

The Whistle Project Ltd
Company limited by guarantee

Statement of Financial Activities
for the year ended 31 March 2023

		Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
		£	£	£	£
Income and Expenditure					
Incoming Resources					
Incoming resources from charitable activities		4,611	342	4,953	62,023
Total Incoming Resources	2.1	<u>4,611</u>	<u>342</u>	<u>4,953</u>	<u>62,023</u>
Resources Expended					
Management & Administration		4,687	1,547	6,234	81,133
Total Resources Expended	2.2	<u>4,687</u>	<u>1,547</u>	<u>6,234</u>	<u>81,133</u>
Net Incoming / (Outgoing) Resources	10.	(76)	(1,205)	(1,281)	(19,110)
Transfer to reserves				-	-
Balances brought forward 1 April 2022		16,220	28,258	44,478	63,588
Balances carried forward 31 March 2023		<u>16,144</u>	<u>27,053</u>	<u>43,197</u>	<u>44,478</u>

The above amounts relate to continuing operations of the charity.

The charity has no recognised gains and losses other than those included in the results above and therefore no separate statement of total recognised gains and losses has been presented. There is no difference between the net incoming resources for the year stated above and their historical cost equivalents.

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Balance sheet
as at 31 March 2023

	Notes	2023		2022	
		£	£	£	£
Fixed assets					
Tangible assets	5		34,601		35,424
Current assets					
Cash at bank and in hand		10,720		10,554	
		<u>10,720</u>		<u>10,554</u>	
Creditors: amounts falling due within one year	6	<u>(2,124)</u>		<u>(1,500)</u>	
Net current assets			<u>8,596</u>		<u>9,054</u>
Total assets less current liabilities			<u>43,197</u>		<u>44,478</u>
Net assets			<u>43,197</u>		<u>44,478</u>
Funds					
Unrestricted			16,144		16,220
Restricted			27,053		28,258
Funds			<u>43,197</u>		<u>44,478</u>

The notes on pages 7 to 11 form an integral part of these financial statements.

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Balance sheet (continued)

In approving these financial statements as directors of the company we hereby confirm:

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with SORP 2019 (FRS102).

The financial statements were approved and authorised for issue by the Board on 24 August 2023 and signed on its behalf by:



Director



Director

Registration number NI602882

The notes on pages 7 to 11 form an integral part of these financial statements.

The Whistle Project Ltd
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Notes to the financial statements
for the year ended 31 March 2023

1. Accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

1.1. Accounting convention

The financial statements have been prepared in accordance with 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 Charities SORP 2019 (FRS 102), and the Companies Act 2006.

There were no material departures from this standard.

1.3 Incoming resources

(i) Grants

Grants represent all amounts received and receivable during the year.

Revenue grants are credited to the Statement of Financial Activities in the year they are received.

(ii) Sundry Income

This comprised amounts received during the year.

1.4 Resources expended

(i) Direct Charitable Expenditure

This represents all expenditure directly attributable to charitable causes.

(ii) Management & Administration

This includes all other expenditure not directly allocated above and a portion of the overhead cost attributable to management and administration.

1.5 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation.

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Land and buildings - 2% Straight line

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Notes to the financial statements
for the year ended 31 March 2023

..... continued

2.1 Incoming Resources	Unrestricted Income 2023 £	Restricted Income 2023 £	Total Funds 2023 £	Total Funds 2022 £
Education Authority	-	342	342	31,129
Halifax Grants	-	-	-	1,013
BBC Children in Need	-	-	-	16,980
Social Justice Hub	-	-	-	1,500
DCSDC	-	-	-	5,974
Donations and Fundraising	4,611	-	4,611	5,427
	<u>4,611</u>	<u>342</u>	<u>4,953</u>	<u>62,023</u>

(i) Restricted Funds

Funds received which are earmarked by the Funder for specific purposes. Such purposes are within the overall aims of the organisation.

(ii) Unrestricted Funds

Funds which are expendable at the discretion of the company in furtherance of the aims of the charity. In addition funds may be held in order to finance capital investment and working capital.

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Notes to the financial statements
for the year ended 31 March 2023

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2.2 Resources Expended

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Management & Administration				
Self funded projects/expenses	300	-	300	1,275
Wages	-	-	-	12,376
Staff Pension costs	-	-	-	1,190
Education Authority expenses	-	-	-	23,844
Halifax project	-	724	724	1,412
Summer Scheme project	-	-	-	14,694
Social Justice Hub	-	-	-	1,561
Children in Need	-	-	-	16,773
Insurance	-	-	-	1,822
Light & heat	2,318	-	2,318	1,914
Maintenance	370	-	370	1,823
Telephone	715	-	715	1,500
Accountancy	624	-	624	493
Bank fees & interest	201	-	201	135
General expenses	159	-	159	321
Depreciation	-	823	823	-
	<u>4,687</u>	<u>1,547</u>	<u>6,234</u>	<u>81,133</u>

3. Employees

There were no employees during the year apart from the directors.

Number of employees	2023	2022
The average monthly numbers of employees (including the directors) during the year were:	<u>-</u>	<u>1</u>

4. Taxation

No charge to taxation due as the company has charitable status.

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Notes to the financial statements
for the year ended 31 March 2023

..... continued

5. Tangible fixed assets	Land and buildings freehold	Total
	£	£
Cost		
At 1 April 2022	41,162	41,162
At 31 March 2023	<u>41,162</u>	<u>41,162</u>
Depreciation		
At 1 April 2022	5,738	5,738
Charge for the year	823	823
At 31 March 2023	<u>6,561</u>	<u>6,561</u>
Net book values		
At 31 March 2023	<u>34,601</u>	<u>34,601</u>
At 31 March 2022	<u>35,424</u>	<u>35,424</u>
6. Creditors: amounts falling due within one year	2023	2022
	£	£
Accruals	<u>2,124</u>	<u>1,500</u>

7. Related party transactions

There were no related party transactions in the year under review.

8. Company limited by guarantee

The company is limited by guarantee and does not have a share capital.

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Notes to the financial statements
for the year ended 31 March 2023

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9. Movements in Funds

	At 1 April 2022 £	Incoming resources £	Outgoing resources £	Transfers £	At 31 March 2023 £
Restricted funds:					
Restricted funds	28,258	342	(1,547)	-	27,053
Total restricted funds	<u>28,258</u>	<u>342</u>	<u>(1,547)</u>	<u>-</u>	<u>27,053</u>
Unrestricted funds:					
Unrestricted funds	16,220	4,611	(4,687)	-	16,144
Total unrestricted funds	<u>16,220</u>	<u>4,611</u>	<u>(4,687)</u>	<u>-</u>	<u>16,144</u>
	<u>44,478</u>	<u>4,953</u>	<u>(6,234)</u>	<u>-</u>	<u>43,197</u>