

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

**REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS  
FOR THE PERIOD 1 JANUARY 2022 TO 31 MARCH 2023  
FOR  
WIGAN AND LEIGH CHURCHES ASSOCIATION  
FOR FAMILY WELFARE  
TRADING AS FAMILY WELFARE**

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

**WIGAN AND LEIGH CHURCHES ASSOCIATION  
FOR FAMILY WELFARE  
TRADING AS FAMILY WELFARE**

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for the Period 1 January 2022 to 31 March 2023**

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**WIGAN AND LEIGH CHURCHES ASSOCIATION  
FOR FAMILY WELFARE (REGISTERED NUMBER: 03773810)  
TRADING AS FAMILY WELFARE**

**REPORT OF THE TRUSTEES  
for the Period 1 January 2022 to 31 March 2023**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the period 1 January 2022 to 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**WIGAN AND LEIGH CHURCHES ASSOCIATION  
FOR FAMILY WELFARE (REGISTERED NUMBER: 03773810)  
TRADING AS FAMILY WELFARE**

**REPORT OF THE TRUSTEES  
for the Period 1 January 2022 to 31 March 2023**

**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.



**WIGAN AND LEIGH CHURCHES ASSOCIATION  
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**REPORT OF THE TRUSTEES  
for the Period 1 January 2022 to 31 March 2023**

**Assessment of aims and achievements**

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.

**WIGAN AND LEIGH CHURCHES ASSOCIATION  
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**REPORT OF THE TRUSTEES  
for the Period 1 January 2022 to 31 March 2023**

**OBJECTIVES AND ACTIVITIES**

**Significant activities**

The charity offers advocacy and counselling to both adults and children in a variety of settings.

Key statistics for the 2023 financial year were as follows;

- Counselling services were provided to 2,203 individuals.
- Advocacy services were provided to 1,068 individuals.
- Practical help both materially and financially was provided to 434 individuals.
- Advice and information/signposting was offered to 432 individuals.

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

<b>Project name</b>	<b>Scope of service</b>	<b>Aim of project</b>
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. 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.

**WIGAN AND LEIGH CHURCHES ASSOCIATION  
FOR FAMILY WELFARE (REGISTERED NUMBER: 03773810)  
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**REPORT OF THE TRUSTEES  
for the Period 1 January 2022 to 31 March 2023**

**OBJECTIVES AND ACTIVITIES**

**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.

**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.

**PIMH Counselling**

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 in 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.

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**REPORT OF THE TRUSTEES  
for the Period 1 January 2022 to 31 March 2023**

**OBJECTIVES AND ACTIVITIES**

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.
Healthy Schools	This project was funded by the Government and Greater Manchester health authority to allow evidence based therapies to be available in schools.	Provision of this funding enabled counselling in more schools. Feed back from the work completed has been included in the National Minimum Mental Health dataset .
Victims of Crime	Funding was provided for a 12 month period to work with young people who were subject to crime in the Wigan Borough.	This funding enabled Family Welfare deal with the increased numbers of young people referring for counselling due to being victims of a variety of crimes.

**STRATEGIC REPORT**

**Achievement and performance**

From January to December 2022 Family Welfare worked with 3,235 new individuals. As this report covers 15 months to bring the Charity in line with the financial year we can add another 674 people to that list. We offered 10,910 counselling sessions and had a DNA and cancellation rate of 6% and 5% respectively.

As we were still coming out of the Covid pandemic at the beginning of 2022 people were still reluctant to meet face to face. By the end of 2022 our community space and meeting rooms were full.

Our partnership working continued to increase with Family Welfare working with CAMHS to reduce their waiting lists.

The Fun Day in September saw 500 people attending activities put on by Family Welfare.

Demand for our services by the end of 2022 saw Family Welfare providing an extra 2,385 hours in schools across the Borough.

**Financial review**

**Financial position**

The financial statements show a surplus for the year of £224,969, but this is made up of £147,119 unrestricted and £77,850 restricted 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 and this continues to show benefits.

**WIGAN AND LEIGH CHURCHES ASSOCIATION  
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**REPORT OF THE TRUSTEES  
for the Period 1 January 2022 to 31 March 2023**

**STRATEGIC REPORT**

**Financial review**

**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.

At the reporting date the charity had reserves of £839,829 of which £477,360 relates to restricted funds. The charity continues to use its surplus funds to improve its accommodation and offer increased services.

**Funds in deficit**

At the reporting date Post Natal was in deficit by £303 and Safer Streets by £721. The small deficit in both projects reflects the demand in both services and the commitment Family Welfare has in completing work undertaken with clients appropriately regardless of cost.

**Principal risks and uncertainties**

The charity continues to offer services in a depressed market. Wigan MBC is one of the top three authorities to suffer government financial cuts. Wigan MBC has risen to this challenge and adopted a clear and focused business model to achieve its aims. This has had a direct effect on the pricing of services and any increases in commissioning.

The ongoing financial cuts especially in the education sector may effect purchased services. Increase work and relationship building has been incorporated and issues dealt with quickly. The malleability of the service allows it to adapt well to change.

The ending of service level agreements for advocacy and the need to retender is always a sensitive time financially. The charity is however in a strong position based on its relationships, outcomes and client/professional feedback.

**Future plans**

The charities case management system is now over 10 years old and a new and more responsive system needs to be created. This will incur a large expenditure initially but will secure the working of the organisation for the foreseeable future.

As the organisation increases its services to the community it will need to revisit its management structure to reinforce the high standards Family Welfare are known for. This will mean increased staff.

The charity will use its surplus to increase services to the community. It will also use it to refurbish the café area so it becomes a waiting/ breakout area so it will be utilised more.

**Lessons learnt from past or current activities**

The café and youth provision worked with a large number of young people. Commissioners, although very positive about the opportunity did not wish to fund it beyond the current funding. Staffing became an issue and the high service expected from Family Welfare was not met for several reasons. The change in College courses at the building also meant that the footfall expected in the café was much lower than expected. The café and youth provision have been suspended until further notice.

**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.

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**REPORT OF THE TRUSTEES  
for the Period 1 January 2022 to 31 March 2023**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**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**

03773810 (England and Wales)

**Registered Charity number**

1076830

**Registered office**

Leigh Adult Learning College  
Walmsley Road  
Leigh  
Greater Manchester  
WN7 1XL

**Trustees**

Canon C B G Stainton- Pollard Chairman  
A Johnson  
C D Latham  
Ms J Murdoch  
Ms S Cole  
Reverend W Gibbons  
Mrs J Hyde

**Company Secretary**

S H Parsons

**WIGAN AND LEIGH CHURCHES ASSOCIATION  
FOR FAMILY WELFARE (REGISTERED NUMBER: 03773810)  
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**REPORT OF THE TRUSTEES  
for the Period 1 January 2022 to 31 March 2023**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Auditors**

Fairhurst  
Statutory Auditor  
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

**Investment advisers**

Allied Financial Services Ltd  
Ground Floor  
Allied House  
98 Standishgate  
Wigan  
WN1 1XA

**Chief Officer**

Stuart Parsons

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees (who are also the directors of Wigan and Leigh Churches Association for Family Welfare for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

**WIGAN AND LEIGH CHURCHES ASSOCIATION  
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**REPORT OF THE TRUSTEES  
for the Period 1 January 2022 to 31 March 2023**

**STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued**

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

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

**AUDITORS**

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

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 24-12-2023 and signed on the board's behalf by:



Canon C B G Stainton-Polland - Trustee



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

**Opinion**

We have audited the financial statements of Wigan and Leigh Churches Association for Family Welfare (the 'charitable company') for the period ended 31 March 2023 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the period then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

**Other information**

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

**Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

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

**Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

**Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

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

**Our responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows;

- The engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations.
- We identified the laws and regulations applicable to the charity through discussions with trustees and management, and from our knowledge and experience of the charitable sector.
- We focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or operations of the charity, including the Companies Act 2006, Charity SORP, applicable taxation legislation, employment legislation and health and safety legislation.
- We assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- Identified laws and regulations were communicated within the engagement team regularly and the team remained alert to instance of non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining and understanding of how fraud might occur, by;

- Making enquiries of management as to where they considered susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- Considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we;

- Tested journal entries to identify unusual transactions.
- Assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- Investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to;

- Agreeing financial statements disclosures to underlying supporting documentation.
- Reading minutes of meetings of those charged with governance.
- Enquiring of management as to accrual and potential litigation and claims; and
- Reviewing the correspondence with relevant regulators and advisors.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

**Other matters which we are required to address**

The financial statements of the Charity for the year ended 31 December 2021 were unaudited.

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

**Use of our report**

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



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: ..... 4/12/2027

**WIGAN AND LEIGH CHURCHES ASSOCIATION  
FOR FAMILY WELFARE  
TRADING AS FAMILY WELFARE**

**STATEMENT OF FINANCIAL ACTIVITIES  
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)  
for the Period 1 January 2022 to 31 March 2023**

				Period 1/1/22 to 31/3/23 Total funds £	Year Ended 31/12/21 Total funds £
	Notes	Unrestricted funds £	Restricted funds £		
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	3	828	32	860	1,297
<b>Charitable activities</b>	6				
Counselling & Advocacy		414,606	919,034	1,333,640	825,850
Other trading activities	4	-	18,997	18,997	3,900
Investment income	5	1,668	-	1,668	342
<b>Total</b>		<u>417,102</u>	<u>938,063</u>	<u>1,355,165</u>	<u>831,389</u>
<b>EXPENDITURE ON</b>					
Raising funds	7	-	11,517	11,517	-
<b>Charitable activities</b>	8				
Counselling & Advocacy		<u>456,432</u>	<u>662,247</u>	<u>1,118,679</u>	<u>754,228</u>
<b>Total</b>		<u>456,432</u>	<u>673,764</u>	<u>1,130,196</u>	<u>754,228</u>
<b>NET INCOME/(EXPENDITURE)</b>					
Transfers between funds	20	(39,330) <u>186,449</u>	264,299 <u>(186,449)</u>	224,969 <u>-</u>	77,161 <u>-</u>
<b>Net movement in funds</b>		<u>147,119</u>	<u>77,850</u>	<u>224,969</u>	<u>77,161</u>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		283,510	331,350	614,860	537,699
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>430,629</u></u>	<u><u>409,200</u></u>	<u><u>839,829</u></u>	<u><u>614,860</u></u>

The notes form part of these financial statements

**WIGAN AND LEIGH CHURCHES ASSOCIATION  
FOR FAMILY WELFARE (REGISTERED NUMBER: 03773810)  
TRADING AS FAMILY WELFARE**

**STATEMENT OF FINANCIAL POSITION  
31 March 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2021 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	14	92,358	17,414	109,772	94,426
<b>CURRENT ASSETS</b>					
Stocks	15	-	1,387	1,387	176
Debtors	16	15,650	2,910	18,560	136,518
Cash at bank and in hand		486,348	712,018	1,198,366	1,043,874
		<u>501,998</u>	<u>716,315</u>	<u>1,218,313</u>	<u>1,180,568</u>
<b>CREDITORS</b>					
Amounts falling due within one year	17	(34,060)	(23,595)	(57,655)	(65,052)
<b>NET CURRENT ASSETS</b>		<u>467,938</u>	<u>692,720</u>	<u>1,160,658</u>	<u>1,115,516</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		560,296	710,134	1,270,430	1,209,942
<b>ACCRUALS AND DEFERRED INCOME</b>	19	(129,671)	(300,930)	(430,601)	(595,082)
<b>NET ASSETS</b>		<u>430,625</u>	<u>409,204</u>	<u>839,829</u>	<u>614,860</u>
<b>FUNDS</b>	20				
Unrestricted funds				430,625	283,510
Restricted funds				409,204	331,350
<b>TOTAL FUNDS</b>				<u>839,829</u>	<u>614,860</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 04.12.23 and were signed on its behalf by:



C B G Stainton- Polland - Trustee

The notes form part of these financial statements

**WIGAN AND LEIGH CHURCHES ASSOCIATION  
FOR FAMILY WELFARE  
TRADING AS FAMILY WELFARE**

**STATEMENT OF CASH FLOWS  
for the Period 1 January 2022 to 31 March 2023**

	Notes	Period 1/1/22 to 31/3/23 £	Year Ended 31/12/21 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	194,047	333,809
Net cash provided by operating activities		194,047	333,809
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(41,561)	(28,950)
Grants		-	56,000
Interest received		1,668	-
Net cash (used in)/provided by investing activities		(39,893)	27,050
<b>Change in cash and cash equivalents in the reporting period</b>		154,154	360,859
<b>Cash and cash equivalents at the beginning of the reporting period</b>	2	1,023,150	662,291
<b>Cash and cash equivalents at the end of the reporting period</b>	2	1,177,304	1,023,150

The notes form part of these financial statements

**WIGAN AND LEIGH CHURCHES ASSOCIATION  
FOR FAMILY WELFARE  
TRADING AS FAMILY WELFARE**

**NOTES TO THE STATEMENT OF CASH FLOWS  
for the Period 1 January 2022 to 31 March 2023**

**1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	Period 1/1/22 to 31/3/23 £	Year Ended 31/12/21 £
<b>Net income for the reporting period (as per the Statement of Financial Activities)</b>	224,969	77,161
<b>Adjustments for:</b>		
Depreciation charges	16,343	13,605
Loss on disposal of fixed assets	9,872	-
Interest received	(1,668)	-
Increase in stocks	(1,211)	(176)
Decrease/(increase) in debtors	117,958	(73,884)
(Decrease)/increase in creditors	(172,216)	317,103
<b>Net cash provided by operations</b>	<u>194,047</u>	<u>333,809</u>

**2. ANALYSIS OF CASH AND CASH EQUIVALENTS**

	2023 £	2021 £
Cash in hand	900	200
Notice deposits (less than 3 months)	1,197,466	1,043,674
Overdrafts included in bank loans and overdrafts falling due within one year	(21,062)	(20,724)
<b>Total cash and cash equivalents</b>	<u>1,177,304</u>	<u>1,023,150</u>

**3. ANALYSIS OF CHANGES IN NET FUNDS**

	At 1/1/22 £	Cash flow £	At 31/3/23 £
<b>Net cash</b>			
Cash at bank and in hand	1,043,874	154,492	1,198,366
Bank overdrafts	(20,724)	(338)	(21,062)
	<u>1,023,150</u>	<u>154,154</u>	<u>1,177,304</u>
<b>Total</b>	<u>1,023,150</u>	<u>154,154</u>	<u>1,177,304</u>

The notes form part of these financial statements



**WIGAN AND LEIGH CHURCHES ASSOCIATION  
FOR FAMILY WELFARE  
TRADING AS FAMILY WELFARE**

**NOTES TO THE FINANCIAL STATEMENTS  
for the Period 1 January 2022 to 31 March 2023**

**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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The financial statements of the charitable company are presented for a period longer than one year following a change in the reporting date, therefore the comparative amounts presented in the financial statements (including the related notes) are not entirely comparable. The charitable company changed its reporting end date from 31 December to 31 March to align with the accounting reference date of major funding providers. The trustees passed a resolution dated 4 April 2022 consenting to the change of reporting date.

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.

**Irrecoverable vat**

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

**WIGAN AND LEIGH CHURCHES ASSOCIATION  
FOR FAMILY WELFARE  
TRADING AS FAMILY WELFARE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Period 1 January 2022 to 31 March 2023**

**2. ACCOUNTING POLICIES - continued**

**Governance costs**

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

**Support costs**

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

**Tangible fixed assets**

Fixed assets are stated at cost 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.

Short leasehold - 10% straight line.

Fixtures and fittings - 15% on reducing balance.

Computer equipment - 20% on reducing balance.

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**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.

**WIGAN AND LEIGH CHURCHES ASSOCIATION  
FOR FAMILY WELFARE  
TRADING AS FAMILY WELFARE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Period 1 January 2022 to 31 March 2023**

**3. DONATIONS AND LEGACIES**

			Period 1/1/22 to 31/3/23	Year Ended 31/12/21
	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Donations	615	40	655	1,031
Subscriptions	213	(8)	205	266
	<u>828</u>	<u>32</u>	<u>860</u>	<u>1,297</u>

**4. OTHER TRADING ACTIVITIES**

			Period 1/1/22 to 31/3/23	Year Ended 31/12/21
	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Cafe income	-	8,856	8,856	3,900
Room Hire	-	10,141	10,141	-
	<u>-</u>	<u>18,997</u>	<u>18,997</u>	<u>3,900</u>

**5. INVESTMENT INCOME**

			Period 1/1/22 to 31/3/23	Year Ended 31/12/21
	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Bank interest receivable	1,668	-	1,668	342
	<u>1,668</u>	<u>-</u>	<u>1,668</u>	<u>342</u>

**WIGAN AND LEIGH CHURCHES ASSOCIATION  
FOR FAMILY WELFARE  
TRADING AS FAMILY WELFARE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Period 1 January 2022 to 31 March 2023**

**6. INCOME FROM CHARITABLE ACTIVITIES**

	Period 1/1/22 to 31/3/23 Counselling & Advocacy £	Year Ended 31/12/21 Total activities £
Grants	588,500	281,252
Childrens' fund	47,875	38,300
Sure Start	25,425	20,340
Schools counselling	410,190	276,638
IMCA	261,650	209,320
	<u>1,333,640</u>	<u>825,850</u>

**7. RAISING FUNDS**

**Other trading activities**

	Unrestricted funds £	Restricted funds £	Period 1/1/22 to 31/3/23 Total funds £	Year Ended 31/12/21 Total funds £
Purchases	<u>-</u>	<u>11,517</u>	<u>11,517</u>	<u>-</u>

**8. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Support costs (see note 9) £	Totals £
Counselling & Advocacy	<u>864,651</u>	<u>254,028</u>	<u>1,118,679</u>

**9. SUPPORT COSTS**

	Management £	Governance costs £	Totals £
Counselling & Advocacy	<u>123,756</u>	<u>130,272</u>	<u>254,028</u>

**WIGAN AND LEIGH CHURCHES ASSOCIATION  
FOR FAMILY WELFARE  
TRADING AS FAMILY WELFARE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Period 1 January 2022 to 31 March 2023**

**10. NET INCOME/(EXPENDITURE)**

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

	Period 1/1/22 to 31/3/23 £	Year Ended 31/12/21 £
Auditors' remuneration	8,248	-
Independent examination costs	-	4,501
Depreciation - owned assets	16,342	13,606
Deficit on disposal of fixed assets	9,872	-
Remuneration receivable by the charity's auditors for the provision of accountancy services	18,360	14,778
	<u>18,360</u>	<u>14,778</u>

**11. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the period ended 31 March 2023 nor for the year ended 31 December 2021.

**Trustees' expenses**

There were no trustees' expenses paid for the period ended 31 March 2023 nor for the year ended 31 December 2021.

**12. STAFF COSTS**

	Period 1/1/22 to 31/3/23 £	Year Ended 31/12/21 £
Wages and salaries	832,434	560,295
Social security costs	67,115	44,416
Other pension costs	38,151	32,004
	<u>937,700</u>	<u>636,715</u>

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

	Period 1/1/22 to 31/3/23	Year Ended 31/12/21
Management and administration	7	5
Counsellors	17	15
Advocates	7	6
	<u>31</u>	<u>26</u>

**WIGAN AND LEIGH CHURCHES ASSOCIATION  
FOR FAMILY WELFARE  
TRADING AS FAMILY WELFARE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Period 1 January 2022 to 31 March 2023**

**12. STAFF COSTS - continued**

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	Period 1/1/22 to 31/3/23	Year Ended 31/12/21
£60,001 - £70,000	1	-
	<u>1</u>	<u>-</u>

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 £60,847 (2021: £55,227).

The company paid £24,086 (2021: £23,045) into employees personal pension schemes during the reporting period.

**13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	1,296	1	1,297
<b>Charitable activities</b>			
Counselling & Advocacy	286,701	539,149	825,850
Other trading activities	-	3,900	3,900
Investment income	342	-	342
<b>Total</b>	<u>288,339</u>	<u>543,050</u>	<u>831,389</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Counselling & Advocacy	316,832	437,396	754,228
<b>NET INCOME/(EXPENDITURE)</b>	(28,493)	105,654	77,161
<b>Transfers between funds</b>	65,758	(65,758)	-
<b>Net movement in funds</b>	37,265	39,896	77,161
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	246,245	291,454	537,699
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>283,510</u>	<u>331,350</u>	<u>614,860</u>

**WIGAN AND LEIGH CHURCHES ASSOCIATION  
FOR FAMILY WELFARE  
TRADING AS FAMILY WELFARE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Period 1 January 2022 to 31 March 2023**

**14. TANGIBLE FIXED ASSETS**

	Short leasehold £	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>				
At 1 January 2022	73,638	53,860	113,688	241,186
Additions	30,000	2,990	8,571	41,561
Disposals	-	(14,063)	(100,473)	(114,536)
At 31 March 2023	103,638	42,787	21,786	168,211
<b>DEPRECIATION</b>				
At 1 January 2022	7,364	43,045	96,351	146,760
Charge for year	10,735	2,071	3,536	16,342
Eliminated on disposal	-	(12,418)	(92,245)	(104,663)
At 31 March 2023	18,099	32,698	7,642	58,439
<b>NET BOOK VALUE</b>				
At 31 March 2023	85,539	10,089	14,144	109,772
At 31 December 2021	66,274	10,815	17,337	94,426

**15. STOCKS**

	2023 £	2021 £
Stocks	1,387	176

**16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023 £	2021 £
Trade debtors	7,592	126,036
Prepayments and accrued income	10,968	10,482
	18,560	136,518

Trade debtors relate to restricted funds of -£3,489 (2021: £122,399) and unrestricted funds of £11,081 (2021: £3,637).

Prepayments and accrued income relate to restricted funds of £6,400 (2021: £6,016) and unrestricted funds of £4,568 (2021: £4,466).

**WIGAN AND LEIGH CHURCHES ASSOCIATION  
FOR FAMILY WELFARE  
TRADING AS FAMILY WELFARE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Period 1 January 2022 to 31 March 2023**

**17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023	2021
	£	£
Bank loans and overdrafts (see note 18)	21,062	20,724
Creditors and Accruals	36,593	44,328
	<u>57,655</u>	<u>65,052</u>

Bank loans and overdrafts relate to balances on restricted funds of £2,206 (2021: £1,904) and unrestricted funds of £18,819 (2021: £18,820).

Creditors and accruals relate to restricted funds of £21,350 (2021: £26,608) and unrestricted funds of £15,243 (2021: £17,720).

**18. LOANS**

An analysis of the maturity of loans is given below:

	2023	2021
	£	£
Amounts falling due within one year on demand:		
Bank overdrafts	<u>21,062</u>	<u>20,724</u>

**19. ACCRUALS AND DEFERRED INCOME**

	2023	2021
	£	£
Accruals and deferred income	<u>430,601</u>	<u>595,082</u>

Deferred income comprises of £430,601 (2021: £595,082) relating 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 £129,671 (2021: £153,211) and restricted funds of £300,930 (2021: £441,871).



**WIGAN AND LEIGH CHURCHES ASSOCIATION  
FOR FAMILY WELFARE  
TRADING AS FAMILY WELFARE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Period 1 January 2022 to 31 March 2023**

**20. MOVEMENT IN FUNDS**

	At 1/1/22 £	Net movement in funds £	Transfers between funds £	At 31/3/23 £
<b>Unrestricted funds</b>				
Core Funds	201,662	(131,337)	227,468	297,793
Schools Counselling	100,667	92,003	(41,019)	151,651
Designated funds	(18,819)	-	-	(18,819)
	<u>283,510</u>	<u>(39,334)</u>	<u>186,449</u>	<u>430,625</u>
<b>Restricted funds</b>				
Post Natal	(676)	2,916	(2,543)	(303)
Adult Anger	70,734	10,296	(8,669)	72,361
Child Anger	(8,724)	27,120	(2,838)	15,558
Child bereavement	49,391	12,604	(6,757)	55,238
Child Advocacy	67,737	(9,926)	(4,788)	53,023
Imca dol, rep, imha	19,345	19,857	(26,165)	13,037
Lean on me	28,058	10,844	(38,902)	-
CAMHS	71,746	91,558	(29,636)	133,668
Healthy Schools	32,051	25,736	(11,042)	46,745
Safer Streets	(721)	-	-	(721)
Time to Talk	2,041	33,276	(35,317)	-
Cafe	368	28,731	(8,501)	20,598
Victims of Crime	-	11,291	(11,291)	-
	<u>331,350</u>	<u>264,303</u>	<u>(186,449)</u>	<u>409,204</u>
<b>TOTAL FUNDS</b>	<u>614,860</u>	<u>224,969</u>	<u>-</u>	<u>839,829</u>

**WIGAN AND LEIGH CHURCHES ASSOCIATION  
FOR FAMILY WELFARE  
TRADING AS FAMILY WELFARE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Period 1 January 2022 to 31 March 2023**

**20. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
Core Funds	6,910	(138,247)	(131,337)
Schools Counselling	410,192	(318,189)	92,003
	417,102	(456,436)	(39,334)
<b>Restricted funds</b>			
Post Natal	25,423	(22,507)	2,916
Adult Anger	57,794	(47,498)	10,296
Child Anger	42,182	(15,062)	27,120
Child bereavement	31,247	(18,643)	12,604
Child Advocacy	47,876	(57,802)	(9,926)
Imca dol, rep, imha	261,649	(241,792)	19,857
Lean on me	45,689	(34,845)	10,844
CAMHS	197,572	(106,014)	91,558
Healthy Schools	73,615	(47,879)	25,736
Time to Talk	50,000	(16,724)	33,276
Cafe	85,017	(56,286)	28,731
Victims of Crime	19,999	(8,708)	11,291
	938,063	(673,760)	264,303
<b>TOTAL FUNDS</b>	<b>1,355,165</b>	<b>(1,130,196)</b>	<b>224,969</b>

**WIGAN AND LEIGH CHURCHES ASSOCIATION  
FOR FAMILY WELFARE  
TRADING AS FAMILY WELFARE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Period 1 January 2022 to 31 March 2023**

**20. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1/1/21 £	Net movement in funds £	Transfers between funds £	At 31/12/21 £
<b>Unrestricted funds</b>				
Core Funds	155,494	(61,086)	107,254	201,662
Schools Counselling	109,570	32,593	(41,496)	100,667
Designated funds	(18,819)	-	-	(18,819)
	<u>246,245</u>	<u>(28,493)</u>	<u>65,758</u>	<u>283,510</u>
<b>Restricted funds</b>				
Post Natal	1,135	223	(2,034)	(676)
Adult Anger	73,456	4,035	(6,757)	70,734
Child Anger	(7,300)	(288)	(1,136)	(8,724)
Child bereavement	42,652	10,392	(3,653)	49,391
Child Advocacy	65,906	5,661	(3,830)	67,737
Imca dol, rep, imha	24,564	15,713	(20,932)	19,345
Lean on me	21,577	8,776	(2,295)	28,058
CAMHS	53,539	32,142	(13,935)	71,746
Healthy Schools	15,925	22,686	(6,560)	32,051
Safer Streets	-	(595)	(126)	(721)
Time to Talk	-	6,541	(4,500)	2,041
Cafe	-	368	-	368
	<u>291,454</u>	<u>105,654</u>	<u>(65,758)</u>	<u>331,350</u>
<b>TOTAL FUNDS</b>	<u>537,699</u>	<u>77,161</u>	<u>-</u>	<u>614,860</u>

**WIGAN AND LEIGH CHURCHES ASSOCIATION  
FOR FAMILY WELFARE  
TRADING AS FAMILY WELFARE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Period 1 January 2022 to 31 March 2023**

**20. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
Core Funds	11,697	(72,783)	(61,086)
Schools Counselling	276,641	(244,048)	32,593
	<u>288,338</u>	<u>(316,831)</u>	<u>(28,493)</u>
<b>Restricted funds</b>			
Post Natal	20,340	(20,117)	223
Adult Anger	45,046	(41,011)	4,035
Child Anger	11,364	(11,652)	(288)
Child bereavement	24,357	(13,965)	10,392
Child Advocacy	38,301	(32,640)	5,661
Imca dol, rep, imha	209,319	(193,606)	15,713
Lean on me	22,949	(14,173)	8,776
CAMHS	92,897	(60,755)	32,142
Healthy Schools	43,737	(21,051)	22,686
Safer Streets	840	(1,435)	(595)
Time to Talk	30,001	(23,460)	6,541
Cafe	3,900	(3,532)	368
	<u>543,051</u>	<u>(437,397)</u>	<u>105,654</u>
<b>TOTAL FUNDS</b>	<u>831,389</u>	<u>(754,228)</u>	<u>77,161</u>

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

Adult and Child anger - Grant funding is received from NHS Wigan Borough 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 NHS Wigan Borough 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 NHS Wigan Borough 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.

**WIGAN AND LEIGH CHURCHES ASSOCIATION  
FOR FAMILY WELFARE  
TRADING AS FAMILY WELFARE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Period 1 January 2022 to 31 March 2023**

**20. MOVEMENT IN FUNDS - continued**

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 project has now ended. The funds held at the reporting date will be utilised for general advocacy and counselling provision.

Healthy Schools - Grant funding is received from the Government and Greater Manchester health authority with the restrictive purpose of providing evidence based counselling therapies in schools. The funds held at the reporting date will be utilised to provide these services over the next year.

Time to talk - Grant funding is received from Greater Manchester health authority with the restrictive purpose of providing counselling to staff who worked in a care home setting throughout the Covid-19 pandemic and beyond. This project has now ended. The funds held at the reporting date will be utilised to provide counselling for adults who have experienced loss.

Victims of Crime/Safer Streets - Grant funding is received from Wigan MBC with the restrictive purpose of providing counselling young people who were victims of crime in the Wigan Borough. These projects have now ended, and the remaining funding will be used to offer counselling to young people.

**Transfers between funds**

Transfers from restricted funds to unrestricted core funds of £118,293 (2021: £65,758) were made during the year in respect of management charges and transfer of deficit balances on restricted funds.

**21. RELATED PARTY DISCLOSURES**

There were no related party transactions for the period ended 31 March 2023.

**22. CONTROL**

The company is under the control of the trustees.