

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

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023
FOR
WHAG
(A COMPANY LIMITED BY GUARANTEE)**

DRAFT

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

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FOR THE YEAR ENDED 31 MARCH 2023**

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WHAG

REFERENCE AND ADMINISTRATIVE DETAILS FOR THE YEAR ENDED 31 MARCH 2023

TRUSTEES

Ms S Nugent
Ms H Waddington
Ms A B Rothwell (resigned 18.5.22)
Mrs A Havens (resigned 18.5.22)
Ms L V Bell
Ms S Amidar
A K Rhodes-Dawson
J C Michaels (appointed 24.5.22) (resigned 23.5.23)
L A Drabble
L Dabula (appointed 24.5.22)
C Aspin (appointed 24.5.22)
L Merlo (appointed 23.5.23)
N Large (appointed 23.5.23)
J Kovacs (appointed 23.5.23)

COMPANY SECRETARY

Ms C Carberry

REGISTERED OFFICE

185 Drake Street
ROCHDALE
Lancashire
OL11 1EF

REGISTERED COMPANY NUMBER 3294852 (England and Wales)

REGISTERED CHARITY NUMBER 1081032

AUDITORS

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

BANKERS

Unity Trust Bank Plc
Four Brindleyplace
Birmingham
B1 2JB

CHIEF EXECUTIVE OFFICER

A K Rhodes-Dawson

WHAG

CHAIR'S REPORT FOR THE YEAR ENDED 31 MARCH 2023

This year saw the expansion of WHAG's own property portfolio following investment from our partner SASC, Social and Sustainable Capital. WHAG aspires for growth so we can provide suitable supported accommodation in the right locations for those that need it. Growing our own portfolio has been exciting and my thanks goes to the WHAG team for their hard work making this happen.

One of our key focuses has been quality and consistency across our projects. Quality standards and measures are in place to ensure people receive high quality accommodation and support whenever they access our services.

Our contract in Halton ended this year. We continue to serve Rochdale, Cheshire West and Chester as well as providing Domestic Abuse services for men, and training and resources for organisations and schools

In February, the government announced tougher measures for domestic abusers. Controlling and coercive behaviour will be considered in line with physical violence. This includes perpetrators being added to the violent and sex offender register if they are sentenced to a year or more. Tighter controls to protect people from control and coercion are appreciated. The impact can be huge. Everyone has the right to feel both physically and psychologically safe.

I also welcome the ask of police forces in England and Wales to treat violence against women and girls as a national threat alongside other crisis such as organised crime and child sexual abuse.

WHAG's Board of Non-Executive Directors has changed. Big thanks goes to Angela Havens who left us this year. Angela's contribution to the board has been fantastic and we will miss her high support and constructive challenge. I am pleased to be joined by new colleagues on the board. Jenny Kovac, a former housing professional with a background in property services and development. Natalie Large, a civil servant who specialises in change delivery. Lucy Merlo who is a Specialist assessor and Teacher of special needs students and Olivia Drabble a Coach and NLP EFT Therapist. I am thrilled to work with such talented women.

Finally I want to acknowledge the women and men who live in our accommodation and access our services. You can read some of their stories on our website. Their personal accounts and letters to WHAG staff are humbling and I am always moved by their personal resilience. My gratitude goes to them and all WHAG staff and partners who provide Domestic Abuse services. We won't rest until everyone feels empowered and safe.

WHAG

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 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 year ended 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).

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) and the 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 trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Charity's aims and objectives, planning future activities and setting policies for the year as can be seen below.

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 clients 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 clients 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 5 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 domestic abuse and homelessness as our clients are empowered to maintain their own tenancies with less and less support. As our clients take more responsibility for their own lives, there is less impact on emergency and statutory provisions, as individuals and families 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 clients move towards participation in their communities, maintaining tenancies and building in confidence in day to day independent living.

WHAG

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

OBJECTIVES AND ACTIVITIES

Social investments

WHAG continues to explore how it can make social investment contribute to its aims and objectives. WHAG works towards adding social value and reducing carbon footprint throughout its services by reducing waste and energy consumptions. WHAG is partnered with fare share and receives weekly food donations from Aldi, Greggs and Marks and Spencers reducing food waste across the areas that we work.

This year WHAG brought its sister organisation UP back into the charity to support WHAG's prevention work and training delivery of Healthy relationships. Supporting clients and the wider community to understand the effects of domestic abuse and homelessness has on individuals and families. Organisationally we visit schools and colleges and input into the community to raise awareness and promote healthy relationships and reduce homelessness. We continue to look at how we can expand WHAG owned self contained accommodation to give those we work with more choice and quicker access to safer housing options.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

This year saw the charity retain its Investor in People quality mark. The organisation has also expanded its own property portfolio following investment from our partner SASC, Social and Sustainable Capital. WHAG aspires for growth so we can provide suitable safe, supported accommodation in the right locations for those that need it. Growing our own portfolio has been exciting and the difference that it is making to our offer is plain to see when individuals and families move into these properties

Most of WHAG's income continues to come from the contracts that it holds with local authorities. We have also this year had grants from Changing Futures, Rochdale Borough Council and Burdens fund to expand our service provision and provide additional safe accommodation.

We also continue to look at how we can build fundraising and sponsorship opportunities.

One of our key focuses has been quality and consistency across our projects. Quality standards and measures are in place to ensure people receive high quality accommodation and support whenever they access our services.

Our support contract in Halton ended this year. However, we continue to provide services in Rochdale and Cheshire West and Chester and these services include vulnerable homeless women, Domestic Abuse support and Young parents and complex case work, all of which involve accommodation provision.

In February 2023, the government announced tougher measures for perpetrators of domestic abuse to include controlling and coercive behaviour and this will now be considered in line with the statutory definition of domestic abuse. Perpetrators will now be added to the violent and sex offender register if they are sentenced to a year or more. Tighter controls to protect people from control and coercion are appreciated, as the impact can be huge. Everyone has the right to feel both physically and psychologically safe and we aim to raise awareness of these changes to our client group and the wider community.

This year WHAG has provided support to 1011 clients with 992 linked children. We have completed 4 social work placements and have 4 apprentice placements ongoing. WHAG continue to provide services on limited budgets and income. We ensure all spending is prudent and best value for money whilst meeting the needs of all the service areas.

Fundraising activities

WHAG received several donations from local partner agencies and local unions in the boroughs we work in. We have been involved in bucket collections at local football clubs, the Bury 10k run, Marks and Spencer donations, as well as receiving several donations of furniture and toiletries for clients. WHAG will continue to increase the networking and fundraising stance throughout the local communities and social media to raise awareness around our services and increase our fundraising efforts.

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 2023 was:

	£
Unrestricted funds - General	1,241,663
Unrestricted funds - Designated	310,310
Restricted funds	72,137

Total funds	1,624,110
	=====

WHAG

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

FINANCIAL REVIEW

Investment policy and objectives

WHAG recognise that as a charity, monies should be spent to further charitable aims. We believe that there is scope for some investment that will support us to increase and improve service and provide income to the organisation. At the year-end we have some funds in high interest bank accounts.

WHAG has also purchased 12 properties over the year. These properties are let to provide accommodation to our client group. WHAG also own one property that is currently rented on a commercial rent that will be used as part of our support offer when it next becomes vacant. WHAG also own a property which serves as a head office and training centre, and is an investment for WHAG's future and provides an income to the organisation through rental.

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 £220,000, and a Building fund of £65,310.

When designated funds of £310,310 are excluded, the free reserves of the charity are negative £529,320.

The negative free reserves are due to the social investment properties bought in the year which are offset with a loan, the loan is not included in the free reserves calculation. If the net book value of the new investment properties of £1,383,260 is excluded from the free reserves calculation the adjusted free reserves would be £853,940. This is not a financial going concern issue to WHAG as the recent properties purchased have been funded via a mortgage through a social investment philanthropic company. All the properties are in effect "owned" by the social investment company through the loan funding, and if sold would pay off the loan, leaving WHAG with sufficient free reserves.

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 current uncertainties of the charity continuing as a going concern. The charity reserves remain at a healthy level and the trustees are confident in the charity's future achievements.

FUTURE PLANS

In the coming year WHAG will continue to look for contract and grant opportunities to extend its services.

The organisation will also restructure this year to ensure that it continues to provide excellent support services and has the correct staffing in place to plan for the future.

How the organisation communicates internally will be reviewed and standards for the organisation and leadership team reviewed and updated.

Annual salaries will be reviewed after completion of an external benchmarking exercise to review remuneration and benefits.

WHAG will also continue to increase their property portfolio further.

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 9 members at the year end and their guarantee to the company is £1.

WHAG

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The organisational structure of WHAG is as follows:

WHAG board of Trustees with separate Sub Groups

CEO - to provide leadership and strategic management as directed by the Board of Trustees; to ensure that the organisation delivers its services in line with WHAG's core vision and values; Health and safety and human resources lead

Business manager - responsible for business growth, tenders, grants, IT, marketing, social media and fundraising; GDPR lead

Finance manager - responsible for overseeing WHAG finance ; Company secretary; manages the finance team.

HR manager - responsibility for human resources

Operations manager - responsible for providing leadership to the operational team and ensuring the delivery of high quality services to all of our clients. Safeguarding lead; Organisational Deputy

Service managers for each area - Rochdale; Chester/Cheshire; Halton who oversee the Volunteer Co-ordinator, administrative team and the team leaders over each service team.

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.

A K Rhodes-Dawson, the CEO is also a trustee due to her experience and the need for more accountability as the charity progresses, additional details are in Note 10 to the accounts. She does not get paid for her duties as a trustee. All 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.

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.

The senior lead team (SLT) are guided by the board, and the strategy and business plan that is agreed every 2-3 years and reported on quarterly. The SLT report on organisational risk and present financial information quarterly. There is an ARCI model in place that explains accountabilities. THE SLT are clear of their responsibilities.

Benchmarking takes place on a 5 yearly basis to look at pay and remuneration, local authority pay scales are currently followed broadly and all staff are on a pay scale and all staff receive the real living wage.

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 in place which clearly identify the business critical areas that the charity depends on for stability.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of WHAG for the purposes of company law) are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

WHAG

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

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.

Approved by order of the board of trustees on and signed on its behalf by:

.....
Trustee

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 2023 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 2023 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. 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

Date:

DRAFT

WHAG

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	305,821	13,250	319,071	188,545
Charitable activities	5				
Charitable Activities		1,957,968	-	1,957,968	1,853,225
Investment income	4	54,532	-	54,532	14,621
Other income		10,196	-	10,196	19,351
Total		2,328,517	13,250	2,341,767	2,075,742
EXPENDITURE ON					
Raising funds	6	71,823	-	71,823	864
Charitable activities	7				
Charitable Activities		2,181,324	26,413	2,207,737	1,926,189
Total		2,253,147	26,413	2,279,560	1,927,053
NET INCOME/(EXPENDITURE)		75,370	(13,163)	62,207	148,689
Transfers between funds	20	(166)	166	-	-
Net movement in funds		75,204	(12,997)	62,207	148,689
RECONCILIATION OF FUNDS					
Total funds brought forward		1,476,769	85,134	1,561,903	1,413,214
TOTAL FUNDS CARRIED FORWARD		1,551,973	72,137	1,624,110	1,561,903

The notes form part of these financial statements

WHAG

**BALANCE SHEET
31 MARCH 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	13	357,243	-	357,243	367,011
Social investments	14	1,413,740	-	1,413,740	31,102
		<u>1,770,983</u>	<u>-</u>	<u>1,770,983</u>	<u>398,113</u>
CURRENT ASSETS					
Debtors	15	77,814	-	77,814	124,587
Cash at bank and in hand		1,554,464	72,137	1,626,601	1,527,410
		<u>1,632,278</u>	<u>72,137</u>	<u>1,704,415</u>	<u>1,651,997</u>
CREDITORS					
Amounts falling due within one year	16	(201,288)	-	(201,288)	(288,207)
NET CURRENT ASSETS		<u>1,430,990</u>	<u>72,137</u>	<u>1,503,127</u>	<u>1,363,790</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>3,201,973</u>	<u>72,137</u>	<u>3,274,110</u>	<u>1,761,903</u>
CREDITORS					
Amounts falling due after more than one year	17	(1,650,000)	-	(1,650,000)	(200,000)
NET ASSETS		<u>1,551,973</u>	<u>72,137</u>	<u>1,624,110</u>	<u>1,561,903</u>
FUNDS	20				
Unrestricted funds				1,551,973	1,476,769
Restricted funds				72,137	85,134
TOTAL FUNDS				<u>1,624,110</u>	<u>1,561,903</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

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.

WHAG

BALANCE SHEET - continued
31 MARCH 2023

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 and were signed on its behalf by:

.....
Trustee

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WHAG

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2023**

	Notes	2023 £	2022 £
Cash flows from operating activities			
Cash generated from operations	1	<u>60,297</u>	<u>307,641</u>
Net cash provided by operating activities		<u>60,297</u>	<u>307,641</u>
Cash flows from investing activities			
Purchase of mixed motive investments		(1,411,490)	-
Interest received		<u>384</u>	<u>1,043</u>
Net cash (used in)/provided by investing activities		<u>(1,411,106)</u>	<u>1,043</u>
Cash flows from financing activities			
New loans in year		<u>1,450,000</u>	<u>200,000</u>
Net cash provided by financing activities		<u>1,450,000</u>	<u>200,000</u>
Change in cash and cash equivalents in the reporting period		<u>99,191</u>	<u>508,684</u>
Cash and cash equivalents at the beginning of the reporting period		<u>1,527,410</u>	<u>1,018,726</u>
Cash and cash equivalents at the end of the reporting period		<u><u>1,626,601</u></u>	<u><u>1,527,410</u></u>

The notes form part of these financial statements

WHAG

**NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2023**

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

	2023	2022
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	62,207	148,689
Adjustments for:		
Depreciation charges	38,620	10,480
Interest received	(384)	(1,043)
Decrease in debtors	46,773	28,802
(Decrease)/increase in creditors	(86,919)	120,713
Net cash provided by operations	60,297	307,641

2. ANALYSIS OF CHANGES IN NET FUNDS/(DEBT)

	At 1.4.22	Cash flow	At 31.3.23
	£	£	£
Net cash			
Cash at bank and in hand	1,527,410	99,191	1,626,601
	1,527,410	99,191	1,626,601
Debt			
Debts falling due after 1 year	(200,000)	(1,450,000)	(1,650,000)
	(200,000)	(1,450,000)	(1,650,000)
Total	1,327,410	(1,350,809)	(23,399)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

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 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.

Income from government and other LA grants, whether 'capital' grants or 'revenue' grants, are recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

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. This currently includes property costs associated with the social investment properties owned by WHAG.

" 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

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

1. ACCOUNTING POLICIES - continued

Tangible fixed assets

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.

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 properties held under investments are 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.

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 2023

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 loan is disclosed as being due after more than one year and secured by a fixed charge over the social investment properties bought with the loan, and a fixed charge over the Rent bank account used to drawdown the loan.

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

	2023	2022
	£	£
Donations	12,058	9,536
Grants	307,013	179,009
	<u>319,071</u>	<u>188,545</u>

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

	2023	2022
	£	£
Complex Needs PANNE Cheshire	63,000	60,997
Other samll grants	2,113	-
St Martins	-	412
Eaton Fund	5,000	1,050
CWAC Therapy Grant	36,150	-
Action Together Grant	2,500	-
Children in Need	-	35,000
Glasspool Grant	-	200
GM Chamber	-	750
CWAC Household Support	70,000	60,000
CWAC Winter Poverty Fund	-	20,600
GMCA Target Hardening	8,250	-
Burdens Funding	110,000	-
Westminster Grant	10,000	-
	<u>307,013</u>	<u>179,009</u>

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NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

4. INVESTMENT INCOME

	2023	2022
	£	£
Rents received	11,608	13,578
Investment rent and housing benefit received	42,540	-
Deposit account interest	384	1,043
	<u>54,532</u>	<u>14,621</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2023	2022
		£	£
Rent and housing benefit receivable	Charitable Activities	1,033,635	854,076
Support charges	Charitable Activities	924,333	999,149
		<u>1,957,968</u>	<u>1,853,225</u>

6. RAISING FUNDS

Raising donations and legacies

	2023	2022
	£	£
Investment related costs	71,823	864

Investment related costs comprise of repairs, maintenance, cleaning and other related costs on the charity's investment properties.

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 8)	Totals
	£	£	£
Charitable Activities	<u>2,174,437</u>	<u>33,300</u>	<u>2,207,737</u>

8. SUPPORT COSTS

	Finance	Governance costs	Totals
	£	£	£
Charitable Activities	<u>7,300</u>	<u>26,000</u>	<u>33,300</u>

9. NET INCOME/(EXPENDITURE)

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

	2023	2022
	£	£
Depreciation - owned assets	9,768	9,845
Auditors remuneration	8,520	8,100
Auditors remuneration - Accountancy	4,380	4,920
Provision against social investment	<u>28,865</u>	<u>635</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

10. TRUSTEES' REMUNERATION AND BENEFITS

One trustee received remuneration for services other than as a trustee. The remuneration including pension amounted to £56,871 (2022 - £21,682). In addition there was a salary scheme loan. The balance outstanding at the year end was £721 repayable by 31 March 2024 (2022 - £600).

No other trustee received remuneration or benefits (2022 - £Nil).

Trustees' expenses

No trustees expenses were paid in the year (2022 - £Nil).

11. STAFF COSTS

	2023 £	2022 £
Wages and salaries	1,264,453	1,081,975
Social security costs	97,583	75,149
Other pension costs	22,207	15,011
	<u>1,384,243</u>	<u>1,172,135</u>

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

	2023	2022
Admin and management	15	14
Support	41	37
	<u>56</u>	<u>51</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 £144,300 for the year (2022 - £123,409).

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	153,545	35,000	188,545
Charitable activities			
Charitable Activities	1,853,225	-	1,853,225
Investment income	14,621	-	14,621
Other income	19,351	-	19,351
Total	<u>2,040,742</u>	<u>35,000</u>	<u>2,075,742</u>
EXPENDITURE ON			
Raising funds	864	-	864
Charitable activities			
Charitable Activities	1,843,012	83,177	1,926,189
Total	<u>1,843,876</u>	<u>83,177</u>	<u>1,927,053</u>
NET INCOME/(EXPENDITURE)	196,866	(48,177)	148,689

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NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	1,279,905	133,309	1,413,214
TOTAL FUNDS CARRIED FORWARD	<u>1,476,771</u>	<u>85,132</u>	<u>1,561,903</u>

13. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to freehold property £	Improvements to leasehold property £
COST			
At 1 April 2022 and 31 March 2023	<u>157,000</u>	<u>236,732</u>	<u>59,000</u>
DEPRECIATION			
At 1 April 2022	<u>12,560</u>	<u>18,877</u>	<u>59,000</u>
Charge for year	<u>3,140</u>	<u>4,735</u>	<u>-</u>
At 31 March 2023	<u>15,700</u>	<u>23,612</u>	<u>59,000</u>
NET BOOK VALUE			
At 31 March 2023	<u>141,300</u>	<u>213,120</u>	<u>-</u>
At 31 March 2022	<u>144,440</u>	<u>217,855</u>	<u>-</u>
	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 April 2022 and 31 March 2023	<u>17,357</u>	<u>34,136</u>	<u>504,225</u>
DEPRECIATION			
At 1 April 2022	<u>15,803</u>	<u>30,974</u>	<u>137,214</u>
Charge for year	<u>311</u>	<u>1,582</u>	<u>9,768</u>
At 31 March 2023	<u>16,114</u>	<u>32,556</u>	<u>146,982</u>
NET BOOK VALUE			
At 31 March 2023	<u>1,243</u>	<u>1,580</u>	<u>357,243</u>
At 31 March 2022	<u>1,554</u>	<u>3,162</u>	<u>367,011</u>

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NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

14. SOCIAL INVESTMENTS

	Other investments £
MARKET VALUE	
At 1 April 2022	35,110
Additions	1,411,490
At 31 March 2023	1,446,600
PROVISIONS	
At 1 April 2022	4,008
Provision for year	28,852
At 31 March 2023	32,860
NET BOOK VALUE	
At 31 March 2023	1,413,740
At 31 March 2022	31,102

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade debtors	22,427	56,515
Other debtors	4,989	600
Prepayments and accrued income	50,398	67,472
	77,814	124,587

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade creditors	70,643	113,562
Social security and other taxes	16,105	15,849
Other creditors	25,000	25,000
Pension creditor	3,441	3,043
Accruals and deferred income	86,099	130,753
	201,288	288,207

Deferred income relates to amounts received for future periods. At the year end it amounted to £20,000 (2022 - £15,606).

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**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

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

	2023	2022
	£	£
Other loans (see note 18)	<u>1,650,000</u>	<u>200,000</u>

18. LOANS

Other loans of £1,650,000 (2022 - £200,000) are secured by a fixed charge on the social investment properties purchased and the Rent bank account.

The loan is repayable in full by September 2033. Interest is paid quarterly based on the net of income, repairs, insurance and management costs of the social investment properties purchased.

19. LEASING AGREEMENTS

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

	2023	2022
	£	£
Within one year	21,308	119,036
Between one and five years	647,409	255,000
In more than five years	-	155,550
	<u>668,717</u>	<u>529,586</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.

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NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

20. MOVEMENT IN FUNDS

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General fund	1,172,659	75,370	(6,366)	1,241,663
IT Replacement fund	15,000	-	-	15,000
Property maintenance fund	10,000	-	-	10,000
Building fund	65,310	-	-	65,310
Head office running costs	135,800	-	84,200	220,000
Business development post	38,000	-	(38,000)	-
Voluntary Co-ordinator post	40,000	-	(40,000)	-
	<u>1,476,769</u>	<u>75,370</u>	<u>(166)</u>	<u>1,551,973</u>
Restricted funds				
White ribbon	355	-	-	355
CWaC Play Therapy	1,325	(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	(1,065)	-	399
Windfall grant	35,425	-	-	35,425
MHCLG	11,196	(2,283)	-	8,913
Sports England Fund	650	-	-	650
CCF/S Morgan Fund	610	(776)	166	-
L Michie Fund	756	(756)	-	-
DEFRA	16,930	(16,930)	-	-
Womens Activities	12,007	-	-	12,007
GMCA Target Hardening	-	8,250	-	8,250
Eaton Fund	-	1,722	-	1,722
	<u>85,134</u>	<u>(13,163)</u>	<u>166</u>	<u>72,137</u>
TOTAL FUNDS	<u>1,561,903</u>	<u>62,207</u>	<u>-</u>	<u>1,624,110</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	2,328,517	(2,253,147)	75,370
Restricted funds			
CWaC Play Therapy	-	(1,325)	(1,325)
CCF Grant	-	(1,065)	(1,065)
MHCLG	-	(2,283)	(2,283)
CCF/S Morgan Fund	-	(776)	(776)
L Michie Fund	-	(756)	(756)
DEFRA	-	(16,930)	(16,930)
GMCA Target Hardening	8,250	-	8,250
Eaton Fund	5,000	(3,278)	1,722
	<u>13,250</u>	<u>(26,413)</u>	<u>(13,163)</u>
TOTAL FUNDS	<u>2,341,767</u>	<u>(2,279,560)</u>	<u>62,207</u>

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NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

20. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
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>
Restricted funds			
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>
TOTAL FUNDS	<u>1,413,214</u>	<u>148,689</u>	<u>1,561,903</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
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>
Restricted funds			
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>
TOTAL FUNDS	<u>2,075,742</u>	<u>(1,927,053)</u>	<u>148,689</u>

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NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2023

20. MOVEMENT IN FUNDS - continued

Transfers between funds

The transfers between funds mainly relate to movements on designated funds following the designation by the trustees. There were three transfers on restricted funds, these were to cover a restricted deficit which was covered by unrestricted funds in the same geographical area.

21. RELATED PARTY DISCLOSURES

A CIC Company called "UP", but registered as "WHAG Community Enterprises CIC" (WHAG CIC) is closely linked to WHAG charity, this ceased in November 2022. During the year WHAG invoiced £90 to "UP". At 31st March 2023 included in Debtors was £57 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 and a Trustee of WHAG during the year. More related party details in Note 10.

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 £220,000 towards future running costs of the new head office.

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.

Cheshire Community Foundation (CCF)

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

Womens Group Work

Restricted to fund specific womens group work

WHAG

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2023

23. RESTRICTED FUNDS - continued

Windfall Fund

The Windfall grant received is to support a Play Worker at CWaC premises over a three year period from when the position is filled.

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.

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.

GMCA Target Hardening Fund

This fund is to be utilised to increase security measures on properties to ensure clients feel safe in their own houses, purchasing items such as window locks, bolts, window alarms and safety bars.

Eaton Fund

Grant received to improve client quality of life, and making home life safer and enable independent living.

WHAG

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	12,058	9,536
Grants	307,013	179,009
	319,071	188,545
Investment income		
Rents received	11,608	13,578
Investment rent and housing benefit received	42,540	-
Deposit account interest	384	1,043
	54,532	14,621
Charitable activities		
Rent and housing benefit receivable	1,033,635	854,076
Support charges	924,333	999,149
	1,957,968	1,853,225
Other income		
Training fees receivable	7,502	2,488
Sundry income	2,694	16,863
	10,196	19,351
Total incoming resources	2,341,767	2,075,742
EXPENDITURE		
Raising donations and legacies		
Investment related costs	71,823	864
Charitable activities		
Wages	1,264,453	1,081,975
Social security	97,583	75,149
Pensions	22,207	15,011
Rent, rates and service charges	335,179	301,868
Insurance	12,055	8,762
Heat, light and water	71,162	77,445
Telephone	20,208	24,310
Printing, postage and stationery	15,053	8,081
Staff travel and subsistence	11,133	9,618
Sundries	6,370	7,198
Healthcare	3,119	2,850
Recruitment, training and related costs	33,824	28,815
Repairs, maintenance and cleaning	216,119	215,632
Tenants' activities and support	25,984	27,707
Grant repaid	429	9,239
Bad debts	939	-
Freehold property	3,140	3,140
Long leasehold	33,587	5,370
Fixtures and fittings	311	388
Carried forward	2,172,855	1,902,558

WHAG

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023**

	2023 £	2022 £
Charitable activities		
Brought forward	2,172,855	1,902,558
Computer equipment	1,582	1,582
	<u>2,174,437</u>	<u>1,904,140</u>
Support costs		
Finance		
Bank charges	7,300	507
Governance costs		
Accountancy fees	4,380	4,920
Audit fee	8,520	8,100
Legal and professional fees	13,100	8,522
	<u>26,000</u>	<u>21,542</u>
Total resources expended	<u>2,279,560</u>	<u>1,927,053</u>
Net income	<u><u>62,207</u></u>	<u><u>148,689</u></u>