy.

FINANCIAL REVIEW

Financial position

The financial statement show a surplus of £65,951 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.

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 £470,572 of which £194,085 relates to restricted funds. As the organisation is due to move in the near future this surplus will be kept to support the move and the new accommodation.

Funds in deficit

At the reporting date the post natal depression fund was in deficit by £3,356. 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 2018**

FUTURE PLANS

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

The 2020 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 2018 has been dedicated to the impending move to new premises not yet identified.

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 2019. 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 and agile working arrangements for its staff.

Stronger relationships with partners are envisaged. We will continue to work with children and adolescent mental health services to reduce their waiting lists in Wigan.

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.

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.

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

**REPORT OF THE TRUSTEES
for the Year Ended 31 December 2018**

STRUCTURE, GOVERNANCE AND MANAGEMENT

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

03773810 (England and Wales)

Registered Charity number

1076830

Registered office

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

Trustees

Rev Fr C Stainton- Pollard
A Johnson
Reverend B Matthews
C D Latham
Ms J Murdoch
Ms S Cole
Reverend W Gibson

Chairman
Treasurer

- resigned 31/3/2018

- appointed 28/6/2018

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

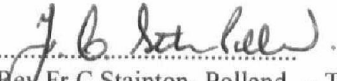
Stuart Parsons

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

**REPORT OF THE TRUSTEES
for the Year Ended 31 December 2018**

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 on11.6.19..... 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 2018.

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

Date:11/6/2019.....

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

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
for the Year Ended 31 December 2018**

		Unrestricted funds	Restricted funds	Total	2018 funds	Total	2017 funds
	Not es	£	£		£		£
INCOME AND ENDOWMENTS FROM							
Donations and legacies	3	3,391	(5)		3,386		3,787
Charitable activities	5						
Counselling & Advocacy		380,260	505,523		885,783		816,335
Investment income	4	<u>1,269</u>	<u>-</u>		<u>1,269</u>		<u>1,000</u>
Total		384,920	505,518		890,438		821,122
 EXPENDITURE ON							
Charitable activities	6						
Counselling & Advocacy		399,158	425,329		824,487		672,421
Other		<u>-</u>	<u>-</u>		<u>-</u>		<u>122,636</u>
Total		<u>399,158</u>	<u>425,329</u>		<u>824,487</u>		<u>795,057</u>
 NET INCOME/(EXPENDITURE)		(14,238)	80,189		65,951		26,065
Transfers between funds	18	<u>56,983</u>	<u>(56,983)</u>		<u>-</u>		<u>-</u>
 Net movement in funds		42,745	23,206		65,951		26,065
 RECONCILIATION OF FUNDS							
Total funds brought forward		<u>233,743</u>	<u>170,878</u>		<u>404,621</u>		<u>378,556</u>
 TOTAL FUNDS CARRIED FORWARD		<u><u>276,488</u></u>	<u><u>194,084</u></u>		<u><u>470,572</u></u>		<u><u>404,621</u></u>

The notes form part of these financial statements

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

**STATEMENT OF FINANCIAL POSITION
At 31 December 2018**

		Unrestricted funds £	Restricted funds £	Total 2018 funds £	Total 2017 funds £
	Notes				
FIXED ASSETS					
Tangible assets	12	22,059	-	22,059	26,782
CURRENT ASSETS					
Debtors	13	7,000	54,682	61,682	78,780
Cash at bank and in hand		<u>459,238</u>	<u>204,409</u>	<u>663,647</u>	<u>598,893</u>
		466,238	259,091	725,329	677,673
CREDITORS					
Amounts falling due within one year	14	(11,417)	(35,679)	(47,096)	(40,167)
NET CURRENT ASSETS		<u>454,821</u>	<u>223,412</u>	<u>678,233</u>	<u>637,506</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		476,880	223,412	700,292	664,288
ACCRUALS AND DEFERRED INCOME	17	(200,393)	(29,327)	(229,720)	(259,667)
NET ASSETS		<u>276,487</u>	<u>194,085</u>	<u>470,572</u>	<u>404,621</u>
FUNDS	18				
Unrestricted funds				276,487	233,743
Restricted funds				<u>194,085</u>	<u>170,878</u>
TOTAL FUNDS				<u>470,572</u>	<u>404,621</u>

The notes form part of these financial statements

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

**STATEMENT OF FINANCIAL POSITION - CONTINUED
At 31 December 2018**

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2018.


The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2018 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 11.6.19 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 2018**

	Notes	2018 £	2017 £
Cash flows from operating activities:			
Cash generated from operations	1	<u>47,728</u>	<u>42,597</u>
Net cash provided by (used in) operating activities		<u>47,728</u>	<u>42,597</u>
		<hr/>	<hr/>
Change in cash and cash equivalents in the reporting period		47,728	42,597
Cash and cash equivalents at the beginning of the reporting period	2	<u>591,424</u>	<u>548,827</u>
Cash and cash equivalents at the end of the reporting period	2	<u>639,152</u>	<u>591,424</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 2018**

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

	2018 £	2017 £
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	65,951	26,065
Adjustments for:		
Depreciation charges	4,721	6,616
Decrease/(increase) in debtors	17,100	(15,074)
(Decrease)/increase in creditors	<u>(40,044)</u>	<u>24,990</u>
Net cash provided by (used in) operating activities	<u>47,728</u>	<u>42,597</u>

2. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2018 £	2017 £
Cash in hand	1,157	689
Notice deposits (less than 3 months)	662,490	598,204
Overdrafts included in bank loans and overdrafts falling due within one year	<u>(24,495)</u>	<u>(7,469)</u>
Total cash and cash equivalents	<u>639,152</u>	<u>591,424</u>

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

**NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 December 2018**

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 2018**

2. ACCOUNTING POLICIES - continued

Tangible fixed assets

Fixed assets are stated at cost less accumulated depreciation and impairment losses.

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 company has elected to apply the provisions of FRS 102 Section 11 'Basic Financial Instruments' to all of its financial instruments.

The following assets and liabilities are classified as financial instruments; bank accounts, trade debtors, trade creditors 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 £	2018 Total funds £	2017 Total funds £
Donations	2,840	-	2,840	3,365
Subscriptions	<u>551</u>	<u>(5)</u>	<u>546</u>	<u>422</u>
	<u>3,391</u>	<u>(5)</u>	<u>3,386</u>	<u>3,787</u>

4. INVESTMENT INCOME

	Unrestricted funds £	Restricted funds £	2018 Total funds £	2017 Total funds £
Bank interest receivable	<u>1,269</u>	<u>-</u>	<u>1,269</u>	<u>1,000</u>

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

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 December 2018**

5. INCOME FROM CHARITABLE ACTIVITIES

	2018 Counselling & Advocacy £	2017 Total activities £
Grants	281,657	208,659
Childrens' fund	50,064	47,946
Sure Start	20,340	20,340
Schools counselling	350,198	378,788
IMCA	<u>183,524</u>	<u>160,602</u>
	<u>885,783</u>	<u>816,335</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct costs £	Support costs (See note 7) £	Totals £
Counselling & Advocacy	<u>634,588</u>	<u>189,899</u>	<u>824,487</u>

7. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Counselling & Advocacy	<u>71,300</u>	<u>118,599</u>	<u>189,899</u>

8. NET INCOME/(EXPENDITURE)

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

	2018 £	2017 £
Independent examination costs	3,000	3,000
Depreciation - owned assets	<u>4,723</u>	<u>6,616</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2018 nor for the year ended 31 December 2017.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2018 nor for the year ended 31 December 2017.

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

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 December 2018**

10. STAFF COSTS

	2018 £	2017 £
Wages and salaries	636,571	591,726
Social security costs	51,673	48,003
Other pension costs	<u>31,440</u>	<u>31,701</u>
	<u><u>719,684</u></u>	<u><u>671,430</u></u>

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

	2018	2017
Management and administration	6	6
Counsellors	16	16
Advocates	<u>6</u>	<u>6</u>
	<u><u>28</u></u>	<u><u>28</u></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 £53,544 (2017: £52,722).

The company paid £31,440 (2017: £31,701) into employees personal pension schemes during the reporting period. There were pension commitments of £3,002 (2017: £5,828) at the reporting date.

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	3,785	2	3,787
Charitable activities			
Counselling & Advocacy	409,039	407,296	816,335
Investment income	<u>1,000</u>	<u>-</u>	<u>1,000</u>
Total	413,824	407,298	821,122
EXPENDITURE ON			
Charitable activities			
Counselling & Advocacy	359,506	312,915	672,421
Other	<u>109,505</u>	<u>13,131</u>	<u>122,636</u>
Total	469,011	326,046	795,057
NET INCOME/(EXPENDITURE)	(55,187)	81,252	26,065
Transfers between funds	<u>40,317</u>	<u>(40,317)</u>	<u>-</u>
Net movement in funds	(14,870)	40,935	26,065

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

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 December 2018**

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	248,611	129,945	378,556
TOTAL FUNDS CARRIED FORWARD	<u>233,741</u>	<u>170,880</u>	<u>404,621</u>

12. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 January 2018 and 31 December 2018	<u>45,463</u>	<u>100,472</u>	<u>145,935</u>
DEPRECIATION			
At 1 January 2018	38,419	80,734	119,153
Charge for year	<u>1,056</u>	<u>3,667</u>	<u>4,723</u>
At 31 December 2018	<u>39,475</u>	<u>84,401</u>	<u>123,876</u>
NET BOOK VALUE			
At 31 December 2018	<u>5,988</u>	<u>16,071</u>	<u>22,059</u>
At 31 December 2017	<u>7,044</u>	<u>19,738</u>	<u>26,782</u>

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018 £	2017 £
Trade debtors	56,953	74,802
Prepayments and accrued income	<u>4,729</u>	<u>3,978</u>
	<u>61,682</u>	<u>78,780</u>

Trade debtors relate to restricted funds of £52,342 (2017: £58,254) and unrestricted funds of £4,611 (2017: £16,548).

Prepayments and accrued income relate to restricted funds of £2,389 (2017: £1,528) and unrestricted funds of £2,340 (2017: £2,450).

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

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 December 2018**

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018	2017
	£	£
Bank loans and overdrafts (see note 15)	24,495	7,469
Creditors and Accruals	<u>22,601</u>	<u>32,698</u>
	<u>47,096</u>	<u>40,167</u>

Bank loans and overdrafts relate to balances on restricted funds in both 2018 and 2017.

Creditors and accruals relate to restricted funds of £11,186 (2017: £2,829) and unrestricted funds of £11,415 (2017: £29,869).

15. LOANS

An analysis of the maturity of loans is given below:

	2018	2017
	£	£
Amounts falling due within one year on demand:		
Bank overdraft	<u>24,495</u>	<u>7,469</u>

16. LEASING AGREEMENTS

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

	2018	2017
	£	£
Within one year	<u>-</u>	<u>2,167</u>

17. ACCRUALS AND DEFERRED INCOME

	2018	2017
	£	£
Accruals and deferred income	<u>229,720</u>	<u>259,667</u>

Deferred income relates to amounts invoiced up to the reporting date in respect of counselling services to be provided after the reporting date.

Deferred income relates to unrestricted funds of £200,393 (2017: £220,264) and restricted funds of £29,327 (2017: £39,403).

During the year all 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 2018**

18. MOVEMENT IN FUNDS

	At 1/1/18 £	Net movement in funds £	Transfers between funds £	At 31/12/18 £
Unrestricted funds				
Core Funds	134,957	(67,601)	92,004	159,360
Schools Counselling	97,617	53,362	(35,021)	115,958
Designated funds	<u>1,169</u>	<u>-</u>	<u>-</u>	<u>1,169</u>
	233,743	(14,239)	56,983	276,487
Restricted funds				
Post Natal	(4,653)	3,331	(2,034)	(3,356)
Adult Anger	37,866	27,074	(6,757)	58,183
Child Anger	-	(2,191)	2,191	-
Child bereavement	38,241	10,803	(6,980)	42,064
Child Advocacy	52,328	9,481	(3,830)	57,979
Imca dol, rep, imha	24,155	7,699	(17,260)	14,594
Lean on me	4,214	16,911	(15,000)	6,125
CAMHS	<u>18,727</u>	<u>7,082</u>	<u>(7,313)</u>	<u>18,496</u>
	170,878	80,190	(56,983)	194,085
TOTAL FUNDS	<u>404,621</u>	<u>65,951</u>	<u>-</u>	<u>470,572</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Core Funds	34,722	(102,323)	(67,601)
Schools Counselling	<u>350,197</u>	<u>(296,835)</u>	<u>53,362</u>
	384,919	(399,158)	(14,239)
Restricted funds			
Post Natal	20,339	(17,008)	3,331
Adult Anger	45,045	(17,971)	27,074
Child Anger	11,362	(13,553)	(2,191)
Child bereavement	24,356	(13,553)	10,803
Child Advocacy	50,064	(40,583)	9,481
Imca dol, rep, imha	172,601	(164,902)	7,699
Lean on me	150,000	(133,089)	16,911
CAMHS	<u>31,752</u>	<u>(24,670)</u>	<u>7,082</u>
	505,519	(425,329)	80,190
TOTAL FUNDS	<u>890,438</u>	<u>(824,487)</u>	<u>65,951</u>

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

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 December 2018**

18. MOVEMENT IN FUNDS - continued

Comparatives for 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>

Comparative 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 2018**

18. MOVEMENT IN FUNDS - continued

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

	At 1/1/17 £	Net movement in funds £	Transfers between funds £	At 31/12/18 £
Unrestricted funds				
Core Funds	124,213	(135,053)	170,200	159,360
Schools Counselling	124,398	98,566	(107,006)	115,958
Designated funds	-	(32,937)	34,106	1,169
Restricted funds				
Post Natal	(6,928)	7,640	(4,068)	(3,356)
Adult Anger	27,356	44,341	(13,514)	58,183
Child Anger	4,223	(6,471)	2,248	-
Child bereavement	32,557	20,128	(10,621)	42,064
Child Advocacy	49,019	16,620	(7,660)	57,979
Imca dol, rep, imha	23,718	24,196	(33,320)	14,594
Lean on me	-	28,625	(22,500)	6,125
CAMHS	-	26,361	(7,865)	18,496
	<u>129,945</u>	<u>161,440</u>	<u>(97,300)</u>	<u>194,085</u>
TOTAL FUNDS	<u>378,556</u>	<u>92,016</u>	<u>-</u>	<u>470,572</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Core Funds	69,756	(204,809)	(135,053)
Schools Counselling	728,986	(630,420)	98,566
Designated funds	-	(32,937)	(32,937)
	<u>798,742</u>	<u>(868,166)</u>	<u>(69,424)</u>
Restricted funds			
Post Natal	40,679	(33,039)	7,640
Adult Anger	90,092	(45,751)	44,341
Child Anger	22,727	(29,198)	(6,471)
Child bereavement	48,833	(28,705)	20,128
Child Advocacy	98,009	(81,389)	16,620
Imca dol, rep, imha	333,202	(309,006)	24,196
Lean on me	225,000	(196,375)	28,625
CAMHS	54,276	(27,915)	26,361
	<u>912,818</u>	<u>(751,378)</u>	<u>161,440</u>
TOTAL FUNDS	<u>1,711,560</u>	<u>(1,619,544)</u>	<u>92,016</u>

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

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 December 2018**

18. 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 £56,983 (2017: £40,317) were made during the year in respect of management charges and transfer of deficit balances on restricted funds.

19. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2018.

20. CONTROL

The company is under the control of the trustees.