

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS For The Year Ended 31 December 2010
FOR
WIGAN CHURCHES ASSOCIATION FOR FAMILY
WELFARE LIMITED**

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

**WIGAN CHURCHES ASSOCIATION FOR FAMILY
WELFARE LIMITED**

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for the Year Ended 31 December 2010**

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**WIGAN CHURCHES ASSOCIATION FOR FAMILY
WELFARE LIMITED**

**REPORT OF THE TRUSTEES
for the Year Ended 31 December 2010**

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 2010. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
3773810 (England and Wales)

Registered Charity number
1076830

Registered office
St Catharine's Vicarage
Catherine Terrace
Scholes
Wigan
Lancashire
WN1 3JW

Trustees

Mrs A Gibson	
D J Mills	
Rev Fr C Stainton- Pollard	
Rev R J Hutchinson	Chairman
Rev C Oxenforth	Clergy - resigned 30/6/2010
Rev S Nicholson	Clergy
Mrs E Blamires	Retired - resigned 30/6/2010
Mrs V J Davies	Shop Assistant - appointed 30/6/2010
K J Kennedy	Retired - appointed 30/6/2010
Rev K Crinks	- appointed 30/6/2010 - resigned 4/1/2011

Company Secretary
S Parsons

Auditors

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

Bankers

The Royal Bank of Scotland plc
38 Market Place
Wigan
WN1 1PJ

Solicitors

Healds Solicitors
Moot Hall Chambers
8 Wallgate
Wigan
WN1 1JE

**WIGAN CHURCHES ASSOCIATION FOR FAMILY
WELFARE LIMITED**

**REPORT OF THE TRUSTEES
for the Year Ended 31 December 2010**

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 above. Trustees are appointed each year at the annual general meeting.

The Trustees meet annually at the annual general meeting and at extra ordinary general meetings as required.

Risk management

The Trustees have a duty to identify and review the risks to which the charitable company is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The Trustees have a risk management strategy which comprises:

- An annual review of the risks the charitable company may face;
- The establishment of systems and procedures to mitigate those risks; and
- The implementation of procedures designed to minimise any potential impact on the charity should those risks materialise.

The work has identified only a few minor new risks but it has resulted in better emergency procedures and contingency plans and has given the impetus for better planning.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The principal activities of the charitable company in the year under review were those of promoting any charitable purpose for the benefit of local families, in particular the relief of poverty through the provision of financial help, information, advice and support. The charitable company also supports the advancement of education for local families through the provision of guidance, advice, counselling and training with particular emphasis placed on family relationships.

Significant activities

The charitable company offers advocacy and counselling to both adults and children. It provides mental health advocacy, independent mental health advocacy, children advocacy and supports a self advocacy group for people with learning disabilities. The counselling provided is in a variety of settings from secondary schools to Sure Start children centres.

ACHIEVEMENT AND PERFORMANCE

This year the Board has seen a consolidation of its funds after the expense of the move to new premises. Funding has continued to enter the charitable company although with the expansion of previous years a time to embed these new projects in before we sought increased funding was necessary.

The changes in government policy has impacted heavily on the charitable company although the true effect will only be seen in the years to come. Although good financial monitoring and planning have allowed some space to weather the storm, the forecasts for future years indicates a need to seek funding to cover a shortfall due to funding being withdrawn due to the cut backs.

FINANCIAL REVIEW

Reserves policy

The Trustees have examined the charitable company'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.

**WIGAN CHURCHES ASSOCIATION FOR FAMILY
WELFARE LIMITED**

**REPORT OF THE TRUSTEES
for the Year Ended 31 December 2010**

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees (who are also the directors of Wigan Churches Association for Family Welfare Limited for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

STATEMENT AS TO DISCLOSURE OF INFORMATION TO AUDITORS

So far as the trustees are aware, there is no relevant information (as defined by Section 418 of the Companies Act 2006) of which the charitable company's auditors are unaware, and each trustee has taken all the steps that they ought to have taken as a trustee in order to make them aware of any audit information and to establish that the charitable company's auditors are aware of that information.

AUDITORS

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

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

ON BEHALF OF THE BOARD:


.....

Rev R J Hutchinson - Trustee

Date: 14 April 2011
.....

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

We have audited the financial statements of Wigan Churches Association for Family Welfare Limited for the year ended 31 December 2010 on pages seventy seven to eighty four. The financial statements have been prepared under the accounting policies set out therein and the requirements of the Financial Reporting Standard for Smaller Entities (effective April 2008).

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

Respective responsibilities of trustees and auditors

The trustees' (who are also the directors of the charitable company for the purposes of company law) responsibilities for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and for being satisfied that the financial statements give a true and fair view are set out on page three.

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view, are properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice and are prepared in accordance with the Companies Act 2006. We also report to you whether, in our opinion the information given in the Report of the Trustees is consistent with those financial statements.

In addition, we report to you if, in our opinion, the charitable company has not kept adequate accounting records, if the charitable company's financial statements are not in agreement with the accounting records and returns, if we have not received all the information and explanations we require for our audit, or if certain disclosures of trustees' remuneration specified by law are not made.

We read the Report of the Trustees and consider the implications for our report if we become aware of any apparent misstatements within it.

Basis of audit opinion

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the trustees in the preparation of the financial statements, and of whether the accounting policies are appropriate to the charitable company's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

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

Opinion

In our opinion:

- the financial statements give a true and fair view of the state of the charitable company's affairs as at 31 December 2010 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- the financial statements have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities;
- the financial statements have been prepared in accordance with the Companies Act 2006; and
- the information given in the Report of the Trustees is consistent with the financial statements.



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

Date: 19 April 2011

**WIGAN CHURCHES ASSOCIATION FOR FAMILY
WELFARE LIMITED**

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
for the Year Ended 31 December 2010**

	Notes	Unrestricted funds £	Restricted funds £	2010 Total funds £	2009 Total funds £
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary income	2	2,411	-	2,411	11,216
Activities for generating funds	3	2,484	-	2,484	2,198
Investment income	4	377	-	377	399
Incoming resources from charitable activities					
Counselling	5	<u>177,604</u>	<u>389,664</u>	<u>567,268</u>	<u>481,031</u>
Total incoming resources		182,876	389,664	572,540	494,844
RESOURCES EXPENDED					
Charitable activities					
Counselling	6	132,476	358,555	491,031	461,070
Governance costs	8	42,064	22,578	64,642	62,186
Other resources expended		<u>-</u>	<u>-</u>	<u>-</u>	<u>5,579</u>
Total resources expended		174,540	381,133	555,673	528,835
NET INCOMING/(OUTGOING) RESOURCES		8,336	8,531	16,867	(33,991)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>154,538</u>	<u>167,341</u>	<u>321,879</u>	<u>355,870</u>
 TOTAL FUNDS CARRIED FORWARD		<u>162,874</u>	<u>175,872</u>	<u>338,746</u>	<u>321,879</u>

The notes form part of these financial statements


**WIGAN CHURCHES ASSOCIATION FOR FAMILY
WELFARE LIMITED**

**BALANCE SHEET
At 31 December 2010**

	Notes	2010 £	2009 £
FIXED ASSETS			
Tangible assets	12	54,254	45,519
CURRENT ASSETS			
Debtors	13	8,621	34,923
Cash at bank and in hand		<u>390,430</u>	<u>385,066</u>
		399,051	419,989
CREDITORS			
Amounts falling due within one year	14	(12,779)	(19,214)
NET CURRENT ASSETS		<u>386,272</u>	<u>400,775</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		440,526	446,294
ACCRUALS AND DEFERRED INCOME	16	(101,780)	(124,415)
NET ASSETS		<u>338,746</u>	<u>321,879</u>
FUNDS	18		
Unrestricted funds		162,874	154,538
Restricted funds		<u>175,872</u>	<u>167,341</u>
TOTAL FUNDS		<u>338,746</u>	<u>321,879</u>

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the Board of Trustees on 4 April 2011 and were signed on its behalf by:


.....
Rev R J Hutchinson -Trustee

**WIGAN CHURCHES ASSOCIATION FOR FAMILY
WELFARE LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 December 2010**

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

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 charitable activities is recognised according to the period to which it relates.

Income from activities to generate funds is recognised as earned.

Investment income is recognised on a receivable basis.

Donations are recognised upon receipt, unless the donor requests that income be utilised in future accounting periods.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Governance costs

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

Support Costs

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

Tangible fixed assets

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
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Taxation

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

Fund accounting

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

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

Leasing commitments

Rentals paid under operating leases are charged to the statement of financial activities on a straight line basis over the period of the lease.

Pension costs

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

**WIGAN CHURCHES ASSOCIATION FOR FAMILY
WELFARE LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 December 2010**

2. VOLUNTARY INCOME

	2010	2009
	£	£
Donations	1,723	10,546
Subscriptions	<u>688</u>	<u>670</u>
	<u>2,411</u>	<u>11,216</u>

3. ACTIVITIES FOR GENERATING FUNDS

	2010	2009
	£	£
Special efforts	<u>2,484</u>	<u>2,198</u>

4. INVESTMENT INCOME

	2010	2009
	£	£
Bank interest receivable	180	399
St Margaret's Home	<u>197</u>	<u>-</u>
	<u>377</u>	<u>399</u>

5. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

		2010	2009
	Activity	£	£
Grants	Counselling	175,039	142,379
Childrens' fund	Counselling	30,000	33,020
Sure Start	Counselling	17,812	54,030
Schools counselling	Counselling	163,517	122,081
Fairshare	Counselling	-	10,110
IMCA	Counselling	107,294	69,751
Learning disabilities	Counselling	33,647	20,577
Mental health advocacy	Counselling	<u>39,959</u>	<u>29,083</u>
		<u>567,268</u>	<u>481,031</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct costs	Support costs (See note 7)	Totals
	£	£	£
Counselling	<u>421,381</u>	<u>69,650</u>	<u>491,031</u>

7. SUPPORT COSTS

	Management
	£
Counselling	<u>69,650</u>

**WIGAN CHURCHES ASSOCIATION FOR FAMILY
WELFARE LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 December 2010**

8. GOVERNANCE COSTS

	2010	2009
	£	£
Staff costs	53,733	53,367
Accountancy	2,966	3,863
Sundry	3,743	2,889
Professional fees	-	2,067
Audit fee	4,200	-
	<u>64,642</u>	<u>62,186</u>

9. NET INCOMING/(OUTGOING) RESOURCES

Net resources are stated after charging/(crediting):

	2010	2009
	£	£
Depreciation - owned assets	12,412	10,026
Hire of plant and machinery	348	1,027
	<u>12,760</u>	<u>11,053</u>

Funding is received to enable the charity to provide counselling and advocacy services in the local area.

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2010 nor for the year ended 31 December 2009.

Trustees' Expenses

There were no trustees' expenses paid for the year ended 31 December 2010 nor for the year ended 31 December 2009.

11. STAFF COSTS

	2010	2009
	£	£
Wages and salaries	416,324	381,926
Other pension costs	15,288	11,877
	<u>431,612</u>	<u>393,803</u>

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

	2010	2009
Management and administration	4	4
Counsellors	12	12
Advocates	4	4
	<u>20</u>	<u>20</u>

No employee received a salary in excess of £60,000 during the current or preceding year.

**WIGAN CHURCHES ASSOCIATION FOR FAMILY
WELFARE LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 December 2010**

12. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 January 2010	39,142	53,132	92,274
Additions	<u>-</u>	<u>21,147</u>	<u>21,147</u>
At 31 December 2010	<u>39,142</u>	<u>74,279</u>	<u>113,421</u>
 DEPRECIATION			
At 1 January 2010	20,729	26,026	46,755
Charge for year	<u>2,762</u>	<u>9,650</u>	<u>12,412</u>
At 31 December 2010	<u>23,491</u>	<u>35,676</u>	<u>59,167</u>
 NET BOOK VALUE			
At 31 December 2010	<u>15,651</u>	<u>38,603</u>	<u>54,254</u>
At 31 December 2009	<u>18,413</u>	<u>27,106</u>	<u>45,519</u>

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2010 £	2009 £
Trade debtors	5,846	29,156
Other debtors	<u>2,775</u>	<u>5,767</u>
	<u>8,621</u>	<u>34,923</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2010 £	2009 £
Bank loans and overdrafts	405	1,233
Trade creditors	-	-
Accrued expenses	<u>12,374</u>	<u>17,981</u>
	<u>12,779</u>	<u>19,214</u>

15. OPERATING LEASE COMMITMENTS

The following operating lease payments are committed to be paid within one year:

	2010 £	2009 £
Expiring:		
Between one and five years	1,317	-
In more than five years	<u>6,500</u>	<u>6,000</u>
	<u>7,817</u>	<u>6,000</u>

**WIGAN CHURCHES ASSOCIATION FOR FAMILY
WELFARE LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 December 2010**

16. ACCRUALS AND DEFERRED INCOME

	2010	2009
	£	£
Accruals and deferred income	<u>101,780</u>	<u>124,415</u>

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	2010 Total funds	2009 Total funds
	£	£	£	£
Fixed assets	42,613	11,641	54,254	45,519
Current assets	134,438	264,613	399,051	419,989
Current liabilities	(6,677)	(6,102)	(12,779)	(19,214)
Accruals and deferred income	<u>(7,500)</u>	<u>(94,280)</u>	<u>(101,780)</u>	<u>(124,415)</u>
	<u>162,874</u>	<u>175,872</u>	<u>338,746</u>	<u>321,879</u>

18. MOVEMENT IN FUNDS

	At 1/1/10	Net movement in funds	Transfers between funds	At 31/12/10
	£	£	£	£
Unrestricted funds				
Child Advocacy	39,278	(4,758)	-	34,520
Wigan MBC SLA	29,327	(28,245)	(1,082)	-
Behavioural Support	11,589	(1,837)	-	9,752
Core Funds	68,285	43,176	1,082	112,543
Learning Disability	<u>6,059</u>	<u>-</u>	<u>-</u>	<u>6,059</u>
	154,538	8,336	-	162,874
Restricted funds				
Wigan MBC Advocacy	18,833	4,182	-	23,015
Schools Counselling	97,551	(14,148)	-	83,403
Fairshare	5,407	(1,518)	-	3,889
IMCA Funds	2,004	(144)	(1,860)	-
Learning Disability	466	2,123	-	2,589
Mental Health Advocacy	15,879	(9,333)	-	6,546
IMHA Funds	24,715	8,031	-	32,746
Post Natal	2,486	(424)	-	2,062
Adult Anger	-	8,190	-	8,190
Child Anger	-	1,169	-	1,169
Child bereavement	-	7,567	-	7,567
IMCA DOL	-	(2,222)	1,860	(362)
IMCA REP	<u>-</u>	<u>5,058</u>	<u>-</u>	<u>5,058</u>
	167,341	8,531	-	175,872
TOTAL FUNDS	<u>321,879</u>	<u>16,867</u>	<u>-</u>	<u>338,746</u>

**WIGAN CHURCHES ASSOCIATION FOR FAMILY
WELFARE LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 December 2010**

18. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Core Funds	176,226	(133,050)	43,176
Child Advocacy	30,280	(35,038)	(4,758)
Wigan MBC SLA	(23,629)	(4,616)	(28,245)
Behavioural Support	<u>-</u>	<u>(1,837)</u>	<u>(1,837)</u>
	182,877	(174,541)	8,336
Restricted funds			
Wigan MBC Advocacy	36,065	(31,883)	4,182
Schools Counselling	127,462	(141,610)	(14,148)
IMCA Funds	-	(144)	(144)
Mental Health Advocacy	(8,513)	(820)	(9,333)
Fairshare	-	(1,518)	(1,518)
Learning Disability	33,647	(31,524)	2,123
IMHA Funds	38,099	(30,068)	8,031
Post Natal	13,648	(14,072)	(424)
Adult Anger	26,604	(18,414)	8,190
Child Anger	9,533	(8,364)	1,169
Child bereavement	19,227	(11,660)	7,567
IMCA DOL	60,412	(62,634)	(2,222)
IMCA REP	<u>33,479</u>	<u>(28,421)</u>	<u>5,058</u>
	389,663	(381,132)	8,531
TOTAL FUNDS	<u><u>572,540</u></u>	<u><u>(555,673)</u></u>	<u><u>16,867</u></u>

Funding is received from various sources, but predominantly from Wigan MBC, Sure Start and local schools, to enable the charity to provide counselling and advocacy in the local area.

Transfers between funds

The Wigan MBC SLA project has now finished and the balance on the fund of £1,082 has been transferred to core funds in the year.

IMCA projects are now shown as two separate funds, IMCA DOL and IMCA REP. During the year £1,860 was transferred from IMCA to IMCA DOL.

19. CONTROL

The company is under the control of the trustees.