

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 2024**



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

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<b>Honorary Life President</b>	Mr T Crolley	
<b>Trustees</b>	Mr D Antrobus Ms A Brown (Treasurer) Mr S Collett Mr D Green OBE Ms V Metcalf MBE (Vice chair) Ms S Thomas (Chair) Ms M Woods Dr R Young Ms K Sheerin Bro K Vance	(Appointed 23 June 2023) (Appointed 23 June 2023)
<b>Chief Executive</b>	Mr D Carter	
<b>Secretary</b>	Mr D Carter	
<b>Charity number</b>	1013060	
<b>Company number</b>	02623071	
<b>Registered office</b>	Langsdale Street Liverpool L3 8DT	
<b>Auditor</b>	Mitchell Charlesworth (Audit) Limited Suite 5.1 Tempest 12 Tithebarn Street Liverpool L2 2DT	
<b>Bankers</b>	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	

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**Solicitors**

Brabners LLP  
Horton House  
Exchange Flags  
Liverpool  
L2 3YL

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# THE WHITECHAPEL CENTRE COMPANY LIMITED BY GUARANTEE TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2024

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The trustees present their annual report and financial statements for the year ended 31 March 2024.

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 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.

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**The Whitechapel Centre Services Today**

Recognising the diverse routes into and through homelessness, The Whitechapel Centre delivers a variety of services in different settings, which include:

- **Street Outreach Services** e.g. assertive street outreach for people rough sleeping.
- **Supported Accommodation-Based Services** e.g. Belvidere Family Centre, Yates Court, Phoenix House, Whitley House, Harm Reduction Service, Shared and Dispersed Accommodation
- **Homeless Resolution Services** e.g. Housing Advice & Assessment Hub, Hospital In-Reach Service, Intensive Support Service, Domestic Abuse Service and Welfare Rights Advice.
- **Homeless Prevention Services** e.g. Prevention & Resettlement Service, Floating Support, New Beginnings and Accommodation Rescue.

**Who do we help?**

- **People who are experiencing homelessness:** Single people, couples 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.

**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**

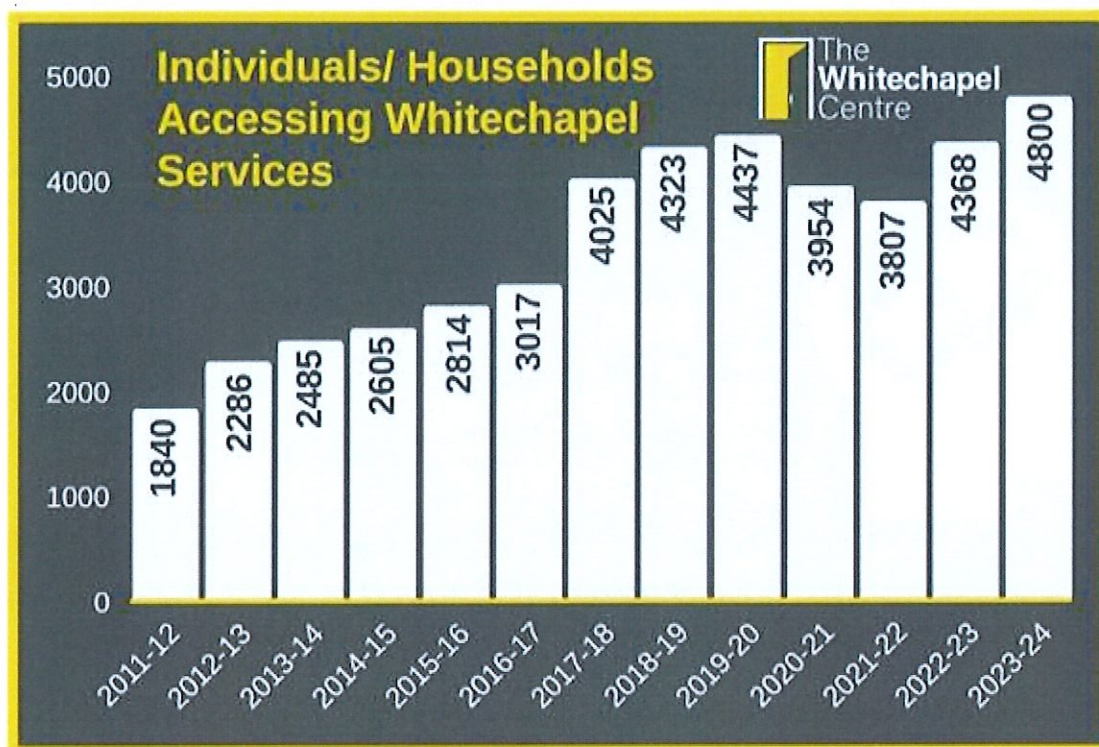
As a result of the on-going housing crisis, which creates greater vulnerabilities amongst those living in poverty or precarious housing, Whitechapel's services continue to be needed more than ever, as demonstrated by the increasing number of unique individuals and households needing to access our services.



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During 2023/24 we worked with a total of **4,800** different individuals and households (couples and families) who were experiencing or at risk of homelessness. This is the highest number ever supported and is 432 more individuals and households than the number supported in 2022/23 and represents an increase of almost 10%, as shown in the chart below:



There are different types of homelessness. It can include:

- People sleeping rough
- People staying in emergency accommodation such as B&B
- People in commissioned, homeless supported accommodation e.g. hostels
- People with no fixed abode e.g. people staying with friends or family, sofa surfing
- People who have been served notice and asked to leave their accommodation within 56 days.

The increase in homelessness has not been uniform, it has impacted differently across the above cohorts. Sadly, the single biggest increase for people accessing Whitechapel's services is among the more acute and visible forms for homelessness, such as people rough sleeping.

Last year (2023/24), we worked with a total of 1,031 unique individuals who were seen bedded down, sleeping rough in the Liverpool City Region on one or more occasions. This represents 21% of all individuals / households accessing our services.

Of the 1,031 individuals, 748 were seen in Liverpool. This is 184 more individuals than the prior year, representing an increase of 33% - the single biggest percentage increase across all of our homeless cohorts.

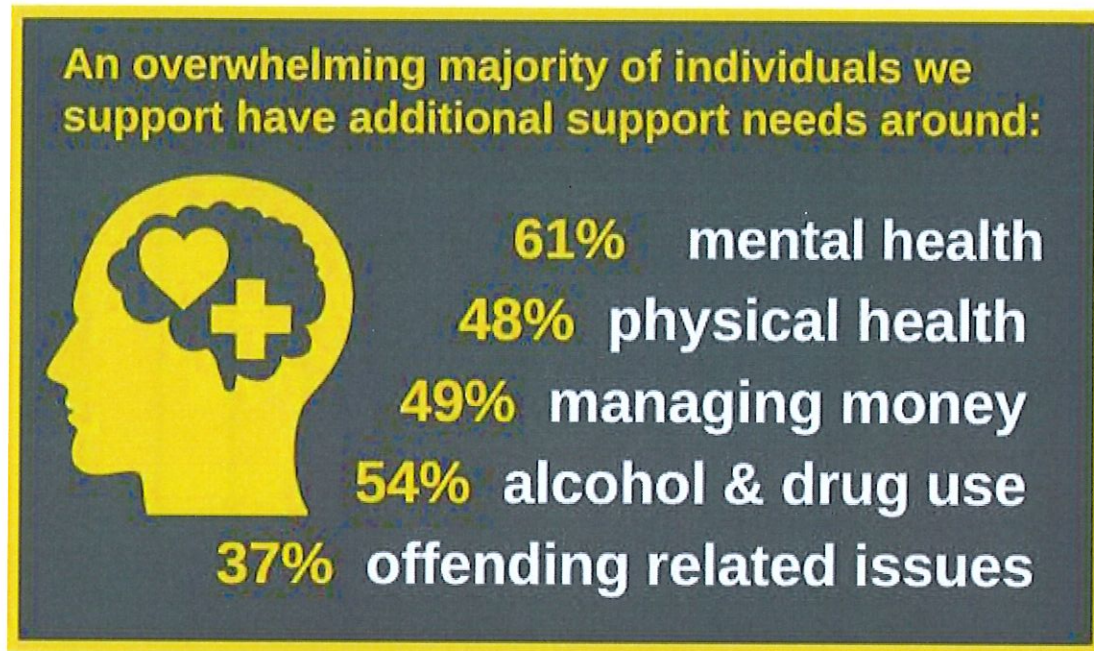
The main reasons for people needing to access our services include:

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

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A majority of the people accessing our services and experiencing homelessness have a range of support needs, which compound their housing situation. Homelessness is not the only issue people experience. 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 the individuals we support, 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.



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**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 deliver the following outcomes:



**Homeless Resolution**

Whitechapel provides a range of services that seek to ensure anyone who is experiencing homelessness is supported indoors into appropriate accommodation as soon as possible. This is achieved through the delivery of the following services:

- Housing Advice & Assessment Hub – providing assessment of individuals' housing needs and delivery of support and advice to enable people to find appropriate accommodation.
- Supported Accommodation – delivering a range of accommodation-based services with on-site, wrap around support to address causes and effects of homelessness and facilitate move-on into sustainable, independent accommodation. Services include Whitley House, Phoenix House, Belvidere Family Centre, Yates Court, Shared & Dispersed Accommodation.
- Street Outreach – provision of assertive street outreach including engagement, assessment and delivery of timely 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 individuals experiencing homelessness.

Through all of these services, we were successful in helping **2,092** unique individuals / households experiencing homelessness to access new accommodation that met their needs, thereby ending their homelessness.



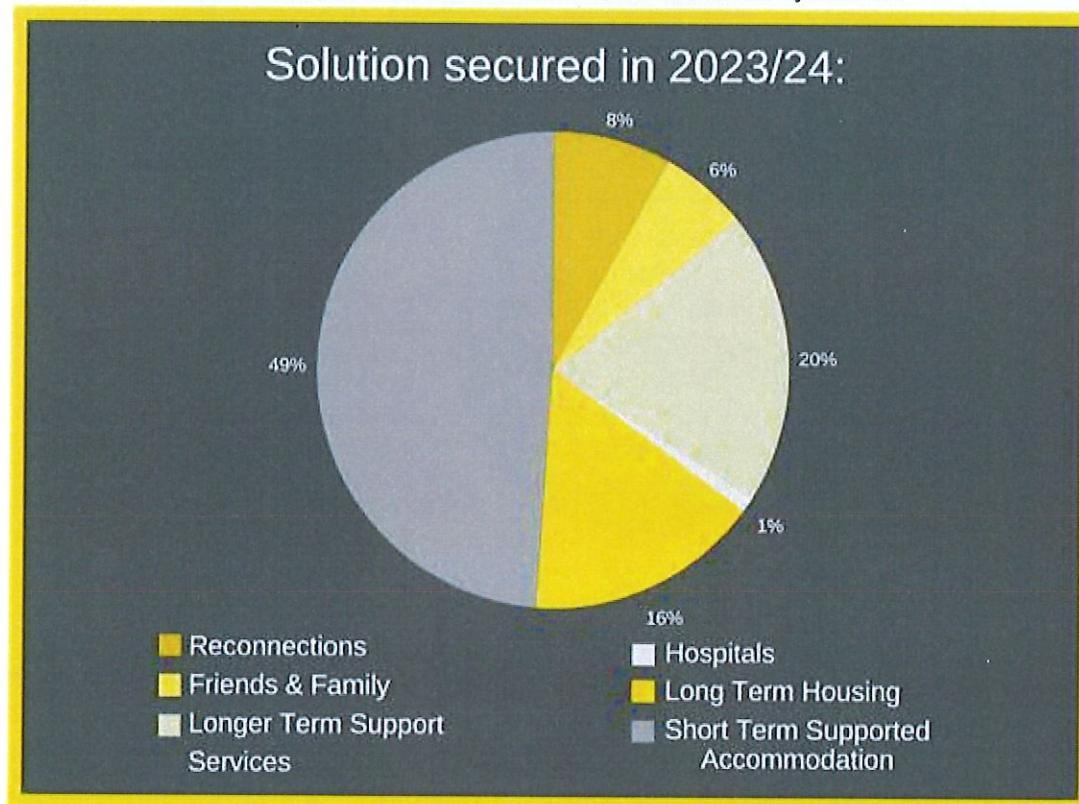
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Our Housing Advice & Assessment Hub worked with 908 of the above individuals / households. The Hub provides high quality housing and welfare rights advice, which is tailored to each individual's needs. The service has access to a range of immediate and longer-term solutions, including:

- Access to first step from the street and / or ring fenced beds
- Supported Accommodation
- Independent Accommodation – Housing Association or Private Rented Accommodation
- Resources to facilitate reconnection or personalised solutions.

The following chart provides a breakdown of the successful solutions secured by our Hub:



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, Accommodation Rescue and Rapid Rehousing Navigator Services. This support helps address underlying causes of homelessness and helps equip individuals with the skills to sustain accommodation going forward.

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**Supported Accommodation Services**

In response to the current housing crisis and reduce homelessness we have sought to further expand our supported accommodation-based services consolidating new services such as Whitley House, completing the development of Phoenix House and further expanding our Shared and Dispersed Accommodation Services.

Today we manage 181 supported accommodation units, which include:

- **Phoenix House:** a 'first step from the street' supported accommodation service for men rough sleeping. The service provides on-site, 24/7 wrap-around intensive support and accommodation for 22 men who have been rough sleeping and have medium to high level support needs. The service provides person centred support to address housing and support needs and links individuals to relevant health and treatment services as well as training and related opportunities such as volunteering. Support enables individuals to develop skills and strategies to move on into long term accommodation.
- **Whitley House:** a second stage, supported accommodation service, with on-site support available 24 hours a day, 7 days a week for people preparing for independent living. The service offers 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. The service is for individuals with low to medium level support needs. Support enables individuals to develop skills and strategies to move-on into independent living.
- **Belvidere Family Centre:** self-contained, temporary emergency accommodation with support for families experiencing homelessness in Liverpool. With on-site support 24/7, the Service provides a safe environment for families, delivering a whole family approach to address support needs and facilitate timely access into permanent housing.
- **Yates Court:** self-contained, temporary emergency accommodation with support for families experiencing homelessness in Knowsley. With on-site support 24/7, the Service provides a safe environment for families, delivering a whole family service to address support needs and facilitate timely access into permanent housing.
- **Shared & Dispersed Accommodation:** supported, short-term accommodation for individuals experiencing homelessness who have low to medium level support needs who need an alternative to hostel-type accommodation or emergency B&B placement. The service manages 51 units of accommodation comprising 17 self-contained flats and 34 units in shared houses.
- **Harm Reduction Service:** a therapeutic accommodation-based, harm reduction service for men who need support to manage their alcohol and / or substance use who are not ready or wanting to stop using or to consider treatment programmes. Harm reduction provides wrap-around 24/7 support and personal care to keep people safe while in active addiction.

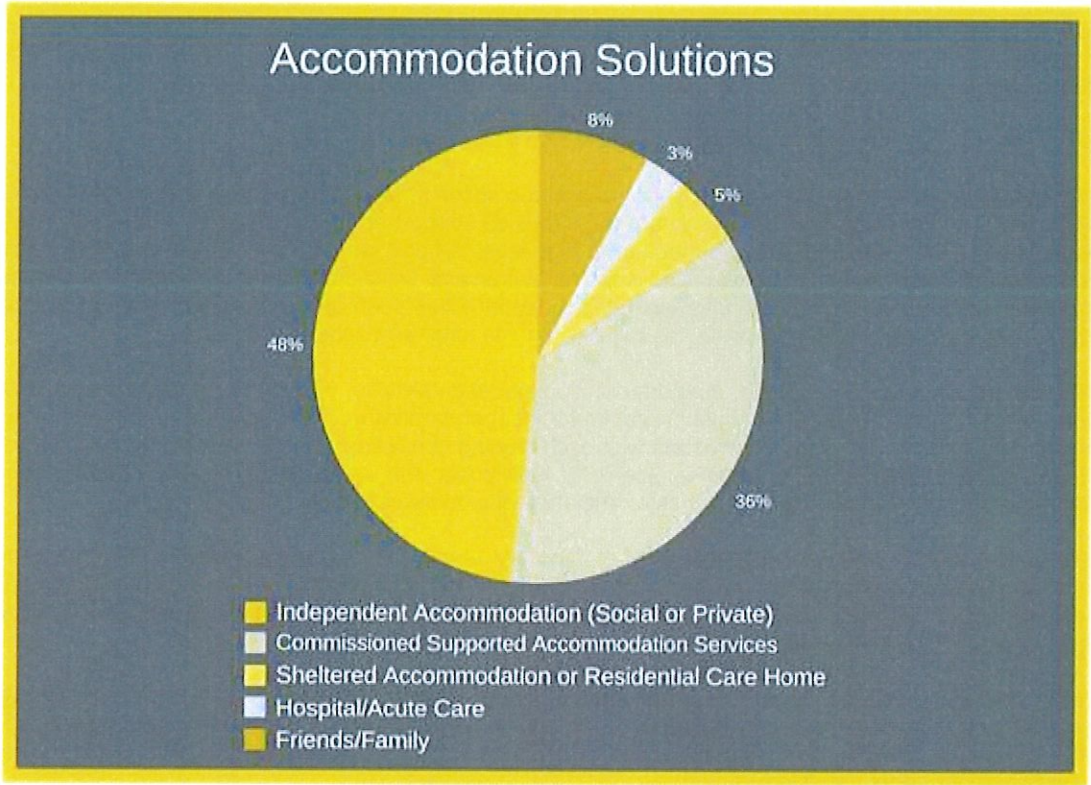
During 2023/24 these supported accommodation services successfully housed and met the needs of **368** unique individuals / households.

Through the provision of dedicated, wrap-around, on-site support we were able to address both the causes and effects of homelessness, equipping individuals with the skills and confidence to be able to move on into independent accommodation in the community. Of the 368 individuals / households housed in supported accommodation, **147** successfully moved on into independent, permanent accommodation / long-term accommodation solutions this year, while a further 181 continue to supported.



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The accommodation solutions included:



**Ishmael's Story – Shared & Dispersed Accommodation**

*Ishmael (name changed) came to the UK as an asylum seeker and was placed in accommodation managed by Serco in Liverpool while his asylum claim was considered. Ishmael's claim was successful and he was given leave to remain. This is what Ishmael wanted, but it did mean that he needed to move from his Serco accommodation at short notice. The Red Cross directed him to The Whitechapel Centre.*

*We assessed Ishmael as suitable for our Shared & Dispersed Accommodation Service. At this time Ishmael had very little English.*

*After first settling Ishmael into his new home, we supported him to claim Housing Benefit, helped him register with a GP, worked with him to secure the right benefits, and helped him access an ESOL (English Language) course. We supported Ishmael to register for Property Pool Plus and explained the process of how to bid.*

*We worked alongside Ishmael to maximise employment opportunities and Ishmael was successful in finding regular employment which gave him the opportunity to move on. We helped Ishmael search for a private rented property, liaise with the agent and complete paperwork and checks.*

*After viewing a property, Ishmael agreed with the Estate Agent a date of move in. Ishmael was given resettlement support. Ishmael is now settled in the property and is living without the support of others.*



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**Jean's Story – Whitley House**

*Jean (name changed) is a care leaver who has a long history of mental health issues, including a diagnosis of paranoid schizophrenia. Jean has a history of illicit substance misuse and alcohol dependency.*

*Prior to accessing Whitley House, Jean was a hospital in-patient. She had had multiple and repeat presentations in homeless services over the years, interspersed with periods of hospitalisation and custody.*

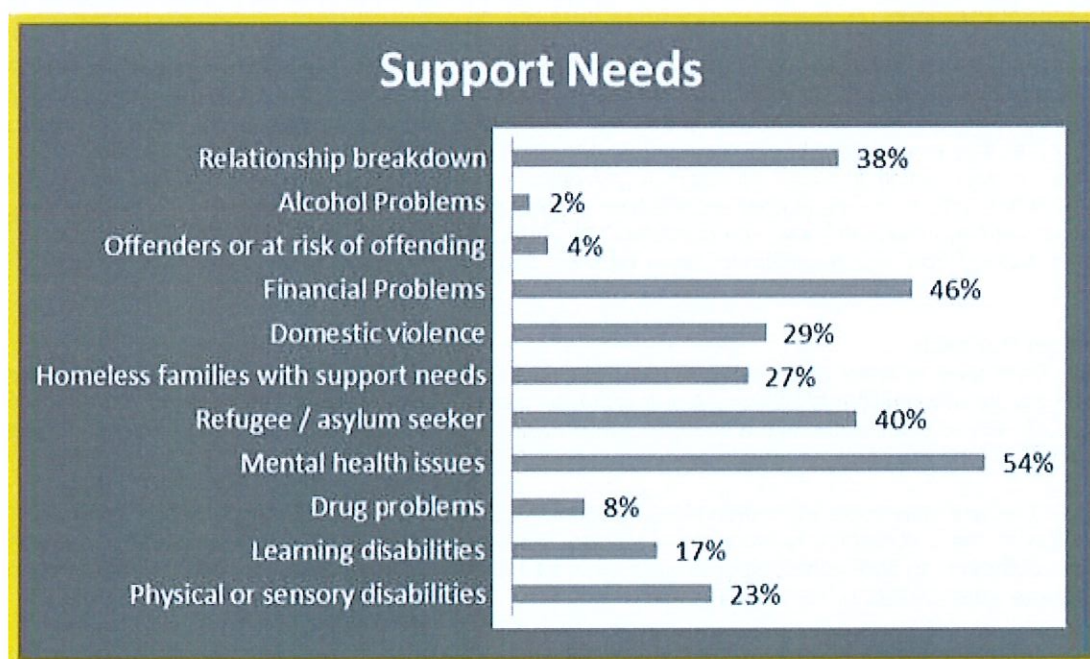
*Once referred to Whitley, Jean settled in quickly. Jean was adamant that she did not want to have to go through another period as an in-patient with mental health services. She wanted to be settled. In our support meetings we discussed positive ways she could improve her well-being, the importance of engaging with support networks and managing her medication. Jean embraced this support. She met with her Community Psychiatric Nurse and managed medication well. She kept busy going for walks in the park to feed the birds, attending cooking classes and our Woman's Group.*

*Progress for Jean was steady. Eventually we secured move-on accommodation. Jean was referred to our resettlement service for move-on support. Since moving, Jean has decorated her flat, continues to engage with the CPN and resettlement worker. She remains positive and confident.*

**Support for Homeless Families**

During 2023/24 we successfully supported 68 families experiencing homelessness into new accommodation via our Family Centres at Belvidere (Liverpool) and Yates Court (Knowsley) – this includes 87 adults and 188 children.

Identified factors contributing to family homelessness included:



Last year the average length of stay at Belvidere Family Centre was 179 days, which is much longer than intended. This is due to the housing crisis and dearth of move-on accommodation. Move-on options are even more difficult for families needing larger homes



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***Safina's Story – Belvidere Family Centre***

*Safina (name changed) is a 34 year old woman from North Africa, who came to the hostel after escaping domestic abuse from her husband. Her husband is a UK resident and she had a spousal visa, allowing her to stay in the UK. Her husband was using the threat of deportation to control and frighten her, saying she would have to give up her son and return home. For this reason, she had endured a terrible, violent marriage, thinking she would lose everything if she left. Safina was in very poor mental health, and extremely isolated when she arrived.*

*Safina was referred to an immigration solicitor, to apply for leave to remain in the UK. This took 4 months to achieve but she was successful in getting her status, which was a huge relief.*

*We supported Safina to set up her benefits in her own name, rather than the joint Universal Credit claim with her ex-husband, so she had financial independence from him. We also had her Child Benefit put into her name.*

*We linked Safina in with Blackburne House to study English as a Second Language.*

*We referred Safina to Whitechapel's Meaningful Engagement Pathway, to help Safina develop a new social network, get to know the neighbourhood and build up new skills.*

*We supported Safina to access mental health services. This led to diagnoses of Post Traumatic Stress Disorder (PTSD) and Post Natal depression. She received support from the Women's Hospital and Talk Liverpool for this.*

*Safina gained confidence, friendships and her mental health so improved she set up and ran an Eid event for Muslim residents at Belvidere.*

*Safina found the process of applying for housing via Property Pool Plus, hard to deal with because of her mental health, particularly thinking that people did not have her best interests at heart. She found meeting with staff from Housing Options very difficult to cope with and was sometimes unjustifiably angry with Housing Options staff, believing that they had powers to get her a house and were deliberately blocking this and overlooking her. Staff were able to join Safina in these meetings to advocate for her but also support our Housing Options colleagues to do their job, by managing her expectations of their powers and the housing she could apply for in the city. Safina has been allocated what she considers the perfect home for her and her baby. She moved into her home with support from our resettlement team who will continue to support her until she feels ready for independence.*

**Assertive Street Outreach**

Our Outreach Team 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 with services and make a change. We provide assertive outreach support to prevent and end rough sleeping, and support people to address issues that have led them to rough sleeping.

In 2023/24 1,031 unique individuals were seen sleeping rough on the streets by our Street Outreach Teams on 1 or more night(s) in the Liverpool City Region. Of these, 748 were seen bedded down sleeping rough in Liverpool. This compares to 564 individuals who were seen sleeping rough in Liverpool on at least one occasion during the previous year (2022/23), a staggering increase of 33%.

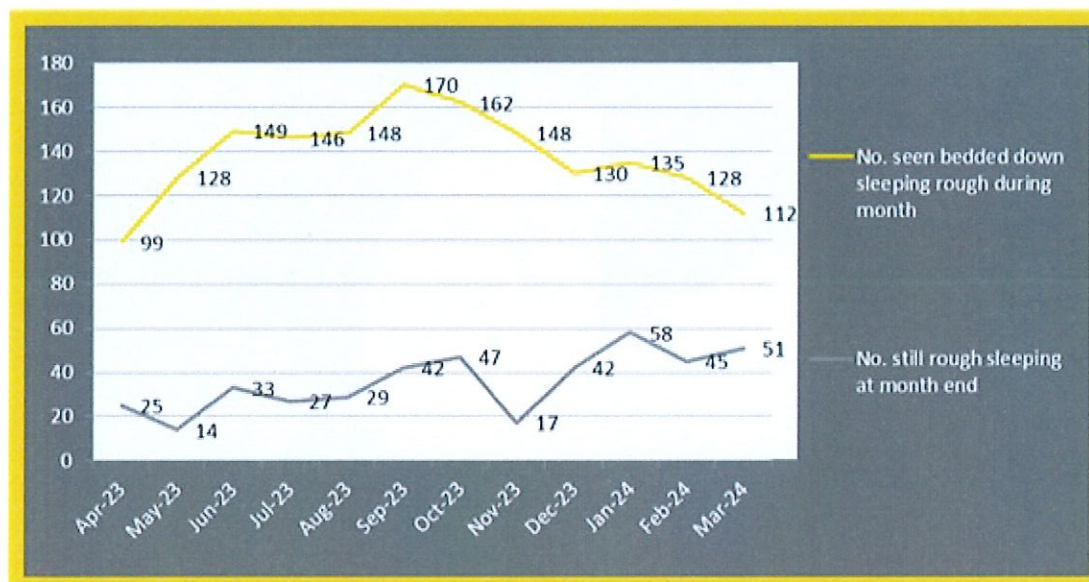
It is sad to report that the single biggest increase in homelessness has been among the most visible and acute form of homelessness which is rough sleeping.

The reasons for the increase are complex, but the main causes stem from the impact of poverty, increase in evictions, particularly within the private rented sector, a dearth of suitable and affordable accommodation options including move-on accommodation, and wider systemic barriers accessing solutions.



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



In January 2024, The Whitechapel Centre opened a 30-person Night Assessment Hub in Liverpool as a temporary measure in order to help cope with the high number of people presenting as newly homeless during the winter months. The purpose of the Night Assessment Hub was to complete assessments and referrals to Housing Options and accommodation providers. Once an assessment was completed, people for whom a same day accommodation solution couldn't be found, were able to spend the night at the Hub and able to return each night until a solution was sourced.

The service ran for 3 months and provided emergency shelter for 123 people, 65% of whom had a positive move-on into long term accommodation. As expected, the main challenge for the service was finding timely accommodation solutions for people. The aim was not to replicate a night shelter, but to provide a safe space and ease pressure on staff capacity during core hours.

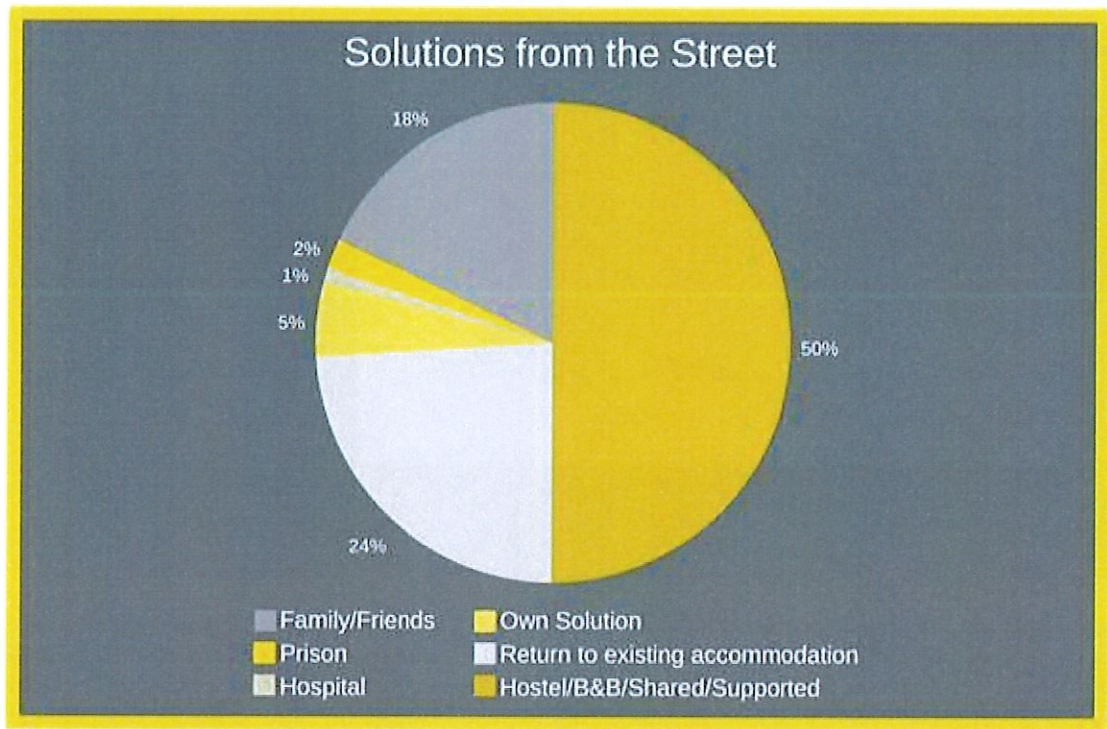
The chart above, showing the number of people rough sleeping each month, provides a clear demonstration of the positive impact the temporary Night Assessment Hub had on the number of individuals on the streets i.e. the number of individuals seen rough sleeping reduced during the January to March 2024.

As at 31 March 2024, through the provision of multi-disciplinary support, housing advice, intensive support, primary health care, Treatment and Mental Health support, out of the 748 individuals seen rough sleeping in Liverpool, a total of 697 (93%) were successfully supported into new accommodation or returned to existing accommodation or offered another solution.

It should be noted that many individuals required more than one 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 1,223 accommodation placements.

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A summary of the primary accommodation solutions is given below:



**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 43 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.

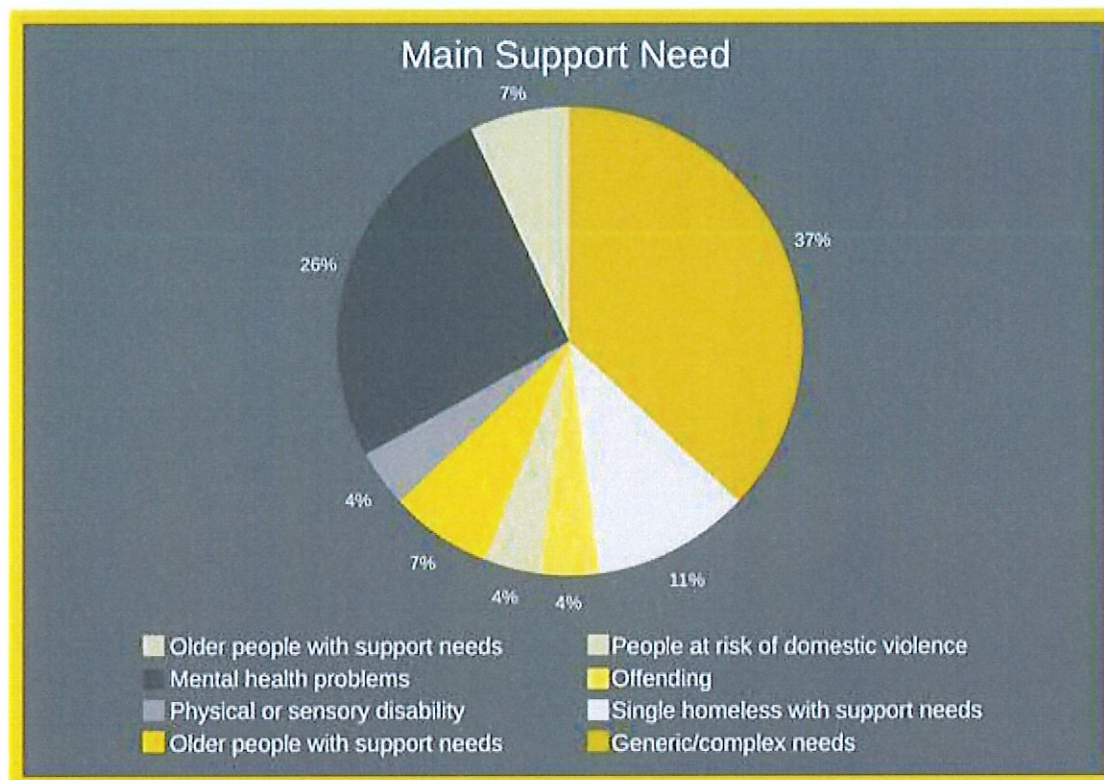
Despite this, in 2023/24 our various Housing Support, Resettlement and Intensive Support Services successfully helped to prevent homelessness for a staggering **2,406** individuals / households by enabling people to avoid losing their home or to find and resettle in more suitable accommodation. This represents a substantial increase of 37% over the previous year's figures; a mammoth achievement and such a positive step toward achieving our mission which is to prevent homelessness wherever possible.

Three quarters of the individuals / households prevented from homelessness were supported by two key services, our Liverpool Housing Support & Resettlement Service and our Wirral Floating Support Service.



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While the individuals and households we support may seek help based on a particular issue, for most individuals there are underlying issues contributing to housing difficulty. The chart below shows the breadth of needs for clients supported through our Wirral Floating Support Service:



Our services provide accessible, flexible, person centred support, which is based on a thorough assessment of need and wishes, completed jointly with every individual. Our face-to-face housing-led support addresses:

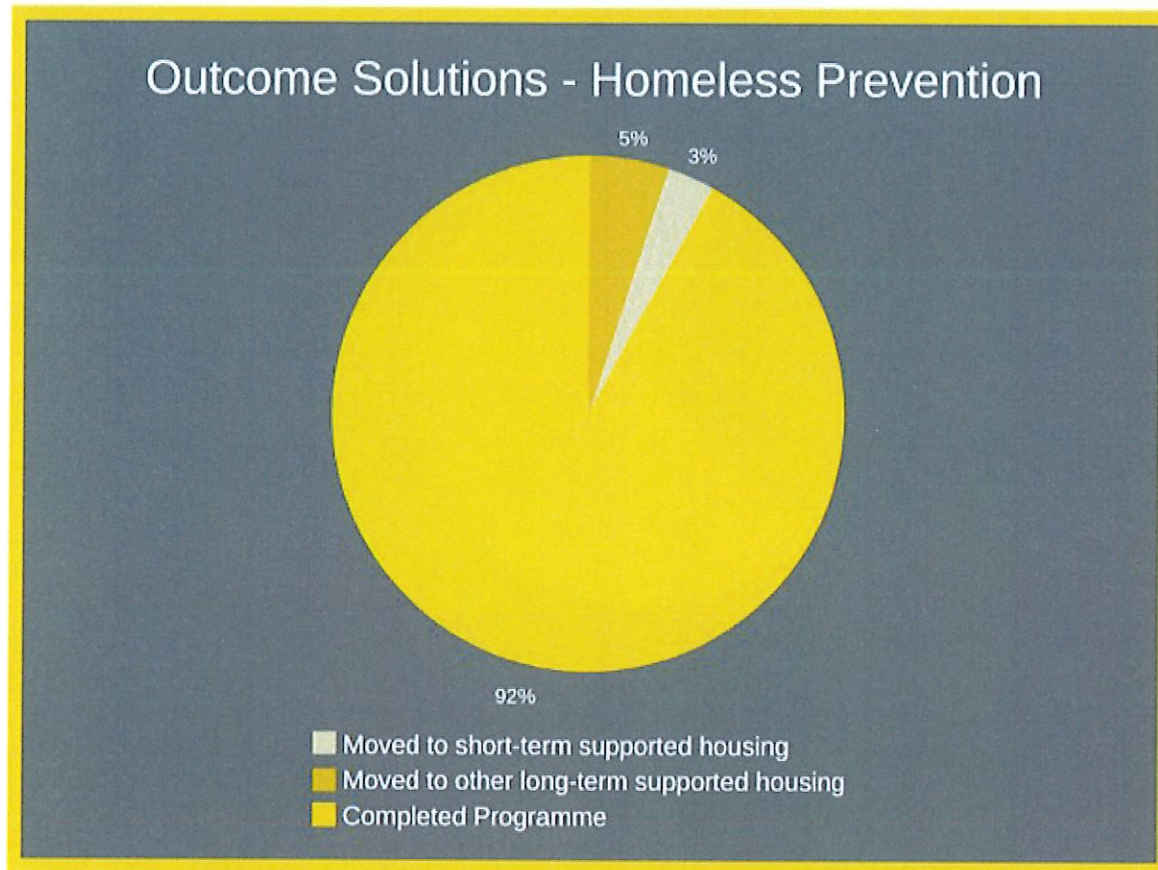
- **Housing Needs:** Comprehensive housing and homelessness advice and support; engagement to support return to accommodation starting with a housing assessment e.g. to identify and map issues preventing sustainment of existing accommodation, along with steps to address these e.g. income maximisation, repayment plans, acceptable behaviour contracts, addressing anti-social behaviour, landlord negotiations, managing behaviour / risks; and access to longer-term support services. Support focuses on addressing both the causes and effects of homelessness.
- **Social Needs:** Support to improve money management skills; maximize income; improve decision making and increase self-esteem.
- **Coordination of Assessments** – e.g. in relation to care / mental health.
- **Substance Use:** Harm reduction / management interventions; awareness raising; advice regarding treatment options; and supported access into treatment. We utilise links to wider recovery capital e.g. via Mentors.
- **Mental Health:** Support to help manage mental health issues, navigate services, manage crises and access services and psychological therapies.
- **Physical Health:** Advice and advocacy regarding services and options, support to manage health issues and support to access services.
- **Exit Planning** – Planning for move-on from day one (informed by the assessment of need and regular support plan reviews).



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Through this support, 95% of individuals and households successfully completed the programme of support with a positive outcome, preventing homelessness. The range of outcomes included:



#### **Financial review**

Our fundraising target for 2023/24 remained cautious due to the financial climate. Fundraising events remained limited as home working and / or hybrid working arrangements (people working part of their time from home and office premises) continued to restrict the opportunity for full corporate fundraising activities such as cake sales, office dress down days, and so forth.

While we developed new services in 2023/24 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 underpin almost all of The Whitechapel Centre's services and ensures we are able to go above and beyond contractual provision to deliver services with a higher level of success and to keep pace with, and meet, new demand.

Despite a cautious start, support for our organisation remained strong. Last year 12% of our overall income came from donations and / or trust funding.

As at 31 March 2024, the charity had reserves of £1,951,097 (2023: £1,992,485). Included within these reserves are £45,994 (2023: £74,434) of restricted funds (see note 21) and £1,150,000 (2023: £1,150,000) of designated funds (see note 22). As illustrated in note 23, designated funds are partly represented by investments totalling £540,987 (2023: £532,803). The charity had free reserves of £755,102 at 31 March 2024 (2023: £768,050).



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**Principal funding sources**

The principal sources of funding for The Whitechapel Centre during 2023/24 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 Ministry of Housing, Communities and Local Government, Housing & Communities. Further income was received from the Albert Gubay Charitable Foundation, Freshfields and Steve Morgan Foundation.

The Whitechapel Centre also relies on public fundraising, such as events, individual 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 expenditure, in line with Charity Commission guidance. Budgeted expenditure for 2024/25 is £9,409,997 therefore the target is £2,352,499 to £4,704,999 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 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 Board of Trustees wish to create free reserves, but understands the current economic difficulties and the current housing crisis. Creating free reserves would enable them to provide seed funding for new projects, as well as underpin existing services and meet key needs. For example, the company continues to see an increase in the number of people sleeping rough, including people with no recourse to public funds. While the company 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.

**THE WHITECHAPEL CENTRE  
COMPANY LIMITED BY GUARANTEE  
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2024**

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**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.
- Assure the long-term financial viability of the organisation by strengthening our Fundraising Strategy, diversifying income streams and securing new contracts
- Help address the current housing and homelessness crisis by:
  - Working in collaboration with local authorities and partner providers to expand existing services and develop new ones so as to maximise opportunities for housing solutions for individuals and households experiencing homelessness.
  - Maximise homeless prevention interventions through effective housing support and advice that works in partnership with the local authority
  - Resolving homelessness, ensuring 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 so as to prevent recurring homelessness
- Ensure The Whitechapel Centre remains an excellent employer and is recognised as an employer of choice
- Secure suitable and fit-for-purpose premises
- Expand opportunities for meaningful engagement in relation to education, training, development and employment for clients so as to maximise opportunities for long-term resettlement.

**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 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	(Resigned 1 November 2023)
Ms V Metcalf MBE (Vice chair)	
Ms S Thomas (Chair)	
Ms M Woods	
Dr R Young	
Ms K Sheerin	(Appointed 23 June 2023)
Bro K Vance	(Appointed 23 June 2023)

Mr T Crolley Honorary Life President and Ambassador



**THE WHITECHAPEL CENTRE  
COMPANY LIMITED BY GUARANTEE  
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2024**

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**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.

**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 ten 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 Mitchell Charlesworth (Audit) Limited 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.

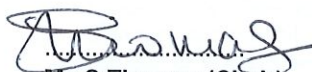
**THE WHITECHAPEL CENTRE  
COMPANY LIMITED BY GUARANTEE  
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2024**

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**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: ...Dec 6<sup>th</sup> 2024

**THE WHITECHAPEL CENTRE  
COMPANY LIMITED BY GUARANTEE  
STATEMENT OF TRUSTEES' RESPONSIBILITIES  
FOR THE YEAR ENDED 31 MARCH 2024**

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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; 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**

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**Opinion**

We have audited the financial statements of The Whitechapel Centre (the 'charity') for the year ended 31 March 2024 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 2024 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**

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**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**

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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.

*Mitchell Charlesworth (Audit) Limited*

Louise Casey ACA (Senior Statutory Auditor)  
for and on behalf of Mitchell Charlesworth (Audit) Limited

*12 December 2024*

**Accountants  
Statutory Auditor**

Suite 5.1  
Tempest  
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 2024**

**Current financial year**

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Total 2023 £
<b><u>Income and endowments from:</u></b>					
Donations and legacies	3	721,291	44,779	766,070	627,560
Charitable activities	4	5,771,028	1,845,529	7,616,557	5,972,193
Other trading activities	5	169,878	-	169,878	154,678
Investments	6	13,988	-	13,988	1,478
Other income	7	1,557	-	1,557	3,770
<b>Total income</b>		<b>6,677,742</b>	<b>1,890,308</b>	<b>8,568,050</b>	<b>6,759,679</b>
<b><u>Expenditure on:</u></b>					
Raising funds	8	356,402	44,779	401,181	316,264
Charitable activities	9	6,209,124	1,999,133	8,208,257	6,330,760
<b>Total expenditure</b>		<b>6,565,526</b>	<b>2,043,912</b>	<b>8,609,438</b>	<b>6,647,024</b>
<b>Net income/(expenditure) before transfers</b>		<b>112,216</b>	<b>(153,604)</b>	<b>(41,388)</b>	<b>112,655</b>
Gross transfers between funds	21	(125,164)	125,164	-	-
<b>Net (expenditure)/income for the year/ Net movement in funds</b>		<b>(12,948)</b>	<b>(28,440)</b>	<b>(41,388)</b>	<b>112,655</b>
Fund balances at 1 April 2023		1,918,051	74,434	1,992,485	1,879,830
<b>Fund balances at 31 March 2024</b>		<b>1,905,103</b>	<b>45,994</b>	<b>1,951,097</b>	<b>1,992,485</b>

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 2024**

Prior financial year

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

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 2024**

	Notes	2024		2023	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	14		1		1
Investments	15		540,987		532,803
			<u>540,988</u>		<u>532,804</u>
<b>Current assets</b>					
Debtors	17	1,341,410		1,564,351	
Cash at bank and in hand		774,778		669,571	
		<u>2,116,188</u>		<u>2,233,922</u>	
<b>Creditors: amounts falling due within one year</b>	18	(706,079)		(774,241)	
Net current assets			<u>1,410,109</u>		<u>1,459,681</u>
<b>Total assets less current liabilities</b>			<u>1,951,097</u>		<u>1,992,485</u>
<b>Income funds</b>					
Restricted funds	21		45,994		74,434
<u>Unrestricted funds</u>					
Designated funds	22	1,150,000		1,150,000	
General unrestricted funds		755,103		768,051	
			<u>1,905,103</u>		<u>1,918,051</u>
			<u>1,951,097</u>		<u>1,992,485</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 Dec 6<sup>th</sup> 2024



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 2024**

	Notes	2024 £	£	2023 £	£
<b>Cash flows from operating activities</b>					
Cash generated from/(absorbed by) operations	26		99,403		(85,617)
<b>Investing activities</b>					
Purchase of investments		(8,184)		-	
Investment income received		13,988		1,478	
<b>Net cash generated from investing activities</b>			5,804		1,478
<b>Net cash used in financing activities</b>			-		-
<b>Net increase/(decrease) in cash and cash equivalents</b>			105,207		(84,139)
Cash and cash equivalents at beginning of year			669,571		753,710
<b>Cash and cash equivalents at end of year</b>			774,778		669,571

**THE WHITECHAPEL CENTRE  
COMPANY LIMITED BY GUARANTEE  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

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**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 2024**

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**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 2024**

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**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 2024**

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**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	Restricted funds	Total Unrestricted funds	
	2024 £	2024 £	2024 £	2023 £
Donations and gifts	721,291	44,779	766,070	627,560

**THE WHITECHAPEL CENTRE  
COMPANY LIMITED BY GUARANTEE  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2024**

4 Charitable activities	Housing support and resettlement		Homeless, rough sleeping and street drinking		Supported accommodation		Total 2024		Housing support and resettlement		Homeless, rough sleeping and street drinking		Supported accommodation		Total 2023	
	2024	£	2024	£	2024	£	£	£	2023	£	2023	£	2023	£	2023	£
Services provided under contract Performance related grants	763,504		1,781,567		3,230,957		5,776,028		870,794		1,285,560		2,040,210		4,196,564	
	166,228		1,674,301		-		1,840,529		201,061		1,574,568		-		1,775,629	
	929,732		3,455,868		3,230,957		7,616,557		1,071,855		2,860,128		2,040,210		5,972,193	
Analysis by fund Unrestricted funds Restricted funds	763,504		1,781,567		3,225,957		5,771,028		870,794		1,285,560		2,040,210		4,196,564	
	166,228		1,674,301		5,000		1,845,529		201,061		1,574,568		-		1,775,629	
	929,732		3,455,868		3,230,957		7,616,557		1,071,855		2,860,128		2,040,210		5,972,193	

**THE WHITECHAPEL CENTRE  
COMPANY LIMITED BY GUARANTEE  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2024**

4	Charitable activities	(Continued)											
		Housing support and resettlement	Homeless, rough sleeping and street drinking	Supported accommodation	Total 2024	Housing support and resettlement	Homeless, rough sleeping and street drinking	Supported accommodation	Total 2024	Housing support and resettlement	Homeless, rough sleeping and street drinking	Supported accommodation	Total 2023
		2024	2024	2024	£	2024	2024	2024	£	2023	2023	2023	£
		£	£	£	£	£	£	£	£	£	£	£	£
	Performance related grants												
	Children in Need	35,153	-	-	35,153	21,231	-	-	21,231	-	-	-	21,231
	Domestic Abuse Grant	-	16,594	-	16,594	-	-	-	-	-	-	-	-
	MOVE Project	10,000	-	-	10,000	10,000	-	-	10,000	-	-	-	10,000
	Older Persons Household Support grant	-	-	-	-	50,000	-	-	50,000	-	-	-	50,000
	New Beginnings	97,075	-	-	97,075	95,830	-	-	95,830	-	-	-	95,830
	City Region Intensive Support	-	327,191	-	327,191	-	345,256	-	345,256	-	-	-	345,256
	Welfare Rights	24,000	-	-	24,000	24,000	-	-	24,000	-	-	-	24,000
	Rapid Rehousing Service	-	652,080	-	652,080	-	780,030	-	780,030	-	-	-	780,030
	Hospital in-reach	-	228,696	-	228,696	-	150,926	-	150,926	-	-	-	150,926
	Pathways (Street Lifestyle Outreach)	-	449,740	-	449,740	-	298,356	-	298,356	-	-	-	298,356
		166,228	1,674,301	-	1,840,529	201,061	1,574,568	-	1,775,629	-	-	-	1,775,629



**THE WHITECHAPEL CENTRE  
COMPANY LIMITED BY GUARANTEE**  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
*FOR THE YEAR ENDED 31 MARCH 2024*

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**5 Other trading activities**

	Unrestricted funds	Unrestricted funds
	2024 £	2023 £
Shop income	169,878	154,678
	<u>          </u>	<u>          </u>

**6 Investments**

	Unrestricted funds	Unrestricted funds
	2024 £	2023 £
Interest receivable	13,988	1,478
	<u>          </u>	<u>          </u>

**7 Other income**

	Unrestricted funds	Unrestricted funds
	2024 £	2023 £
Other income	1,557	3,770
	<u>          </u>	<u>          </u>

**THE WHITECHAPEL CENTRE  
COMPANY LIMITED BY GUARANTEE**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**8 Raising funds**

	Unrestricted funds	Restricted funds	Total	Unrestricted funds
	2024 £	2024 £	2024 £	2023 £
<u>Fundraising and publicity</u>				
Other fundraising costs	301	44,779	45,080	42,992
Staff costs	155,568	-	155,568	99,706
Support costs	33,263	-	33,263	24,369
	<u>189,132</u>	<u>44,779</u>	<u>233,911</u>	<u>167,067</u>
<u>Trading costs</u>				
Other trading activities	1,480	-	1,480	473
Staff costs	89,700	-	89,700	78,411
Support costs	76,090	-	76,090	70,313
	<u>167,270</u>	<u>-</u>	<u>167,270</u>	<u>149,197</u>
	<u>356,402</u>	<u>44,779</u>	<u>401,181</u>	<u>316,264</u>



**THE WHITECHAPEL CENTRE  
COMPANY LIMITED BY GUARANTEE  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2024**

**9 Charitable activities**

	Housing support and resettlement	Homeless, rough sleeping and street drinking	Supported accommodation	Total 2024 support and resettlement	Housing support and resettlement	Homeless, rough sleeping and street drinking	Supported accommodation	Total 2024 support and resettlement	Homeless, rough sleeping and street drinking	Supported accommodation	Total 2023
	2024 £	2024 £	2024 £	£	2023 £	2023 £	2023 £	£	2023 £	2023 £	£
Staff costs	1,027,793	2,290,967	1,724,640	5,043,400	1,028,175	1,991,455	1,090,595	4,110,225			
Project costs	46,620	804,590	536,287	1,387,497	358,628	627,134	200,065	1,185,827			
Travel expenses	13,153	44,100	2,959	60,212	14,849	32,894	2,600	50,343			
Bad debts	1,000	-	-	1,000	-	-	-	-			
	<u>1,088,566</u>	<u>3,139,657</u>	<u>2,263,886</u>	<u>6,492,109</u>	<u>1,401,652</u>	<u>2,651,483</u>	<u>1,293,260</u>	<u>5,346,395</u>			
Share of support costs (see note 10)	112,661	180,156	1,409,962	1,702,779	135,266	212,527	622,762	970,555			
Share of governance costs (see note 10)	3,548	9,055	766	13,369	4,240	8,759	811	13,810			
	<u>1,204,775</u>	<u>3,328,868</u>	<u>3,674,614</u>	<u>8,208,257</u>	<u>1,541,158</u>	<u>2,872,769</u>	<u>1,916,833</u>	<u>6,330,760</u>			
<b>Analysis by fund</b>											
Unrestricted funds	935,612	1,603,898	3,669,614	6,209,124	1,246,014	1,301,850	1,916,833	4,464,697			
Restricted funds	269,163	1,724,970	5,000	1,999,133	295,144	1,570,919	-	1,866,063			
	<u>1,204,775</u>	<u>3,328,868</u>	<u>3,674,614</u>	<u>8,208,257</u>	<u>1,541,158</u>	<u>2,872,769</u>	<u>1,916,833</u>	<u>6,330,760</u>			

**THE WHITECHAPEL CENTRE  
COMPANY LIMITED BY GUARANTEE**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**10 Support costs**

	Support costs	Governance costs	2024	Support costs	Governance costs	2023
	£	£	£	£	£	£
Premises and other costs	1,787,729	-	1,787,729	1,049,333	-	1,049,333
Legal and professional fees	23,912	-	23,912	15,355	-	15,355
Audit fees	-	6,180	6,180	-	5,884	5,884
Accountancy	-	7,680	7,680	-	8,475	8,475
	<u>1,811,641</u>	<u>13,860</u>	<u>1,825,501</u>	<u>1,064,688</u>	<u>14,359</u>	<u>1,079,047</u>
Analysed between						
Fundraising	33,263	-	33,263	24,369	-	24,369
Trading	75,599	491	76,090	69,764	549	70,313
Charitable activities	<u>1,702,779</u>	<u>13,369</u>	<u>1,716,148</u>	<u>970,555</u>	<u>13,810</u>	<u>984,365</u>
	<u>1,811,641</u>	<u>13,860</u>	<u>1,825,501</u>	<u>1,064,688</u>	<u>14,359</u>	<u>1,079,047</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**

<b>Fees payable to the charity's auditor and associates:</b>	<b>2024</b>	<b>2023</b>
	£	£
Audit of the charity's annual accounts	<u>6,180</u>	<u>5,884</u>
<b>Non-audit services</b>		
All other non-audit services	<u>7,680</u>	<u>8,475</u>

**12 Trustees**

None of the trustees (or any persons connected with them) received any remuneration during the year (2023-£nil), and no trustees were reimbursed expenses (2023- no trustees were reimbursed expenses).



**THE WHITECHAPEL CENTRE  
COMPANY LIMITED BY GUARANTEE  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2024**

**13 Employees**

The average monthly number of employees during the year was:

	<b>2024 Number</b>	<b>2023 Number</b>
Fundraising	2	2
Shop	5	5
Charitable	170	149
Total	177	156

<b>Employment costs</b>	<b>2024 £</b>	<b>2023 £</b>
Wages and salaries	4,649,874	3,770,657
Social security costs	434,434	351,683
Other pension costs	204,360	166,002
	5,288,668	4,288,342

Average employee numbers excludes employees on zero hour contracts not paid in the month of which there were an additional 12 employees on average (2023 an additional 11 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 £590,226 (2023: £344,013).

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

	<b>2024 Number</b>	<b>2023 Number</b>
£70,000 - £80,000	1	1

Contributions totalling £3,678 (2023: £3,567) 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 2024**

**14 Tangible fixed assets**

	Fixtures, fittings & equipment £
<b>Cost</b>	
At 1 April 2023	9,767
At 31 March 2024	9,767
<b>Depreciation and impairment</b>	
At 1 April 2023	9,766
At 31 March 2024	9,766
<b>Carrying amount</b>	
At 31 March 2024	1
At 31 March 2023	1

**15 Fixed asset investments**

	Monies held on deposit £
<b>Cost or valuation</b>	
At 1 April 2023	532,803
Additions	8,184
At 31 March 2024	540,987
<b>Carrying amount</b>	
At 31 March 2024	540,987
At 31 March 2023	532,803

**16 Financial instruments**

	2024 £	2023 £
<b>Carrying amount of financial assets</b>		
Debt instruments measured at amortised cost	2,116,188	2,233,922
Equity instruments measured at cost less impairment	540,987	532,803
<b>Carrying amount of financial liabilities</b>		
Measured at amortised cost	326,171	499,977



**THE WHITECHAPEL CENTRE  
COMPANY LIMITED BY GUARANTEE**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**17 Debtors**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Amounts falling due within one year:</b>		
Trade debtors	1,256,862	942,224
Other debtors	-	6,732
Prepayments and accrued income	84,548	615,395
	<u>1,341,410</u>	<u>1,564,351</u>

**18 Creditors: amounts falling due within one year**

	<b>Notes</b>	<b>2024</b>	<b>2023</b>
		<b>£</b>	<b>£</b>
Other taxation and social security		117,250	93,844
Deferred income	<b>19</b>	262,658	180,420
Trade creditors		136,526	127,726
Other creditors		33,542	28,749
Accruals		156,103	343,502
		<u>706,079</u>	<u>774,241</u>

**19 Deferred income**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Other deferred income	<u>262,658</u>	<u>180,420</u>

Deferred income is included in the financial statements as follows:

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Total deferred income at 1 April 2023	180,420	225,990
Amounts received in year	229,470	180,420
Amounts credited to statement of financial activities	(180,420)	(225,990)
	<u>262,658</u>	<u>180,420</u>
Total deferred income at 31 March 2024		

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 2024**

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**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 £204,360 (2023 - £166,002). Total employee and employer contributions of £33,442 (2023 - £27,060) 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 2024**

**21 Restricted funds**

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

	Balance at 1 April 2022 £	Movement in funds			Transfers £	Balance at 1 April 2023 £	Movement in funds			Transfers £	Balance at 31 March 2024 £
		Income £	Expenditure £				Income £	Expenditure £			
New Beginnings	-	95,830	(107,724)		11,894	-	97,075	(116,638)		19,563	-
Children & Young Persons Service	-	-	-		-	-	35,153	(42,496)		7,343	-
MOVE Project and Volunteers	-	10,000	(59,855)		49,855	-	10,000	(62,625)		52,625	-
Domestic Abuse Grant	-	-	-		-	-	16,594	(10,070)		-	6,524
Belvidere Family Centre - Get Out Get Active	-	-	-		-	-	5,000	(5,000)		-	-
Cost of Living Community Fund	-	-	-		-	-	39,625	(39,625)		-	-
Granby Childrens Centre	-	-	-		-	-	1,000	(1,000)		-	-
Children in Need	-	21,231	(40,506)		19,275	-	-	-		-	-
Older Persons Household Support Grant	-	50,000	(44,421)		-	5,579	-	-		(5,579)	-
Welfare Rights Service	-	24,000	(42,637)		18,637	-	24,000	(47,196)		23,196	-
Rapid Rehousing Pathway	41,129	780,030	(775,351)		-	45,808	652,080	(697,303)		-	585
Feeding Liverpool	-	-	-		-	-	4,154	(4,154)		-	-
Hospital in Reach (Out of Hospital)	3,156	150,926	(175,004)		20,922	-	228,696	(221,644)		-	7,052
Pathways (Street Lifestyle Outreach)	-	298,356	(289,500)		-	8,856	449,739	(426,762)		-	31,833
City Region Intensive Support	-	345,256	(331,065)		-	14,191	327,191	(369,398)		28,016	-
	44,285	1,775,629	(1,866,063)		120,583	74,434	1,890,307	(2,043,911)		125,164	45,994

**THE WHITECHAPEL CENTRE  
COMPANY LIMITED BY GUARANTEE  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2024**

**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.

*Children & Young Persons Service (Steve Morgan Foundation):* Our Children and Young Person's Service focuses on the well-being and development of children and young people. The Service ensures children experiencing homelessness are able to access appropriate health, education, play & leisure services and activities providing opportunities to improve health and wellbeing.

*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.

*Domestic Abuse Grant (Liverpool City Council):* Through intensive support, the project seeks to address the housing and support needs of victims of domestic abuse who have a history of rough sleeping or difficulty in maintaining accommodation.

*Belvidere Family Centre - Get Out Get Active (Liverpool City Council):* Supporting and encouraging families experiencing homelessness and residing in Belvidere Family Centre to overcome the fear and nervousness of starting a fitness activity, try new experience, gain an understanding of basic exercise techniques and improve health and well-being.

*Cost of Living Community Fund (National Lottery):* Financial support to help cover the rising costs of emergency food provision as well as improve and increase the contents of weekly food parcels to people experiencing homelessness in Liverpool City Region.

*Granby Childrens Centre (Family Hub Fund):* Support for young children & young people (0-18years) with transport costs and education such as calculators and workbooks.

*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.



**THE WHITECHAPEL CENTRE  
COMPANY LIMITED BY GUARANTEE  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2024**

**21 Restricted funds**

**(Continued)**

*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.

*Feeding Liverpool:* Feeding Liverpool is the city of Liverpool's food alliance, connecting and equipping people and organisations to work towards good food for all. Feeding Liverpool worked with Liverpool City Council's to support the distribution of the Household Support Fund to emergency food providers, including organisations like Whitechapel, making crisis food provision available for individuals and families experiencing homelessness.

*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.

**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 2024 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 2024**

**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:

	Movement in funds		Movement in funds		
	Balance at 1 April 2022	Income	Balance at 1 April 2023	Income	Balance at 31 March 2024
	£	£	£	£	£
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 2024**

**23 Analysis of net assets between funds**

Fund balances at 31 March 2024 are represented by:

Tangible assets

Investments

Current assets/(liabilities)

	Unrestricted funds 2024 £	Designated funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Designated funds 2023 £	Restricted funds 2023 £	Total 2023 £
Tangible assets	1	-	-	1	1	-	-	1
Investments	-	540,987	-	540,987	-	532,803	-	532,803
Current assets/(liabilities)	755,102	609,013	45,994	1,410,109	768,050	617,197	74,434	1,459,681
	755,103	1,150,000	45,994	1,951,097	768,051	1,150,000	74,434	1,992,485

**THE WHITECHAPEL CENTRE  
COMPANY LIMITED BY GUARANTEE  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2024**

**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:

	2024 £	2023 £
Within one year	42,552	51,801
Between two and five years	7,458	46,290
	<u>50,010</u>	<u>98,091</u>

**25 Related party transactions**

**Remuneration of key management personnel**

The remuneration of key management personnel is as follows.

	2024 £	2023 £
Aggregate remuneration	86,273	84,056

Trustees made donations of £900 (2023: £900) 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**

	2024 £	2023 £
(Deficit)/surplus for the year	(41,388)	112,655
Adjustments for:		
Investment income recognised in statement of financial activities	(13,988)	(1,478)
Movements in working capital:		
Decrease/(increase) in debtors	222,941	(268,999)
(Decrease)/increase in creditors	(150,400)	117,775
Increase/(decrease) in deferred income	82,238	(45,570)
<b>Cash generated from/(absorbed by) operations</b>	<u>99,403</u>	<u>(85,617)</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.



# Document Activity Report

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## Document Activity History

Document history shows most recent activity first

Date	Activity
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