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**REGISTERED COMPANY NUMBER: 3294852 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1081032**

**REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022  
FOR  
WHAG  
(A COMPANY LIMITED BY GUARANTEE)**

Wyatt, Morris, Golland Ltd  
Statutory Auditors  
Park House  
200 Drake Street  
Rochdale  
Lancashire  
OL16 1PJ

**WHAG**

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FOR THE YEAR ENDED 31 MARCH 2022**

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**WHAG**

**REFERENCE AND ADMINISTRATIVE DETAILS  
FOR THE YEAR ENDED 31 MARCH 2022**

<b>TRUSTEES</b>	Ms S Nugent Ms H Waddington Ms A B Rothwell Mrs A Havens Ms L V Bell Ms S Perry A K Rhodes-Dawson (appointed 9.11.21)
<b>COMPANY SECRETARY</b>	Ms C Carberry
<b>REGISTERED OFFICE</b>	185 Drake Street ROCHDALE Lancashire OL11 1EF
<b>REGISTERED COMPANY NUMBER</b>	3294852 (England and Wales)
<b>REGISTERED CHARITY NUMBER</b>	1081032
<b>AUDITORS</b>	Wyatt, Morris, Golland Ltd Statutory Auditors Park House 200 Drake Street Rochdale Lancashire OL16 1PJ
<b>BANKERS</b>	Unity Trust Bank Plc Four Brindleyplace Birmingham B1 2JB
<b>CHIEF EXECUTIVE OFFICER</b>	A K Rhodes-Dawson

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2022**

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 March 2022. 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).

**OBJECTIVES AND ACTIVITIES**

**Objects of the charity, principle activities and organisation of our work**

WHAG is constituted as a Company Limited by Guarantee, and is, therefore, governed by a Memorandum and Articles of Association. The charity's purpose as set out in the objectives in the Memorandum of Association are to:

Provide high quality temporary accommodation support and information to women, their children and men and women experiencing or fleeing domestic abuse who are vulnerable or in housing need.

The Trustees meet every quarter and attend 2 away days per annum plus any additional training. The Senior Leadership Team is made up of the Chief Executive Officer (CEO), Head of Operations (HO) Finance Manager (FM), Business and Development Manager (BDM) HR Manager . Three Service Managers (SM) manage the day to day operations and services. Project staff are employed to support clients with a further team providing administration and financial support to the whole organisation.

**Public benefit**

**How our activities deliver public benefit**

The charity's purpose as set out in the objectives in the company's Memorandum of Association are to:

Provide high quality temporary accommodation support and information to women, their children and men and women experiencing or fleeing domestic abuse who are vulnerable or in housing need.

Enable service users to take responsibility for planning, problem solving and decision making which will eventually lead them to live independently and make a positive contribution to the community appropriate to their individual needs and preferences.

Encourage service users to take responsibility for their own learning and development in line with their potential and opportunities.

Some of our funding restricts us to give priority to local people and we currently work with over 170 women over 4 services on a weekly basis.

Equal opportunity is important to us and we are proud to have bilingual staff able to give support to clients whose first language is not English.

Group work and service user participation is an important focus of our work, helping to give clients confidence, social and life skills to enable them to maintain their own tenancies and to integrate fully in their communities.

The impact of our work feeds into the domestic abuse and homelessness strategies in the boroughs in which WHAG works helping to reduce rent arrears as our clients maintain their own tenancies with less and less support. As our clients take more responsibility for their own lives there is less impact on A&E, police and other emergency provision as they are able to manage their own affairs and are less likely to enter the cycle of homelessness or abusive relationships again.

WHAG actively support training of social work students by accepting them on placement and have partnerships with three universities.

By providing high quality support and advocacy within key areas such as personal safety, budgeting, training, employment, social skills and community participation our service users move towards participation in their communities, maintain tenancies and build in confidence in day to day independent living.

**Social investments**

The self contained flat owned by the charity is accounted for as social investment as it is rented to individuals who fall within the beneficiaries of the charity.

REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2022

**STRATEGIC REPORT**

**Achievement and performance**

**Charitable activities**

As the country is slowly returning to some form of new normality, we have found the pandemic to be a challenging and humbling time for many of our staff and clients. A huge gratitude is to be had for the vaccination programme rollout enabling this to become a reality. WHAG were beginning to tentatively look forward to being able to celebrate our 40th Birthday and starting to plan a celebration. Keeping staff and clients safe and well has remained paramount and fore front of our attention but there began to be light at the end of the tunnel.

WHAG have increased their service provision through 2021-2022, adding two services to its operations and maintaining a third. Halton Domestic Abuse Services that was transferred to WHAG late last year and the Young Parent's scheme in Rochdale transferred at the beginning of this new financial year. WHAG also retained the female homelessness provision in Rochdale in partnership with Stepping Stones as part of Rochdale's Short Term Life Support & Tenancy Skills.

Office based staff began to return to offices and visit services. It was lovely to see work colleagues in real life and we hoped this was the last time we would be working wholly from home. Like many other organisations we have learnt a lot from the pandemic, how we work and how we can work differently. Our staff teams continue to do an amazing job. The Trustees would like to thank all WHAG staff for their commitment and resilience throughout this period, as we could not achieve what we do without them.

Our long term Finance Manager left after over 20 years' service. This gave us an opportunity to relook at our organisational structure. We were fortunate enough to recruit quickly our new finance manager who has many ideas regarding updating and developing our current systems.

Our work on partnerships continues and we are beginning to develop a property portfolio that we hope in 2022/23 we will own 15-17 properties. We are currently working with a social lender and property consultant on this. This is a very exciting time for WHAG, enabling us to house vulnerable people in our very own properties who can receive the support they need for a brighter future.

Like many organisations, WHAG has faced a shortage of staff and difficulties in recruitment but as usual our staff rallied within their teams and have continued to deliver an excellent standard of support to all our services. In October we were able to reward them with a wonderful 40th Birthday celebration on a lovely sunny day.

We are looking forward to our developments in the coming year, with a new business plan in development IIP accreditation and working toward IOSH managing safely accreditation.

**Financial review**

**Transactions and financial position**

During the year there was an excess of income over expenditure which has been rolled into the reserves brought forward, in accordance with the charity's reserves policy.

The financial position of the charity as at 31st March 2022 was:

	£
Unrestricted funds - General	1,172,659
Unrestricted funds - Designated	304,110
Restricted funds	85,134
Total funds	<u>1,561,903</u>

**Investment policy and objectives**

Whilst WHAG recognise that as a charity, monies should be spent to further charitable aims, we believe that there is scope for some investment. To this end we have some funds in high investment bank accounts. WHAG also owns a self contained flat which is treated as a Social Investment. This self contained flat is let at a commercial rent. WHAG purchased a property in 2020, which serves as a head office and training centre and is an investment for WHAG's future. WHAG is planning to invest in housing property to help run their service, and as an ongoing investment.

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2022**

**STRATEGIC REPORT**

**Financial review**

**Reserves policy**

The present level of funding is adequate to support the work of the charity for the medium term and the Trustees consider the financial position of the charity to be satisfactory. The Trustees acknowledge their responsibility as an employer to provide a stable financial footing for the organisation to operate and develop from, and to be prudent in its financial management.

It is with this in mind that the organisation tries to maintain general reserves of £400,000, should any of our contract funding cease unexpectedly.

In addition we have designated funds for Property Maintenance Contingency of £10,000, IT of £15,000, Head Office Running Costs (includes underfunded posts) of £135,800, Business Development Post of £38,000, Volunteer Co-ordinator Post of £40,000 and Building fund of £65,310.

Free reserves of the charity excluding designated funds are £774,546.

Whilst there are always concerns over viability in uncertain times the Trustees retain their confidence in the Charity's present financial position.

**Going concern**

There are no uncertainties of the charity continuing as a going concern. The charity reserves are maintained at a healthy level and the trustees are confident in the charity's future achievements.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, its Memorandum & Articles of Association, and constitutes a limited company, limited by guarantee, and registered in England & Wales. The charity is a non-profit making body, which was established to provide good quality temporary accommodation and/or outreach and support to women and men, and their children threatened or fleeing domestic abuse, and women who are experiencing or facing homelessness.

There were 7 members at the year end and their guarantee to the company is £1.

**Directors and trustees**

All trustees are directors of the company and sit as a Board of Trustees, these are named on page 1, and served as directors throughout the year, from the date of appointment or to the date of resignation as noted on page 1. The directors are appointed in accordance with the Memorandum and Articles of Association. The directors have authority to appoint trustees, but the number of trustees shall not exceed fifteen. The trustees are trained and guided by the other trustees and appropriate courses.

All the trustees give their time voluntarily and receive no benefits from the charity and declare any conflicts of interest at the start of each board meeting. A K Rhodes-Dawson (CEO) became a Trustee in the year due to her experience and the need for more accountability as the charity progresses, additional details are in Note 10 to the accounts.

We aim for diverse experience amongst our board members and have introduced the use of regular board effectiveness reviews to test our skills and knowledge and develop our gaps. New board members have been recruited on this basis and we continue to seek new members through advertisement and networking. All Trustees undertake training through national governance courses and through regular in-house training. New and prospective Trustees attend one or two board meetings prior to election to the board and this is followed by induction and mentoring, normally led by the chair of the Trustees.

**Related parties**

The charity requires all trustees and employees to declare related party and other interests as they arise.

Other than as shown in the notes to the accounts, no other material related party transactions and interests were identified during the year.

**Risk management**

WHAG has a risk register which the Trustees review a minimum of quarterly to ensure that the board is taking all the necessary steps to maintain stability for the charity and its projects.

The Board undertakes a quarterly review of business plan progress paying particular interest to any milestones off track or that require further assurance. Golden rules are being developed which clearly identify the business critical areas that the charity depends on for stability.

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2022**

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees (who are also the directors of WHAG 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).

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

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

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

In so far as the trustees are aware:

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

**AUDITORS**

The auditors, Wyatt, Morris, Golland Ltd, 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 8 November 2022 and signed on the board's behalf by:



Trustee

L V Bell

## **REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF WHAG**

### **Opinion**

We have audited the financial statements of WHAG (the 'charitable company') for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement 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).

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 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; 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.

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

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; 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 TRUSTEES OF WHAG**

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

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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:

The extent to which the audit was considered capable of detecting irregularities including fraud.

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 company through discussions with directors and other management, and from our commercial knowledge and experience of charities;

- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, including the Charities Act 2011 and Companies Act 2006 and

- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence where necessary,

- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was 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:

- performed analytical procedures to identify any unusual or unexpected relationships;

- 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 statement disclosures to underlying supporting documentation;

- enquiring of management as to actual and potential litigation and claims; and

- reviewing correspondence with HMRC.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF  
WHAG**

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

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.

**Use of our report**

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. 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.

Wyatt, Morris, Golland Ltd  
Statutory Auditors  
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006  
Park House  
200 Drake Street  
Rochdale  
Lancashire  
OL16 1PJ

8 November 2022



**WHAG**

**STATEMENT OF FINANCIAL ACTIVITIES  
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 MARCH 2022**

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	3	153,545	35,000	188,545	295,819
<b>Charitable activities</b>					
Charitable Activities		1,853,225	-	1,853,225	984,878
Investment income	4	14,621	-	14,621	9,115
Other income		19,351	-	19,351	481
<b>Total</b>		<u>2,040,742</u>	<u>35,000</u>	<u>2,075,742</u>	<u>1,290,293</u>
<b>EXPENDITURE ON</b>					
Raising funds	6	864	-	864	643
<b>Charitable activities</b>					
Charitable Activities	7	1,843,012	83,177	1,926,189	1,176,924
<b>Total</b>		<u>1,843,876</u>	<u>83,177</u>	<u>1,927,053</u>	<u>1,177,567</u>
<b>NET INCOME/(EXPENDITURE)</b>		196,866	(48,177)	148,689	112,726
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		1,279,905	133,309	1,413,214	1,300,488
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>1,476,771</u>	<u>85,132</u>	<u>1,561,903</u>	<u>1,413,214</u>

The notes form part of these financial statements

**BALANCE SHEET**  
**31 MARCH 2022**

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	13	367,011	-	367,011	376,856
Social investments	14	31,102	-	31,102	31,737
		<u>398,113</u>	<u>-</u>	<u>398,113</u>	<u>408,593</u>
<b>CURRENT ASSETS</b>					
Debtors	15	124,587	-	124,587	153,389
Cash at bank and in hand		1,442,276	85,134	1,527,410	1,018,726
		<u>1,566,863</u>	<u>85,134</u>	<u>1,651,997</u>	<u>1,172,115</u>
<b>CREDITORS</b>					
Amounts falling due within one year	16	(288,207)	-	(288,207)	(167,494)
<b>NET CURRENT ASSETS</b>		<u>1,278,656</u>	<u>85,134</u>	<u>1,363,790</u>	<u>1,004,621</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>1,676,769</u>	<u>85,134</u>	<u>1,761,903</u>	<u>1,413,214</u>
<b>CREDITORS</b>					
Amounts falling due after more than one year	17	(200,000)	-	(200,000)	-
<b>NET ASSETS</b>		<u>1,476,769</u>	<u>85,134</u>	<u>1,561,903</u>	<u>1,413,214</u>
<b>FUNDS</b>	20				
Unrestricted funds				1,476,769	1,279,905
Restricted funds				85,134	133,309
<b>TOTAL FUNDS</b>				<u>1,561,903</u>	<u>1,413,214</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these financial statements.

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 audited under the requirements of Section 145 of the Charities Act 2011.

**BALANCE SHEET - continued  
31 MARCH 2022**

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 8 November 2022 and were signed on its behalf by:



Trustee

L V Bell

**WHAG**

**CASH FLOW STATEMENT  
FOR THE YEAR ENDED 31 MARCH 2022**

	Notes	2022 £	2021 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	307,641	103,503
Net cash provided by operating activities		307,641	103,503
<b>Cash flows from investing activities</b>			
Interest received		1,043	2,172
Net cash provided by investing activities		1,043	2,172
<b>Cash flows from financing activities</b>			
New loans in year		200,000	-
Net cash provided by financing activities		200,000	-
<b>Change in cash and cash equivalents in the reporting period</b>		<b>508,684</b>	<b>105,675</b>
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<b>1,018,726</b>	<b>913,051</b>
<b>Cash and cash equivalents at the end of the reporting period</b>		<b>1,527,410</b>	<b>1,018,726</b>

The notes form part of these financial statements

**WHAG**

**NOTES TO THE CASH FLOW STATEMENT  
FOR THE YEAR ENDED 31 MARCH 2022**

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

	2022 £	2021 £
Net income for the reporting period (as per the Statement of Financial Activities)	148,689	112,726
Adjustments for:		
Depreciation charges	10,480	16,969
Interest received	(1,043)	(2,172)
Decrease/(increase) in debtors	28,802	(34,807)
Increase in creditors	120,713	10,787
Net cash provided by operations	<u>307,641</u>	<u>103,503</u>

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

	At 1.4.21 £	Cash flow £	At 31.3.22 £
<b>Net cash</b>			
Cash at bank and in hand	<u>1,018,726</u>	<u>508,684</u>	<u>1,527,410</u>
	<u>1,018,726</u>	<u>508,684</u>	<u>1,527,410</u>
<b>Debt</b>			
Debts falling due after 1 year	<u>-</u>	<u>(200,000)</u>	<u>(200,000)</u>
	<u>-</u>	<u>(200,000)</u>	<u>(200,000)</u>
<b>Total</b>	<u>1,018,726</u>	<u>308,684</u>	<u>1,327,410</u>

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

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.

**Income**

All incoming resources are included in the Statement of Financial Activities when the charity is entitled to the income, it is probable that the income will be received and the amount can be measured reliably. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. When donors impose conditions the income is deferred and not included in incoming resources until the preconditions for use have been met.

Incoming resources from charitable activities include rent and housing benefits receivable and support charges receivable and are recorded in the Statement of Financial Activities in the year in which they are receivable.

Investment income is included when receivable.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these financial statements.

**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. The irrecoverable element of VAT is included with the item of expense to which it relates.

" Costs of raising funds" include costs associated with generating incoming resources from all sources other than from undertaking charitable activities.

" Resources expended on charitable activities" include all the resources applied by the charity in its undertaking to meet the charitable objectives of providing good quality temporary accommodation and quality support services to vulnerable women aged 16 plus and their children and male victims of domestic violence, who are homeless and/or threatened with homelessness or experiencing domestic violence.

" Support costs" include those costs incurred in the governance of the charity's assets and are associated with constitutional requirements.

**Government grants - covid 19**

Government grants are recognised when there is reasonable assurance that the charity will comply with the conditions attaching to the grant and the grant will be received.

Following the outbreak of the Covid-19 Pandemic the company furloughed members of staff and took advantage of the government job retention scheme. Grant income is accrued for in the period matching the period the wages were due for. The charity also received Covid-19 grants from the local authority to assist their service users and staff to cope with the additional aspects Covid-19 has inflicted.

**Tangible fixed assets**

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

Freehold property	- 2% on cost
Improvements to leasehold property	- Straight line over 5 years
Fixtures and fittings	- 20% on reducing balance
Computer equipment	- 20% on cost

The leasehold property improvements are written off over the period of the lease which is 5 years.

Where assets are purchased for use by a beneficiary they are written off in the year of purchase.



**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2022**

**1. ACCOUNTING POLICIES - continued**

**Tangible fixed assets**

If an asset is valued at less than £1000, it is not capitalised but written off in the year of purchase.

At each balance sheet date, the Charity reviews the carrying amounts of its property, plant and equipment to determine whether there is any indication that any items of property, plant and equipment have suffered an impairment loss. If any such indication exists, the recoverable amount of an asset is estimated in order to determine the extent of the impairment loss, if any. Where it is not possible to estimate the recoverable amount of the assets, the Company estimates the recoverable amount of the cash-generating unit to which the asset belongs.

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. Impairment loss is recognised as an expense immediately.

Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount and would have been determined (net of depreciation) had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised as income immediately.

**Social investments**

The property held under investments is used as social housing and as such is treated as a social investment. It is treated similar to plant and equipment; depreciation is provided over its expected useful life. The current rate is 2% pa on a reducing balance.

The mixed motive investment is held at cost of investment and reviewed annually to consider any impairment. Impairment losses are recognised as an expense immediately.

Where an impairment subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount and would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of impairment loss is recognised as income immediately.

**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.

Designated funds are funds set aside at the discretion of the directors out of unrestricted general funds and intended for specific future purposes or projects.

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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Operating leasing commitments**

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged as an expense as incurred.

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**Financial instruments**

**Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**Cash at bank and in hand**

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2022**

**1. ACCOUNTING POLICIES - continued**

**Financial instruments**

**Creditors and provisions**

Creditors and provisions are recognised where the company has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**Financial Instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value. The bank loans are disclosed as being due within one year or more than one year, these are secured by a fixed charge over the Rent account.

**2. CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY**

In the process of applying the entity's accounting policies management have not made any judgements that would have a significant effect on the amounts recognised in the financial statements. No estimations have been made that would have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

**3. DONATIONS AND LEGACIES**

	2022	2021
	£	£
Donations	9,536	48,500
Grants	179,009	247,319
	<u>188,545</u>	<u>295,819</u>

Grants received, included in the above, are as follows:

	2022	2021
	£	£
Chester Woman's Aid	-	299
Complex Needs PANNE Cheshire	60,997	46,995
St Martins	412	-
Eaton Fund	1,050	700
CCF Grant	-	4,850
Sports England ESC Lottery Grant	-	2,100
MHCLG Bikes Grant	-	580
Steve Morgan Foundation	-	4,850
CWAC Therapy Grant	-	3,500
Ever Growing Self Grant	-	2,000
DEFRA Grant	-	20,000
RC Action Together Grant	-	840
VOI Counselling	-	2,209
ESF Comm	-	4,935
DCLG Covid 19 grant	-	98,805
Stepping Winter Transformation Fund	-	21,293
Halton Council Covid-19 Grant	-	25,623
RMBC Covid-19 Grant	-	7,740
Children in Need	35,000	-
Glasspool Grant	200	-
GM Chamber	750	-
CWAC Household Support	60,000	-
CWAC Winter Poverty Fund	20,600	-
	<u>179,009</u>	<u>247,319</u>

WHAG

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2022

4. INVESTMENT INCOME

	2022	2021
	£	£
Rents received	13,578	6,943
Deposit account interest	1,043	2,172
	<u>14,621</u>	<u>9,115</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2022	2021
		£	£
Rent and housing benefit receivable	Charitable Activities	854,076	454,278
Support charges	Charitable Activities	999,149	517,622
Furlough income	Charitable Activities	-	12,978
		<u>1,853,225</u>	<u>984,878</u>

6. RAISING FUNDS

Raising donations and legacies

	2022	2021
	£	£
Investment related costs	<u>864</u>	<u>643</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 8)	Totals
	£	£	£
Charitable Activities	<u>1,904,140</u>	<u>22,049</u>	<u>1,926,189</u>

8. SUPPORT COSTS

	Finance	Governance costs	Totals
	£	£	£
Charitable Activities	<u>507</u>	<u>21,542</u>	<u>22,049</u>

9. NET INCOME/(EXPENDITURE)

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

	2022	2021
	£	£
Depreciation - owned assets	9,845	16,321
Auditors remuneration	8,100	7,608
Auditors remuneration - Accountancy	4,920	3,947
Provision against social investment	<u>635</u>	<u>643</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**10. TRUSTEES' REMUNERATION AND BENEFITS**

One trustee was paid £21,682 remuneration in the year (including pension) (2021 - £Nil). This salary represents the work performed as a staff member during the period they were a trustee, no additional benefits were applied due to Trustee status.

**Trustees' expenses**

One trustee had a salary scheme loan in the year with the balance outstanding of £600 at 31st March 2022. No other trustees expenses were paid in the year (2021 - £Nil).

**11. STAFF COSTS**

	2022 £	2021 £
Wages and salaries	1,081,975	663,328
Social security costs	75,149	44,803
Other pension costs	15,011	14,209
	<u>1,172,135</u>	<u>722,340</u>

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

	2022	2021
Admin and management	14	12
Support	37	22
	<u>51</u>	<u>34</u>

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

The average weekly number of employees during the year is calculated on the basis of full time equivalents.

The combined salaries of the CEO, Administration and Finance Manager, and the Operations Manager were £123,409 for the year (2021 - £122,952).

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

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	80,016	215,803	295,819
<b>Charitable activities</b>			
Charitable Activities	982,048	2,830	984,878
Investment income	9,115	-	9,115
Other income	481	-	481
<b>Total</b>	<u>1,071,660</u>	<u>218,633</u>	<u>1,290,293</u>
<b>EXPENDITURE ON</b>			
Raising funds	643	-	643
<b>Charitable activities</b>			
Charitable Activities	1,011,608	165,316	1,176,924
<b>Total</b>	<u>1,012,251</u>	<u>165,316</u>	<u>1,177,567</u>
<b>NET INCOME</b>	59,409	53,317	112,726
<b>Transfers between funds</b>	<u>(5,725)</u>	<u>5,725</u>	<u>-</u>

WHAG

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2022

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
Net movement in funds	53,684	59,042	112,726

RECONCILIATION OF FUNDS

Total funds brought forward	1,226,222	74,266	1,300,488
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>1,279,906</b>	<b>133,308</b>	<b>1,413,214</b>

13. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to freehold property £	Improvements to leasehold property £
<b>COST</b>			
At 1 April 2021 and 31 March 2022	157,000	236,732	59,000
<b>DEPRECIATION</b>			
At 1 April 2021	9,420	14,142	59,000
Charge for year	3,140	4,735	-
At 31 March 2022	12,560	18,877	59,000
<b>NET BOOK VALUE</b>			
At 31 March 2022	144,440	217,855	-
At 31 March 2021	147,580	222,590	-
	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>			
At 1 April 2021 and 31 March 2022	17,357	34,136	504,225
<b>DEPRECIATION</b>			
At 1 April 2021	15,415	29,392	127,369
Charge for year	388	1,582	9,845
At 31 March 2022	15,803	30,974	137,214
<b>NET BOOK VALUE</b>			
At 31 March 2022	1,554	3,162	367,011
At 31 March 2021	1,942	4,744	376,856

**WHAG**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2022**

**14. SOCIAL INVESTMENTS**

	Other investments £
<b>MARKET VALUE</b>	
At 1 April 2021 and 31 March 2022	<u>35,110</u>
<b>PROVISIONS</b>	
At 1 April 2021	3,373
Provision for year	<u>635</u>
At 31 March 2022	<u>4,008</u>
<b>NET BOOK VALUE</b>	
At 31 March 2022	<u>31,102</u>
At 31 March 2021	<u>31,737</u>

In 2020 the charity had a mixed motive investment relating to a CIC Company called "UP", but registered as "WHAG Community Enterprises CIC" which is closely linked to WHAG the charity.

The investment was initially treated as a loan with interest accruing on the balance. However, as the loan does not appear to be recoverable in the near future, as explained in the trustees report in 2020, the trustees have reclassified the amount as a mixed social investment in accordance with the Charities SORP (FRS 102). Having considered impairment they fully provided against the investment of £89,165 in the accounts to 31-3-2020..

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

	2022 £	2021 £
Trade debtors	56,515	108,212
Other debtors	600	2,201
Prepayments and accrued income	67,472	42,976
	<u>124,587</u>	<u>153,389</u>

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

	2022 £	2021 £
Trade creditors	113,562	54,566
Social security and other taxes	15,849	11,594
Other creditors	25,000	25,000
Pension creditor	3,043	2,580
Accruals and deferred income	130,753	73,754
	<u>288,207</u>	<u>167,494</u>

Deferred income relates to amounts received for future periods. At the year end it amounted to £15,606 (2021 - £2,187).

**WHAG**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2022**

**17. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Other loans (see note 18)	<b>200,000</b>	<b>-</b>
	<u><u>200,000</u></u>	<u><u>-</u></u>

Other loans are secured by a fixed charge over the Rent account.

**18. LOANS**

An analysis of the maturity of loans is given below:

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Amounts falling due in more than five years:		
Repayable by instalments:		
Other loans more 5yrs instal	<b>200,000</b>	<b>-</b>

**19. LEASING AGREEMENTS**

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

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Within one year	<b>119,036</b>	<b>11,483</b>
Between one and five years	<b>255,000</b>	<b>239,691</b>
In more than five years	<b>155,550</b>	<b>173,850</b>
	<u><u>529,586</u></u>	<u><u>425,024</u></u>

Some of the leasing agreements are on a rolling term and either the lessee or the lessor can cancel the rental agreement giving a months notice, therefore the commitment at the year end is a monthly rent payment.

WHAG

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2022

20. MOVEMENT IN FUNDS

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
<b>Unrestricted funds</b>			
General fund	979,431	193,228	1,172,659
IT Replacement fund	15,000	-	15,000
Property maintenance fund	10,000	-	10,000
Building fund	61,674	3,636	65,310
Head office running costs	135,800	-	135,800
Business development post	38,000	-	38,000
Voluntary Co-ordinator post	40,000	-	40,000
	<u>1,279,905</u>	<u>196,864</u>	<u>1,476,769</u>
<b>Restricted funds</b>			
White ribbon	355	-	355
CWaC Play Therapy	1,550	(225)	1,325
GMP Rochdale Strive funding	3,505	-	3,505
Knitting Nans - Children	386	-	386
Festival Church - Beautiful Project	250	-	250
Womens Aid - Trauma	275	-	275
CCF Grant	1,464	-	1,464
Womens Group work	12,143	(136)	12,007
Windfall grant	47,500	(12,075)	35,425
MHCLG	30,641	(19,445)	11,196
PCC Halton MHCLG	10,650	(10,650)	-
Sports England Fund	650	-	650
CCF/S Morgan Fund	2,614	(2,004)	610
L Michie Fund	1,326	(570)	756
DEFRA	20,000	(3,070)	16,930
	<u>133,309</u>	<u>(48,175)</u>	<u>85,134</u>
<b>TOTAL FUNDS</b>	<u>1,413,214</u>	<u>148,689</u>	<u>1,561,903</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	2,036,242	(1,843,014)	193,228
Building fund	4,500	(864)	3,636
	<u>2,040,742</u>	<u>(1,843,878)</u>	<u>196,864</u>
<b>Restricted funds</b>			
CWaC Play Therapy	-	(225)	(225)
Womens Group work	-	(136)	(136)
Windfall grant	-	(12,075)	(12,075)
MHCLG	-	(19,445)	(19,445)
PCC Halton MHCLG	-	(10,650)	(10,650)
CCF/S Morgan Fund	-	(2,004)	(2,004)
L Michie Fund	-	(570)	(570)
DEFRA	-	(3,070)	(3,070)
Children In Need	35,000	(35,000)	-
	<u>35,000</u>	<u>(83,175)</u>	<u>(48,175)</u>
<b>TOTAL FUNDS</b>	<u>2,075,742</u>	<u>(1,927,053)</u>	<u>148,689</u>



WHAG

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2022

20. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
<b>Unrestricted funds</b>				
General fund	925,748	59,408	(5,725)	979,431
IT Replacement fund	15,000	-	-	15,000
Property maintenance fund	10,000	-	-	10,000
Building fund	61,674	-	-	61,674
Head office running costs	135,800	-	-	135,800
Business development post	38,000	-	-	38,000
Voluntary Co-ordinator post	40,000	-	-	40,000
	<u>1,226,222</u>	<u>59,408</u>	<u>(5,725)</u>	<u>1,279,905</u>
<b>Restricted funds</b>				
White ribbon	355	-	-	355
CWaC Play Therapy	1,550	-	-	1,550
GMP Rochdale Strive funding	3,505	-	-	3,505
Knitting Nans - Children	386	-	-	386
Festival Church - Beautiful Project	250	-	-	250
Womens Aid - Trauma	275	-	-	275
Complex Needs and DCLG 1/2	-	(11,732)	11,732	-
CCF Grant	1,464	-	-	1,464
Womens Group work	12,155	-	(12)	12,143
Anne Duchess Westminster	50	(50)	-	-
Windfall grant	54,276	(6,776)	-	47,500
MHCLG	-	30,641	-	30,641
PCC Halton MHCLG	-	10,650	-	10,650
Sports England Fund	-	650	-	650
CCF/S Morgan Fund	-	2,614	-	2,614
L Michie Fund	-	7,321	(5,995)	1,326
DEFRA	-	20,000	-	20,000
	<u>74,266</u>	<u>53,318</u>	<u>5,725</u>	<u>133,309</u>
<b>TOTAL FUNDS</b>	<u>1,300,488</u>	<u>112,726</u>	<u>-</u>	<u>1,413,214</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	1,071,660	(1,012,252)	59,408
<b>Restricted funds</b>			
Complex Needs and DCLG 1/2	50,761	(62,493)	(11,732)
Anne Duchess Westminster	-	(50)	(50)
Windfall grant	2,564	(9,340)	(6,776)
MHCLG	98,805	(68,164)	30,641
PCC Halton MHCLG	25,624	(14,974)	10,650
Sports England Fund	2,680	(2,030)	650
CCF/S Morgan Fund	9,699	(7,085)	2,614
L Michie Fund	8,500	(1,179)	7,321
DEFRA	20,000	-	20,000
	<u>218,633</u>	<u>(165,315)</u>	<u>53,318</u>
<b>TOTAL FUNDS</b>	<u>1,290,293</u>	<u>(1,177,567)</u>	<u>112,726</u>

## WHAG

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

#### 21. RELATED PARTY DISCLOSURES

A CIC Company called "UP", but registered as "WHAG Community Enterprises CIC" (WHAG CIC) is closely linked to WHAG charity. During the year there WHAG invoiced £962 to "UP", and "UP" invoiced £2,100 to WHAG. At 31st March 2022, included in Debtors was £181 relating to "UP", and in Creditors £2,100 relating to "UP".

Ms Hazel Waddington is a trustee for both WHAG and a director of WHAG CIC.

K Rhodes-Dawson, who is the Chief Executive Office is also a director on the board of WHAG CIC. K Rhodes-Dawson also became a Trustee of WHAG during the year.

#### 22. UNRESTRICTED FUNDS

##### IT Replacement fund

This was originally designated in 2005, as funds set aside for the replacement of IT systems and maintenance. The server was replaced during 2014 and IT equipment replaced in 2017. Due to the purchase of the new head office and equipment, this funding was allocated, but the trustees have considered it prudent to designate £15,000 going forward.

##### Property Maintenance fund

The Trustees consider it prudent to designate £10,000 per annum on a 3 year property maintenance fund.

##### Building fund

The building fund was established in 2012 with a view to the charity investing in rental property. In 2013 a property was purchased and it is the Trustees intention to purchase another if a suitable investment is available. The property purchased is currently classified as a social investment. Movement on the fund reflects rental income and costs for the year.

##### Head office running costs

The trustees have designated £135,800 towards future running costs of the new head office.

##### Business development post

The trustees have designated £38,000 towards a business development fund to expand the charity.

##### Volunteer Co-ordinator post

The trustees have designated £40,000 towards a volunteer co-ordinator post to aid in the charity activities.

#### 23. RESTRICTED FUNDS

##### White Ribbon

Funding received from Bury Council to buy emergency bags (packs) for women fleeing / experiencing domestic violence.

##### CWaC Play Therapy

£5,000 was provided to help with the play therapy scheme at Ellesmere Port Refuge Project.

##### GMP Rochdale STRIVE

£4,498 Was provided by Greater Manchester Police in relation to Rochdale STRIVE victims for Women's Housing Action Group to provide "peer to peer" sessions.

##### Knitting Nans- Children

£263 was provided by "Knitting Nans" in respect of children in previous years, and an additional £123 was provided this year.

##### Festival Church

Restricted to provide beauty therapy sessions for the residents in CWaC refuge.

##### Womens Aid - Trauma

Restricted to provide a safe space and improve quality of life for residents in CWaC refuge.

##### Complex Needs and DCLG 1 and 2

Restricted project in CWaC in relation the complex needs of people supported and to fund the hub and the two dispersed properties

##### Cheshire Community Foundation (CCF)

Restricted funding towards play therapy in the CWaC refuge, dispersed properties and in resettlement.

##### Womens Group Work

**WHAG**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2022**

**23. RESTRICTED FUNDS - continued**

Restricted to fund specific womens group work

Anne Duchess of Westminster Charity

Restricted to sessional workers providing one to one therapy and group work in the Hub

Windfall Fund

The Windfall grant received is to support a Play Worker at CWaC premises over three years.

MHCLG Grant

Restricted funding from Cheshire West and Chester authority to support WHAG's additional expenditure for client wellbeing, and also for safe working and living environments for all staff and service users during Covid-19.

PCC Halton MHCLG

Balance of consortium funding from Cheshire West and Chester authority for Halton DA service. Restricted to support WHAG's additional expenditure for client wellbeing, and also safe working and living environments for all staff and service users during Covid-19.

Sports England Fund

Funding received in Rochdale to purchase bikes and accessories for service users to promote active life and mental wellbeing during Covid-19.

CCF/S Morgan Fund

These combined funding streams are to provide wifi availability and any additional Covid-19 expenditure across all WHAG's properties throughout CWaC.

L Michie Fund

Donation to renovate an area for teenagers within the current playroom for service users in CWaC.

DEFRA

Funding from CWaC to support victims of Domestic abuse in the Chester area for items such as food and essential items when needed.

Children In Need

Children in Need grant received for equipment and technology for one of the new sites