

Charity Registration No. 1013060

Company Registration No. 02623071 (England and Wales)

THE WHITECHAPEL CENTRE
COMPANY LIMITED BY GUARANTEE
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023



**THE WHITECHAPEL CENTRE
COMPANY LIMITED BY GUARANTEE
LEGAL AND ADMINISTRATIVE INFORMATION**

Honorary Life President	Mr T Crolley	
Trustees	Mr D Antrobus Ms A Brown (Treasurer) Mr S Collett Mr D Green OBE Mrs C McGuire Ms V Metcalf MBE (Vice chair) Ms S Thomas (Chair) Ms M Woods Dr R Young Ms K Sheerin Br K Vance	(Appointed 20 May 2022) (Appointed 23 June 2023) (Appointed 23 June 2023)
Chief Executive	Mr D Carter	
Secretary	Mr D Carter	
Charity number	1013060	
Company number	02623071	
Registered office	Langsdale Street Liverpool L3 8DT	
Auditor	BWM Suite 5.1 12 Tithebarn Street Liverpool L2 2DT	
Bankers	National Westminster Bank Plc 5 Oxford Street Liverpool L7 7HL Hampshire Trust Bank PO Box 74003 London EC2P 2QR Furness Building Society 51 – 55 Duke Street Barrow-in-Furness Cumbria LA14 1RT	

**THE WHITECHAPEL CENTRE
COMPANY LIMITED BY GUARANTEE
LEGAL AND ADMINISTRATIVE INFORMATION**

Solicitors

Brabners LLP
Horton House
Exchange Flags
Liverpool
L2 3YL

THE WHITECHAPEL CENTRE COMPANY LIMITED BY GUARANTEE CONTENTS

	Page
Trustees' report	1 - 17
Statement of trustees' responsibilities	18
Independent auditor's report	19 - 21
Statement of financial activities	22 - 23
Balance sheet	24
Statement of cash flows	25
Notes to the financial statements	26 - 45

**THE WHITECHAPEL CENTRE
COMPANY LIMITED BY GUARANTEE
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 MARCH 2023**

The trustees present their annual report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's memorandum and articles of association, the Companies Act 2006 and "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)".

The Whitechapel Centre - Focus of Our Work

We believe that every individual should be given the opportunity to change their situation and achieve their potential.

The Whitechapel Centre is a leading homeless and housing charity for the Liverpool City Region.

Since 1975 we've helped some of the most vulnerable and isolated people across the Liverpool City Region who are sleeping rough, living in hostels and supported accommodation, or struggling to manage and maintain their accommodation.

The volume of clients we are working with has increased significantly over the last 5 years, as has the range and complexity of clients' needs. We are responding to this by adapting our existing services and developing new ones that are innovative and meet the changing needs and demands of our clients.

Our Vision is to be an excellent, independent local charity working in partnership to see an end to homelessness, social exclusion and housing poverty in our communities.

To achieve this, **our Mission** is:

- to prevent and resolve homelessness, social exclusion and housing poverty by providing practical, tailored support so that each person can find and sustain a home and achieve their potential.
- to develop and influence local and national homelessness strategies, policies and practice.

Our main objectives and activities for the year continued to focus upon the delivery of effective and innovative services which meet identified housing and related support needs of people who are homeless, socially excluded or experiencing housing poverty.

The strategies employed to meet these objectives included the following:

- Delivering immediate help, opportunity and support to enable and effect lasting change and solutions for people most in need.
- Providing targeted, person centred services.
- Contributing towards and influencing relevant local and national strategic initiatives, social policy and debates relating to homelessness and housing.
- Challenging exclusion in all aspects of people's lives, supporting initiatives that encourage inclusion, particularly in relation to housing, supported living, health, education, and employment.
- Developing joint partnership work with other agencies to ensure more comprehensive and effective service delivery.

**THE WHITECHAPEL CENTRE
COMPANY LIMITED BY GUARANTEE
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023**

The Whitechapel Centre Services Today

Recognising the diverse routes into and through homelessness The Whitechapel Centre delivers a variety of services in different settings, as shown in the diagram below:



Who do we help?

- **People who are experiencing homeless:** Single people and families who are sleeping rough, staying with friends, or living in temporary accommodation.
- **People at risk of homelessness:** People threatened with homelessness due to eviction notices, repossession, rent / mortgage arrears, debt, problems with landlords, overcrowding, accommodation not fit for purpose, and so forth.
- **People in need of housing support:** people struggling to maintain their accommodation.

An overwhelming majority of people we support have additional and often multiple support needs, including mental health problems, substance use, alcohol use, physical health problems, offending histories and domestic abuse.

**THE WHITECHAPEL CENTRE
COMPANY LIMITED BY GUARANTEE
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023**

Ensuring Our Work Delivers Our Aims

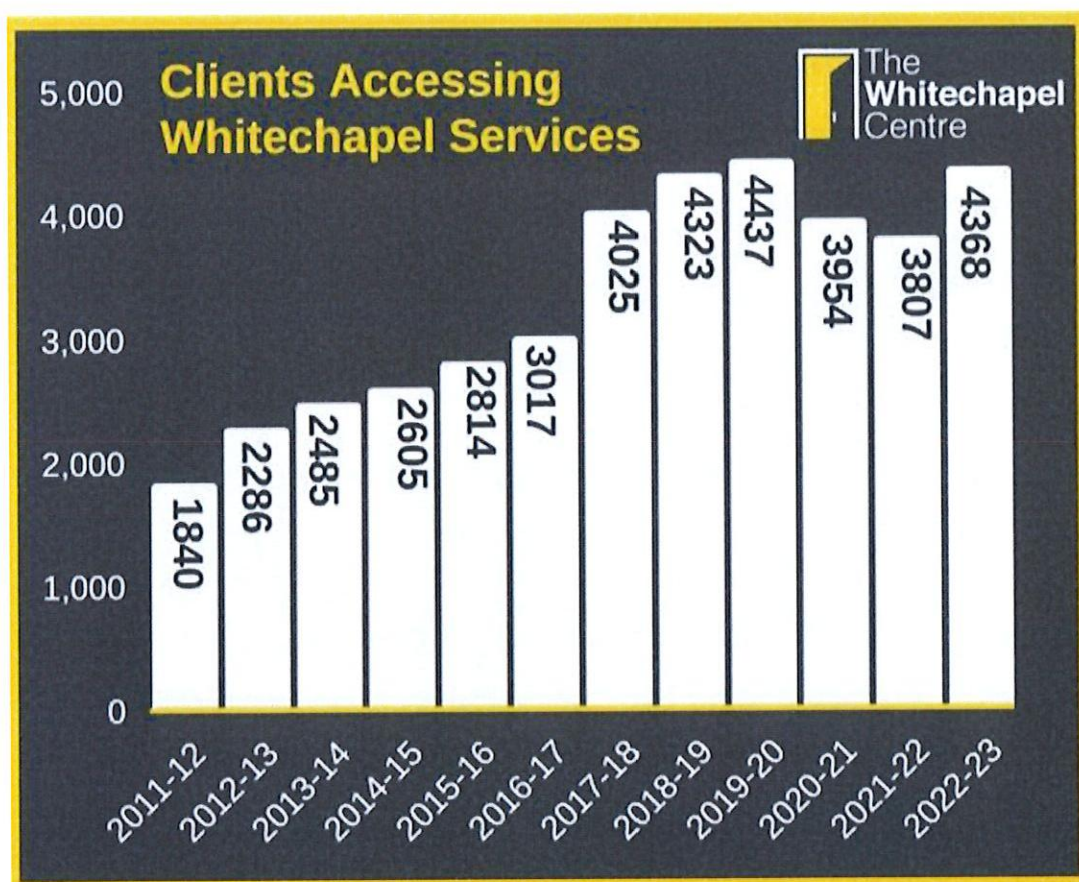
We review our aims, objectives and activities every year. Each review includes a comparative analysis of outcomes and achievements against both organisational aims and objectives and wider contractual targets. This review helps inform our annual operational plan, as well as our longer term strategic plan. It ensures the organisation's services remain firmly focused on meeting our stated charitable aims and objectives and are of direct public benefit.

How Our Activities Deliver Public Benefit

All our charitable activities focus on the provision of highly effective and innovative intervention based services that meet the housing and support needs of people who are homeless or inadequately housed. These activities are undertaken to further our charitable purposes for the public benefit.

Who We Work With

Whitechapel's services are needed more than ever, as demonstrated by the number of unique clients / households supported during the last 12 months. During 2022/23 we worked with a total of **4,368** different households (individuals, couples and families) who were experiencing or at risk of homelessness. This is 561 more households than the number supported in 2021/22 and represents an increase of almost 15%, as shown in the chart below:



The reasons for the increase in the number of people accessing our services during the last 12 months are complex and varied.

**THE WHITECHAPEL CENTRE
COMPANY LIMITED BY GUARANTEE
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023**

An overwhelming majority of people continue to access our services following a loss of accommodation. This can arise from:

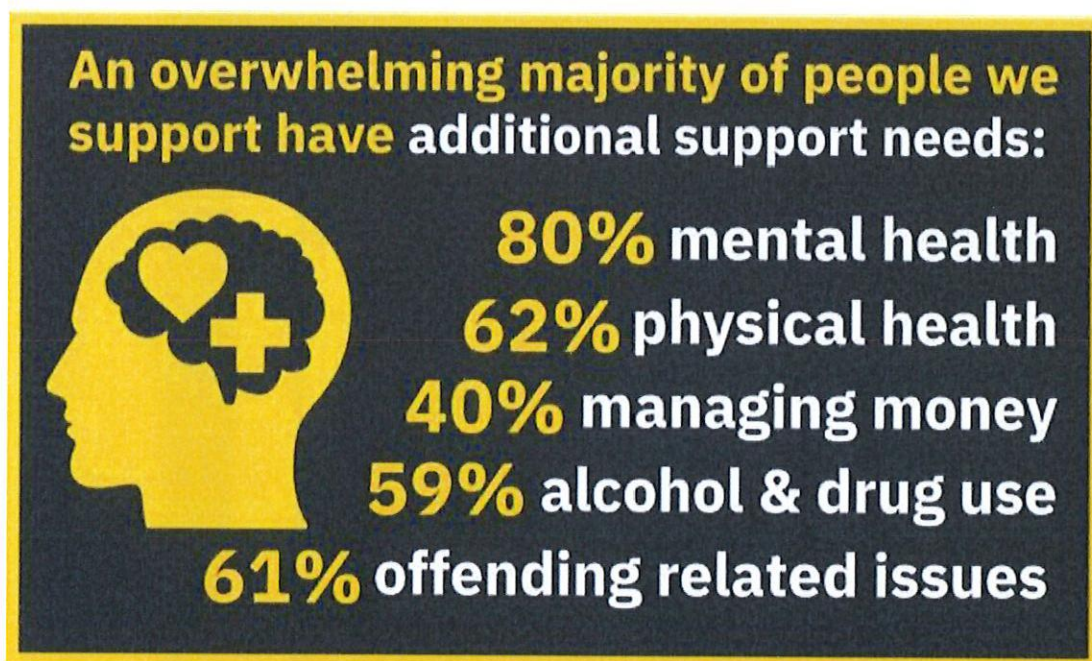
- A relationship breakdown, be this with a partner, family or friends.
- The end of a private rented Assured Shorthold Tenancy. The cost and shortage of housing can make it very difficult for people to find new accommodation.

Alongside the loss of accommodation there can be a range of structural or individual issues, which can make some people more vulnerable to homelessness. These can include:

- Individual Circumstances: Including additional health and support needs such as poor physical health, mental health problems, substance use and offending histories.
- Structural Issues: Factors such as poverty, unemployment, welfare reform policies and housing supply can impact on and reduce opportunities in relation to housing.

Structural issues can impact on individual circumstances and vice-versa. For example, personal or family relationships can be affected by unemployment, debt and poverty. They may exacerbate relationship issues.

The chart below provides a summary of the main support issues which impact on people's housing needs:

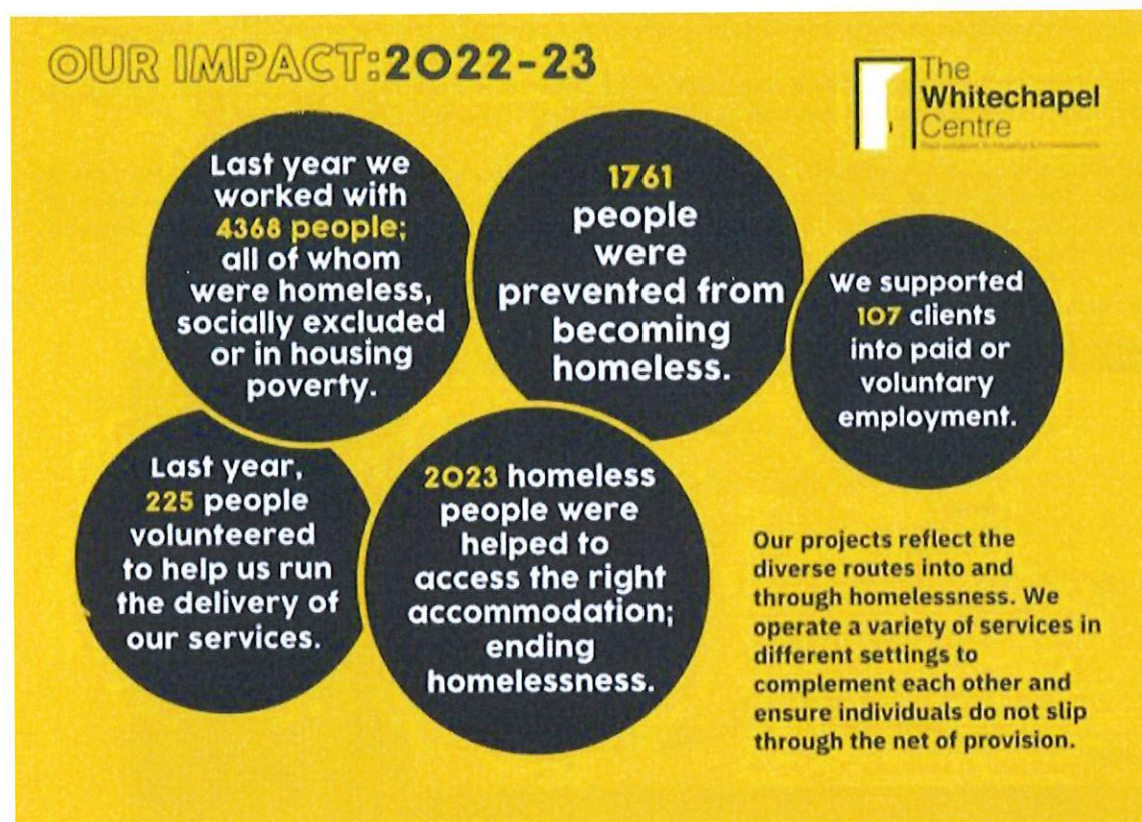


Recognising both the diverse causes of homelessness and the additional support needs of most of our clients, Whitechapel has developed a variety of services that operate in different settings and provide different levels and types of support interventions and bring together an array of different partner agencies to work together to resolve homelessness and related needs. We understand that no single agency can resolve homelessness; for this reason we work in partnership with health, treatment, housing and social organisations, such as Mersey Care, Brownlow Health, We Are With You, registered providers of social housing (Housing Associations) & Supported Accommodation Providers, in order to deliver multi-faceted support that can meet people's needs.

**THE WHITECHAPEL CENTRE
COMPANY LIMITED BY GUARANTEE
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023**

Achievements and performance

Through the range of services we deliver, we have continued to achieve high levels of success, providing the right interventions, at the right time, in order to ensure the following outcomes:



Homeless Resolution

Whitechapel provides a range of services that seek to ensure anyone who is experiencing homelessness such as sleeping rough or at risk of rough sleeping or immediate homelessness, is supported indoors into appropriate accommodation. This is achieved through the following services:

- Housing Assessment, Advice & Resettlement - assessment of people's housing needs and delivery of support and advice to enable people to find appropriate accommodation.
- Supported Accommodation – development and delivery of new and existing supported accommodation services for people experiencing homelessness e.g. Whitely House, Phoenix House, Belvidere Family Centre, Yates Court & Dispersed Accommodation.
- Street Outreach – provision of assertive street outreach including engagement, assessment and delivery of housing solutions.
- Hospital In-Reach Service - clinically led in-reach service providing housing advice, support and care to ensure safe, effective early discharge from hospital for people experiencing homelessness.

Through these services we were successful in helping **2,023** clients experiencing homelessness to access new accommodation, thereby ending their homelessness.

As the volume of clients seeking help to secure new accommodation continued to increase, the length of time people were required to wait for the right accommodation also increased, necessitating further changes to homelessness services.

Our aim is to ensure sustainable accommodation solutions. One of the many ways in which we aim to achieve this is through the provision of wrap around, intensive support, delivered by services such as Pathways and our Rapid Rehousing Navigator Service.

**THE WHITECHAPEL CENTRE
COMPANY LIMITED BY GUARANTEE
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023**

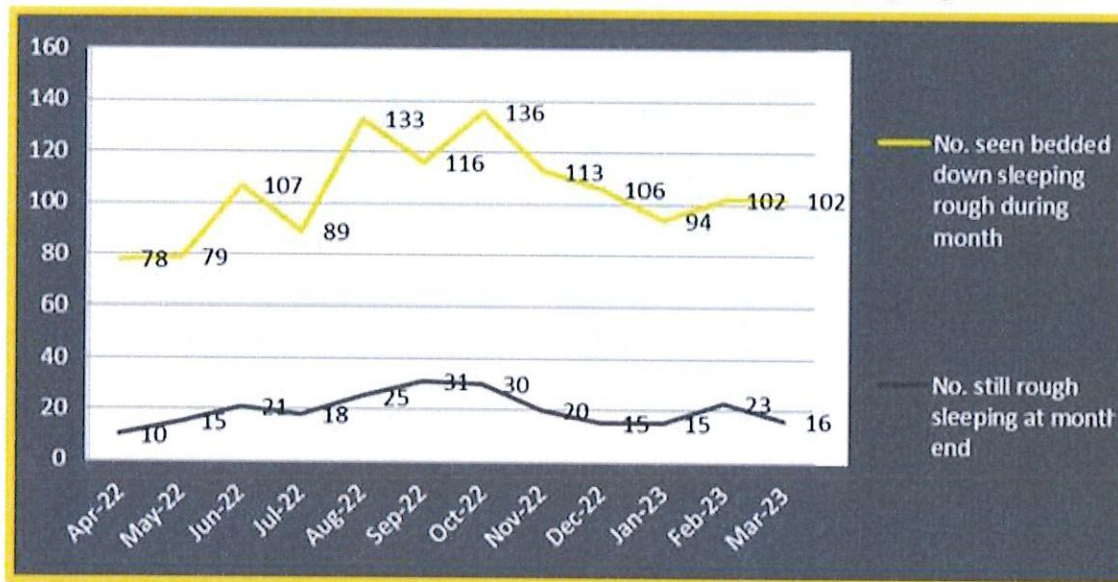
Assertive Street Outreach (Liverpool)

Our Street Outreach Teams take services to the point of need providing crisis intervention and resolution. The Team gets alongside people with multiple exclusions, working at their pace to build trust and relationships that motivate people to engage in services and make a change. We provide assertive outreach support to prevent and end rough sleeping and street drinking, and support people to address issues that have led them to rough sleeping.

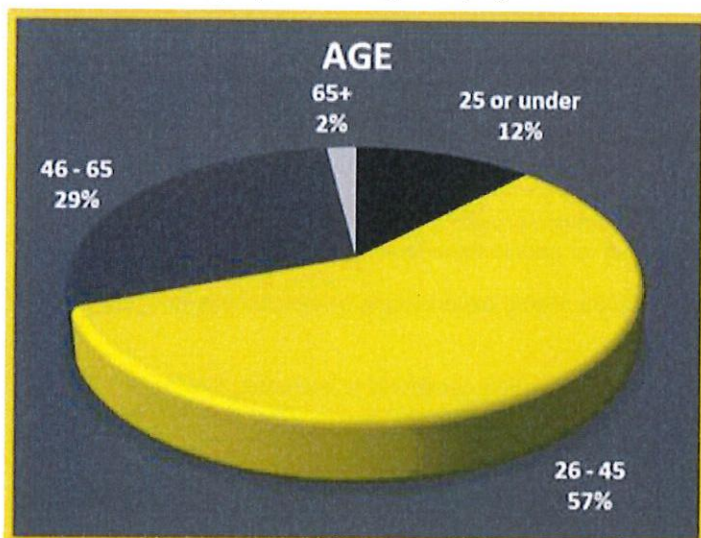
In 2022/23 the Liverpool Outreach Team worked with a total of 564 clients who were seen sleeping rough on at least one occasion during the year, an increase of 120 individuals (27%) when compared to 2021/22.

The reasons for the increase are complex, but the main causes stem from the impact of poverty and the current housing crisis. The increase in evictions particularly within the private rented sector, coupled with a dearth of suitable and affordable accommodation options including move-on accommodation is forcing growing number of people into homelessness.

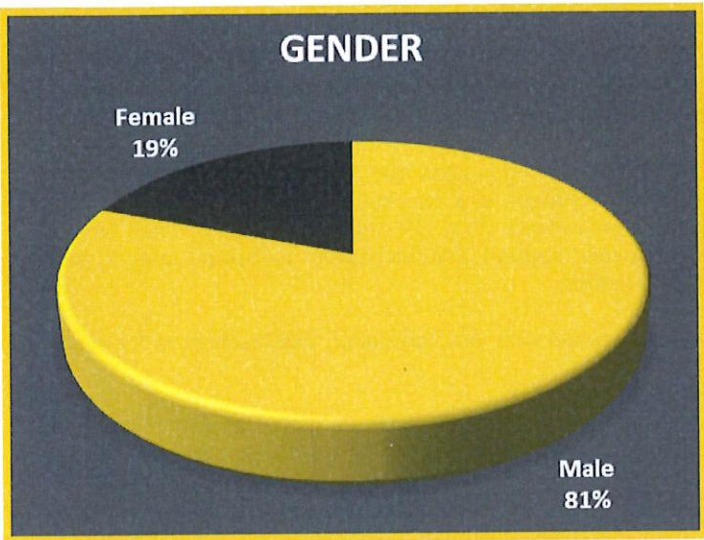
The diagram below provides an overview of the number of individuals seen sleeping rough each month:



The average age of people seen rough sleeping was 40:



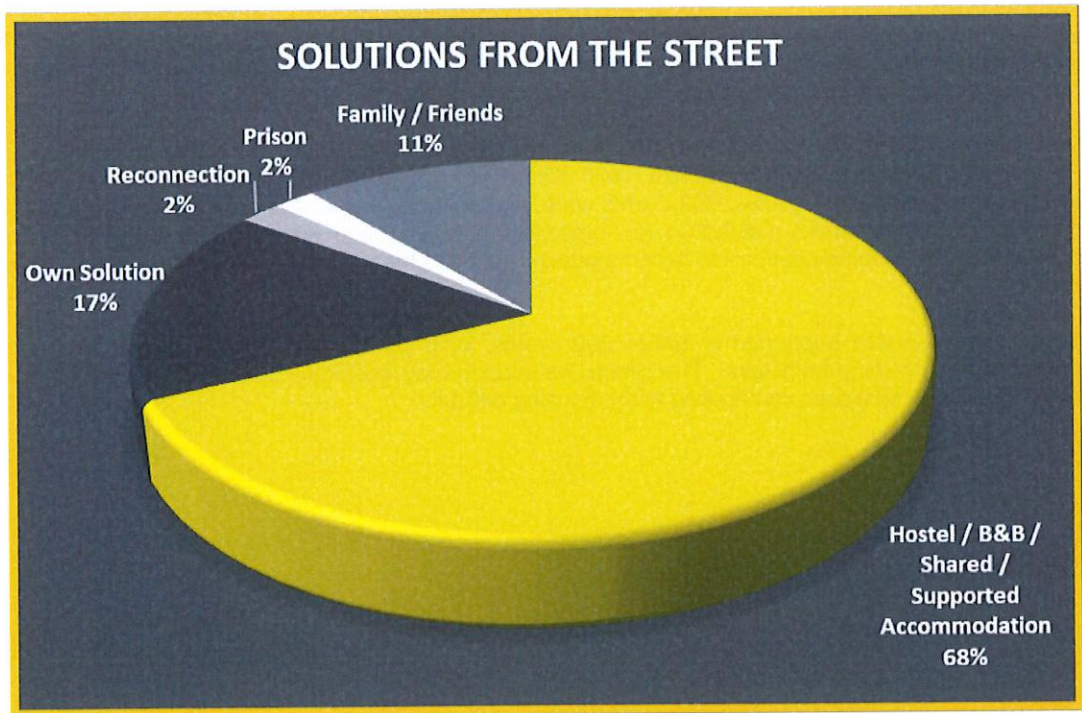
**THE WHITECHAPEL CENTRE
COMPANY LIMITED BY GUARANTEE
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023**



As at 31 March 2023, through the provision of multi-disciplinary support, housing advice, intensive support, primary health care, Treatment and Mental Health support, a total of 548 clients (97% of those seen sleeping rough) had been successfully supported into new accommodation or returned to existing accommodation or offered other solutions.

It should be noted that many clients required more than 1 accommodation placement in order to find and access the right long-term solution. For most of the people sleeping rough homelessness is caused by much more than simply a lack of accommodation. Almost all the people sleeping rough have additional support needs, such as substance use, mental health issues, offending histories and so forth so accessing the right accommodation with the right level of support is crucial. For some this necessitated a number of moves. In total the Team successfully secured and supported people into a total of 1,011 accommodation placements.

A summary of the primary accommodation solutions is given below:



**THE WHITECHAPEL CENTRE
COMPANY LIMITED BY GUARANTEE
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023**

Hospital In-Reach Service

The Hospital In-Reach Team provide a clinically led, specialist primary care service which co-ordinates the effective, safe and timely discharge from hospital of people experiencing homelessness.

The Service brings together multi-disciplinary partnership working across the Liverpool University Hospital Foundation Trust in order to better co-ordinate hospital discharges and provide continuation of care into the community through the provision of clinical advice and interventions via a GP and Homeless In-Reach Nurses (Brownlow Health), specialist housing advice & intensive support (Whitechapel), personal care (Caring Connections) and step-down reablement beds (YMCA Together).

During the last 12 months the Hospital In-Reach Service worked with, and facilitated, 755 discharges for clients experiencing homelessness.

691 of these clients (92%) were successfully supported into accommodation/emergency accommodation or supported to return to former accommodation as part of a planned and co-ordinated discharge pathway, thereby reducing homelessness

86% of the clients had a review by a nurse or GP after discharge ensuring continuity of care / engagement in treatment plan. Based on the review 74% of these were then followed up in the community.

During the last 12 months 70 clients were sleeping rough immediately prior to their stay in hospital. 45 were supported into accommodation on discharge; 25 continued to sleep rough (majority self-discharged). Whitechapel has continued to work with and support these clients – at the year end a further 19 (of the remaining 25) had been supported indoors.

Homeless Prevention and Resettlement

Homeless prevention is essential to achieving our Vision for ending homelessness. We understand the devastating impact of homelessness e.g. the average age of death of a woman experiencing homelessness is 42 and for a man is 46. It is essential that we prevent homelessness wherever possible so as to address health and wider inequalities arising from homelessness. However, the global pandemic, housing crisis, poverty and increase in the volume of evictions / loss of tenancies within the private rented sector have all made homeless prevention more difficult to achieve.

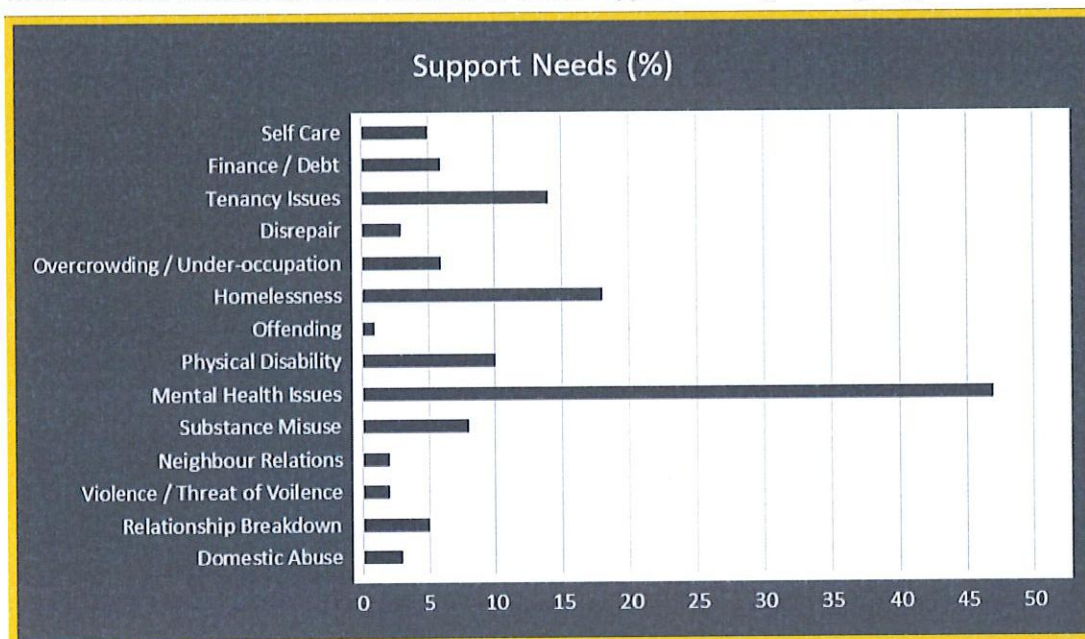
Despite this, in 2022/23 our various Housing Support and Resettlement Services successfully helped to prevent homelessness for **1,761** clients by enabling people to avoid losing their home or to find and settle in more suitable accommodation. This represents a substantial increase of 22% over the previous year's figures.

Our Liverpool Housing Support & Resettlement Service supported 806 clients during the last 12 months, compared to 675 during 2021/22, representing an increase of 19%. 465 clients were supported at 'Tier One' – short term interventions delivered mainly through surgeries; 153 clients were supported at 'Tier 2' – interventions aimed at homeless prevention / tenancy sustainment, mainly through home visits; and 229 clients were supported to settle from temporary or inappropriate accommodation into accommodation suited to their needs, again delivered mainly through floating support.

Our Wirral Floating Support Service supported a further 500 clients. With our support 94% of clients were successfully prevented from becoming homeless. The clients we support may seek help based on a particular issue but often there are underlying issues contributing to the housing difficulty.

**THE WHITECHAPEL CENTRE
COMPANY LIMITED BY GUARANTEE
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023**

The chart below shows the breadth of needs for clients supported through floating support:



Our support working with John:

John (name changed) suffers from epilepsy after a brain aneurism in his teens and has severe anxiety and depression, which has meant that he has been unable to work for over 15 years. John had anxieties around meeting strangers and talking over the phone. As a result, a number of issues around his housing and wellbeing had been left unresolved.

John lived in a private rented property which was damp and in poor condition. John's support worker started by contacting the landlord to state the repairs that were needed, sending photos, arranging for contractors to see the property and also a manager from the management company to visit. As a result, a number of repairs were carried out including a new damp course, new kitchen and decoration in 3 rooms effected. A new oven, fridge freezer and washing machine were ordered. These improvements gave John a better living environment and were good for his various health conditions.

His support worker also helped John to engage with his GP, using the e-consult service to begin with so that he could avoid the anxiety of a face to face appointment or speaking on the phone. John's support worker was present during calls from the doctor to support John with his answers as his anxiety would cause him to forget and lose his words. This culminated in a long face to face meeting with his GP so that he could speak about the things that were a concern to him. This in turn started to restore his faith in the GP which could then be built upon in the future.

When we began to work with John he was receiving Job Seekers Allowance despite being unable to work for 15+ years. After discussing his needs and building up trust his worker made a referral to the Benefit Maximisation Team who offered a face to face appointment, and together we helped him to complete forms for Universal Credit.

Upon finishing support with John, he has a better quality of life, vastly improved living conditions (but also registered on PPP if he wants to move in the future) and he is now on the correct income for his health conditions meaning that he can afford to use his heating when it is cold.

**THE WHITECHAPEL CENTRE
COMPANY LIMITED BY GUARANTEE
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023**

Accommodation Based Services

Support for Single People

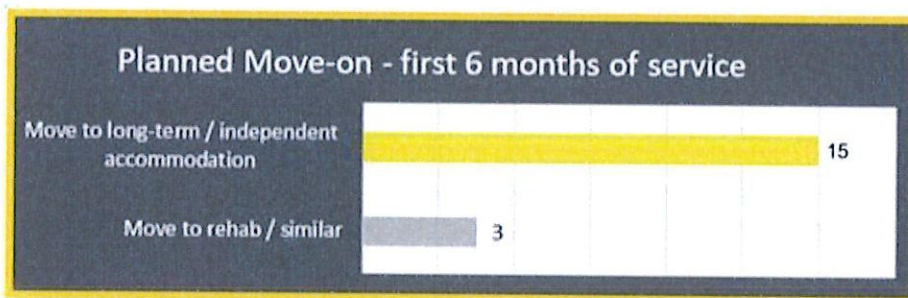
As part of the drive to reduce homelessness during 2022/23 we expanded our supported accommodation-based services with the development of new services such as Whitley House, Phoenix House and expansion of our Dispersed Accommodation Service.

Whitley House is a step-down supported accommodation service, with on-site support available 24 hours per day, 7 days per week. The building consists of 52 rooms with en-suite bathrooms. The layout is clusters with each landing consisting of a kitchen/sitting room which is shared between 5-8 residents. Each cluster is gender specific.

The service is for people with low/medium level support needs who are preparing for a move into independent accommodation. Whitley House provides person centred support to address housing and support needs and links clients to relevant health and treatment services as well as training and related opportunities such as volunteering. Support aims to enable people to develop skills and strategies to achieve independent living.

The Service has been developed in partnership with Onward Homes (landlord) and Liverpool City Council.

During the first 6 months of service provision, we have supported 73 clients at Whitley house, consisting of 47 males and 26 women. Eighteen (18) clients were able to move-on as part of a planned programme of support, with 84% successfully moving into new accommodation or long-term support options, as shown below:



Simon's Story:

Simon was referred to Whitley House by Liverpool's Housing Options Service after he became homeless following a relationship breakdown. Simon has 4 young children and had a very turbulent relationship with his ex-partner. He'd had a traumatic, turbulent past. He had suffered several bouts of anxiety and depression due to the relationship breakdown. Additionally, he had attempted suicide resulting in a placement in a psychiatric hospital following the most recent attempt.

Simon was very anxious on our first meeting and subdued. He was painfully thin and pale. Initially, he kept himself to himself and didn't have much interaction with the other residents. We had a long discussion to explain what support could be provided, what he needed and wanted to help him move-on.

We ensured Simon was in receipt of the correct benefits, registered him with a local GP service, referred him and supported him to access counselling, facilitated access and engagement with learning activities provided by New Beginnings, and began work for move-on. We assisted Simon with paperwork and forms including Property Pool Plus.

Simon had a Court case pending that was really affecting his mental health. He felt that he wouldn't be able to cope if he were not permitted to see his children and took an overdose resulting in him being admitted to hospital. We supported him to engage with Mersey Care Crisis Team and longer term follow up support on his return to Whitley. On-site support was increased through daily meetings and monitoring. Simon's well-being improved.

Simon was supported to prepare for and attend court. He was granted custody of his children.

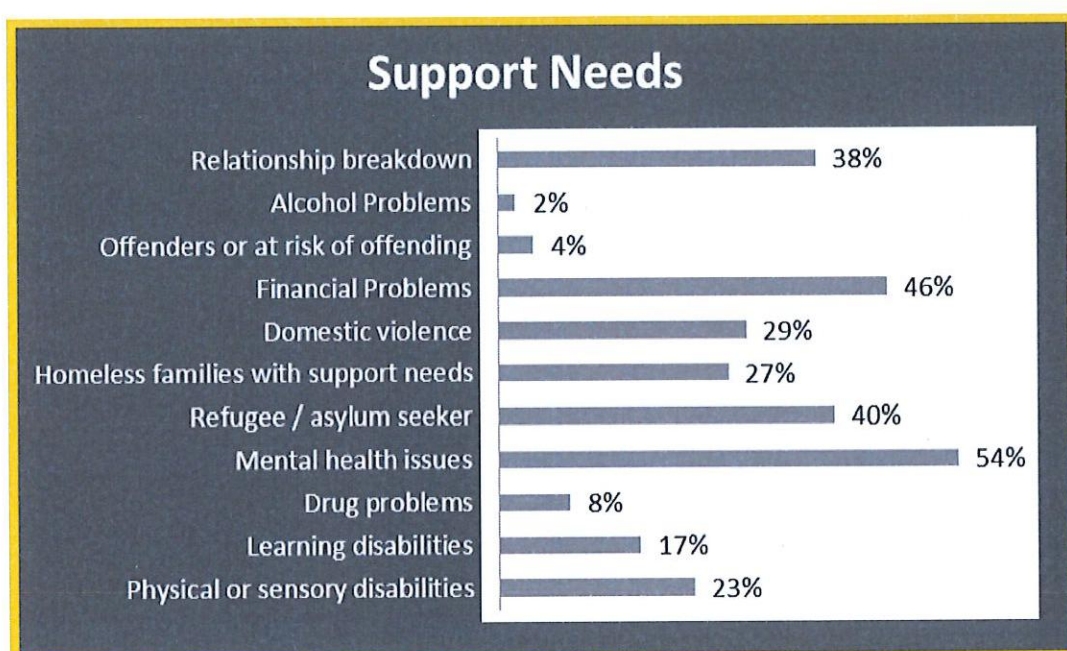
**THE WHITECHAPEL CENTRE
COMPANY LIMITED BY GUARANTEE
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023**

Shortly afterwards we secured new accommodation with Onward Homes – a furnished property with 3 years support via the Rough Sleeper Accommodation Programme. Simon was absolutely delighted and has now moved into the accommodation and has the support that he needs in place.

Support for Homeless Families

During 2022/23 we successfully supported 72 homeless families into new accommodation via our Family Centres at Belvidere Liverpool and Yates Court Knowsley – this includes 95 adults and 148 children.

At Belvidere, we provided accommodation for 48 families in total, made up of 68 adults and 107 children; a total of 175 individuals. Factors contributing to family homelessness included:



Of the families who have moved on from Belvidere, 7 families moved on in less than 10 weeks, and 18 in less than six months. The average length of stay was 179 days, just under six months.

Move on has slowed in recent months. One of the main reasons for this is the lack of suitable accommodation. This is a general trend with fewer properties becoming available through Property Pool Plus and is particularly acute for families needing larger homes. Of the four larger families who have moved on, the average length of stay at Belvidere Family Centre was 235 days.

Liverpool City Council has recognised the wider issue of the dearth of accommodation for homeless families (of which Belvidere families are only a proportion) and has made provision of move-on accommodation for families via Registered Providers and the use of private rented accommodation a focus of its work.

**THE WHITECHAPEL CENTRE
COMPANY LIMITED BY GUARANTEE
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023**

Our People

Investors in People: We recognise that our employees and volunteers are key to the successful delivery of our services and to meeting the needs of the people we serve. This is one of the reasons we are proud to have sustained Investors in People (IiP) Gold. In April 2023 our IiP review recognised that *'your operating environment in the UK is experiencing a housing crisis which is now impacting recovery from the Pandemic. The volume of people requiring homeless services has increased dramatically following years of underinvestment. Your strategic focus is on strengthening your footprint geographically to champion and facilitate change and you are working closely with stakeholders including the local authority to address some of the emerging challenges to ensure success. As an organisation you have been looking at how you can improve things, taking stock of your strategic ambition. In doing so you have involved staff, trustees, volunteers and the people whom you support to identify your direction, vision, mission and values to determine purpose and how to achieve it. You are working on building managerial and staff confidence through training and information provision to empower them to make some of the more difficult decisions required in their roles, and empower them to be responsive in answering questions more quickly. Your GEM scheme has now been in place for a year and you will be reviewing the scheme to ensure its ongoing effectiveness. You have also reviewed pay scales to ensure that they are equitable, with a positive impact on retention and recruitment. You have just completed your 2022 staff survey which has been overwhelmingly positive, demonstrative of a positive improvement trend from the previous year. You continue to impress with your passion for championing change, and in ensuring your organisation's agility in adapting to the needs of the external environment, your community and stakeholder.'*

Staff Demographics: We recruit, train and deploy our people according to a strategy that aims to place the right people in the right jobs at the right time. With levels of staff turnover below 2% we are able to provide a consistent and high quality service to the individuals and families we work with.

The overall staff numbers have increased over the last 12 months, reaching an average headcount of 167 for the year. The gender and age demographics are as follows:

• Male	32%
• Female	68%
• Over 64	5%
• 55 – 64	40%
• 25 – 54	51%
• Under 25	4%

Gender Pay Gap: On 1 April 2023, The Whitechapel Centre showed a mean pay gap of -0.23% meaning the average rate of pay for female employees was slightly higher than for male employees, reflecting the longer length of service held by women in the organisation, meaning they are likely to have benefited from a higher number of salary uplifts (increments).

Staff Engagement: We believe that strong staff engagement helps us to promote individual development and improve the quality of service we can provide for our clients.

Staff Survey: In December 2022 we ran our full staff survey. This year we chose to use Survey Monkey as a tool for distributing the surveys and for collating the results. A total of 89 surveys were returned which provides a response rate of 57%.

The results of the survey were overwhelmingly positive, with no single question returning a negative score.

All questions asked staff to choose whether they agreed or disagreed with the statement provided. All questions were scored 1 to 5 where 1 equated to 'strongly disagree' and 5 equated to 'Strongly Agree'. In the precis of results provided below, any score of 4 (agree) or 5 (strongly agree) were combined and presented as a percentage of those responding – i.e. so that we are able to say '95% of respondents agreed with this statement'.

**THE WHITECHAPEL CENTRE
COMPANY LIMITED BY GUARANTEE
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023**

Individual team results were provided to the appropriate Senior Manager along with the comments made on their team surveys. An overview of results and anonymised comments were provided to the full management team and to staff in their team meetings.

Maintaining a healthy workforce and a good employment relations environment remains key to our success. We work hard to ensure that our work practices involve meaningful dialogue between management and employees at all levels through a range of channels including fortnightly team meetings, monthly supervision, quarterly full staff meetings, informal Tea and Talk meetings and, particularly over the last 12 months, all-staff messages from our Chief Executive Officer.

Effective employee engagement is especially important in maintaining strong service delivery in times of change, such as through the pandemic.

There was some crossover between questions with the highest and lowest scores this year and last year – e.g. Q38: I am proud to work for The Whitechapel Centre scored an average of 4.71 this year, and 4.46 last year; and Q1: My service has a positive impact on the communities and service users we serve – average score this year was 4.69 and last year 4.54.

Although there was evidence of improvement against all the poorest scoring questions of 2021, the fact that issues of communication, involvement and staff recognition continue to score relatively poorly compared to other questions means that we have taken action to prioritise these issues with managers and within the 2023 round of appraisals and target setting.

Financial review

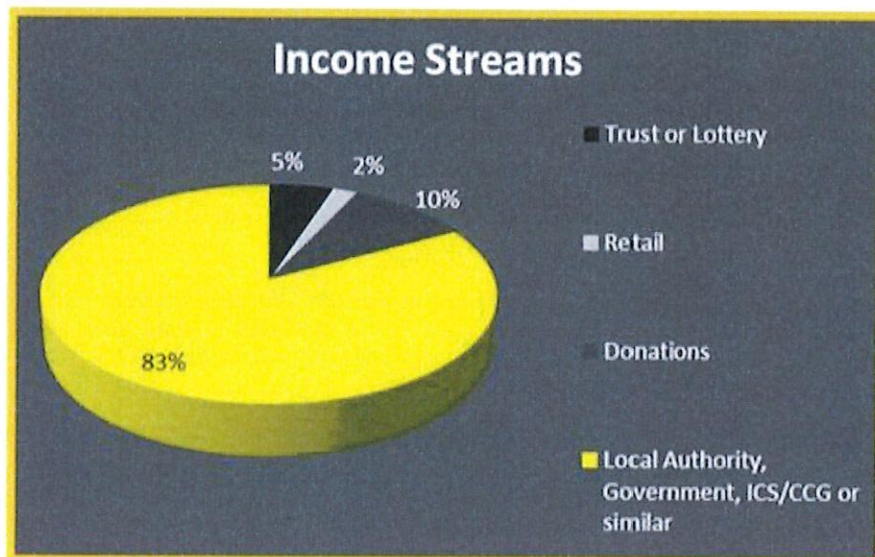
Following the pandemic our fundraising target for 2022/23 remained cautious. Fundraising events remained limited as home working and / or hybrid working arrangements (people working part of their time from home and office premises) continue to limit full corporate fundraising activities such as cake sales, office dress down days, and so forth.

While we developed new services in 2022/23, which increased the overall proportion of income from local and central government for charitable activities, income from donations and trusts remained as important as ever. Donations and trust funding underpins almost all service provision and ensures more comprehensive service delivery, over and above minimum contractual requirements, ensuring clients pathway through homelessness is more positive.

Fundraised income from donations and trusts enables us to underpin and enhance essential services, such as our Assertive Outreach Service, and keep pace with and meet demand.

**THE WHITECHAPEL CENTRE
COMPANY LIMITED BY GUARANTEE
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023**

Despite our cautious start, support for our organisation remained amazing. The chart below shows the generosity of people and trusts – last year 15% of our overall income came from donations and / or trust funding.



As at 31 March 2023, the charity had reserves of £1,992,485 (2022: £1,879,830). Included within these reserves are £74,434 (2022: £44,285) of restricted funds (see note 21) and £1,150,000 (2022: £1,150,000) of designated funds (see note 22). As illustrated in note 23, designated funds are partly represented by investments totalling £532,803 (2022: £532,803). The charity had free reserves of £768,050 at 31 March 2023 (2022: £685,544).

Principal funding sources

The principal sources of funding for The Whitechapel Centre during 2022/23 were by way of grant and contract income from Liverpool City Council, Knowsley Metropolitan Borough Council, St Helens Borough Council, Wirral Borough Council, Halton Council and Liverpool City Region Combined Authority. This income includes income from Adult Services, Public Health, Office of Health Improvement & Disparities and the Department for Levelling Up, Housing & Communities. Further income was received from the Albert Gubay Charitable Foundation, Freshfields and Children in Need.

The Whitechapel Centre also relies on public fundraising, such as events, personal and corporate donations, which is used to underpin essential services such as our volunteer programme, rough sleeper outreach services, the delivery of Whitechapel's food services and essential client expenses.

Reserves Policy

The Board of Trustees has examined the company's requirements for reserves in light of the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed or invested in tangible assets held by the company should be between 3 and 6 months of the expenditure, in line with Charity Commission guidance. Budgeted expenditure for 2023/24 is £8,319,047 therefore the target is £2,079,762 to £4,159,524 in general funds. At this level the Board of Trustees feel that they would be able to carry on the company's activities in the event of a significant drop in funding.

At present the total unrestricted reserves fall just below the lower end of this target.

The Board of Trustees understands the increased pressure on cash flow resulting from payment in arrears for most contracts. Close financial management continues to be required to prevent cash flow problems.

**THE WHITECHAPEL CENTRE
COMPANY LIMITED BY GUARANTEE
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023**

The Board of Trustees wish to create free reserves. This would enable them to provide seed funding for new projects, as well as underpin existing services and meet key needs. For example, the charity continues to see an increase in the number of people sleeping rough, including people with no recourse to public funds. While the charity continues to seek resources to maximise assertive outreach response provision, taking services out on to the street to deliver instant solutions to homelessness, seed funding would enable us to pilot new and different services and / or methods of working e.g. to develop new accommodation pathways and options, cover rent and accommodation costs for people with no recourse to public funds and those who are seeking employment.

The Board of Trustees is committed to applying principles of full cost recovery to all posts and services within the organisation to help reduce potential risks in the event of losing individual contracts, as well as being mindful of potential pressures to draw upon reserves during the forthcoming year.

Risk management

A review of major risks is undertaken annually by the Board of Trustees. Where appropriate, systems or procedures have been established to mitigate the risks The Whitechapel Centre faces. Where appropriate, the identified risks have been incorporated into the company's Strategic Plan. For example, identified external risks to funding have led to a full review of funding and budgets, and the development of a comprehensive Fundraising Strategy.

An internal framework for risk management ensures risks are identified and mitigated through a policy of regular scrutiny by the Board, the implementation of policies and procedures and the appropriate authorisation of all transactions and projects. A comprehensive suite of internal policies and procedures ensure compliance with relevant legislation and recognised best practice in relation to governance, health and safety, financial management, service delivery and business operations. These policies and procedures relate to all staff, volunteers, clients and stakeholders and are reviewed regularly to ensure that they continue to meet the needs of the organisation.

Plans for Future Periods

The principal aims outlined in the organisation's Strategic Plan are to:

- Ensure the organisation is financially secure and appropriately resourced.
- Ensure the long-term financial viability of the organisation by rebuilding its Fundraising Strategy, diversifying income streams and securing new contracts
- Develop new services, and continue to deliver existing services, to maximise positive outcomes for homeless and socially excluded people by:
 - Preventing homelessness through effective housing support and advice
 - Resolving homelessness, providing same day solutions that bring people indoors on the day they become homeless
 - Providing the right multi-agency wrap around support and advice that meets peoples' support needs
- Ensure The Whitechapel Centre remains an excellent employer and is recognised as an employer of choice
- Provide suitable and fit for purpose premises
- Expand opportunities for meaningful occupation in relation to education, training, development and employment for clients.

Structure, governance and management

The charity is a company limited by guarantee, incorporated on 19 March 1990 and registered as a charity on 21 June 1991. The charity was established under a Memorandum of Association which established the objects and powers of the company and is governed under its Articles of Association. The term "the company" includes reference to the registered charity, where appropriate.

**THE WHITECHAPEL CENTRE
COMPANY LIMITED BY GUARANTEE
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023**

The trustees, who are also the directors for the purpose of company law, and who served during the year were:

Mr D Antrobus	
Ms A Brown (Treasurer)	
Mr S Collett	
Mr D Green OBE	
Mr B Kearsley OBE	(Resigned 21 April 2023)
Mrs C McGuire	
Ms V Metcalf MBE (Vice chair)	
Ms S Thomas (Chair)	
Ms M Woods	
Dr R Young	(Appointed 20 May 2022)
Ms K Sheerin	(Appointed 23 June 2023)
Br K Vance	(Appointed 23 June 2023)

Mr T Crolley Honorary Life President and Ambassador

Recruitment and Appointment of the Board of Trustees

The directors of The Whitechapel Centre are also charity Trustees (and for the purposes of charity law and under the company's Articles are known as members of the Council of Management). Under the requirements of the Memorandum and the Articles of Association the members of the Board of Trustees are elected to serve for a period of three years after which they must be re-elected at the next Annual General Meeting.

The Board of Trustees aims to ensure its members provide a good mix of skills, knowledge and experience in relation to providing governance and management for a charitable homeless organisation. In order to maintain this broad mix of skills, knowledge and experience, members on the Board of Trustees are requested to provide a list of their skills and experience. In the event of particular skills or experience being lost due to retirement, new candidates are approached to offer themselves for election to the Board.

Trustee Induction and Training

New Trustees receive a copy of their job description and an information pack about the organisation. In addition each trustee receives an induction, which includes invitation and encouragement to attend short training sessions to familiarise themselves with the charitable company and the context within which it operates. These sessions cover:

- The obligations of the Board of Trustees members.
- The main documents which set out the operational framework for the charitable company including the Memorandum and Articles.
- Resourcing and the current financial position as set out in the latest published accounts and the latest financial / management statements and accounts.
- Future plans and objectives, including the Strategic Plan.

New trustees are invited to attend up to 3 Board meetings and take up a 'tour' of the organisation to meet employees and clients to familiarise themselves with the operational work prior to joining.

**THE WHITECHAPEL CENTRE
COMPANY LIMITED BY GUARANTEE
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023**

Organisational Structure

The Whitechapel Centre has a Board of Trustees (known as the Council of Management under the company's Articles) of up to 20 people who meet at least 4 times each year and are responsible for the strategic direction and policy of the charitable company. At present the Board of Trustees has eleven members from a variety of different professional backgrounds relevant to the work of the company.

A scheme of delegation is in place and day to day responsibility for the delivery of services rest with the Senior Management Team (SMT), consisting of the Chief Executive Officer, four Services Managers, and the Fundraising Manager. The Senior Management Team is responsible for ensuring effective and efficient delivery of services specified, meeting key performance indicators, implementing stringent financial management, processes and procedures and overseeing day to day operational management of services including implementation of best practice, and staff supervision and development.

The Whitechapel Centre is a real Living Wage employer. The charity follows Local Government (NJC) pay scales. Each role within the organisation has a prescribed pay scale. This also applies to all management roles.

Pay awards, including incremental increases, are agreed by the Board of Trustees annually, and awarded if there are sufficient funds.

Auditor

In accordance with the company's articles, a resolution proposing that BWM be reappointed as auditor of the company will be put at a General Meeting.

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

Small company provisions

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

On behalf of the board of trustees


Ms S Thomas (Chair)

Trustee

Dated: 15th December 2023

**THE WHITECHAPEL CENTRE
COMPANY LIMITED BY GUARANTEE
STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 MARCH 2023**

The trustees, who are also the directors of The Whitechapel Centre for the purpose of company law, are responsible for preparing the Trustees' Report 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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

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

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

**THE WHITECHAPEL CENTRE
COMPANY LIMITED BY GUARANTEE
INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF THE WHITECHAPEL CENTRE**

Opinion

We have audited the financial statements of The Whitechapel Centre (the 'charity') for the year ended 31 March 2023 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (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 *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity 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 charity'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 other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. 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. 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 course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

**THE WHITECHAPEL CENTRE
COMPANY LIMITED BY GUARANTEE
INDEPENDENT AUDITOR'S REPORT (CONTINUED)
TO THE MEMBERS OF THE WHITECHAPEL CENTRE**

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

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

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose 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 charity'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.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

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;
- 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 company, including the Companies Act 2006, taxation legislation and data protection, anti-bribery, employment and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

**THE WHITECHAPEL CENTRE
COMPANY LIMITED BY GUARANTEE
INDEPENDENT AUDITOR'S REPORT (CONTINUED)
TO THE MEMBERS OF THE WHITECHAPEL CENTRE**

We assessed the susceptibility of the company'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;
- reading the minutes of meetings of those charged with governance; and
- enquiring of management as to actual and potential litigation and claims.

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.

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 is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

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

BWM

Louise Casey ACA (Senior Statutory Auditor)
for and on behalf of BWM

28/12/2023

Chartered Accountants
Statutory Auditor

Suite 5.1
12 Tithebarn Street
Liverpool
L2 2DT

**THE WHITECHAPEL CENTRE
COMPANY LIMITED BY GUARANTEE
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2023**

Current financial year

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
<u>Income and endowments from:</u>					
Donations and legacies	3	627,560	-	627,560	566,607
Charitable activities	4	4,196,564	1,775,629	5,972,193	5,007,580
Other trading activities	5	154,678	-	154,678	136,620
Investments	6	1,478	-	1,478	1,116
Other income	7	3,770	-	3,770	997
Total income		4,984,050	1,775,629	6,759,679	5,712,920
<u>Expenditure on:</u>					
Raising funds	8	316,264	-	316,264	246,212
Charitable activities	9	4,464,697	1,866,063	6,330,760	5,287,402
Total expenditure		4,780,961	1,866,063	6,647,024	5,533,614
Net income/(expenditure) before transfers		203,089	(90,434)	112,655	179,306
Gross transfers between funds	21	(120,583)	120,583	-	-
Net income for the year/ Net movement in funds		82,506	30,149	112,655	179,306
Fund balances at 1 April 2022		1,835,545	44,285	1,879,830	1,700,524
Fund balances at 31 March 2023		1,918,051	74,434	1,992,485	1,879,830

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

The movement of funds detailed above complies with the requirements for a statement of changes in equity under FRS102.

**THE WHITECHAPEL CENTRE
COMPANY LIMITED BY GUARANTEE
STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2023**

Prior financial year

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes			
<u>Income and endowments from:</u>				
Donations and legacies	3	566,607	-	566,607
Charitable activities	4	3,454,631	1,552,949	5,007,580
Other trading activities	5	136,620	-	136,620
Investments	6	1,116	-	1,116
Other income	7	997	-	997
Total income		4,159,971	1,552,949	5,712,920
<u>Expenditure on:</u>				
Raising funds	8	246,212	-	246,212
Charitable activities	9	3,700,652	1,586,750	5,287,402
Total expenditure		3,946,864	1,586,750	5,533,614
Net income/(expenditure) before transfers		213,107	(33,801)	179,306
Gross transfers between funds	21	(78,086)	78,086	-
Net income for the year/ Net movement in funds		135,021	44,285	179,306
Fund balances at 1 April 2021		1,700,524	-	1,700,524
Fund balances at 31 March 2022		1,835,545	44,285	1,879,830

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

The movement of funds detailed above complies with the requirements for a statement of changes in equity under FRS102.

**THE WHITECHAPEL CENTRE
COMPANY LIMITED BY GUARANTEE
BALANCE SHEET**

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	14		1		1
Investments	15		532,803		532,803
			<u>532,804</u>		<u>532,804</u>
Current assets					
Debtors	17	1,564,351		1,295,352	
Cash at bank and in hand		669,571		753,710	
		<u>2,233,922</u>		<u>2,049,062</u>	
Creditors: amounts falling due within one year	18	(774,241)		(702,036)	
Net current assets			<u>1,459,681</u>		<u>1,347,026</u>
Total assets less current liabilities			<u>1,992,485</u>		<u>1,879,830</u>
Income funds					
Restricted funds	21		74,434		44,285
<u>Unrestricted funds</u>					
Designated funds	22	1,150,000		1,150,000	
General unrestricted funds		768,051		685,545	
			<u>1,918,051</u>		<u>1,835,545</u>
			<u>1,992,485</u>		<u>1,879,830</u>

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

The financial statements were approved by the Trustees on ...15th December 2023


Ms S Thomas (Chair)
Trustee

Company registration number 02623071

**THE WHITECHAPEL CENTRE
COMPANY LIMITED BY GUARANTEE
STATEMENT OF CASH FLOWS**

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Cash flows from operating activities					
Cash absorbed by operations	26		(85,617)		(694,618)
Investing activities					
Purchase of investments		-		(1,071)	
Investment income received		1,478		1,116	
Net cash generated from investing activities			1,478		45
Net cash used in financing activities			-		-
Net decrease in cash and cash equivalents			(84,139)		(694,573)
Cash and cash equivalents at beginning of year			753,710		1,448,283
Cash and cash equivalents at end of year			669,571		753,710

**THE WHITECHAPEL CENTRE
COMPANY LIMITED BY GUARANTEE**
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

The Whitechapel Centre is a private company limited by guarantee incorporated in England and Wales. The registered office is Langsdale Street, Liverpool, L3 8DT.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Funds held by the charity are:

Unrestricted general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Designated funds - these are funds set aside by the trustees out of unrestricted general funds for specific future purposes.

Restricted funds - these are funds that 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 accounts.

1.4 Income

Income is recognised in the period in which the charity is entitled to receipt and the amount can be measured with reasonable certainty.

Income from donations and legacies is included in full in the statement of financial activities when receivable.

Investment income is included when receivable.

Grants and contracts, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable. Income is deferred only when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Fixed assets donated to the charity are included as donation income at market value at the time of receipt. Assistance in the form of voluntary help is not quantifiable, and accordingly not dealt with in the accounts.

Clothing and other items donated for resale through the charity's shop are included as income within other trading activities and are recognised as income when they are sold.

**THE WHITECHAPEL CENTRE
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023**

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure reflects all amounts paid and accrued during the year. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates. All costs are allocated between the expenditure categories of the Statement of Financial Activities (SOFA) on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Raising funds comprise costs associated with attracting income and the costs of trading for fundraising purposes including the charity shop.

Governance costs represent costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

1.6 Tangible fixed assets

All assets costing more than £1,000 are capitalised at cost.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Fixtures, fittings & equipment	20% p.a. on cost
--------------------------------	------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Fixed asset investments

The trustees consider that monies held on long term deposit should be regarded as a fixed asset investment.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Stocks

Donated items for the charity shops sourced from both individuals and organisations are not included in the financial statements until they are sold at which point they are recognised as income.

1.10 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less.

1.11 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

**THE WHITECHAPEL CENTRE
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023**

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.12 Taxation

The charity benefits from various exemptions from taxation afforded by tax legislation and is not liable to corporation tax on income or gains falling within those exemptions. Recovery is made of tax deducted from qualifying income and from receipts under Gift Aid. The charity is not able to recover Value Added Tax. Expenditure is recorded in the accounts inclusive of VAT.

1.13 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.14 Retirement benefits

The charitable company operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the charitable company. The annual contributions payable are charged to the statement of financial activities.

1.15 Leases

Rentals payable under operating leases, including any lease incentives received, are charged to the statement of financial activities on a straight line basis over the term of the relevant lease.

**THE WHITECHAPEL CENTRE
COMPANY LIMITED BY GUARANTEE**
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

There were considered to be no critical accounting estimates or judgements applied in the preparation of these financial statements.

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Donations and gifts	627,560	562,322
HMRC CJRS grant	-	446
Covid grants	-	3,839
	<u>627,560</u>	<u>566,607</u>

**THE WHITECHAPEL CENTRE
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023**

4 Charitable activities

	Housing support and resettlement	Homeless, rough sleeping and street drinking	Supported accommodation	Total 2023	Housing support and resettlement	Homeless, rough sleeping and street drinking	Supported accommodation	Total 2022
	2023	2023	2023	£	2022	2022	2022	£
Services provided under contract	870,794	1,285,560	2,040,210	4,196,564	817,835	1,455,533	1,164,596	3,437,964
Performance related grants	201,061	1,574,568	-	1,775,629	284,005	1,285,611	-	1,569,616
	<u>1,071,855</u>	<u>2,860,128</u>	<u>2,040,210</u>	<u>5,972,193</u>	<u>1,101,840</u>	<u>2,741,144</u>	<u>1,164,596</u>	<u>5,007,580</u>
Analysis by fund								
Unrestricted funds	870,794	1,285,560	2,040,210	4,196,564	817,835	1,472,200	1,164,596	3,454,631
Restricted funds	201,061	1,574,568	-	1,775,629	284,005	1,268,944	-	1,552,949
	<u>1,071,855</u>	<u>2,860,128</u>	<u>2,040,210</u>	<u>5,972,193</u>	<u>1,101,840</u>	<u>2,741,144</u>	<u>1,164,596</u>	<u>5,007,580</u>

**THE WHITECHAPEL CENTRE
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023**

4 Charitable activities	(Continued)					
	Housing support and resettlement	Homeless, rough sleeping and street drinking	Supported accommodation	Total 2023	Housing support and resettlement	Homeless, rough sleeping and street drinking
	2023	2023	2023	2023	2022	2022
	£	£	£	£	£	£
Performance related grants						
Children in Need	21,231	-	-	21,231	42,045	-
MOVE Project	10,000	-	-	10,000	34,995	-
Older Persons Household Support grant	50,000	-	-	50,000	121,965	-
New Beginnings	95,830	-	-	95,830	60,000	-
Liverpool Assertive Outreach Service	-	-	-	-	16,667	-
City Region Intensive Support	-	345,256	-	345,256	233,984	-
Welfare Rights	24,000	-	-	24,000	-	-
Womens Project	-	-	-	-	25,000	-
Rapid Rehousing Service	-	780,030	-	780,030	762,864	-
Hospital in-reach	-	150,926	-	150,926	88,361	-
Pathways (Street Lifestyle Outreach)	-	298,356	-	298,356	183,735	-
	201,061	1,574,568	-	1,775,629	1,285,611	-
						1,569,616

**THE WHITECHAPEL CENTRE
COMPANY LIMITED BY GUARANTEE**
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

5 Other trading activities

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Shop income	154,678	135,218
Covid grants	-	1,402
Other trading activities	<u>154,678</u>	<u>136,620</u>

6 Investments

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Interest receivable	<u>1,478</u>	<u>1,116</u>

7 Other income

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Other income	<u>3,770</u>	<u>997</u>

**THE WHITECHAPEL CENTRE
COMPANY LIMITED BY GUARANTEE**
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

8 Raising funds

	Unrestricted funds	Unrestricted funds
	2023 £	2022 £
<u>Fundraising and publicity</u>		
Other fundraising costs	42,992	1,864
Staff costs	99,706	95,770
Support costs	24,369	12,554
	<hr/>	<hr/>
Fundraising and publicity	167,067	110,188
	<hr/>	<hr/>
<u>Trading costs</u>		
Other trading activities	473	3,769
Staff costs	78,411	70,470
Support costs	70,313	61,785
	<hr/>	<hr/>
Trading costs	149,197	136,024
	<hr/>	<hr/>
	316,264	246,212
	<hr/>	<hr/>

**THE WHITECHAPEL CENTRE
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023**

9 Charitable activities

	Housing support and resettlement	Homeless, rough sleeping and street drinking	Supported accommodation	Total 2023 support and resettlement	Homeless, rough sleeping and street drinking	Supported accommodation	Total 2023
	2023 £	2023 £	2023 £	2023 £	2022 £	2022 £	2022 £
Staff costs	1,028,175	1,991,455	1,090,595	4,110,225	1,088,787	2,038,255	4,099,066
Project costs	358,628	627,134	200,065	1,185,827	198,152	266,701	517,450
Travel expenses	14,849	32,894	2,600	50,343	24,945	12,390	39,765
	<u>1,401,652</u>	<u>2,651,483</u>	<u>1,293,260</u>	<u>5,346,395</u>	<u>1,311,884</u>	<u>2,317,346</u>	<u>4,656,281</u>
Share of support costs (see note 10)	135,266	212,527	622,762	970,555	115,668	255,847	617,356
Share of governance costs (see note 10)	4,240	8,759	811	13,810	4,042	8,790	13,765
	<u>1,541,158</u>	<u>2,872,769</u>	<u>1,916,833</u>	<u>6,330,760</u>	<u>1,431,594</u>	<u>2,581,983</u>	<u>5,287,402</u>
Analysis by fund							
Unrestricted funds	1,246,014	1,301,850	1,916,833	4,464,697	898,352	1,528,475	3,700,652
Restricted funds	295,144	1,570,919	-	1,866,063	533,242	1,053,508	1,586,750
	<u>1,541,158</u>	<u>2,872,769</u>	<u>1,916,833</u>	<u>6,330,760</u>	<u>1,431,594</u>	<u>2,581,983</u>	<u>5,287,402</u>

**THE WHITECHAPEL CENTRE
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023**

10 Support costs

	Support costs £	Governance costs £	2023 £	Support costs £	Governance costs £	2022 £
Premises and other costs	1,049,333	-	1,049,333	677,000	-	677,000
Legal and professional fees	15,355	-	15,355	14,000	-	14,000
Audit fees	-	5,884	5,884	-	5,350	5,350
Accountancy	-	8,475	8,475	-	9,110	9,110
	<u>1,064,688</u>	<u>14,359</u>	<u>1,079,047</u>	<u>691,000</u>	<u>14,460</u>	<u>705,460</u>
Analysed between						
Fundraising	24,369	-	24,369	12,554	-	12,554
Trading	69,764	549	70,313	61,090	695	61,785
Charitable activities	970,555	13,810	984,365	617,356	13,765	631,121
	<u>1,064,688</u>	<u>14,359</u>	<u>1,079,047</u>	<u>691,000</u>	<u>14,460</u>	<u>705,460</u>

The increase in premises and other costs is due to the development and management of new accommodation based services for homeless people, including Yates Court and Shared Accommodation Project.

Support costs are reallocated to expenditure on a use of space/size of service basis.

11 Auditor's remuneration

Fees payable to the charity's auditor and associates:	2023 £	2022 £
Audit of the charity's annual accounts	<u>5,884</u>	<u>5,350</u>
Non-audit services		
All other non-audit services	<u>8,475</u>	<u>9,110</u>

12 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year (2022-£nil), and no trustees were reimbursed expenses (2022- no trustees were reimbursed expenses).

**THE WHITECHAPEL CENTRE
COMPANY LIMITED BY GUARANTEE**
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

13 Employees

The average monthly number of employees during the year was:

	2023	2022
	Number	Number
Fundraising	2	2
Shop	5	5
Charitable	149	145
Total	156	152

Employment costs	2023	2022
	£	£
Wages and salaries	3,770,657	3,828,841
Social security costs	351,683	293,572
Other pension costs	166,002	142,893
	4,288,342	4,265,306

Average employee numbers excludes employees on zero hour contracts not paid in the month of which there were an additional 11 employees on average (2022 an additional 7 employees on average).

Included in wages and salaries are payments to subcontractors including people from other organisations seconded to or working in partnership with Whitechapel to deliver projects such as the Harm Reduction Service which is delivered in partnership with SHAP Ltd and the LCR Assertive Outreach Service which is delivered in partnership with Mersey Care NHS Foundation Trust. Partner agency workers amounted to £344,013 (2022: £421,581).

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2023	2022
	Number	Number
£70,000 - £80,000	1	1

Contributions totalling £3,567 (2022: £4,095) were made to defined contribution pension schemes on behalf of employees whose emoluments exceed £60,000.

**THE WHITECHAPEL CENTRE
COMPANY LIMITED BY GUARANTEE**
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

14 Tangible fixed assets

Fixtures, fittings & equipment
£

Cost

At 1 April 2022 9,767

At 31 March 2023 9,767

Depreciation and impairment

At 1 April 2022 9,766

At 31 March 2023 9,766

Carrying amount

At 31 March 2023 1

At 31 March 2022 1

15 Fixed asset investments

**Monies held on
deposit**
£

Cost or valuation

At 1 April 2022 & 31 March 2023 532,803

Carrying amount

At 31 March 2023 532,803

At 31 March 2022 532,803

16 Financial instruments

2023
£

2022
£

Carrying amount of financial assets

Debt instruments measured at amortised cost 2,759,993 2,572,724

Carrying amount of financial liabilities

Measured at amortised cost 499,977 369,987

**THE WHITECHAPEL CENTRE
COMPANY LIMITED BY GUARANTEE**
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

17 Debtors

	2023	2022
	£	£
Amounts falling due within one year:		
Trade debtors	942,224	975,588
Other debtors	6,732	9,141
Prepayments and accrued income	615,395	310,623
	<u>1,564,351</u>	<u>1,295,352</u>

18 Creditors: amounts falling due within one year

	2023	2022
	£	£
Other taxation and social security	93,844	106,059
Deferred income	180,420	225,990
Trade creditors	127,726	148,190
Other creditors	28,749	27,688
Accruals	343,502	194,109
	<u>774,241</u>	<u>702,036</u>

19 Deferred income

	2023	2022
	£	£
Other deferred income	180,420	225,990

Deferred income is included in the financial statements as follows:

	2023	2022
	£	£
Total deferred income at 1 April 2022	225,990	215,001
Amounts received in year	180,420	194,029
Amounts credited to statement of financial activities	(225,990)	(183,040)
Total deferred income at 31 March 2023	<u>180,420</u>	<u>225,990</u>

Included in deferred income are receipts which relate to a future accounting period and will be recognised to match the delivery of the service.

**THE WHITECHAPEL CENTRE
COMPANY LIMITED BY GUARANTEE**
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

20 Retirement benefit schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £166,002 (2022 - £142,893). Total employee and employer contributions of £27,060 (2022 - £27,262) were payable to the fund at the balance sheet date and are included within creditors.

**THE WHITECHAPEL CENTRE
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023**

21 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances:

	Balance at 1 April 2021 £	Movement in funds			Transfers £	Balance at 1 April 2022 £	Movement in funds			Transfers £	Balance at 31 March 2023 £
		Income £	Expenditure £				Income £	Expenditure £			
New Beginnings	-	60,000	(73,117)		13,117	-	95,830	(107,724)		11,894	-
MOVE Project and Volunteers	-	34,995	(76,471)		41,476	-	10,000	(59,855)		49,855	-
Children in Need	-	42,045	(53,088)		11,043	-	21,231	(40,506)		19,275	-
Older Persons (Big Lottery)	-	121,965	(132,055)		10,090	-	-	-		-	-
Older Persons Household Support Grant	-	-	-		-	-	50,000	(44,421)		-	5,579
Welfare Rights Service	-	-	-		-	-	24,000	(42,637)		18,637	-
Rapid Rehousing Pathway	-	762,864	(721,735)		-	41,129	780,030	(775,351)		-	45,808
Hospital in Reach (Out of Hospital)	-	88,361	(85,205)		-	3,156	150,926	(175,004)		20,922	-
Pathways (Street Lifestyle Outreach)	-	183,734	(183,733)		(1)	-	298,356	(289,500)		-	8,856
City Region Intensive Support	-	233,984	(233,984)		-	-	345,256	(331,065)		-	14,191
Women's Project	-	25,000	(27,361)		2,361	-	-	-		-	-
	-	1,552,948	(1,586,749)		78,086	44,285	1,775,629	(1,866,063)		120,583	74,434

**THE WHITECHAPEL CENTRE
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023**

21 Restricted funds

(Continued)

New Beginnings (The Albert Gubay Charitable Foundation): This service delivers innovative and bespoke learning and enablement activities that promote well-being and help facilitate meaningful move on and personal development.

MOVE Project & Volunteers: (Community Resource Grant): Delivers high quality training programmes, along with the support, guidance and advice, to enable people to take up meaningful opportunities for voluntary employment, including mentoring. Funding helped cover the salary costs of the Volunteer Manager, along with volunteer and clients expenses. Along with this it helped provide essential food / services, including training courses, for homeless clients.

Children in Need: Our Children and Young Person's Service focuses on the well-being and development of children and young people. The Service ensures homeless children are able to access appropriate health, education, play & leisure services and activities providing opportunities to improve health and wellbeing. The Service provides support to families to move on into their own accommodation to help them settle. Funding from Children in Need ended in December 2022.

Older Persons Household Support Grant: Provides financial support to vulnerable, older people experiencing homelessness. Includes help with gas, electricity, water and food costs.

Welfare Rights Service (Freshfields): Provides welfare rights advice in order to achieve income maximisation, welfare benefits maximisation, and help to improve / increase financial literacy.

Rapid Rehousing Pathway: Funded by the Department for Levelling Up, Housing & Communities Rough Sleeper Initiative Grant to provide housing advice, intensive support and additional night outreach services to help end rough sleeping in Liverpool.

Hospital In-Reach (Out of Hospital): Funded by the Department of Health & Social Care to provide a multi-disciplinary homeless discharge team to provide clinically led specialist homeless primary care in-reach into hospital, specialist housing and advice and support, along with personal care to ensure safe, co-ordinated discharge from hospital into appropriate accommodation for people experiencing homelessness.

Pathways (Street Lifestyle Outreach): Provides an assertive outreach service to support people with substance misuse issues away from living a street lifestyle into a more settled way of life by addressing addictions and other social issues. The service works in partnership with Mersey Care, We Are With You and Liverpool City Council to deliver co-ordinated, multi-agency support.

City Region Intensive Support Service: Funded by the Department for Levelling Up, Housing & Communities Rough Sleeper Initiative Grant to provide assertive outreach, housing advice and intensive support to end rough sleeping / risk of rough sleeping across Wirral, Knowsley, Halton and St Helens.

Women's Project: Funded by The Pilgrim Trust to deliver targeted, early intervention advice & support to women who are experiencing homelessness.

**THE WHITECHAPEL CENTRE
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023**

21 Restricted funds

(Continued)

Transfers of funds

Fund providers have acknowledged that a portion of the funds provided are to be used for contingency and reserve costs which are necessarily incurred to enable these projects to proceed and to enable the trustees to provide an appropriate fund for the future development and financial stability of the Whitechapel Centre generally. Projects which show a deficit at 31 March 2023 require financial support to be given to those projects out of general reserves. The fund providers approve the use of surpluses arising on other projects funded to be used to support these areas.

**THE WHITECHAPEL CENTRE
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023**

22 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 April 2021	Movement in funds Income	Balance at 1 April 2022	Movement in funds Income	Balance at 31 March 2023
	£	£	£	£	£
Contingency fund	750,000	-	750,000	-	750,000
Premises fund	150,000	-	150,000	-	150,000
Development fund	250,000	-	250,000	-	250,000
	<u>1,150,000</u>	<u>-</u>	<u>1,150,000</u>	<u>-</u>	<u>1,150,000</u>

The *contingency fund* exists to

- Cover staff salaries and associated costs, redundancy payments and sick pay in the event of reduced grant funding
- Help manage cash flow due to delays in receipt of grant funding. Sixty percent (60%) of the organisations grant income is paid quarterly, in arrears. Also, we have a number of contracts that involve payment by results, which causes further delays in payment schedules. The Contingency Fund helps ensure sufficient funds are available to manage this.
- Cover for unforeseen deficits that may arise on particular projects.

The *premises fund* relates to the associated costs and/or sourcing of alternative residential accommodation for clients and office premises for staff in the event of a disaster affecting one or more of our supported accommodation services or service hubs.

The *development fund* will make provision for seed funding for new services and ideas, funding to help transform existing services and funding to cover requirements for social impact bonds. This fund has been used to help develop new accommodation based services for homeless people. Also, it has been used to open a retail outlet that will generate a new income stream for the future.

**THE WHITECHAPEL CENTRE
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023**

23 Analysis of net assets between funds	Unrestricted funds		Designated funds		Restricted funds		Total		Unrestricted funds		Designated funds		Restricted funds		Total	
	2023	£	2023	£	2023	£	2023	£	2022	£	2022	£	2022	£	2022	£
Fund balances at 31 March 2023 are represented by:																
Tangible assets	1	-	-	-	-	-	1	1	1	-	-	-	-	-	1	1
Investments	-	-	532,803	-	-	-	532,803	-	-	-	532,803	-	-	-	532,803	-
Current assets/(liabilities)	768,050	-	617,197	74,434	74,434	1,459,681	685,544	617,197	685,544	44,285	617,197	44,285	44,285	1,347,026	1,347,026	1,347,026
	768,051	-	1,150,000	74,434	74,434	1,992,485	685,545	1,150,000	685,545	44,285	1,150,000	44,285	44,285	1,879,830	1,879,830	1,879,830

**THE WHITECHAPEL CENTRE
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023**

24 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2023 £	2022 £
Within one year	51,801	53,528
Between two and five years	46,290	95,962
	<u>98,091</u>	<u>149,490</u>

25 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2023 £	2022 £
Aggregate remuneration	<u>84,056</u>	<u>75,801</u>

Trustees made donations of £900 (2022: £1,975) to the charity during the year.

There were no other related party transactions in the year.

No guarantees have been given or received.

26 Cash generated from operations

	2023 £	2022 £
Surplus for the year	112,655	179,306
Adjustments for:		
Investment income recognised in statement of financial activities	(1,478)	(1,116)
Movements in working capital:		
(Increase) in debtors	(268,999)	(889,866)
Increase in creditors	117,775	120,748
(Decrease)/increase in provisions	-	(114,679)
(Decrease)/increase in deferred income	(45,570)	10,989
Cash absorbed by operations	<u>(85,617)</u>	<u>(694,618)</u>

27 Company limited by guarantee

The Whitechapel Centre is incorporated under the Companies Act as a company limited by guarantee. The liability of the members is limited to £1.