

THE WHAT? CENTRE LIMITED

England & Wales · Charity number 1064579

Details

Other names	THE WHAT? CENTRE LTD
Status	Registered
Legal form	Charitable company
Company number	03415168
Registered	1997-09-24
Register	View on the Charity Commission register

Contact

Address	23 Coventry Street Stourbridge West Midlands DY8 1EP
Phone	01384379992
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Website	www.thewhatcentre.com

Activities

Objects: THE RELIEF OF PERSONS WHO ARE SUFFERING FROM MENTAL AND/OR PHYSICAL ILL HEALTH AND THE PROMOTION OF THEIR MENTAL, PHYSICAL AND SOCIAL WELL BEING IN PARTICULAR, BUT NOT EXCLUSIVELY BY:-A) ADVANCING THE EDUCATION OF SUCH PERSONS; ANDB) BY PROVIDING AND MAINTAINING AND ADVICE, INFORMATION AND COUNSELLING SERVICE

Activities: Young Person's Advice, Information and Counselling Service

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Accommodation/housing, Economic/community Development/employment
- **Who:** Children/young People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Dudley

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£581,970	£564,997	£170,129	7
2024-03-31	£454,998	£567,072	-	-
2023-03-31	£455,222	£630,041	-	-
2022-03-31	£913,423	£603,374	£431,345	12
2021-03-31	£562,528	£556,316	£121,296	12

Trustees

Name	Role	Appointed
JEMMA MORRIS		
MRS GILL LENO		
Nadia Jane Billingham		2019-12-05

THE WHAT? CENTRE LIMITED

England & Wales - Charity number 1064579

Accounts

THE FINANCIAL STATEMENTS

THE WHAT? CENTRE LIMITED

(A Company Limited by Guarantee)

for the year ended 31 March 2025

Company Number 3415168

Charity Number 1064579

THE WHAT? CENTRE LIMITED

(A Company Limited by Guarantee)

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Charity Number 1064579	

THE WHAT? CENTRE LIMITED

REPORT OF THE TRUSTEES AND DIRECTORS

FOR THE YEAR ENDED 31 MARCH 2025

The Trustees and Directors present their report and financial statements for the year ended 31 March 2025

Charity Name:	The What? Centre Limited	
Charity Registration No:	1064579	
Company Registration No:	3415168	
Registered Office Address:	23 Coventry Street Stourbridge West Midlands DY8 1EP	
Directors & Trustees:	Jemma Morris Gillian Leno	
Charity Number 1064579	Nadia Billingham	
Company Secretary:	Gillian Leno	
Senior Management Team:	Julie Duffy	Chief Officer
Bankers:	Lloyds 134 High Street Stourbridge West Midlands DY8 1DS	
Independent Examiner	Liubov Short FICB PM DIp 139 Hole Lane Birmingham West Midlands B31 2DE	

THE WHAT? CENTRE LIMITED
REPORT OF THEIR TRUSTEES AND DIRECTORS
FOR THE YEAR ENDED 31st MARCH 2025

The Trustees and Directors present their report and financial statements for the year ended 31 March 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The organisation is a charitable company limited by guarantee, incorporated on 6 August 1997 and registered as a charity on 24 September 1997. In September 1997, the charitable company took over the charitable activities of the former charitable trust, The What? Centre, and acquired its net assets and funds. The former charitable trust had operated since

The Company was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Recruitment and Appointment of Trustees

The Directors of the Company are also charity trustees for the purposes of charity law. Under the requirements of the Memorandum and Articles of Association the trustees may at any time appoint a person who is willing to be a trustee. A trustee so appointed shall hold office only until the next annual general meeting but shall be eligible for re-appointment at such annual general meeting. Any person who is recommended by the trustees for appointment as a trustee can be proposed for appointment at a general meeting, given the appropriate notice to all persons entitled to receive notice of the meeting. The charity may also, by ordinary resolution, appoint a person who is willing to act to be a trustee.

The trustees have given due consideration to the qualities required for new trustees. They have a recruitment process that involves inviting people to express an interest in becoming a director and then providing a CV and a letter of application addressing the skills they would bring to the Board and why they would like to be a Trustee. They are then interviewed by the Board and young people and given information about their role, including the induction process and a job description of their role. The interview also looks at any possible conflicts of interest. The Chair and the Board in consultation with young people then make the final decision. All members of the Board are DBS checked.

New trustees are appointed on a probationary basis for the first six months to ensure that all prospective Board members gain knowledge of the Centre and its work, embrace the ethos of the Centre and show the skills needed for such a position. The Board have an excellent background in working with children and young people. The Chair of the Board has a background in working in Business when she was younger, she was with us on a New Deal Project and stayed with us as a member of the Board when she left as a New Deal Placement. Last year she took over as temporary Chair and was then voted by the Board as Chair. Our previous Chair who is till a full member of the Board has a background in health, sexual health and learning disabilities and working with students with a range of disabilities, which is very valuable experience to our service. She also completed her training and qualifications as a Counsellor. She also has lot of experience in managing projects including her worklife and also her voluntary work. Another member of the Board was an employee at The What? Centre when the Centre first started and came back a few years ago to volunteer on the Board. She has vast experience of working with young people and chairs the board of a housing organisation for people with learning disabilities, and so brings great experience of board protocols and procedures. The organisation also has several young people's groups who can feed into the Board. These include the LGBTQ+ groups at the Centres and we will be starting a new group for Asian young women who will also feed into the Board.. The Board is also looking to increase its size by two or three new members by the end of 2026 and they have identified that they would like to find a new member of the Board who has vast experience in Accounts and Finance and also in Social Enterprise as part of further developing our trading arm.

The work of the Centre has changed over the years and we now see children and young people from aged 5-18 under a contract with the NHS and also see adults from 18 and above through other contracts. We also have a HIV Project for all age groups and a specialist LGBTQ+ Project and Ethnically Diverse Project specifically for 13-18's.

The What? Centre is now 40 years old and will be holding a celebration of its 40 years in November 2025.

Trustees Induction and Training

Trustees are offered opportunities for training through Dudley Council for Voluntary Services (DCVS) and Dudley Safeguarding Board, but also attend training within their own organisations which is relevant to their role. The information provided by the Chief Officer on a wide range of issues also constitutes internal training. They also contribute knowledge from their own training and experiences of working with young people.

The Chief Officer provides the Board with regular in-depth reports on funding applications, financial viability, background information on the progress of the Centre regarding new areas of work and funding of current activities and information on any changes in children and young people's funding. The Chief Officer advises the Board of locally and nationally arising opportunities and anything relative to the charity's operations.

Financial and governance information is furnished in the form of annual reports and accounts, information relating to the operating and funding environment, plans and budgets. Due to the retirement of our Business Manager, and part of her role being the completion of the Accounts and payroll - the Board made a decision to place the production of our Accounts and payroll with another larger charity and a contract was put in place for the production of all of the aforementioned, alongside regular reports to the Board..

Risk management

The Management Team has increased this year following a decrease in the previous year due to the retirement of the Business Manager. We now have our Chief Officer of some 37 years and we appointed a Deputy CO and a new Counselling Manager who had been a Counsellor with us for many years and wanted to move into management. The Management Team meet on a weekly basis and they conduct reviews of the major risks to which the charity is exposed and report on these risks to the Trustees; such risks are worked through in Board meetings. The Management Team also looks at the day to day work of the Centre, the potential for new contracts, improvement in our data collection and reporting methods, training for team members, recruitment of placement counsellors, the management of sessional counsellors. There is a clear definition of roles.

Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to either of our centres.

The Centre has a robust Child and Vulnerable Youth Adult Protection Policy and Procedure, updated yearly, and all members of staff, volunteers and placements have received the relevant level 2 in Child and Vulnerable Young Adult Protection Training through the Safeguarding Children Board or other external training organisations, the CEO, and Counselling Manager have level 3 Safeguarding training and the Deputy CO will also complete this training shortly.. All members of the team, Board members, volunteers and placements are subject to DBS checks before starting work with the organisation and updates in line with current DBS requirements, and the Centre complies with GDPR. The Centre makes several Child Protection referrals on Child and Vulnerable Young Adults each year and so the Chief Officer and her team are highly aware of the process of referral and action on child protection matters.

Organisational Structure

The Charity is governed by the Board of Directors (Trustees) who meet as a Board every three months but also the Chief Officer and the Board regularly keep in touch via email and zoom so that the Chief Officer can update the Board, and the Board can alert the Chief Officer of any potential opportunities. The Board meets more frequently when this is necessary to do so.

The Chief Officer reports to the Trustees and is supported by a team of staff. . She also receives line management and external supervision for her counselling and management role. All staff and volunteers in the organisation receive supervision, external clinical supervision and line management, as appropriate. Training needs are regularly addressed and agreed in supervision sessions. Trustees are informed of any relevant training opportunities. Training opportunities are also circulated to the whole of the team, including the Board, via our regular in-house newsletter.

The Chief Officer has the major role in producing funding applications and negotiating new contracts and of expanding the work of the centre both geographically and into new areas of work. The Chief Officer's role also includes leadership, operational planning and management, human resources, financial planning, community relations and partnership and advocacy. The Board receives financial reports at each Board meeting and agrees budgets for the organisation. The CEO, the Deputy CO and the Counselling Manager have overseen human resources, supporting the staff team, sessional staff, volunteers and placements. Peninsula is also engaged by us to provide support in this role, including the writing and production of the staff handbook, legal employment issues, up-dating statutory policies and a range of other employment issues.

The Chief Officer and the Deputy CO have a major role in the development of the Social Enterprise Company, What Enterprise Limited. Opportunities to develop the Social Enterprise through online services and face to face services have increased this year. The CEO and Deputy CO will continue this work post 2025. Any income from the Social Enterprise, once sessional counsellors invoices have been paid are paid to the Charity to help with the continuation of the work.

The Centre has a computerised statistical system called IAPTUS that enables the production of reports which in turn help to monitor performance against targets. It also has electronic systems for collecting quantitative and qualitative data through the Young Person's CORE system and for Adults using PHQ9 and GAD 7 which all show the improvements and outcomes for clients, and assess the client risk scores both before and after attending counselling.

All the Trustees have a good understanding of the finance of the organisation and monitor these at each Board meeting. The Centre has a computerised accounting system which Beacon have continued to use to produce our accounts so that reports can be easily downloaded for meetings. Towards the end of the last financial year the Business Manager took retirement and the Board entered an agreement with a larger Charity called Beacon who have provided bookkeeping and salary payments services for the Centre. The Board agreed that this would be a good approach to managing our funds in the future and although we tried to recruit a part-time bookkeeper to take on those elements of the Business Manager's post, this proved very difficult to find someone with the right skills. This took a few months to handover completely but luckily the Business Manager assisted with a few hours until the handover was complete, the CEO also continued that engagement meeting with Beacon on a regular basis and agreeing invoices for payment. A service level agreement was produced by Beacon for the bookkeeping and salary payments to be managed through them and this entailed them providing regular financial reports to the CEO and to the Board and ensuring prompt agreed payments invoices and

OBJECTIVES AND ACTIVITIES

The company's objects, and principal activities as set out in the governing document are to relieve the mental and physical ill health of young people and to promote their mental, physical and social well-being, in particular, but not exclusively, by establishing and maintaining a free advice and information service and confidential counselling service. The service focuses on young people between the ages of 13 and 25 in the Borough of Dudley within the County of the West Midlands. However there has been great demand on their services for younger clients and so the Charity now provides counselling for 5–25-year-olds and although mainly a Children and Young People's Service we now offer a range of services for Adults as well. The mission statement may need to change a little next year to encompass these wider services but also we do not want to lose focus on the specialist work with Children and Young People.

The charity's mission statement and aims are reviewed each year at the strategic planning event. Currently these aims and objectives and mission statement are summarised as follows:

Mission Statement "To provide a high quality, client centred service for young people mainly between the ages of 13 and Aims:

1. Providing an advice and information service that helps young people to cope with issues such as housing, homelessness, sexual health, employment and training.
2. Providing a therapeutic counselling service.
3. Continuously developing services that reflect changing needs and opportunities.
4. Lobbying on behalf of young people.
5. Pioneering new ways of working with young people.

Objectives:

1. To liaise and network with other organisations.
2. To achieve and maintain high quality standard quality marks, including their Investors in People status and British Association for Counselling and Psychotherapy Accreditation (BACP)
3. To recognise, utilise and develop staff and volunteer skills to meet the needs of the organisation and its clients.
4. Accessing clients through drop in / telephone / post /e-mail / outreach / referral
5. To build on the good name of The What? Centre.
6. To offer support, mentoring and advocacy.

PUBLIC BENEFIT

The Trustees confirm that they paid due regard to the guidance given by the Charity Commission on the public benefit. The Trustees consider that all the charitable activities of the charity are for the public benefit.

ACHIEVEMENTS AND PERFORMANCE

Activities undertaken this year have resulted in the provision of 8,408 sessions which includes Counselling and Advice Sessions, BeeHive and also groupwork. Every day we take around 25 calls, over the year around 6,250 calls for advice and information, including enquiries about whether we have received referrals into counselling, queries about our services, support for parents and their children, queries about the groups.

We also complete lots of advice sessions that are not entered onto our electronic database so not recorded but provide immediate advice such as where to access drugs and alcohol services, people who have received letters through the post which might worry them and they want someone to cast a glance over them, someone asking for telephone help, or parents ringing us because they are in great distress.

All our funding provides services for young people in the daytime and evenings until 7.00pm on weekdays, and all-day Saturdays at Stourbridge Office and Monday to Thursday at our Dudley Office. Daytime appointments are mainly for children who are not in school or maybe in further education and have days off during their week and also we try when possible we try to see adults in the daytime.

Funding streams this year have been somewhat different. Last year we began a Consortium Pilot with Black Country NHS Foundation Trust, having previously been funded through Dudley NHS for some of our counselling work with children and young people. Consortium work was different for us and we undertook the contract as the lead organisation but working closely with the AOC, Black Country Mental Health and Phase Trust. This year was our first full year under this contract and between the consortium we saw hundreds of children and young people who were referred through GP's and into a Single Point of Access based at CAMHS and then they refer to us. In March 2024 the Trust funded us for a month to run a pilot for a consortium we were part of called the MHCC and this then led to a contract for the consortium this year with The What? Centre as the Lead and other Members of the consortium contributing to that contract. This has then enabled us to significantly reduce waiting times for counselling down to just a few weeks. For 2025-2026 we understand that we will have another consortium contract but that in January or thereabouts of 2026 that the contract will go out to

A couple of the not so good points about this contract is that we found that less BAME and LGBTQ+ clients were referring into the SPA (Single Point of Access at CAMHS), although they have still been able to refer into the LGBTQ+ groups via our website as we decided to keep the groups going until further funding could be found. Specifically because the young people in the groups had given very good accounts of how important the groups had been to them in their lives.. We raised this with the Trust because young people who use the LGBTQ+ groups met with commissioners and told them they would be unlikely to refer in via their GP. and the SPA system. We understand that the NHS are looking at this Nationally but were applied to the Community Fund for funding to continue these groups and to start a young Asian Women's Group and to provide a self-referral process for LGBTQ+ and also Ethnically Diverse young people to self refer into the groups, counselling and also family support. Already only 3 months into the 3 year project we are receiving the self referrals and have reduced the barriers for young people who might never go through their GP. The Board and the clients would like to express their thanks to The Lottery Community Fund for listening to what LGBTQ+ and Ethnically Diverse young people wanted. We did run this project which was originally and now again called Fusion, for more than 6 years funded originally through The Home Office and then through Public Health but last year was part of the cuts in Public Health. The Board is pleased to announce the new opening of the project again in May 2025.

Mid-summer in 2023 we tendered for the HIV project we had carried out for several years and fortunately we were successful alongside our partners on that bid - Brook. The contract is for 3+2+2 years. Our project is called BeeHIVE and provides support for people of all ages in the borough living with HIV/AIDS, provides training for the statutory and voluntary sector on HIV Awareness and provides a range of LGBTQ+ groups for over 18's and HIV testing throughout the borough. Public Health commissioned an external report on all their sexual health services, which was very favourable about the value which service users gained, and Public Health felt the project provided. The BeeHIVE Project has gone from success to success widening the breadth of their work. This year we partnered with Health Watch who had been commissioned (alongside other Healthwatches in the Country) to oversee the collection of feedback from LGBTQ+ over 18 clients to gather evidence on how they were treated by GP's and we more than met their target with regards to numbers and now the report has been publicised by Healthwatch.

This year we have also been part of another consortium with the Beacon Centre being the lead of the project and the purpose of the work to reduce the numbers of people aged 18+ who are on the Dudley Talking Therapies waiting list. The project is called Dudley Talking Therapies Plus. This has enabled us to see many people over the age of 18 who were waiting to be seen by Dudley Talking Therapies but their waiting list was long and so their partnership with Beacon and our consortium means that clients are able to be seen without long waits. The CO's of The What? Centre and the AOC are the Clinical Leads on the Project.

We understand that there is a chance that this work will continue and has been extended into 2026. Clients are measured on PHQ9 and GAD7 when they enter therapy and when they leave therapy and the levels of change are then fed back to Beacon for them to collect the data together for Dudley Talking Therapies.

The Centre business planning is regularly reviewed and allows for new emerging work and opportunities and, indeed, the plans meet the aims of the organisation in terms of providing advice and counselling services but also developing services that reflect the changing needs and opportunities, using the voices of young people who use the service to lobby on their behalf and continuing to develop the good name of the What? Centre.

Since Covid we have continued to provide a mixture of face-to-face, online and telephone counselling. Although face-to-face is the most popular, we realised that for some clients travelling to our Centre's can be problematic - both are in local towns - but many families are experiencing difficulties with the high price of petrol or bus fares which mean that getting their children to the service could prove problematic, so this approach enables us to mix and match according to client

There is a great deal of respect for the counselling we provide for children and young people throughout the borough, both within the voluntary and community sector and with mental health clinicians, with most of our clients being referred through CAMHS and iCAMHS SPA.

The Government sets national outcomes targets regarding mental health provision for young people, and we support BCHCFT in its role to show the numbers of young people who were accessing support through their contracted provision by being part of the national data collection system to prove how many young people are accessing services.

Our IAPTUS system allows for secure storage of client data and outcome reporting, which has meant that through a very secure system we have been able to allocate clients and counsellors have been able to access the client's assessments without paper copies. The IAPTUS system also enables some 200 different counselling outcomes measurements. We will, of course, mainly use two outcomes' measurements but can also use others which may be helpful to the clients.

The Chief Officer feels that the organisation is in a much stronger position now both in terms of being able to evidence outcomes but also in terms of being able to use these outcomes to try to negotiate further contracts and sees the organisation going from strength to strength in terms of its reputation amongst professionals and children and young people and their families. The CEO also feels that being the lead in the Consortium work with BCHCFT also sets a bar for the level of work we are able to provide and all the CEOs from the MHCC Consortium are working together to ensure that this contract continues.

Some trainee placement counsellors have gone on to volunteer as counsellors once their placement has been completed and they are fully qualified and in some cases the Centre has been able to offer them paid posts or paid sessional work. The organisation has performed very well against all targets and outcomes required by funders.

The Centre holds many awards for their counselling services including:

- BACP Accreditation – a highly prestigious accreditation which now requires yearly accreditation goals to maintain accreditation rather than the five-year re-accreditation. The Centre abides by the Code of Ethics of the British Association of Counselling and Psychotherapy.
- The Queens Award for Voluntary Services
- Investors in People for The What? Centre and The What? Enterprise.
- Quality Standard assessed as green the highest score available. This Quality standard was assessed by Black Country Health Foundation Trust. This inspection involved review of all policies, checking of DBS's, proof of safeguarding training, speaking with staff and placements and contact with 12 young people who had used our services and had agreed to speak to the Quality Assessors.

The Centre has received excellent feedback from clients and other agencies throughout the year and this anonymised feedback is used in bid writing and contract updates with commissioners.

FINANCIAL REVIEW

The income for the year was £581,970, The Centre always works hard to raise funds for the service and to work closely with Commissioners to address the issues of sustainability of funding. A lot of work goes into sustainability and the Centre's income this year was less than half that of two years ago, partly due to the lack of non-recurrent funding we had received in the previous few years. It was a difficult year for us financially as we moved from being commissioned by the CCG and then DIHC and then the reduced contract last year as we passed over to Black Country Trust meant that we were not able to replace the Counselling Manager and indeed our Management Structure per say needed to be reduced. So, growth was really halted.

This coupled with the fact that we have only just started the 2024/2025 contract with BCHCFT and again this has meant a new way of working where the CEO of the What? Centre has had to take a leading role in the new consortium way of working and this together with meetings and reports has taken a lot of the CEO's time. The CEO is hoping that once this is all embedded that she will have more chances to apply for further funds to meet the needs of children, young people and families which has grown year on year but also as demand on services continues to rise.

The Centre has a clear policy on monitoring spend against contracts and has fulfilled all its contracts. Such contracts have clear stipulations regarding the kind of support people can receive, the age groups, issues etc. and they are fully within the remit of the work undertaken by the Charity.

Reserves policy

The Board has a policy of maintaining at least three months reserves and working towards six months reserves in the longer term, mainly to ensure that young people who use the service would always have due notice if ever the Centre became financially unviable. This is particularly important because the Centre works with some extremely vulnerable young people, but also to ensure that due notice and redundancy can be provided to staff.

The continuing development of What Enterprise, a social enterprise company, is seen as key to developing reserves as much of the Centres' funding is restricted to the funding criteria, but we are all mindful of the fact that the busier the Charity is, the less time there is available to develop the Social Enterprise, although this will still be vital. The Chief Officer is encouraged by the Board to ensure that all funding applications, where appropriate, include for full cost recovery and management costs because all new projects require significant input from the management team.

General Funding and Going Concern

One of our ongoing concerns are the limited number of sessions we are able to provide for children and young people who may need more than 7 sessions (including an assessment) this is because the Trust mainly fund short term counselling although we do have a bit of discretion on that, some children and young people do need longer term therapy. Another concern for us is that since all our referrals for CYP must go through the SPA, some young people have expressed that they would not go through the CAMHS service and would like to self-referral.

We would also like to see that our main contracts are for longer terms. The current one we have with BCHCFT is just for the year and this makes it difficult to plan. We have no reason to believe that we will not continue with this contract after this year is over, however we are mindful that it might go out to tender but we will not know until January 2026. However, feedback from CAMHS has been very positive and so it looks very likely that as a consortium we will be in a good position to tender.

PLANS FOR THE FUTURE

We will continue to meet the targets for current funding and to identify longer term funds for a Counselling

The CEO plans to retire by the end of March 2026 and so recruitment of the right person and a good handover will be crucial. The CEO is currently producing manuals to help with the handover of the work to the new CEO but is also ensuring that we will never be in a position of one person knowing how to complete tasks and so the CEO wants to also train the Deputy CEO and the Counselling Manager and the administrator in certain elements of her role. The CEO has been with us for more than 37 years and 34 of those in Senior Management and she is trying to ensure that the continuity of work and responsibilities are clearly designated to the right people in the organisation.

We will continue to keep the IAPTUS system permanently and pay a fee to be able to use the site. There are three separate security measures to access the site which means that no unauthorised access can be obtained. The site also enables us to send SMS reminders to clients and to collect outcomes data and reports on how our service is performing.

The What? Centre has Business Continuity Plans and a Business Plan in place but as stated above sometimes planning is difficult in this climate with shorter term contracts. We have plans for the development of the Social Enterprise as income from Private Counselling has grown, sometimes it is parents who are having private counselling for themselves whilst their child receives counselling through our NHS Contract and on other occasions parents have been so pleased with the progress of their child under the NHS contract that when the counselling with the NHS is completed (normally 7 free sessions = 6+ assessment) they have chosen to ensure that their child has access to more sessions. We have also seen an increase in other charities purchasing counselling sessions for their clients. Also since the CEO became a qualified Clinical Supervisor we have received income from her providing those sessions through the What? Centre and because she is salaried by the What? Centre all of the proceeds from the sessions have come to the Charity. We have also received our first enquiry about mediation. All of these will increase our income. We would also like to extend our counselling services into more local schools.

We have two premises, one based in Stourbridge which is the main site and the other in Dudley, both just off the main High Street. Both buildings are under full repair leases and so the onus has mainly been on us to raise the funds for. Going concern is presumed by the Trustees in preparing their financial statements.

TRUSTEES' RESPONSIBILITIES

The trustees (who are also directors of The What? Centre Limited for the purposes of the company law) are required to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of its financial activities for that year together with its assets and liabilities at the end of the year and adequately distinguish any material special trust or other restricted fund of the company. In preparing those financial statements, the directors are required to:

- a) select suitable accounting policies and then apply them consistently.
- b) make judgements and estimates that are reasonable and prudent.
- c) state whether the policies adopted are in accordance with the appropriate SORP on Accounting by Charities and the Accounting Regulations and with applicable accounting standards subject to any material departures disclosed and explained in the financial statements; and
- d) prepare the financial statements on the going concern basis unless it is inappropriate to assume that the company will continue in its activities.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006 and Statements of Recommended Practice (SORP2015) and the regulations made under section 130 of the Charities Act 2011. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and irregularities.

This report was approved by the Board on the

and signed on its behalf.

Jemma Morris
Chair of Trustees

Charity Number 1064579

THE WHAT? CENTRE LIMITED
Independent Examiners Report
For the year ended 31 March 2025

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2025 which are set out on the following pages

Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

Since the Company's gross income does not exceed £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a Fellow Member of the Institute of Certified Bookkeepers (ICB), Fellow FICB PM.Dip Membership number 317078.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect :

- (1) accounting records were not kept in respect of the company as required by section 386 of the 2006 Act or
- (2) the accounts do not accord with those records
- (3) the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination ;or
- (4) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Charity Number 1064579
Relevant Professional Qualifications
Address

Liubov Short
FICB PM Dip
139 Hole Lane
Birmingham
West Midlands
B31 2DE

Date :

THE WHAT? CENTRE LIMITED
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025

	<u>Notes</u>	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds	Total Funds
		2025	2025	2025	2025	2024
		£	£	£	£	£
Income						
Charitable activities	3	35,204	-	479,781	514,986	454,998
Donations & gifts	2	508	-	64,162	64,670	5,570
Investments		2,314	-	-	2,314	3,134
TOTAL INCOME		<u>38,027</u>	<u>-</u>	<u>543,943</u>	<u>581,970</u>	<u>543,943</u>
Expenditure						
Charitable Activities	4	252,161	-	312,836	564,997	567,072
TOTAL EXPENDITURE	4	<u>252,161</u>	<u>-</u>	<u>312,836</u>	<u>564,997</u>	<u>567,072</u>
Charity Number 1064579						
Net Income		(214,134)	-	231,107	16,973	(103,370)
Reconciliation of funds						
Total funds brought forward		-	114,299	38,857	153,156	256,526
Transfers				-	-	-
Total funds carried forward		<u>- 214,134</u>	<u>114,299</u>	<u>269,964</u>	<u>170,129</u>	<u>153,156</u>

There were no recognised gains or losses for 2025 and 2024 other than those included in the Financial Activities.

This Statement of Financial Activities incorporates the same information required for an Income and Expenditure account under the Companies Acts

** See Note 17 for full 2024 comparatives

THE WHAT? CENTRE LIMITED
BALANCE SHEET
FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025	2024
		£	£
Fixed Assets			
Tangible Assets	9	50	61
Current Assets			
Debtors	10	37,558	43,978
Bank & Cash in hand		181,757	182,687
		<u>219,315</u>	<u>226,665</u>
Creditors : Amounts falling within one year	11	<u>49,236</u>	<u>73,570</u>
Net Current Assets		170,078	153,095
Net Assets	12	<u>170,129</u>	<u>153,156</u>
Funds			
Charity Number 1064579	13	- 214,134	0
Designated Funds	13	114,299	114,299
Restricted funds	13	269,964	38,857
TOTAL FUNDS		<u>170,129</u>	<u>153,156</u>

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

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

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

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies

Approved by the board of directors and trustees on and signed on its behalf

Jemma Morris
Director and trustee

Company registration number: 3415168

THE WHAT? CENTRE LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Basis of preparation of accounts

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with , the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) second edition published October 2019 and the Charities Act 2011 the Companies Act 2006 and UK Generally Accepted Practice. The Financial statements are prepared on a going concern basis under the historic cost convention modified to include certain items at fair value when applicable. The financial statements are prepared in sterling which is the functional currency of the charity. Significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. Resources expended are allocated to the particular activity where the cost relates directly to that activity. Salary and other office running costs are apportioned between charitable activity support costs and governance costs based on estimate of staff time to each. The same methods of apportionment have been used in previous years.

Allocation of support and governance costs

Support costs have been differentiated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice . These costs include costs related to statutory examination and legal fees together with an apportionment of overhead and support costs relating to trustees meetings .

Charity Number 1064579

THE WHAT? CENTRE LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

Value Added Tax

The charity is not registered for VAT. In common with many other similar charities expenses are inflated by VAT, which cannot be recovered.

Estimation uncertainty

In the view of the trustees in applying the accounting policies adopted, no judgements were required that have a significant effect on the amounts recognised in the financial statements nor do any estimates or assumptions made carry a significant risk of material adjustment in the next financial year.

Debtors

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

Cash at bank and in hand

Cash at bank and in hand includes a bank account and small amounts of cash.

Creditors and provisions

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

Tangible fixed assets for use by charity

These are capitalised if they can be used for more than one year, and cost at least £1,000. They are valued at cost.

Depreciation is provided at rates calculated to write off the cost less estimated residual value, over their expected useful lives.

Office Equipment	33% reducing balance
Fixtures and Fittings	17.5% reducing balance

The Directors consider that the charity remains viable for the year ahead

THE WHAT? CENTRE LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

2. DONATIONS

	Unrestricted	Restricted	2025	2024
	£	£	£	£
Gift Aid Tax Refunds	86	-	86	150
Small Donations	422	64,162	64,584	5,420
	<u>508</u>	<u>64,162</u>	<u>64,670</u>	<u>5,570</u>

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted	Restricted	2025	2024
	£	£	£	£
Dudley CCG 13-17 yr olds	-	-	-	182,260
Dudley Public Health (BeeHIVe)	-	123,190	123,190	94,042
Charity Number 1064579	-	-	-	38,196
National Lottery Community Fund Family Project	-	-	-	57,370
Counselling Contracts	16,556	-	16,556	33,261
What Enterprise Recharges	16,923	-	16,923	19,578
Wider Determinants	-	22,225	22,225	2,000
Blach Country NHS Foundation Trust	-	317,867	317,867	26,175
Talking Therapies	-	16,500	16,500	-
Fusion DVCS	-	-	-	2,010
Room Hire	-	-	-	106
Insurance Claim	-	-	-	-
Other Income	1,725	-	1,725	-
	<u>35,204</u>	<u>479,781</u>	<u>514,986</u>	<u>454,998</u>

THE WHAT? CENTRE LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

4. EXPENDITURE

	2025	2024
	£	£
Costs directly allocated to Activities		
Staff Costs	242,957	247,766
Sessional Workers	135,106	133,867
Premises and Utilities	52,859	33,300
Rent	28,750	21,822
Supervision	3,465	7,442
Computer and Software Expenditure	5,517	7,365
Small Capital Items	-	-
Database costs	27,441	24,514
Volunteer Expenses	-	-
Travelling and Subsistence	180	1,770
Training and Conference	224	292
Advertising and Publicity	1,454	598
Charity Number 1064579	5,268	7,319
BeeHIVe direct costs	873	734
Bank Charges	107	101
Recruitment	-	556
Depreciation	11	14
Support costs allocated to Activities		
Staff Costs - Management, Finance and Administration	43,206	55,944
HR and Health & safety	8,397	5,564
Legal Costs	1,206	1,519
Office Costs	1,551	5,129
Telephone and Postage	6,203	7,893
Governance Costs	223	3,563
TOTAL	564,997	567,072

The charity has one main activity - providing advice and counselling services.

THE WHAT? CENTRE LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

5. GOVERNANCE COSTS

	2025	2024
	£	£
Statutory Accounts Preparation and Independent Examination	3,835	3,150
General Office and Finance Staff	400	400
Other Costs	13	13
	<u>4,248</u>	<u>3,133</u>

6. NET INCOME FOR THE YEAR

	2025	2024
	£	£
This is stated after charging:		
Depreciation	<u>11</u>	<u>16</u>

7. STAFF COSTS

	2025	2024
	£	£
Charity Number 1064579	221,023	258,832
Social Security Costs	21,087	23,951
Pension Costs	11,725	15,979
Employment Allowance	(5,000)	(5,000)
Redundancy		1,683
	<u>248,835</u>	<u>295,445</u>

	2025	2024
Employee receiving emoluments of more than £60,000.	1	1

Pension costs relate to company contributions to a stakeholder pension scheme.

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

	2025	2024
	Number	Number
Chief Officer	1	1
Admin and Finance	1	1
Advice and counselling	4	8
	<u>6</u>	<u>10</u>

THE WHAT? CENTRE LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

8. TRUSTEE REMUNERATION AND RELATED PARTY TRANSACTIONS

No trustee received any remuneration during the year (2025 -£Nil) or received reimbursed expenses (2025 - £Nil)

No trustee or other person related to the charity had any personal interest in any contract or transactions entered into by the charity during the year (2025 - £Nil)

9. TANGIBLE FIXED ASSETS

	Equipment	Fixtures & Fittings	Total
	£	£	£
Cost			
At 1 April 2024	16,113	5,355	21,468
Additions	-	-	-
At 31 March 2025	<u>16,113</u>	<u>5,355</u>	<u>21,468</u>
Charity Number 1064579			
Depreciation			
At 1 April 2024	16,113	5,294	21,407
Charge for Year	-	11	11
At 31 March 2025	<u>16,113</u>	<u>5,305</u>	<u>21,418</u>
Net Book Values			
At 31 March 2025	<u>-</u>	<u>50</u>	<u>50</u>
At 31 March 2024	<u>-</u>	<u>61</u>	<u>61</u>

10. DEBTORS

	2025	2024
	£	£
Prepayments	2,899	4,195
Trade Debtors	34,659	39,783
	<u>37,558</u>	<u>43,978</u>

THE WHAT? CENTRE LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Other Creditors and Accruals	3,214	3,150
Sundry Creditors	12,659	66,326
Trade Creditors	33,364	4,094
	<u>49,236</u>	<u>73,570</u>

12. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	General Funds £	Restricted Funds £	Total Funds £
Tangible Fixed Assets	50	-	50
Net Current Assets	-99,886	269,965	170,078
Charity Number 1064579			
Net Assets at 31 March 2025	<u>-99,836</u>	<u>269,965</u>	<u>170,129</u>

THE WHAT? CENTRE LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

13. MOVEMENT IN FUNDS

	1 April 2024 £	Incoming Resources £	Outgoing Resources £	transfers between funds
Restricted Funds:				
Dudley CCG 13-17 yr olds	-	-	-	
Dudley Public Health (BeeHIVe)	7,964	123,190	130,620	
Charity Number 1064579	-	-	-	
National Lottery Community Fund Family Project	26,696	-	7,553	
Wider Determinant	2,000	22,225	4,764	
Douglas Turner Trust	1,000	-	1,000	
General fund (Window Replacement)	-	64,162	18,505	
BCH	-	317,867	140,638	
Talking Therapies	-	16,500	1,348	
18-25s	-	-	5,415	
Fusion DCVS	1,197	-	2,993	
Restricted Funds:	<u>38,857</u>	<u>543,943</u>	<u>312,836</u>	<u>-</u>
Charity Number 1064579				
Designated Funds	<u>114,299</u>	<u>-</u>	<u>-</u>	
General Funds:	<u>-</u>	<u>38,027</u>	<u>252,161</u>	
Total Funds	<u>153,156</u>	<u>581,970</u>	<u>564,997</u>	<u>-</u>

Restricted Funds:

The restricted funds are all in connection with the charities one main activity providing advice and counselling services children and young adults

Designated Funds:

The designated fund has been set up at the recommendation of the board of directors to: a) Cover the running costs, in salaries, of the charity during any possible transition of funding arrangements; b) Ensure that our obligation to current be met in the event of loss of funding (six-months cover); c) Cover any increased premises charges in line with the bus d) to deal with the current economic uncertainty and increases in utility costs e) contingency costs for repairs and renew buildings. Some of the contributions to the current designated fund have come from recharges and donations from Wh Enterprise.

2025
£
-
534
-
19,143
19,461
-
45,657
177,229
15,152
- 5,415
- 1,796
<u>269,965</u>
<u>114,299</u>
<u>- 214,134</u>
<u>170,129</u>

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THE WHAT? CENTRE LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

14. OPERATING LEASE COMMITMENTS

As at 31 March 2025 the charity had annual commitments under non-cancellable operating leases on land and buildings as follows:

		2025	2024
		£	£
Expiry Date: 1 July 2022	Stourbridge		
Next year		10,000	10,000
Between two to five years		40,000	40,000
Between five and ten Years		-	10,000
Expiry Date: 31 March 2024	Dudley		
Next year		-	-

15. MEMBERS' LIABILITY

Charity Number 1064579

16. RELATED PARTY TRANSACTIONS

The members of the What? Centre limited are also directors of The What Enterprise Limited, which was incorporated on 19 June 2009.

THE WHAT? CENTRE LIMITED
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025

17. SOFA Comparatives

	<u>Notes</u>	Unrestricted Funds 2024 £	Designated Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £
Income					
Charitable activities	3	52,945	-	402,053	454,998
Donations & gifts	2	1,547	-	4,023	5,570
Investments		3,134	-	-	3,134
TOTAL INCOME		57,626	-	406,076	463,702
Expenditure					
Charitable Activities	4	173,118	-	393,954	567,072
Charity Number 1064579	4	173,118	-	393,954	567,072
Net income		(115,492)	-	12,122	(103,370)
Reconciliation of funds					
Total funds brought forward		69,791	160,000	26,735	256,526
Transfers		45,701	(45,701)		
Total funds carried forward		-	114,299	38,857	153,156

Registered number
06939130

The What Enterprise Limited

Filleted Accounts

31 March 2025

The What Enterprise Limited
Registered number: 06939130
Balance Sheet
as at 31 March 2025

	Notes	2025 £	2024 £
Current assets			
Cash at bank and in hand		4,663	11,115
Creditors: amounts falling due within one year	3	(11,356)	(10,730)
Net current assets		1,000	1,000
Total assets less current liabilities		1,000	1,000
Creditors: amounts falling due after more than one year	4	(1,000)	(1,000)
Net Assets		-	-
Capital and reserves			
Shareholders' funds		-	-

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

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

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

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

Jemma Morris
 Director
 Approved by the board on

The What Enterprise Limited
Notes to the Accounts
for the year ended 31 March 2025

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Taxation

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

2 Employees

	2025	2024
	Number	Number
Average number of persons employed by the company	<u>0</u>	<u>0</u>

3 Creditors: amounts falling due within one year	2025	2024
	£	£
Trade creditors	7,065	375
Other creditors	4,291	10,355
	<u>11,356</u>	<u>10,730</u>

4 Creditors: amounts falling due after one year	2025	2024
	£	£
Trade creditors	<u>1,000</u>	<u>1,000</u>

5 Other information

The What Enterprise Limited is a private company limited by guarantee and incorporated in England.
Its registered office is:

23 COVENTRY STREET
STOURBRIDGE
WEST MIDLANDS
DY8 1EP

This document was delivered using electronic communications and authenticated in accordance with the registrar's rule relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006

Registered number
06939130

The What Enterprise Limited

Filleted Accounts

31 March 2025

The What Enterprise Limited
Registered number: 06939130
Balance Sheet
as at 31 March 2025

	Notes	2025 £	2024 £
Current assets			
Cash at bank and in hand		4,663	11,115
Creditors: amounts falling due within one year	3	(11,356)	(10,730)
Net current assets		1,000	1,000
Total assets less current liabilities		1,000	1,000
Creditors: amounts falling due after more than one year	4	(1,000)	(1,000)
Net Assets		-	-
Capital and reserves			
Shareholders' funds		-	-

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

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

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

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

Jemma Morris
 Director
 Approved by the board on

The What Enterprise Limited
Notes to the Accounts
for the year ended 31 March 2025

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

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Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Taxation

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

2 Employees

	2025	2024
	Number	Number
Average number of persons employed by the company	<u>0</u>	<u>0</u>

3 Creditors: amounts falling due within one year	2025	2024
	£	£
Trade creditors	7,065	375
Other creditors	4,291	10,355
	<u>11,356</u>	<u>10,730</u>

4 Creditors: amounts falling due after one year	2025	2024
	£	£
Trade creditors	<u>1,000</u>	<u>1,000</u>

5 Other information

The What Enterprise Limited is a private company limited by guarantee and incorporated in England.
Its registered office is:

23 COVENTRY STREET
STOURBRIDGE
WEST MIDLANDS
DY8 1EP

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THE WHAT? CENTRE LIMITED

England & Wales - Charity number 1064579

Accounts

THE FINANCIAL STATEMENTS

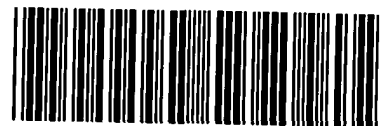
THE WHAT? CENTRE LIMITED

(A Company Limited by Guarantee)

for the year ended 31 March 2024

Company Number 3415168

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THE WHAT? CENTRE LIMITED

(A Company Limited by Guarantee)

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Independent Examiner's Report	9
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Balance Sheet	11
Notes forming part of the Financial Statements	12 to 21

THE WHAT? CENTRE LIMITED

REPORT OF THE TRUSTEES AND DIRECTORS

FOR THE YEAR ENDED 31 MARCH 2024

The Trustees and Directors present their report and financial statements for the year ended 31 March 2024

Charity Name:	The What? Centre Limited	
Charity Registration No:	1064579	
Company Registration No:	3415168	
Registered Office Address:	23 Coventry Street Stourbridge West Midlands DY8 1EP	
Directors & Trustees:	Jemma Morris Gill Leno Nadia Billingham	
Company Secretary:	Carol Wootton	
Senior Management Team:	Julie Duffy	Chief Officer
Bankers:	Lloyds 134 High Street Stourbridge West Midlands DY8 1DS	
Independent Examiner	G P Brookes FCA FCIE BSc Chartered Accountant 130 Wombourne Park Wombourne Wolverhampton WV5 0LY	

THE WHAT? CENTRE LIMITED
REPORT OF THEIR TRUSTEES AND DIRECTORS
FOR THE YEAR ENDED 31st MARCH 2024.

The Trustees and Directors present their report and financial statements for the year ended 31 March 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The organisation is a charitable company limited by guarantee, incorporated on 6 August 1997 and registered as a charity on 24 September 1997. In September 1997, the charitable company took over the charitable activities of the former charitable trust, The What? Centre, and acquired its net assets and funds. The former charitable trust had operated since March 1985.

The Company was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Recruitment and Appointment of Trustees

The Directors of the Company are also charity trustees for the purposes of charity law. Under the requirements of the Memorandum and Articles of Association the trustees may at any time appoint a person who is willing to be a trustee. A trustee so appointed shall hold office only until the next annual general meeting but shall be eligible for re-appointment at such annual general meeting. Any person who is recommended by the trustees for appointment as a trustee can be proposed for appointment at a general meeting, given the appropriate notice to all persons entitled to receive notice of the meeting. The charity may also, by ordinary resolution, appoint a person who is willing to act to be a trustee.

The trustees have given due consideration to the qualities required for new trustees. They have a recruitment process that involves inviting people to express an interest in becoming a director and then providing a CV and a letter of application addressing the skills they would bring to the Board and why they would like to be a Trustee. They are then interviewed by the Board and young people and given information about their role, including the induction process and a job description of their role. The interview also looks at any possible conflicts of interest. The Chair and the Board in consultation with young people then make the final decision. All members of the Board are DBS checked.

New trustees are appointed on a probationary basis for the first six months to ensure that all prospective Board members gain knowledge of the Centre and its work, embrace the ethos of the Centre and show the skills needed for such a position.

The Board have an excellent background in working with children and young people. The Chair of the Board has a background in health, sexual health and learning disabilities and working with students with a range of disabilities, which is very valuable experience to our service. This year it was agreed that the Chair would, on a temporary basis pass this role to another Board member as she was completing a level 5 counselling qualification herself and so whilst on placement for her final year with another counselling organisation she stepped aside informally as Chair to ensure no conflict of interest. Another member of the Board was an employee at The What? Centre when the Centre first started and has come back to volunteer on the Board. She has vast experience of working with young people and chairs the board of a housing organisation for people with learning disabilities, and so brings great experience of board protocols and procedures. Another member of the Board was a placement with us many years ago under New Deal and now works in business and she has now taken on the role of temporary Chair. The organisation also has several young people's groups who can feed into the Board. These include the LGBTQ+ groups at the Centres. The Board is also looking to increase its size by two or three new members by the end of 2025.

Trustees Induction and Training

Trustees are offered opportunities for training through Dudley Council for Voluntary Services (DCVS) and Dudley Safeguarding Board, but also attend training within their own organisations which is relevant to their role. The information provided by the Chief Officer on a wide range of issues also constitutes internal training. They also contribute knowledge from their own training and experiences of working with young people.

The Chief Officer provides the Board with regular in-depth reports on funding applications, financial viability, background information on the progress of the Centre regarding new areas of work and funding of current

activities and information on any changes in children and young people's funding. The Chief Officer advises the Board of locally and nationally arising opportunities and anything relative to the charity's operations.

Financial and governance information is furnished in the form of annual reports and accounts, information relating to the operating and funding environment, plans and budgets.

Risk management

The Management Team has become reduced this year, but the organisation does have plans to increase this to three members of management as soon as funds allow. For example, this year the Counselling Manager moved to another area of the country due to a house move and to have more support from the wider family after the birth of their first child. She returned to us following maternity leave and then needed to move. This was a loss to the organisation and because of reduced funds this year we were not able to replace her post, so this was managed mainly by the CEO and a new admin post. The Management team then consisted of the Chief Officer and the Business Manager and they conduct reviews of the major risks to which the charity is exposed and report on these risks to the Trustees; such risks are worked through in Board meetings. The Business Manager has now retired but is supporting the organisation as it moves its financial operations under an SLA with a larger Charity who will from July/August 2024 take over the financial operations such as producing budgets, cash flows, payments of salaries and invoices and preparing the accounts ready for the accountants at end of the 2024/25 financial year. The Board has previously looked to move some of the financial elements such as payment of salaries to another organisation, so this move makes a great deal of sense to the organisation. This will then allow the Centre to consolidate the other roles needed by the Centre.

Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to either of our centres.

The Centre has a robust Child and Vulnerable Youth Adult Protection Policy and Procedure, updated yearly, and all members of staff and volunteers have received the relevant level 2 in Child and Vulnerable Young Adult Protection Training through the Safeguarding Children Board or other external training organisations, the CEO have level 3 Safeguarding training. All members of the team, Board members, volunteers and placements are subject to DBS checks before starting work with the organisation and updates in line with current DBS requirements, and the Centre complies with GDPR. The Centre makes several Child Protection referrals on Child and Vulnerable Young Adults each year and so the Chief Officer and her team are highly aware of the process of referral and action on child protection matters.

Organisational Structure

The Charity is governed by the Board of Directors (Trustees) who meet as a Board every three months but also the Chief Officer and the Board regularly keep in touch via email and zoom so that the Chief Officer can update the Board, and the Board can alert the Chief Officer of any potential opportunities. The Board meets more frequently when this is necessary to do so.

The Chief Officer reports to the Trustees and is supported by a team of staff and volunteers. She also receives line management and external supervision for her counselling and management role. All staff and volunteers in the organisation receive supervision, external clinical supervision and line management, as appropriate. Training needs are regularly addressed and agreed in supervision sessions. Trustees are informed of any relevant training opportunities. Training opportunities are also circulated to the whole of the team, including the Board, via our regular in-house newsletter.

The Chief Officer has the major role in producing funding applications and negotiating new contracts and of expanding the work of the centre both geographically and into new areas of work. The Chief Officer's role also includes leadership, operational planning and management, human resources, financial planning, community relations and partnership and advocacy. The Chief Officer and Business Manager report to the Board on the financial viability of the organisation and this will remain the same when we transition to Beacon providing the financial data for the Board. The Board receives financial reports at each Board meeting and agrees budgets for the organisation. The CEO and the Business Manager have overseen human resources, supporting the staff team, sessional staff, volunteers and placements. Peninsula are also engaged by us to provide support in this role, including the writing and production of the staff handbook, legal employment issues, up-dating statutory policies and a range of other employment issues.

The Chief Officer and the Business Manager have a major role in the development of the Social Enterprise Company, What Enterprise Limited. Opportunities to develop the Social Enterprise through online services and

face to face services have increased this year. The CEO will continue this work post 2024 financial year until decisions are made about whether to employ another Business Manager or a Deputy Manager.

The Centre has a computerised statistical system called IAPTUS that enables the production of reports which in turn help to monitor performance against targets. It also has electronic systems for collecting quantitative and qualitative data through the STAR and CORE systems which show the improvements and outcomes for clients and assess the client risk scores both before and after attending counselling. In the coming financial year, we will continue to use STAR but will use online IAPTUS scoring systems for risk as the funding we have previously needed to find for the CORE system will then go towards our IAPTUS system.

All the Trustees have a good understanding of the finance of the organisation and monitor these at each Board meeting. The Centre has a computerised accounting system so that reports can be easily downloaded for meetings. The Business Manager, who is also the bookkeeper/accounts administrator, ensures that budgets and accounts are kept up to date and their role also includes helping to develop the Social Enterprise. Towards the end of the financial year the Business Manager took retirement, and the Centre is now in full negotiation with a larger Charity called Beacon who will provide bookkeeping and salary payments services for the Centre. The Board agreed that this will be a good approach to managing our funds in the future and although we tried to recruit for a part-time bookkeeper to take on those elements of the Business Manager's post this proved very difficult to find someone with the right skills. This will take a few months to handover completely but luckily the Business Manager will assist this with a few hours until the handover is complete, the CEO will also continue that engagement meeting with Beacon on a regular basis and agreeing invoices for payment. A service level agreement is being produced by Beacon for the bookkeeping and salary payments to be managed through them and this will entail them providing regular financial reports to the CEO and to the Board and ensuring prompt agreed payments invoices and salaries.

OBJECTIVES AND ACTIVITIES

The company's objects, and principal activities as set out in the governing document are to relieve the mental and physical ill health of young people and to promote their mental, physical and social well-being, in particular, but not exclusively, by establishing and maintaining a free advice and information service and confidential counselling service. The service focuses on young people between the ages of 13 and 25 in the Borough of Dudley within the County of the West Midlands. However there has been great demand on their services for younger clients and so the Charity now provides counselling for 5–25-year-olds.

The charity's mission statement and aims are reviewed each year at the strategic planning event. Currently these aims and objectives and mission statement are summarised as follows:

Mission Statement "To provide a high quality, client centred service for young people mainly between the ages of 13 and 25"

Aims:

1. Providing an advice and information service that helps young people to cope with issues such as housing, homelessness, sexual health, employment and training.
2. Providing a therapeutic counselling service.
3. Continuously developing services that reflect changing needs and opportunities.
4. Lobbying on behalf of young people.
5. Pioneering new ways of working with young people.

Objectives:

1. To liaise and network with other organisations.
2. To achieve and maintain high quality standard quality marks, including their Investors in People status and British Association for Counselling and Psychotherapy Accreditation (BACP)
3. To recognise, utilise and develop staff and volunteer skills to meet the needs of the organisation and its clients.
4. Accessing clients through drop in / telephone / post / e-mail / outreach / referral
5. To build on the good name of The What? Centre.
6. To offer support, mentoring and advocacy.

PUBLIC BENEFIT

The Trustees confirm that they paid due regard to the guidance given by the Charity Commission on the public benefit. The Trustees consider that all the charitable activities of the charity are for the public benefit.

ACHIEVEMENTS AND PERFORMANCE

Activities undertaken this year have resulted in the provision of around nearly 6,000 counselling sessions over the year and around 2,000 calls for advice and information, including referrals into counselling, queries about our services, support for parents and their children, alongside 55 in depth advice cases around benefits enquiries, emergency grants, working with homeless and very vulnerable young people. We have also provided around 840 counselling sessions in senior schools and 450 individual attendances at our LGBTQ+, BAME and anxiety groups.

All our funding provides services for young people in the daytime and evenings until 7.00pm on weekdays, and all-day Saturday; daytime appointments are mainly for children who are not in school or maybe in further education and have days off during their week.

Funding streams this year have been somewhat different. In January 2023 the What? Centre was asked to produce a Business Plan for Dudley Health, and this included for expansion of our counselling services, however at short notice our contract was taken over at its previous level of cover by Black Country NHS Foundation Trust. At that stage we had a large waiting list, not because we were not seeing clients, indeed we were seeing hundreds of clients, but more and more were being referred to us each year so at the beginning of the financial year we had over 400 children and young people on the waiting list. This led the Trust to fund us for the year to reduce the waiting list which we did and by September that year we were ready to take new referrals again. The Trust who already held the contracts for Wolverhampton and other parts of the Black Country had a different system of referral, which we now use alongside all the other similar services in the Black Country. Now all referrals for our services come through the GP and into a Single Point of Access based at CAMHS and then they refer to us. In March 2024 the Trust funded us for a month to run a pilot for a consortium we were part of called the MHCC and this has now led to a contract for the consortium for next year with The What? Centre as the Lead and other Members of the consortium contributing to that contract. This has then enabled us to significantly reduce waiting times for counselling down to just a few weeks.

A couple of the not so good points about this contract is that we find that less BAME and LGBTQ+ clients are referring into the SPA (Single Point of Access at CAMHS), although they still can refer into the LGBTQ+ groups via our website. We have raised this with the Trust because young people who use the LGBTQ+ groups met with commissioners and told them they would be unlikely to refer in via their GP. and the SPA system.

In the first year of working with the Trust, we still had our Fusion Project which worked with LGBTQ+ and BAME clients. This was funded through Public Health, and we were hoping that it would be taken under their wing for the longer term as it had been a Health and Wellbeing Project funded through Government and then towards its end taken on by Public Health and then again funded for a couple of years. This project unfortunately ended in March 2024, and we are re-applying for funding for family, and individual LGBTQ+ Counselling and BAME counselling.

We also at the end of April saw the end of our Family Project called "Together". This project also saw large numbers of families, many of whom were neuro-divergent accessing Family Therapy and helped many families and children who were struggling. However, this work has helped greater understanding of family work in all its forms for the organisation and its staff members.

Mid-summer in 2023 we tendered for the HIV project we had carried out for several years and fortunately we were successful alongside our partners on that bid - Brook. The contract is for 3+2+2 years. Our project is called BeeHive and provides support for people of all ages in the borough living with HIV/AIDS, provides training for the statutory and voluntary sector on HIV Awareness and provides a range of LGBTQ+ groups for over 18's and HIV testing throughout the borough. Public Health commissioned an external report on all their sexual health services, which was very favourable about value which service users gained, and Public Health felt the project provided.

The Charity also holds school contracts for counselling with the Wordsley School, and Link Academy, senior schools within the Dudley Borough. Our services there are between 1 and 2.5 days per week and all initially started at one day per week but increased due to pupil needs and the demand for mental health support for their pupils. The Centre has been praised by the schools we are based in for offering an excellent service to pupils and staff. Feedback indicates that this service is cost effective, reliable, well organised and, more importantly, enables pupils to cope with problems and leads to improvements in school behaviour.

The Centre business planning is regularly reviewed and allows for new emerging work and opportunities and, indeed, the plans meet the aims of the organisation in terms of providing advice and counselling services but also developing services that reflect the changing needs and opportunities, using the voices of young people who use the service to lobby on their behalf and continuing to develop the good name of the What? Centre.

Since Covid we have continued to provide a mixture of face-to-face, online and telephone counselling. Although face-to-face is the most popular, we realised that for some clients travelling to our Centre's can be problematic - both are in local towns - but many families are experiencing difficulties with the high price of petrol or bus fares which mean that getting their children to the service could prove problematic, so this approach enables us to mix and match according to client needs.

The Centre has been able to successfully benchmark its counselling service with other organisations across the country, which has identified that our outcomes are 20% higher and that more than one-third of our clients receiving counselling with us are at severe risk at the start of counselling and more than two-thirds of the clients are above the clinical cut-off point for counselling, so we see clients with very complex needs.

We have also identified that at the time of coming to the service 30% reported self-harm and 21% of clients expressed suicidal thoughts or feelings or had made an attempt on their own life. The service also looked at client rating and identified that 92.5% rated the service as excellent and 7.5% as good.

There is a great deal of respect for the counselling we provide for children and young people throughout the borough, both within the voluntary and community sector and with mental health clinicians, with most of our clients being referred through CAMHS and iCAMHS SPA.

The Government sets national outcomes targets regarding mental health provision for young people, and we support BCHCFT in its role to show the numbers of young people who were accessing support through their contracted provision by being part of the national data collection system to prove how many young people are accessing services.

Our IAPTUS system allows for secure storage of client data and outcome reporting, which has meant that through a very secure system we have been able to allocate clients and counsellors have been able to access the client's assessments without paper copies. The IAPTUS system also enables some 200 different counselling outcomes measurements. We will, of course, mainly use two outcomes' measurements but can also use others which may be helpful to the clients.

The Chief Officer feels that the organisation is in a much stronger position now both in terms of being able to evidence outcomes but also in terms of being able to use these outcomes to try to negotiate further contracts and sees the organisation going from strength to strength in terms of its reputation amongst professionals and children and young people and their families. The CEO also feels that being the lead in the Consortium work with BCHCFT also sets a bar for the level of work we are able to provide and all the CEOs from the MHCC Consortium are working together to ensure that this contract continues.

Some trainee placement counsellors have gone on to volunteer as counsellors once their placement has been completed and they are fully qualified and in some cases the Centre has been able to offer them paid posts or paid sessional work. The organisation has performed very well against all targets and outcomes required by funders.

The Centre holds many awards for their counselling services including:

- BACP Accreditation – a highly prestigious accreditation which now requires yearly accreditation goals to maintain accreditation rather than the five-year re-accreditation. The Centre abides by the Code of Ethics of the British Association of Counselling and Psychotherapy.
- The Queens Award for Voluntary Services
- Investors in People for The What? Centre and The What? Enterprise.
- Quality Standard assessed as green the highest score available. This Quality standard was assessed by Black Country Health Foundation Trust. This inspection involved review of all policies, checking of DBS's, proof of safeguarding training, speaking with staff and placements and contact with 12 young people who had used our services and had agreed to speak to the Quality Assessors.

The Centre has received excellent feedback from clients and other agencies throughout the year and this anonymised feedback is used in bid writing and contract updates with commissioners.

FINANCIAL REVIEW

The income for the year was £454,998.

The Centre always works hard to raise funds for the service and to work closely with Commissioners to address the issues of sustainability of funding. A lot of work goes into sustainability and the Centre's income this year was less than half that of two years ago, partly due to the lack of non-recurrent funding we had received in the previous few years. It was a difficult year for us financially as we moved from being commissioned by the CCG and then DIHC and then the reduced contract last year as we passed over to Black Country Trust meant that we were not able to replace the Counselling Manager and indeed our Management Structure per say needed to reduce. So, growth was really halted.

This coupled with the fact that we have only just started the 2024/2025 contract with BCHCFT and again this has meant a new way of working where the CEO of the What? Centre has had to take a leading role in the new consortium way of working and this together with meetings and reports has taken a lot of the CEO's time. The CEO is hoping that once this is all embedded that she will have more chances to apply for further funds to meet the needs of children, young people and families which has grown year on year but also as demand on services continues to rise.

We recognise the increased need for counselling provision and advice services and for provision for the 18-25 yr. olds and we are mindful in trying to secure ongoing funding for this. We have received some excellent donation from a local councillor and his wife, whose son used our services previously. There is a big gap in mental health services when young people become too old to use CAMHS and do not meet the criteria for adult mental health services and we recognise that many potentially suicidal young people sit in that gap so need to support them in their transitions. We have been involved in a bid for Talking Therapies Plus fund where Beacon will take a lead on the bid and ourselves and other members of the consortium and wider members of the LLP and wider voluntary and community sector involvement. This funding was due to be decided on some months ago and there has been much delay, but we are assured that some funding will be made available for the 18 - 25's we work with.

We have been successful in gaining some Wider Determinates Funding for advice work with parents and young people and this has enabled more advice hours within the Centre.

The Centre has a clear policy on monitoring spend against contracts and has fulfilled all its contracts. Such contracts have clear stipulations regarding the kind of support people can receive, the age groups, issues etc. and they are fully within the remit of the work undertaken by the Charity.

Reserves policy

The Board has a policy of maintaining at least three months reserves and working towards six months reserves in the longer term, mainly to ensure that young people who use the service would always have due notice if ever the Centre became financially unviable. This is particularly important because the Centre works with some extremely vulnerable young people, but also to ensure that due notice and redundancy can be provided to staff.

The continuing development of What Enterprise, a social enterprise company, is seen as key to developing reserves as much of the Centres' funding is restricted to the funding criteria, but we are all mindful of the fact that the busier the Charity is, the less time there is available to develop the Social Enterprise, although this will still be vital. The Chief Officer is encouraged by the Board to ensure that all funding applications, where appropriate, include for full cost recovery and management costs because all new projects require significant input from the management team.

General Funding and Going Concern

One of our ongoing concerns are the limited number of sessions we are able to provide for children and young people who may need more than 7 sessions (including an assessment) this is because the Trust mainly fund short term counselling although we do have a bit of discretion on that, some children and young people do need longer term therapy. Another concern for us is that since all our referrals for CYP must go through the SPA, some young people have expressed that they would not go through the CAMHS service and would like to self-referral. We had a consultation between LGBTQ+ young people who use the groups and they said that this would be the case and it is proving to be so, so we need to find more funding for LGBTQ+ and BAME clients. who are desperately trying to self-refer.

We would also like to see that our main contracts are for longer terms. The current one we have with BCHCFT is just for the year and this makes it difficult to plan. We have no reason to believe that we will not continue with this contract after this year is over, but we will not know until January 2025. However, feedback from CAMHS

has been very positive and so it looks very likely that as a consortium we will be commissioned again after 2024/25 financial year.

PLANS FOR THE FUTURE

We will continue to meet the targets for current funding and to identify longer term funds for a Counselling Manager and a Deputy Manager or similar posts. The CEO plans to retire by the end of 2025 and so this will be crucial.

We will continue to keep the IAPTUS system permanently and pay a fee to be able to use the site. There are three separate security measures to access the site which means that no unauthorised access can be obtained. The site also enables us to send SMS reminders to clients and to collect outcomes data and reports on how our service is performing.

The What? Centre has Business Continuity Plans and a Business Plan in place but as stated above sometimes planning is difficult in this climate with shorter term contracts.

We have two premises, one based in Stourbridge which is the main site and the other in Dudley, both just off the main High Street. Both buildings are under full repair leases and so the onus has mainly been on us to raise the funds for repairs.

Going concern is presumed by the Trustees in preparing their financial statements.

TRUSTEES' RESPONSIBILITIES

The trustees (who are also directors of The What? Centre Limited for the purposes of the company law) are required to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of its financial activities for that year together with its assets and liabilities at the end of the year and adequately distinguish any material special trust or other restricted fund of the company. In preparing those financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently.
- make judgements and estimates that are reasonable and prudent.
- state whether the policies adopted are in accordance with the appropriate SORP on Accounting by Charities and the Accounting Regulations and with applicable accounting standards subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to assume that the company will continue in its activities.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006 and Statements of Recommended Practice (SORP 2019) and the regulations made under section 130 of the Charities Act 2011. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and irregularities.

This report was approved by the Board on the 9th July 2024 and signed on its behalf.

Jemma Morris
Chair of Trustees



THE WHAT? CENTRE LIMITED
Independent Examiners Report
For the year ended 31 March 2024

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2024 which are set out on the following pages

Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

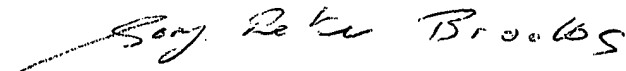
Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am member of the Institute of Chartered Accountants of England and Wales (ICAEW), which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- (1) accounting records were not kept in respect of the company as required by section 386 of the 2006 Act or
- (2) the accounts do not accord with those records
- (3) the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- (4) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Name
Relevant Professional Qualifications
Address


Gary Peter Brookes
FCA BSc
130 Wombourne Park
Wolverhampton
South Staffs
WV5 0LY

Date: 20th April 2024

THE WHAT? CENTRE LIMITED
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024

	<u>Notes</u>	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds	Total Funds
		2024	2024	2024	2024	2023
		£	£	£	£	£
Income						
Charitable activities	3	52,945	-	402,053	454,998	442,280
Donations & gifts	2	1,547	-	4,023	5,570	11,992
Investments		3,134	-	-	3,134	950
TOTAL INCOME		<u>57,626</u>	<u>-</u>	<u>406,076</u>	<u>463,702</u>	<u>455,222</u>
Expenditure						
Charitable Activities	4	173,118	-	393,954	567,072	630,041
TOTAL EXPENDITURE	4	<u>173,118</u>	<u>-</u>	<u>393,954</u>	<u>567,072</u>	<u>630,041</u>
Net Income		(115,492)	-	12,122	(103,370)	(174,819)
Reconciliation of funds						
Total funds brought forward		69,791	160,000	26,735	256,526	431,345
Transfers		45,701	(45,701)	-	-	-
Total funds carried forward		<u>-</u>	<u>114,299</u>	<u>38,857</u>	<u>153,156</u>	<u>256,526</u>

**

There were no recognised gains or losses for 2024 and 2023 other than those included in the Financial Activities.

This Statement of Financial Activities incorporates the same information required for an Income and Expenditure account under the Companies Acts

** See Note 17 for full 2023 comparatives

THE WHAT? CENTRE LIMITED
BALANCE SHEET
FOR THE YEAR ENDED 31 MARCH 2024

	Notes	2024	2023
		£	£
Fixed Assets			
Tangible Assets	9	61	77
Current Assets			
Debtors	10	43,978	6,112
Bank & Cash in hand		<u>182,687</u>	<u>263,134</u>
		226,665	269,246
Creditors : Amounts falling within one year	11	<u>73,570</u>	<u>12,797</u>
Net Current Assets		153,095	256,449
Net Assets	12	<u>153,156</u>	<u>256,526</u>
Funds			
Unrestricted funds	13	-	69,791
Designated Funds	13	114,299	160,000
Restricted funds	13	38,857	26,735
TOTAL FUNDS		<u>153,156</u>	<u>256,526</u>

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

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

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

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies

Approved by the board of directors and trustees on 9 July 2024 and signed on its behalf

Jemma Morris
Director and trustee



Company registration number: 3415168

THE WHAT? CENTRE LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Basis of preparation of accounts

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with , the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) second edition published October 2019 and the Charities Act 2011 the Companies Act 2006 and UK Generally Accepted Practice. The Financial statements are prepared on a going concern basis under the historic cost convention modified to include certain items at fair value when applicable. The financial statements are prepared in sterling which is the functional currency of the charity. Significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. Resources expended are allocated to the particular activity where the cost relates directly to that activity. Salary and other office running costs are apportioned between charitable activity support costs and governance costs based on estimate of staff time to each. The same methods of apportionment have been used in previous years.

Allocation of support and governance costs

Support costs have been differentiated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice . These costs include costs related to statutory examination and legal fees together with an apportionment of overhead and support costs relating to trustees meetings .

THE WHAT? CENTRE LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

Value Added Tax

The charity is not registered for VAT. In common with many other similar charities expenses are inflated by VAT, which cannot be recovered.

Estimation uncertainty

In the view of the trustees in applying the accounting policies adopted, no judgements were required that have a significant effect on the amounts recognised in the financial statements nor do any estimates or assumptions made carry a significant risk of material adjustment in the next financial year.

Debtors

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

Cash at bank and in hand

Cash at bank and in hand includes a bank account and small amounts of cash.

Creditors and provisions

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

Tangible fixed assets for use by charity

These are capitalised if they can be used for more than one year, and cost at least £1,000. They are valued at cost.

Depreciation is provided at rates calculated to write off the cost less estimated residual value, over their expected useful lives.

Office Equipment	33% reducing balance
Fixtures and Fittings	17.5% reducing balance

The Directors consider that the charity remains viable for the year ahead

THE WHAT? CENTRE LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

2. DONATIONS

	Unrestricted	Restricted	2024	2023
	£	£	£	£
Gift Aid Tax Refunds	150	-	150	150
Small Donations	1,397	4,023	5,420	11,842
	<u>1,547</u>	<u>4,023</u>	<u>5,570</u>	<u>11,992</u>

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted	Restricted	2024	2023
	£	£	£	£
Dudley BCHT 13-17 yr olds	-	182,260	182,260	145,000
Dudley Public Health (BeeHive)	-	94,042	94,042	107,744
Public Health (Fusion)	-	38,196	38,196	60,696
National Lottery Community Fund Family Project	-	57,370	57,370	57,100
Counselling Contracts	33,261	-	33,261	45,010
Winter Pressures	-	-	-	18,650
What Enterprise Recharges	19,578	-	19,578	6,877
Wider Determination	-	2,000	2,000	-
BCH Pilot	-	26,175	26,175	-
Fusion DVCS	-	2,010	2,010	-
Room Hire	106	-	106	-
Insurance Claim	-	-	-	323
Other Income	-	-	-	880
	<u>52,945</u>	<u>402,053</u>	<u>454,998</u>	<u>442,280</u>

THE WHAT? CENTRE LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

4. EXPENDITURE

	2024 £	2023 £
Costs directly allocated to Activities		
Staff Costs	247,766	264,011
Sessional Workers	133,867	161,850
Premises and Utilities	33,300	43,519
Rent	21,822	21,867
Supervision	7,442	11,677
Computer and Software Expenditure	7,365	5,883
Small Capital Items	-	1,267
Database costs	24,514	23,324
Volunteer Expenses	-	144
Travelling and Subsistence	1,770	1,077
Training and Conference	292	2,297
Advertising and Publicity	598	216
Direct Resources	7,319	5,588
BeeHIVE direct costs	734	655
Bank Charges	101	89
Recruitment	556	324
Depreciation	14	18
Support costs allocated to Activities		
Staff Costs - Management, Finance and Administration	55,944	60,685
HR and Health & safety	5,564	7,367
Legal Costs	1,519	-
Office Costs	5,129	6,897
Telephone and Postage	7,893	8,153
Governance Costs	3,563	3,133
TOTAL	<u>567,072</u>	<u>630,041</u>

The charity has one main activity - providing advice and counselling services.

THE WHAT? CENTRE LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

5. GOVERNANCE COSTS

	2024	2023
	£	£
Statutory Accounts Preparation and Independent Examination	3,150	2,720
General Office and Finance Staff	400	400
Other Costs	13	13
	<u>3,563</u>	<u>3,133</u>

6. NET INCOME FOR THE YEAR

	2024	2023
	£	£
This is stated after charging:		
Depreciation	<u>16</u>	<u>18</u>

7. STAFF COSTS

	2024	2023
	£	£
Salaries and Wages	258,832	279,275
Social Security Costs	23,951	27,454
Pension Costs	15,979	17,909
Employment Allowance	(5,000)	(5,000)
Redundancy	1,683	-
	<u>295,445</u>	<u>319,638</u>

	2024	2023
Employee receiving emoluments of more than £60,000.	1	1

Pension costs relate to company contributions to a stakeholder pension scheme.

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

	2024 Number	2023 Number
Chief Officer	1	1
Admin and Finance	1	1
Advice and counselling	7	8
	<u>9</u>	<u>10</u>

THE WHAT? CENTRE LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

8. TRUSTEE REMUNERATION AND RELATED PARTY TRANSACTIONS

No trustee received any remuneration during the year (2023 -£Nil) or received reimbursed expenses (2023 - £Nil)

No trustee or other person related to the charity had any personal interest in any contract or transactions entered into by the charity during the year (2023 - £Nil)

9. TANGIBLE FIXED ASSETS

	Equipment £	Fixtures & Fittings £	Total £
Cost			
At 1 April 2023	16,113	5,355	21,468
Additions	-	-	-
At 31 March 2024	<u>16,113</u>	<u>5,355</u>	<u>21,468</u>
Depreciation			
At 1 April 2023	16,113	5,278	21,391
Charge for Year	-	16	16
At 31 March 2023	<u>16,113</u>	<u>5,294</u>	<u>21,407</u>
Net Book Values			
At 31 March 2024	<u>-</u>	<u>61</u>	<u>61</u>
At 31 March 2023	<u>-</u>	<u>77</u>	<u>77</u>

10. DEBTORS

	2024 £	2023 £
Prepayments	4,195	4,032
Trade Debtors	<u>39,783</u>	<u>2,080</u>
	<u>43,978</u>	<u>6,112</u>

THE WHAT? CENTRE LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Other Creditors and Accruals	3,150	2,900
Sundry Creditors	66,326	-
Trade Creditors	4,094	9,897
	<u>73,570</u>	<u>12,797</u>

12. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	General Funds £	Restricted Funds £	Total Funds £
Tangible Fixed Assets	61	-	61
Net Current Assets	114,238	38,857	153,095
Net Assets at 31 March 2023	<u>114,299</u>	<u>38,857</u>	<u>153,156</u>

THE WHAT? CENTRE LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

13. MOVEMENT IN FUNDS

	1 April 2023 £	Incoming Resources £	Outgoing Resources £	Transfer between funds	2024 £
Restricted Funds:					
Dudley BCHT 13-17 yr olds	19,972	182,260	202,232	-	-
Dudley Public Health (BeeHIVE)	-	94,042	86,078	-	7,964
Public Health (Fusion)	-	38,196	38,196	-	-
National Lottery Community Fund Family Project	-	57,370	30,674	-	26,696
Douglas Turner Trust	1,000	-	-	-	1,000
BCH Pilot	-	26,175	26,175	-	-
18-25s	5,763	4,023	9,786	-	-
Fusion DVCs	-	2,010	813	-	1,197
Wider Determinant	-	2,000	-	-	2,000
Restricted Funds:	26,735	406,076	393,954	-	38,857
Designated Funds	160,000	-	-	(45,701)	114,299
General Funds:	69,791	57,626	173,118	45,701	-
Total Funds	256,526	463,702	567,072	-	153,156

Restricted Funds:

The restricted funds are all in connection with the charities one main activity providing advice and counselling services for children and young adults

Designated Funds:

The designated fund has been set up at the recommendation of the board of directors to: a) Cover the running costs, including salaries, of the charity during any possible transition of funding arrangements; b) Ensure that our obligation to current clients can be met in the event of loss of funding (six-months cover); c) Cover any increased premises charges in line with the business plan d) to deal with the current economic uncertainty and increases in utility costs e) contingency costs for repairs and renewals of the 2 buildings. Some of the contributions to the current designated fund have come from recharges and donations from What Enterprise.

THE WHAT? CENTRE LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

14. OPERATING LEASE COMMITMENTS

As at 31 March 2024 the charity had annual commitments under non-cancellable operating leases on land and buildings as follows:

		2024	2023
		£	£
Expiry Date: 1 July 2022	Stourbridge		
Next year		10,000	-
Between two to five years		40,000	
Between five and ten Years		10,000	
Expiry Date: 31 March 2024	Dudley		
Next year		-	12,500

15. MEMBERS' LIABILITY

The liability of the members is limited on a winding up to a sum not exceeding £1 each. The charity is limited by guarantee and therefore does not have a share capital.

16. RELATED PARTY TRANSACTIONS

The members of the What? Centre limited are also directors of The What Enterprise Limited, which was incorporated on 19 June 2009.

THE WHAT? CENTRE LIMITED
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024

17. SOFA Comparatives

	<u>Notes</u>	Unrestricted Funds 2023 £	Designated Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £
Income from					
Charitable activities	3	53,090	-	389,190	442,280
Donations & gifts	2	2,797	-	9,195	11,992
Investments		950	-	-	950
TOTAL INCOME		56,837	-	398,385	455,222
Expenditure					
Charitable Activities	4	94,942	-	535,299	630,241
TOTAL EXPENDITURE	4	94,942	-	535,299	630,241
Net income		(38,105)	-	(136,914)	(175,019)
Reconciliation of funds					
Total funds brought forward		107,696	160,000	163,649	431,345
Transfers					
Total funds carried forward		69,591	160,000	26,735	256,326

THE WHAT? CENTRE LIMITED

England & Wales - Charity number 1064579

Accounts

THE FINANCIAL STATEMENTS

THE WHAT? CENTRE LIMITED

(A Company Limited by Guarantee)

for the year ended 31 March 2023

Company Number 3415168

THE WHAT? CENTRE LIMITED

(A Company Limited by Guarantee)

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THE WHAT? CENTRE LIMITED

REPORT OF THE TRUSTEES AND DIRECTORS

FOR THE YEAR ENDED 31 MARCH 2023

The Trustees and Directors present their report and financial statements for the year ended 31 March 2023

Charity Name:	The What? Centre Limited	
Charity Registration No:	1064579	
Company Registration No:	3415168	
Registered Office Address:	23 Coventry Street Stourbridge West Midlands DY8 1EP	
Directors & Trustees:	Jemma Morris Gill Leno Nadia Billingham	
Company Secretary:	Carol Wootton	
Senior Management Team:	Julie Duffy	Chief Officer
Bankers:	Lloyds 134 High Street Stourbridge West Midlands DY8 1DS	
Independent Examiner	G P Brookes FCA FCIE BSc Chartered Accountant 130 Wombourne Park Wombourne Wolverhampton WV5 0LY	

THE WHAT? CENTRE LIMITED
REPORT OF THE TRUSTEES AND DIRECTORS
FOR THE YEAR ENDED 31ST MARCH 2023

The Trustees and Directors present their report and financial statements for the year ended 31 March 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The organisation is a charitable company limited by guarantee, incorporated on 6 August 1997 and registered as a charity on 24 September 1997. In September 1997, the charitable company took over the charitable activities of the former charitable trust, The What? Centre, and acquired its net assets and funds. The former charitable trust had operated since March 1985.

The Company was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Recruitment and Appointment of Trustees

The Directors of the Company are also charity trustees for the purposes of charity law. Under the requirements of the Memorandum and Articles of Association the trustees may at any time appoint a person who is willing to be a trustee. A trustee so appointed shall hold office only until the next annual general meeting but shall be eligible for re-appointment at such annual general meeting. Any person who is recommended by the trustees for appointment as a trustee can be proposed for appointment at a general meeting, given the appropriate notice to all persons entitled to receive notice of the meeting. The charity may also, by ordinary resolution, appoint a person who is willing to act to be a trustee.

The trustees have given due consideration to the qualities required for new trustees. They have a recruitment process that involves inviting people to express an interest in becoming a director and then providing a CV and a letter of application addressing the skills they would bring to the Board and why they would like to be a Trustee. They are then interviewed by the Board and young people and given information about their role, including the induction process and a job description of their role. The interview also looks at any possible conflicts of interest. The Chair and the Board in consultation with young people then make the final decision. All members of the Board are DBS checked.

New trustees are appointed on a probationary basis for the first six months in order to ensure that all prospective Board members gain knowledge of the Centre and its work, embrace the ethos of the Centre and show the skills needed for such a position.

The Board have an excellent background in working with children and young people. The Chair of the Board has a background in health, sexual health and learning disabilities and working with students with a range of disabilities, which is very valuable experience to our service. Another member of the Board was an employee at The What? Centre when the Centre first started and has come back to volunteer on the Board. She has a vast experience of working with young people and also Chairs the board of a housing organisation for people with learning disabilities, and so brings great experience of board protocols and procedures. Another member of the Board was a placement with us many years ago under New Deal and now works in business. The organisation also has several young people's groups who can feed into the Board; these include the LGBTQ+ groups, the BAME group and the anxiety group.

Trustees Induction and Training

Trustees are offered opportunities for training through Dudley Council for Voluntary Services (DCVS) and Dudley Safeguarding Board, but also attend training within their own organisations which is relevant to their role. The information provided by the Chief Officer on a wide range of issues also constitutes internal training. They also contribute knowledge from their own training and experiences of working with young people.

The Chief Officer provides the Board with regular in-depth reports on funding applications, financial viability, background information on the progress of the Centre regarding new areas of work and funding of current activities and information on any changes in young people's funding. The Chief Officer advises the Board of locally and nationally arising opportunities and anything relative to the charity's operations.

Financial and governance information is furnished in the form of annual reports and accounts, information relating to the operating and funding environment, plans and budgets.

Risk management

The Management Team, consisting of the Chief Officer, the Business Manager and the Counselling Manager, conduct reviews of the major risks to which the charity is exposed and report on these risks to the Trustees; such risks are worked through in Board meetings.

Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to either of our centres.

The Centre has a robust Child and Vulnerable Youth Adult Protection Policy and Procedure, updated yearly, and all members of staff and volunteers have received the relevant level (1 or 2) in Child and Vulnerable Young Adult Protection Training through the Safeguarding Children Board. All members of the team, Board members, volunteers and placements are subject to DBS checks before starting work with the organisation and updates in line with current DBS requirements, and the Centre complies with GDPR. The Centre makes several referrals on Child and Vulnerable Young Adults each year and so the Chief Officer and her team are highly aware of the process of referral and action on child protections matters.

Organisational Structure

The Charity is governed by the Board of Directors (Trustees) who meet as a Board every three months but also the Chief Officer and the Board regularly keep in touch via email and Zoom so that the Chief Officer can update the Board, and the Board can alert the Chief Officer of any potential opportunities. The Board meet more frequently when this is necessary to do so, which was evidenced during Covid and also where negotiations on external contracts are concerned.

The Chief Officer reports to the Trustees and is supported by a team of staff and volunteers. She also receives line management and external supervision for her counselling and management role. We have a Management Team which meets weekly, which includes the Chief Officer, the Business Manager and the Counselling Manager. All staff and volunteers in the organisation receive supervision, external clinical supervision and line management, as appropriate. Training needs are regularly addressed and agreed in supervision sessions. Trustees are informed of any relevant training opportunities. Training opportunities are also circulated to the whole of the team, including the Board, via our regular in-house newsletter.

The Chief Officer has the major role in producing funding applications and negotiating new contracts and of expanding the work of the centre both geographically and into new areas of work. The Chief Officer's role also includes leadership, operational planning and management, human resources, financial planning, community relations and partnership and advocacy. The Chief Officer and Business Manager report to the Board on the financial viability of the organisation. The Board receives financial reports at each Board meeting and agrees budgets for the organisation. The Management team work closely together on overseeing human resources, supporting the staff team, sessional staff, volunteers and placements. Peninsula are also engaged by us to provide support in this role, including the writing and production of the staff handbook, legal employment issues, up-dating statutory policies and a range of other employment issues.

The Chief Officer and the rest of the Management Team have a major role in the development of the Social Enterprise Company, What Enterprise Limited. Opportunities to develop the Social Enterprise through online services and face to face services have increased this year through increased referrals for private counselling.

The Centre has a computerised statistical system called IAPTUS that enables the production of reports which in turn help to monitor performance against targets. It also has electronic systems for collecting quantitative and qualitative data through the STAR and CORE systems which show the improvements and outcomes for clients and assess the client risk scores both before and after attending counselling. In the coming financial year, we will continue to use STAR but now also use online IAPTUS scoring systems for risk. and the funding we have previously needed to find for the CORE system, has now gone towards our IAPTUS system which, though considerably more expensive, comes with great advantages to the organisation.

All the Trustees have a good understanding of the finance of the organisation and monitor these at each Board meeting. The Centre has a computerised accounting system so that reports can be easily downloaded for meetings. The Business Manager, who is also the bookkeeper/accounts administrator, ensures that budgets and accounts are kept up to date and their role also includes helping to develop the Social Enterprise.

OBJECTIVES AND ACTIVITIES

The company's objects and principal activities as set out in the governing document are to relieve the mental and physical ill health of young people and to promote their mental, physical and social well-being, in particular, but not exclusively, by establishing and maintaining a free advice and information service and confidential counselling service. The service focuses on young people between the ages of 9 and 25 in the Borough of Dudley within the County of the West Midlands.

The charity's mission statement and aims are reviewed each year at the strategic planning event. Currently these aims and objectives and mission statement are summarised as follows:

Mission Statement "To provide a high quality, client centred service for young people mainly between the ages of 13 and 25"(although we do not work with children and young people from the age of 9-25)

Aims:

1. Providing an advice and information service that helps young people to cope with issues such as housing, homelessness, sexual health, employment and training.
2. Providing a therapeutic counselling service.
3. Continuously developing services that reflect changing needs and opportunities.
4. Lobbying on behalf of young people.
5. Pioneering new ways of working with young people.

Objectives:

1. To liaise and network with other organisations.
2. To achieve and maintain high quality standard quality marks, including their Investors in People status and British Association for Counselling and Psychotherapy Accreditation (BACP)
3. To recognise, utilise and develop staff and volunteer skills to meet the needs of the organisation and its clients.
4. Accessing clients through drop in / telephone / post /e-mail / outreach / referral
5. To build on the good name of The What? Centre.
6. To offer support, mentoring and advocacy.

PUBLIC BENEFIT

The Trustees confirm that they paid due regard to the guidance given by the Charity Commission on the public benefit. The Trustees consider that all the charitable activities of the charity are for the public benefit.

ACHIEVEMENTS AND PERFORMANCE

Activities undertaken this year have resulted in the provision of around nearly 13,625 counselling sessions over the year – an increase of 13% on the previous year - and around 3,000 calls for advice and information, including referrals into counselling, queries about our services, support for parents and their children, alongside numerous in-depth advice cases around benefits enquiries, emergency grants, working with homeless and very vulnerable young people. We have also provided around 1,175 counselling sessions in local senior schools and 1,245 individual attendances at our LGBTQ+, BAME and anxiety groups – a huge increase on the previous year. All the charitable funding raised has been used to provide services for the benefits of young people

Funding streams this financial year include a service level agreement with Dudley Integrated Health Care, which is due to end and be passed to Black Country Healthcare Trust. We were asked to put a full business case to the ICB which would have enhanced our services even further and it was a disappointment to us that, although we had been told to produce this plan and had spent many weeks on it, the ICB could not afford it as their budgets did not allow for it so our contract was placed with BCHCT. The funding concentrates on children and young people from the Borough but the system will be changing into no self-referrals to fit in with the rest of the Boroughs of the Black Country. This is also a disappointment to us as self-referral has been a big part of our role for so many years. All of our funding provides services for young people in the day time and evenings until 7.00pm on weekdays, and all-day Saturday; daytime appointments are mainly for children who are not in school or maybe in further education and have days off during their week.

We have three other projects based within our service, one of which is currently funded by Public Health called Fusion. The What? Centre is the lead charity on this project, which is supported by Phase Trust who deliver groupwork on bereavement and all kind of losses that children and young people may experience. The What? Centre part of the contract is for work with LGBTQ+ children and their families, providing two LGBTQ+ groups, one in our Dudley office and one in Stourbridge, and also provides individual counselling and support groups for parents, and a BAME young people counselling project. The project also provides training in the local community and with statutory organisations. This project is now in its sixth year and has successfully trained statutory and voluntary organisations and significantly increased BAME and LGBTQ+ use of our services. The project will continue to be funded by Public Health 2023/March 2024 but then we hope will move to BCHCT.

We arranged meetings with the LGBTQ+ Groups and the Commissioners and the Commissioners were very impressed with what they have found out about the groups.

This year the HIV Project BeeHIVE went out to tender and we won the tender alongside Brook, who will deliver the C-card condom distribution scheme. The contract is for 3 years+2 years + 2 years and will run from November 2023. In the meantime we have an interim contract from April 2023-October 2023. The BeeHIVE project provides support for people of all ages in the borough living with HIV/AIDS, HIV testing in the community, training for the statutory and voluntary sector on HIV Awareness and provides a range of LGBTQ+ groups for over 18's and a HIV support group and counselling.

This year we have had a lot of support for our 18-25-year-old clients from Councillor Damien Corfield and Mrs Lynette Corfield who lost their son Ben in a very tragic situation. Ben had received help from us in the past so they wanted to help fund some of our work. They have held a variety of fundraising events and Ben's friends and other organisations have come together to carry out a range of events for us. It has been a pleasure for us to meet and work with them all. The funding will and has paid for counselling sessions for 18-25-year-olds and also a help booklet for young people.

The Centre is committed to working in partnership with other organisations doing complimentary work and as such we are now part of consortium called MHCC - four mental health organisations including The Art of Change, Black Country Mental Health, and Phase Trust, with the purpose of joint working, meetings with statutory mental health commissioners and local authorities and joint funding bids.

The Charity also holds school contracts for counselling with Ellowes Hall School, the Wordsley School, and Link Academy, senior schools within the Dudley Borough. Our services there are between 1 and 2.5 days per week and all initially started at one day per week but increased due to pupil needs and the demand for mental health support for their pupils. The Centre has been praised by all the schools we are based in for offering an excellent service to pupils and staff. Feedback indicates that this service is cost effective, reliable, well organised and, more importantly, enables pupils to cope with problems and thus leads to improvements in school behaviour.

We are now in the final year of our funding from The Big Lottery Fund, a joint bid with ourselves as the lead and Believe2Achieve as a partner. The bid was for family workers, one being based in The What? Centre and the other in primary schools. This work has been extremely effective in supporting families who are struggling to deal with emotions or behaviours, bereavements or family breakdowns.

The Centre business planning is regularly reviewed and allows for new emerging work and opportunities and, indeed, the plans meet the aims of the organisation in terms of providing advice and counselling services but also developing services that reflect the changing needs and opportunities, using the voices of young people who use the service to lobby on their behalf and continuing to develop the good name of The What? Centre.

During Covid we started to provide online counselling and we have kept a mixture of online and face-to-face. Online counselling suits some young people, especially where there are financial worries within the household - bus-fares and driving in to our service could seem expensive. However, the demand for online has decreased this year as children and young people do seem to prefer face-to-face.

The numbers of younger children 9-12 accessing our service has increased dramatically over the last few years and a lot of this increase has been children with autism, or children who have been experiencing issues around going to school and staying in school for the week. Some of this has been reported nationally, where we see how Covid has impacted on regular education and some children missed crucial times at school because of the pandemic

The Centre has been able to successfully benchmark its counselling service with Health Services cross the country, which has identified that our outcomes are 20% higher than similar organisations across the country and that more than one-third of our clients receiving counselling with us are at severe risk at the start of counselling and more than two-thirds of the clients are above the clinical cut-off point for counselling, so we see clients with very complex needs.

We have also identified that at the time of coming to the service 30% reported self-harm and 20% of clients expressed suicidal thoughts or feelings or had made an attempt on their own life. The service also looked at client rating and identified that 92.5% rated the service as excellent and 7.5% as good.

There is a great deal of respect for the counselling we provide for young people throughout the borough, both within the voluntary and community sector and with mental health clinicians, with many of our clients being referred through CAMHS and iCAMHS. The Health Service sees that referrals should not be made from CAMHS so now the new phrase that is used is "signposting" to us but the figures are really high.

The Government sets national outcomes targets regarding mental health provision for young people and we support our CCG /DIHC in its role to show the numbers of young people who were accessing support through their contracted provision by being part of the national data collection system to prove how many young people are accessing services.

Our IAPTUS system allows for secure storage of client data and outcome reporting, which has meant that through a very secure system the Counselling Manager and the Counselling Co-ordinators have been able to allocate clients and counsellors have been able to access the client's assessments without paper copies and the logistics of providing such copies whilst in lockdown. The IAPTUS system also enables some 800 different counselling outcomes measurements. We will, of course, mainly use two outcomes' measurements but can also use others which may be helpful to the clients.

The Chief Officer feels that the organisation is in a much stronger position now both in terms of being able to evidence outcomes but also in terms of being able to use these outcomes to try to negotiate further contracts and sees the organisation going from strength to strength in terms of its reputation amongst professionals and young people and their families.

The advice worker who we employed under short-term funding again this year has reported that they are carrying out more and more in-depth advice enquiries around housing, benefits, employment and training and counsellors are reporting increased work with trauma, learning disabilities and mental health.

Some trainee placement counsellors have gone on to volunteer as counsellors once their placement has been completed and they are fully qualified and in some cases the Centre has been able to offer them paid posts or paid sessional work. The Centre has also taken on more qualified counselling therapists who have not trained at the Centre but have joined as qualified counsellors and these are both face-to-face and online counsellors.

The organisation has performed very well against all targets and outcomes required by funders.

The Centre holds many awards for their counselling services including:

- BACP Accreditation – a highly prestigious accreditation which requires that each five years projects must apply for re-accreditation and provide yearly reports on its work and abides by the Code of Ethics of the British Association of Counselling and Psychotherapy.
- The Queens Award for Voluntary Services
- Investors in People for The What? Centre and The What? Enterprise.

The Centre has received excellent feedback from clients and other agencies throughout the year and this feedback is collated to ensure excellent feedback to Commissioners and funding Trusts.

FINANCIAL REVIEW

The income for the year was £455,222, with expenditure at £630,041 resulting in an overspend of £174,819 which partially offsets the previous year's (2022) welcome surplus of £310,049 .

The Centre always works hard to raise funds for the service and to work closely with the CCG/DIHC/ICP Commissioners in order to address the issues of sustainability of funding. A lot of work goes into sustainability and the demand on services continues to rise. This comes with increased pressure to grow the income of the Centre. We recognise the increased need for counselling provision and advice services and for provision for the 18-25 yr. olds and are mindful in trying to secure ongoing funding for this. There is a big gap in mental health services when young people become too old to use CAMHS and do not meet the criteria for adult mental health services and we recognise that many potentially suicidal young people sit in that gap so need to support them in their transitions.

The Centre has a clear policy on monitoring spend against contracts and has fulfilled all its contracts. Such contracts have clear stipulations regarding the kind of support people can receive, the age groups, issues etc. and they are fully within the remit of the work undertaken by the Charity.

Reserves policy

The Board has a policy of maintaining at least three months reserves, currently around £150,000, and working towards six months reserves , now estimated at £300,000 in the longer term, mainly to ensure that young people who use the service would always have due notice if ever the Centre became financially unviable. This is particularly important in light of the fact that the Centre works with some extremely vulnerable young people, sometimes on a long-term basis, but also to ensure that due notice and redundancy can be provided to staff.

The continuing development of What Enterprise, a social enterprise company, is seen as key to developing reserves as much of the Centres' funding is restricted to the funding criteria, but we are all mindful of the fact that the busier the Charity is, the less time there is available to develop the Social Enterprise, although this will still be vital. The Chief Officer is encouraged by the Board to ensure that all funding applications, where appropriate, include for full cost recovery and management costs because all new projects require significant input from the management team.

General Funding and Going Concern

The Centre has an ethos of working with young people up to the age of 25 and often works with young people with learning disabilities or mental health diagnoses up to the age of 30, but most funding streams only fund up to the age of 25. The longer-term funding was more secure for 9-18-year-olds and up to 25 with a learning disability, but demand far outstrips funding and we are trying to re-negotiate this funding with the CCG/DIHC/ICP and the Centre is being vigilant and proactive about finding funding for 18-25's. The ICB asked us to come up with a Business Case for increased funding, which we did, but unfortunately this was not progressed as the ICB were suffering financial cuts. We had received some non-recurrent funding from the CCG in February of the previous year and this was carried forward into the delivery for this financial year. The demand for our service was so great that it used most of that non-recurrent funding and reached very large monthly figures for the numbers in counselling each month. We have concerns that if no extra funding can be found from the DIHC/ICB this financial year or by Black Country Healthcare Trust as our contract moves over to them from April 2023 that demand will completely outstrip the funding available. As a charity we are mindful that we of course need to bring in new funding to work with young people but it is not the role of the charity to raise funds for the statutory part of our provision. Our CEO is mindful to find funding for extending our work or for new pieces of work which are needed or looking for further funding for projects which are coming to an end.

PLANS FOR THE FUTURE

We will try to continue to meet the targets for current funding and also to identify longer term funds for the advice work.

We will keep the IAPTUS system permanently and pay a fee to be able to use the site. There are three separate security measures to access the site which means that no unauthorised access can be obtained. Referral forms go straight from our website to populate the IAPTUS system and once a client is accepted all the allocations to therapists are done through this site. The site also enables us to send SMS reminders to clients and to collect outcomes data and reports on how our service is performing. This also means that we do not have huge paper files on clients which would not be practical when working remotely. We have also realised that the ability to work remotely as well as face-to-face will equip us to develop our work further.

The What? Centre has Business Continuity Plans and a Business Plan in place.

We have two premises, one based in Stourbridge, which is the main site, and the other in Dudley, both just off the main High Street. This year has seen us having to pay considerable costs for repairs on both buildings. Both of the buildings are under full repair leases and so the onus has mainly been on ourselves to raise the funds to do this.

Going concern is anticipated by the Trustees when reviewing the financial statements and the 2023/24 budget.

TRUSTEES' RESPONSIBILITIES

The trustees (who are also directors of The What? Centre Limited for the purposes of the company law) are required to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of its financial activities for that year together with its assets and liabilities at the end of the year and adequately distinguish any material special trust or other restricted fund of the company. In preparing those financial statements, the directors are required to:

- a) select suitable accounting policies and then apply them consistently.
- b) make judgements and estimates that are reasonable and prudent.
- c) state whether the policies adopted are in accordance with the appropriate SORP on Accounting by Charities and the Accounting Regulations and with applicable accounting standards subject to any material departures disclosed and explained in the financial statements; and
- d) prepare the financial statements on the going concern basis unless it is inappropriate to assume that the company will continue in its activities.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006 and Statements of Recommended Practice (SORP 2019) and the regulations made under section 130 of the Charities Act 2011. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and irregularities.

This report was approved by the board on 11th September 2023 and signed on its behalf.

A handwritten signature in black ink, appearing to read 'J Morris'.

Jemma Morris
Trustee

THE WHAT? CENTRE LIMITED
Independent Examiners Report
For the year ended 31 March 2023

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2023 which are set out on the following pages

Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am member of the Institute of Chartered Accountants of England and Wales (ICAEW), which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- (1) accounting records were not kept in respect of the company as required by section 386 of the 2006 Act or
- (2) the accounts do not accord with those records
- (3) the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- (4) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Name
Relevant Professional Qualifications
Address


Gary Peter Brookes
FCA FCIE BSc
130 Wombourne Park
Wolverhampton
South Staffs
WV5 0LY

Date: 10 OCTOBER 2023

THE WHAT? CENTRE LIMITED
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023

	<u>Notes</u>	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds	Total Funds
		2023	2023	2023	2023	2022
		£	£	£	£	£
Income						
Charitable activities	3	53,090	-	389,190	442,280	907,372
Donations & gifts	2	2,797	-	9,195	11,992	5,991
Investments		950	-	-	950	60
TOTAL INCOME		56,837	-	398,385	455,222	913,423
Expenditure						
Charitable Activities	4	94,742	-	535,299	630,041	603,374
TOTAL EXPENDITURE	4	94,742	-	535,299	630,041	603,374
Net Income		(37,905)	-	(136,914)	(174,819)	310,049
Reconciliation of funds						
Total funds brought forward		107,696	160,000	163,649	431,345	121,296
Transfers				-	-	-
Total funds carried forward		69,791	160,000	26,735	256,526	431,345

**

There were no recognised gains or losses for 2023 and 2022 other than those included in the Financial Activities.

This Statement of Financial Activities incorporates the same information required for an Income and Expenditure account under the Companies Acts

** See Note 17 for full 2022 comparatives

THE WHAT? CENTRE LIMITED
BALANCE SHEET
FOR THE YEAR ENDED 31 MARCH 2023

	Notes	2023		2022	
		£	£	£	£
Fixed Assets					
Tangible Assets	9		77		95
Current Assets					
Debtors	10	6,112		27,027	
Bank & Cash in hand		263,134		438,744	
		<u>269,246</u>		<u>465,771</u>	
Creditors : Amounts falling within one year	11	<u>12,797</u>		<u>34,521</u>	
Net Current Assets			256,449		431,250
Net Assets	12		<u>256,526</u>		<u>431,345</u>
Funds					
Unrestricted funds	13	69,791		107,696	
Designated Funds	13	160,000		160,000	
Restricted funds	13	26,735		163,649	
TOTAL FUNDS			<u>256,526</u>		<u>431,345</u>

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

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

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

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies

Approved by the board of directors and trustees on 11.09.23



Gemma Morris

Director and trustee

Company registration number: 3415168

THE WHAT? CENTRE LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Basis of preparation of accounts

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with , the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) (effective 1 January 2015) and the Charities Act 2011. The Financial statements are prepared on a going concern basis under the historic cost convention modified to include certain items at fair value when applicable. The financial statements are prepared in sterling which is the functional currency of the charity. Significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. Resources expended are allocated to the particular activity where the cost relates directly to that activity. Salary and other office running costs are apportioned between charitable activity support costs and governance costs based on estimate of staff time to each. The same methods of apportionment have been used in previous years.

Allocation of support and governance costs

Support costs have been differentiated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice . These costs include costs related to statutory examination and legal fees together with an apportionment of overhead and support costs relating to trustees meetings .

THE WHAT? CENTRE LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

Value Added Tax

The charity is not registered for VAT. In common with many other similar charities expenses are inflated by VAT, which cannot be recovered.

Estimation uncertainty

In the view of the trustees in applying the accounting policies adopted, no judgements were required that have a significant effect on the amounts recognised in the financial statements nor do any estimates or assumptions made carry a significant risk of material adjustment in the next financial year.

Debtors

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

Cash at bank and in hand

Cash at bank and in hand includes a bank account and small amounts of cash.

Creditors and provisions

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

Tangible fixed assets for use by charity

These are capitalised if they can be used for more than one year, and cost at least £1,000. They are valued at cost.

Depreciation is provided at rates calculated to write off the cost less estimated residual value, over their expected useful lives.

Office Equipment	33% reducing balance
Fixtures and Fittings	17.5% reducing balance

The Directors consider that the charity remains viable for the year ahead

THE WHAT? CENTRE LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

2. DONATIONS

	Unrestricted	Restricted	2023	2022
	£	£	£	£
Gift Aid Tax Refunds	150	-	150	-
Small Donations	2,647	9,195	11,842	5,991
	<u>2,797</u>	<u>9,195</u>	<u>11,992</u>	<u>5,991</u>

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted	Restricted	2023	2022
	£	£	£	£
Dudley CCG 13-17 yr olds	-	145,000	145,000	135,000
Dudley Public Health (BeeHive)	-	107,744	107,744	107,444
Public Health (Fusion)	-	60,696	60,696	54,698
National Lottery Community Fund Family Project	-	57,100	57,100	87,144
Counselling Contracts	45,010	-	45,010	44,814
Winter Pressures	-	18,650	18,650	-
What Enterprise Recharges	6,877	-	6,877	17,099
Dudley CCG Non-recurrent funding	-	-	-	236,709
Suicide Prevention Fund	-	-	-	77,731
BBC Children in Need	-	-	-	34,190
Dudley CCG LTP Fund	-	-	-	27,000
CAMHS	-	-	-	21,270
Health and Wellbeing Fund	-	-	-	18,000
Dudley CCG - 9-12 years old	-	-	-	10,000
DCVS - Workforce Capacity Fund	-	-	-	10,000
Eveson Charitable Trust	-	-	-	10,000
Consultancy Work	-	-	-	8,800
DCVS - COVID promotion	-	-	-	6,000
Roger and Douglas Turner Trust	-	-	-	1,000
Room Hire	-	-	-	250
Insurance Claim	323	-	323	223
Other Income	880	-	880	-
	<u>53,090</u>	<u>389,190</u>	<u>442,280</u>	<u>907,372</u>

THE WHAT? CENTRE LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

4. EXPENDITURE

	2023 £	2022 £
Costs directly allocated to Activities		
Staff Costs	264,011	309,641
Sessional Workers	161,850	108,412
Premises and Utilities	43,519	54,874
Rent	21,867	21,500
Supervision	11,677	10,226
Computer and Software Expenditure	5,883	6,920
Small Capital Items	1,267	685
Database costs	23,324	16,243
Volunteer Expenses	144	79
Travelling and Subsistence	1,077	639
Training and Conference	2,297	3,490
Advertising and Publicity	216	216
Direct Resources	5,588	5,950
BeeHIVE direct costs	655	831
Bank Charges	89	17
Recruitment	324	1,372
Depreciation	18	85
Support costs allocated to Activities		
Staff Costs - Management, Finance and Administration	60,685	40,367
HR and Health & safety	7,367	4,521
Office Costs	6,897	5,706
Telephone and Postage	8,153	8,687
Governance Costs	3,133	2,913
TOTAL	<u>630,041</u>	<u>603,374</u>

The charity has one main activity - providing advice and counselling services.

THE WHAT? CENTRE LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

5. GOVERNANCE COSTS

	2023	2022
	£	£
Statutory Accounts Preparation and Independent Examination	2,720	2,500
General Office and Finance Staff	400	400
Other Costs	13	13
	<u>3,133</u>	<u>2,913</u>

6. NET INCOME FOR THE YEAR

	2023	2022
	£	£
This is stated after charging:		
Depreciation	<u>18</u>	<u>7</u>

7. STAFF COSTS

	2023	2022
	£	£
Salaries and Wages	279,275	316,284
Social Security Costs	12,193	27,834
Pension Costs	17,909	23,392
Employment Allowance	(5,000)	(4,000)
Redundancy	-	1,080
	<u>304,377</u>	<u>364,590</u>

	2023	2022
Employee receiving emoluments of more than £60,000.	1	1

Pension costs relate to company contributions to a stakeholder pension scheme.

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

	2023	2022
	Number	Number
Chief Officer	1	1
Admin and Finance	1	1
Advice and counselling	8	10
	<u>10</u>	<u>12</u>

THE WHAT? CENTRE LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

8. TRUSTEE REMUNERATION AND RELATED PARTY TRANSACTIONS

No trustee received any remuneration during the year (2022 -£Nil) or received reimbursed expenses (2022 - £Nil)

No trustee or other person related to the charity had any personal interest in any contract or transactions entered into by the charity during the year (2022 - £Nil)

9. TANGIBLE FIXED ASSETS

	Equipment	Fixtures & Fittings	Total
	£	£	£
Cost			
At 1 April 2022	16,113	5,355	21,468
Additions	-	-	-
At 31 March 2023	<u>16,113</u>	<u>5,355</u>	<u>21,468</u>
Depreciation			
At 1 April 2022	16,111	5,262	21,373
Charge for Year	2	16	18
At 31 March 2023	<u>16,113</u>	<u>5,278</u>	<u>21,391</u>
Net Book Values			
At 31 March 2023	<u>-</u>	<u>77</u>	<u>77</u>
At 31 March 2022	<u>2</u>	<u>93</u>	<u>95</u>

10. DEBTORS

	2023	2022
	£	£
Prepayments	4,032	4,032
Other Debtors	-	13,099
Trade Debtors	2,080	9,896
	<u>6,112</u>	<u>27,027</u>

THE WHAT? CENTRE LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Other Creditors and Accruals	2,900	21,900
Trade Creditors	9,897	12,621
	<u>12,797</u>	<u>34,521</u>

12. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	General Funds £	Restricted Funds £	Total Funds £
Tangible Fixed Assets	77	-	77
Net Current Assets	229,714	26,735	256,449
Net Assets at 31 March 2023	<u>229,791</u>	<u>26,735</u>	<u>256,526</u>

THE WHAT? CENTRE LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

13. MOVEMENT IN FUNDS

	1 April 2022 £	Incoming Resources £	Outgoing Resources £	31 March 2023 £
Restricted Funds:				
Dudley CCG 13-17 yr olds	162,649	145,000	287,677	19,972
Dudley Public Health (BeeHive)	-	107,744	107,744	-
Public Health (Fusion)	-	60,696	60,696	-
National Lottery Community Fund Family Project	-	57,100	57,100	-
Winter Pressures	-	18,650	18,650	-
Small funds	1,000	9,195	3,432	6,763
Restricted Funds:	163,649	398,385	535,299	26,735
Designated Funds	160,000	-	-	160,000
General Funds:	107,696	56,837	94,742	69,791
Total Funds	431,345	455,222	630,041	256,526

Restricted Funds:

The restricted funds are all in connection with the charities one main activity providing advice and counselling services for children and young adults

Designated Funds:

The designated fund has been set up at the recommendation of the board of directors to: a) Cover the running costs, including salaries, of the charity during any possible transition of funding arrangements; b) Ensure that our obligation to current clients can be met in the event of loss of funding (six-months cover); c) Cover any increased premises charges in line with the business plan d) to deal with the current economic uncertainty and increases in utility costs e) contingency costs for repairs and renewals of the 2 buildings. Some of the contributions to the current designated fund have come from recharges and donations from What Enterprise.

THE WHAT? CENTRE LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

14. OPERATING LEASE COMMITMENTS

As at 31 March 2023 the charity had annual commitments under non-cancellable operating leases on land and buildings as follows:

		2023	2022
		£	£
Expiry Date: 1 July 2022	Stourbridge		
Next year		-	8,250
Between two to five years			
Expiry Date: 31 March 2024	Dudley		
Next year		12,500	12,500
Between two to five years			12,500

15. MEMBERS' LIABILITY

The liability of the members is limited on a winding up to a sum not exceeding £1 each. The charity is limited by guarantee and therefore does not have a share capital.

16. RELATED PARTY TRANSACTIONS

The members of the What? Centre limited are also directors of The What Enterprise Limited, which was incorporated on 19 June 2009.

THE WHAT? CENTRE LIMITED
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023

17. SOFA Comparatives

	<u>Notes</u>	Unrestricted Funds 2022 £	Designated Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £
Income from					
Charitable activities	3	164,917	-	742,455	907,372
Donations & gifts	2	3,191	-	2,800	5,991
Investments		60	-	-	60
TOTAL INCOME		<u>168,168</u>	<u>-</u>	<u>745,255</u>	<u>913,423</u>
Expenditure					
Charitable Activities	4	12,701	-	590,673	603,374
TOTAL EXPENDITURE	4	<u>12,701</u>	<u>-</u>	<u>590,673</u>	<u>603,374</u>
Net income		155,467	-	154,582	310,049
Reconciliation of funds					
Total funds brought forward		32,229	80,000	9,067	121,296
Transfers					
Total funds carried forward		<u>187,696</u>	<u>80,000</u>	<u>163,649</u>	<u>431,345</u>

THE WHAT? CENTRE LIMITED

England & Wales - Charity number 1064579

Accounts

THE FINANCIAL STATEMENTS

THE WHAT? CENTRE LIMITED

(A Company Limited by Guarantee)

for the year ended 31 March 2022

Company Number 3415168

THE WHAT? CENTRE LIMITED

(A Company Limited by Guarantee)

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THE WHAT? CENTRE LIMITED
REPORT OF THE TRUSTEES AND DIRECTORS
FOR THE YEAR ENDED 31 MARCH 2022

The Trustees and Directors present their report and financial statements for the year ended 31 March 2021

Charity Name:	The What? Centre Limited	
Charity Registration No:	1064579	
Company Registration No:	3415168	
Registered Office Address:	23 Coventry Street Stourbridge West Midlands DY8 1EP	
Directors & Trustees:	Jemma Rowley Gill Leno Nadia Billingham	
Company Secretary:	Carol Wootton	
Senior Management Team:	Julie Duffy	Chief Officer
Bankers:	Lloyds 134 High Street Stourbridge West Midlands DY8 1DS	
Independent Examiner	G P Brookes FAC FCIE BSc Chartered Accountant 130 Wombourne Park Wombourne Wolverhampton WV5 0LY	

THE WHAT? CENTRE LIMITED
REPORT OF THE TRUSTEES AND DIRECTORS
FOR THE YEAR ENDED 31ST MARCH 2022

The Trustees and Directors present their report and financial statements for the year ended 31 March 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The organisation is a charitable company limited by guarantee, incorporated on 6 August 1997 and registered as a charity on 24 September 1997. In September 1997, the charitable company took over the charitable activities of the former charitable trust, The What? Centre, and acquired its net assets and funds. The former charitable trust had operated since March 1985.

The Company was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Recruitment and Appointment of Trustees

The Directors of the Company are also charity trustees for the purposes of charity law. Under the requirements of the Memorandum and Articles of Association the trustees may at any time appoint a person who is willing to be a trustee. A trustee so appointed shall hold office only until the next annual general meeting but shall be eligible for re-appointment at such annual general meeting. Any person who is recommended by the trustees for appointment as a trustee can be proposed for appointment at a general meeting, given the appropriate notice to all persons entitled to receive notice of the meeting. The charity may also, by ordinary resolution, appoint a person who is willing to act to be a trustee.

The trustees have given due consideration to the qualities required for new trustees. They have a recruitment process that involves inviting people to express an interest in becoming a director and then providing a CV and a letter of application addressing the skills they would bring to the Board and why they would like to be a Trustee. They are then interviewed by the Board and young people and given information about their role, including the induction process and a job description of their role. The interview also looks at any possible conflicts of interest. The Chair and the Board in consultation with young people then make the final decision. All members of the Board are DBS checked.

New trustees are appointed on a probationary basis for the first six months in order to ensure that all prospective Board members gain knowledge of the Centre and its work, embrace the ethos of the Centre and show the skills needed for such a position.

The Board have an excellent background in working with children and young people. The Chair of the Board has a background in health, sexual health and learning disabilities and working with students with a range of disabilities, which is very valuable experience to our service. Another member of the Board was an employee at The What? Centre when the Centre first started and has come back to volunteer on the Board. She has a vast experience of working with young people and also Chairs the board of a housing organisation for people with learning disabilities, and so brings great experience of board protocols and procedures. Another member of the Board was a placement with us many years ago under New Deal and now works in business. The organisation also has several young people's groups who can feed into the Board; these include the LGBTQ+ groups, the BAME group and the anxiety group.

Trustees Induction and Training

Trustees are offered opportunities for training through Dudley Council for Voluntary Services (DCVS) and Dudley Safeguarding Board, but also attend training within their own organisations which is relevant to their role. The information provided by the Chief Officer on a wide range of issues also constitutes internal training. They also contribute knowledge from their own training and experiences of working with young people.

The Chief Officer provides the Board with regular in-depth reports on funding applications, financial viability, background information on the progress of the Centre regarding new areas of work and funding of current activities and information on any changes in young people's funding. The Chief Officer advises the Board of locally and nationally arising opportunities and anything relative to the charity's operations.

Financial and governance information is furnished in the form of annual reports and accounts, information relating to the operating and funding environment, plans and budgets.

Risk management

The Management Team, consisting of the Chief Officer, the Business Manager and the Counselling Manager, conduct reviews of the major risks to which the charity is exposed and report on these risks to the Trustees; such risks are worked through in Board meetings.

Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to either of our centres.

The Centre has a robust Child and Vulnerable Youth Adult Protection Policy and Procedure, updated yearly, and all members of staff and volunteers have received the relevant level (1 or 2) in Child and Vulnerable Young Adult Protection Training through the Safeguarding Children Board. All members of the team, Board members, volunteers and placements are subject to DBS checks before starting work with the organisation and updates in line with current DBS requirements, and the Centre complies with GDPR. The Centre makes several referrals on Child and Vulnerable Young Adults each year and so the Chief Officer and her team are highly aware of the process of referral and action on child protections matters.

Organisational Structure

The Charity is governed by the Board of Directors (Trustees) who meet as a Board every three months but also the Chief Officer and the Board regularly keep in touch via email and Zoom so that the Chief Officer can update the Board, and the Board can alert the Chief Officer of any potential opportunities. The Board meet more frequently when this is necessary to do so, which was evidenced during Covid and also where negotiations on external contracts are concerned.

The Chief Officer reports to the Trustees and is supported by a team of staff and volunteers. She also receives line management and external supervision for her counselling and management role. We have a Management Team which meets weekly (online during Covid-19) which includes the Chief Officer, the Business Manager and the Counselling Manager. All staff and volunteers in the organisation receive supervision, external clinical supervision and line management, as appropriate. Training needs are regularly addressed and agreed in supervision sessions. Trustees are informed of any relevant training opportunities. Training opportunities are also circulated to the whole of the team, including the Board, via our regular in-house newsletter.

The Chief Officer has the major role in producing funding applications and negotiating new contracts and of expanding the work of the centre both geographically and into new areas of work. The Chief Officer's role also includes leadership, operational planning and management, human resources, financial planning, community relations and partnership and advocacy. The Chief Officer and Business Manager report to the Board on the financial viability of the organisation. The Board receives financial reports at each Board meeting and agrees budgets for the organisation. The Management team work closely together on overseeing human resources, supporting the staff team, sessional staff, volunteers and placements. Peninsula are also engaged by us to provide support in this role, including the writing and production of the staff handbook, legal employment issues, up-dating statutory policies and a range of other employment issues.

The Chief Officer and the rest of the Management Team have a major role in the development of the Social Enterprise Company, What Enterprise Limited. Opportunities to develop the Social Enterprise through online services and face to face services have increased this year.

The Centre has a computerised statistical system called IAPTUS that enables the production of reports which in turn help to monitor performance against targets. It also has electronic systems for collecting quantitative and qualitative data through the STAR and CORE systems which show the improvements and outcomes for clients and assess the client risk scores both before and after attending counselling. In the coming financial year, we will continue to use STAR but will use online IAPTUS scoring systems for risk as the funding we have previously needed to find for the CORE system will then go towards our IAPTUS system which, though considerably more expensive, comes with great advantages to the organisation.

All the Trustees have a good understanding of the finance of the organisation and monitor these at each Board meeting. The Centre has a computerised accounting system so that reports can be easily downloaded for meetings. The Business Manager, who is also the bookkeeper/accounts administrator, ensures that budgets and accounts are kept up to date and their role also includes helping to develop the Social Enterprise.

OBJECTIVES AND ACTIVITIES

The company's objects and principal activities as set out in the governing document are to relieve the mental and physical ill health of young people and to promote their mental, physical and social well-being, in particular, but not exclusively, by establishing and maintaining a free advice and information service and confidential counselling service. The service focuses

on young people between the ages of 13 and 25 in the Borough of Dudley within the County of the West Midlands. However there has been great demand on their services for younger clients and so the Charity now provides counselling for 9-25's.

The charity's mission statement and aims are reviewed each year at the strategic planning event. Currently these aims and objectives and mission statement are summarised as follows:

Mission Statement "To provide a high quality, client centred service for young people mainly between the ages of 13 and 25"

Aims:

1. Providing an advice and information service that helps young people to cope with issues such as housing, homelessness, sexual health, employment and training.
2. Providing a therapeutic counselling service.
3. Continuously developing services that reflect changing needs and opportunities.
4. Lobbying on behalf of young people.
5. Pioneering new ways of working with young people.

Objectives:

1. To liaise and network with other organisations.
2. To achieve and maintain high quality standard quality marks, including their Investors in People status and British Association for Counselling and Psychotherapy Accreditation (BACP)
3. To recognise, utilise and develop staff and volunteer skills to meet the needs of the organisation and its clients.
4. Accessing clients through drop in / telephone / post / e-mail / outreach / referral
5. To build on the good name of The What? Centre.
6. To offer support, mentoring and advocacy.

PUBLIC BENEFIT

The Trustees confirm that they paid due regard to the guidance given by the Charity Commission on the public benefit. The Trustees consider that all the charitable activities of the charity are for the public benefit.

ACHIEVEMENTS AND PERFORMANCE

Activities undertaken this year have resulted in the provision of around nearly 12,000 counselling sessions over the year and around 3,000 calls for advice and information, including referrals into counselling, queries about our services, support for parents and their children, alongside 55 in depth advice cases around benefits enquiries, emergency grants, working with homeless and very vulnerable young people. We have also provided around 840 counselling sessions in senior schools and 423 individual attendances at our LGBTQ+, BAME and anxiety groups. The final figures on numbers of clients are shown in the Annual Report online at www.thewhatcentre.co.uk. All the charitable funding raised has been used to provide services for the benefits of young people.

Funding streams this financial year include a service level agreement with Dudley CCG, which is changing into Dudley Integrated Health Care in the near future. This funding concentrates on children and young people who have a GP in the borough. All of our funding provides services for young people in the day time and evenings until 7.00pm on weekdays, and all-day Saturday; daytime appointments are mainly for children who are not in school or maybe in further education and have days off during their week.

Three years ago, the Chief Officer worked in partnership with the CCG, CAMHS and Dudley MBC and Phase Trust (another charity) to identify gaps in CAMHS services, which were BAME and LGBTQ+ work, and then successfully applied for Health and Wellbeing (HWF) funding for a project called What? Fusion. This funding required partnership with statutory services but with a voluntary sector lead, so we were pleased to be successful with our bid. The funding enabled us to employ an LGBTQ+ counsellor/LGBTQ+ family worker and a specialist BAME worker. The posts have resulted in the provision of increased support for LGBTQ+ young people and their families, the development of a second LGBTQ+ group, and the provision of a BAME Counsellor/Outreach worker whose role is to develop a BAME group, to increase the numbers of BAME clients and to work with BAME organisations. The project is now in its fourth year and has successfully trained statutory and voluntary organisations and significantly increased BAME and LGBTQ+ use of our services. Public Health are now funding the project until March 2024 and are in the process of looking at whether this can be funded longer term from their main budgets.

We are also commissioned for a fourth year through Public Health for our BeeHIVE project, which provides support for people of all ages in the borough living with HIV/AIDS, provides training for GP's, pharmacists and the statutory and voluntary sector on HIV Awareness and provides a range of LGBTQ+ groups for over 18's and HIV testing throughout the borough. Public Health commissioned an external report on all of their sexual health services, which was very favourable with regard to value which service users and Public Health felt the project provided. We have been told that it is very likely that the project will need to go out to tender for the following year, which will probably be around Christmas time 2022.

This year we also successfully bid for retrospective funding for Suicide Prevention work from DHSC Suicide Prevention Fund. This funded most of the work we had completed throughout the year with clients between the ages of 18 and 25 who were at risk of self-harm/suicide and because such large numbers of our 18-25's fit the category this meant that this work was able to be funded. The funding included for counselling sessions, advice referrals, increased workload for the Counselling Manager and counselling team in dealing with emergency phone-calls and tailored support for those being discharged from hospital. Since Covid there have been many more clients accessing the services and many more emergency calls needing signposting and supporting and this funding really helped with that work.

For clients of 18-25 who did not meet the Suicide Prevention criteria we were successful, in partnership with Beacon and other voluntary sector projects, in bringing in Winter Pressures Funding. Beacon was the lead organisation, managing the funding and the referrals. This funding was for clients who were referred into our organisation from GP surgeries and Adult Mental Health and helped to drastically reduce the waiting times for them to be seen. We are hopeful that this partnership way of working will bring in further funds. The Centre is committed to working in partnership with other organisations doing complimentary work and as such we are part of an LLP and in addition four mental health organisations including The Art of Change, Black Country Mental Health, Phase Trust and ourselves have formed a consortium called MHCC with the purpose of joint working, meetings with statutory mental health commissioners and local authorities and joint funding bids.

The Charity also holds school contracts for counselling with Ellowes Hall School, the Wordsley School, and Link Academy, senior schools within the Dudley Borough. Our services there are between 1 and 2.5 days per week and all initially started at one day per week but increased due to pupil needs and the demand for mental health support for their pupils. The Centre has been praised by all the schools we are based in for offering an excellent service to pupils and staff. Feedback indicates that this service is cost effective, reliable, well organised and, more importantly, enables pupils to cope with problems and leads to improvements in school behaviour.

We were also successful in an application for Workforce Capacity Funding from Dudley MBC to the tune of £10,000) with which we were able to offer some very good training courses to all of our qualified counselling team. This would normally have been out of our reach financially and gave a big boost to the team. The funding also funded a post -graduate Supervisor Training for the CO and she is now in a position to begin supervising counsellors through the Social Enterprise, which is a new area of work for us.

As reported last year, we received three-year funding from The Big Lottery Fund, a joint bid with ourselves as the lead and Believe2Achieve as a partner. The bid was for family workers, one being based in The What? Centre and the other in primary schools. This work has been extremely effective in supporting families who are struggling to deal with emotions or behaviours, bereavements or family breakdowns.

The Centre business planning is regularly reviewed and allows for new emerging work and opportunities and, indeed, the plans meet the aims of the organisation in terms of providing advice and counselling services but also developing services that reflect the changing needs and opportunities, using the voices of young people who use the service to lobby on their behalf and continuing to develop the good name of the What? Centre.

Since Covid we have been providing a mixture of face-to-face, online and telephone counselling. Although face-to-face is the most popular, we realised that for some clients travelling to our Centre's can be problematic - both are in local towns - but many families are experiencing difficulties with the high price of petrol or bus fares which mean that getting their children to the service could prove problematic, so this approach enables us to mix and match according to client needs.

The Centre has been able to successfully benchmark its counselling service with CCGs across the country, which has identified that our outcomes are 20% higher than similar organisations across the country and that more than one-third of our clients receiving counselling with us are at severe risk at the start of counselling and more than two-thirds of the clients are above the clinical cut-off point for counselling, so we see clients with very complex needs.

We have also identified that at the time of coming to the service 30% reported self-harm and 21% of clients expressed suicidal thoughts or feelings or had made an attempt on their own life. The service also looked at client rating and identified that 92.5% rated the service and excellent and 7.5% as good.

There is a great deal of respect for the counselling we provide for young people throughout the borough, both within the voluntary and community sector and with mental health clinicians, with many of our clients being referred through CAMHS and iCAMHS.

Increased awareness of our service from GP's and the relationships with the CCG, CAMHS and iCAMHS have all been incredibly positive throughout the year.

The Government sets national outcomes targets regarding mental health provision for young people and last year we began to support our CCG in its role to show the numbers of young people who were accessing support through their contracted provision by being part of the national data collection system to prove how many young people are accessing services.

Our IAPTUS system allows for secure storage of client data and outcome reporting, which has meant that through a very secure system the Counselling Manager has been able to allocate clients and counsellors have been able to access the client's assessments without paper copies and the logistics of providing such copies whilst in lockdown. The IAPTUS system also enables some 800 different counselling outcomes measurements. We will, of course, mainly use two outcomes' measurements but can also use others which may be helpful to the clients.

The Chief Officer feels that the organisation is in a much stronger position now both in terms of being able to evidence outcomes but also in terms of being able to use these outcomes to try to negotiate further contracts and sees the organisation going from strength to strength in terms of its reputation amongst professionals and young people and their families.

The advice worker who we employed under short-term funding this year has reported that they are carrying out more and more in-depth advice enquiries around housing, benefits, employment and training and counsellors are reporting increased work with trauma, learning disabilities and mental health.

Some trainee placement counsellors have gone on to volunteer as counsellors once their placement has been completed and they are fully qualified and in some cases the Centre has been able to offer them paid posts or paid sessional work. The Centre has also taken on more qualified counselling therapists who have not trained at the Centre but have joined as qualified counsellors and these are both face-to-face and online counsellors.

The organisation has performed very well against all targets and outcomes required by funders.

The Centre holds many awards for their counselling services including:

- BACP Accreditation – a highly prestigious accreditation which requires that each five years projects must apply for re-accreditation and provide yearly reports on its work and abides by the Code of Ethics of the British Association of Counselling and Psychotherapy.
- The Queens Award for Voluntary Services
- Investors in People for The What? Centre and The What? Enterprise.

The Centre has received excellent feedback from clients and other agencies throughout the year and some of this feedback is illustrated in our Annual Report on the website.

FINANCIAL REVIEW

The income for the year was £913,423.

The Centre always works hard to raise funds for the service and to work closely with the CCG Commissioners in order to address the issues of sustainability of funding. A lot of work goes into sustainability and the Centre's income has grown year on year but also as demand on services continues to rise. This comes with increased pressure to grow the income of the Centre. We recognise the increased need for counselling provision and advice services and for provision for the 18-25 yr. olds and we are mindful in trying to secure ongoing funding for this. There is a big gap in mental health services when young people become too old to use CAMHS and do not meet the criteria for adult mental health services and we recognise that many potentially suicidal young people sit in that gap so need to support them in their transitions.

The Centre has a clear policy on monitoring spend against contracts and has fulfilled all its contracts. Such contracts have clear stipulations regarding the kind of support people can receive, the age groups, issues etc. and they are fully within the remit of the work undertaken by the Charity.

Reserves policy

The Board has a policy of maintaining at least three months reserves and working towards six months reserves in the longer term, mainly to ensure that young people who use the service would always have due notice if ever the Centre became financially unviable. This is particularly important in light of the fact that the Centre works with some extremely vulnerable young people, sometimes on a long-term basis, but also to ensure that due notice and redundancy can be provided to staff.

The continuing development of What Enterprise, a social enterprise company, is seen as key to developing reserves as much of the Centres' funding is restricted to the funding criteria, but we are all mindful of the fact that the busier the Charity is, the less time there is available to develop the Social Enterprise, although this will still be vital. The Chief Officer is encouraged by the Board to ensure that all funding applications, where appropriate, include for full cost recovery and management costs because all new projects require significant input from the management team.

General Funding and Going Concern

The Centre has an ethos of working with young people up to the age of 25 and often works with young people with learning disabilities or mental health diagnoses up to the age of 30, but most funding streams only fund up to the age of 25. The longer-term funding was more secure for 9-18-year-olds and up to 25 with a learning disability, but demand far outstrips funding and we are trying to re-negotiate this funding with the CCG/DIHC and the Centre is being vigilant and proactive about finding funding for 18-25's. Such is the demand for 9-18's funding that we unfortunately had to close the waiting list for a few months during October–December last year as the demand from GP referrals outstripped the money coming in from the contract. Some shorter-term funding through the Lottery helped us to see some of the young people already on the waiting list, of which there were considerable numbers, and we then received some non-recurrent funding from the CCG in February 2022 so we had to carry most of that funding through to next financial year and will use that alongside the contracted amount from the CCG to reduce the waiting list. However, we are hopeful that the CCG contract may increase next year, but if it does not then we may well be in the same position as last year and need to temporarily close the waiting list again until new funds are made available. As a charity we are mindful that we of course need to bring in new funding to work with young people but it is not the role of the charity to raise funds in order to support GP's funding paid to us through the CCG - that should be provided through statutory funding. Our CEO is mindful to find funding for extending our work or for new pieces of work which are needed or looking for further funding for projects which are coming to an end.

Although the Centre has received a regular CCG contract each year, it is hopeful as their contract moves into Dudley Integrated Health Care that longer term contracts will be secured, such as 3 year or 5-year contracts.

PLANS FOR THE FUTURE

We will continue to meet the targets for current funding and also to identify longer term funds for the Advice Worker and Counselling Co-ordinator

We will now keep the IAPTUS system permanently and pay a fee to be able to use the site. There are three separate security measures to access the site which means that no unauthorised access can be obtained. Referral forms now go straight from our website to populate the IAPTUS system and once a client is accepted all the allocations to therapists are done through this site. The site also enables us to send SMS reminders to clients and to collect outcomes data and reports on how our service is performing. This also means that we do not have huge paper files on clients which would not be practical when working remotely. We have also realised that the ability to work remotely as well as face-to-face will equip us to develop our work further.

The What? Centre has Business Continuity Plans and a Business Plan in place.

We have two premises, one based in Stourbridge which is the main site and the other in Dudley, both just off the main High Street. This year has seen us having to pay considerable costs for repairs on both buildings. Both of the buildings are under full repair leases and so the onus has mainly been on ourselves to raise the funds to do this.

Going concern is presumed by the Trustees in preparing their financial statements.

TRUSTEES' RESPONSIBILITIES

The trustees (who are also directors of The What? Centre Limited for the purposes of the company law) are required to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of its

financial activities for that year together with its assets and liabilities at the end of the year and adequately distinguish any material special trust or other restricted fund of the company. In preparing those financial statements, the directors are required to:

- a) select suitable accounting policies and then apply them consistently.
- b) make judgements and estimates that are reasonable and prudent.
- c) state whether the policies adopted are in accordance with the appropriate SORP on Accounting by Charities and the Accounting Regulations and with applicable accounting standards subject to any material departures disclosed and explained in the financial statements; and
- d) prepare the financial statements on the going concern basis unless it is inappropriate to assume that the company will continue in its activities.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006 and Statements of Recommended Practice (SORP2015) and the regulations made under section 130 of the Charities Act 2011. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and irregularities.

This report was approved by the board on 25th October 2022 and signed on its behalf.



Gill Leno
Trustee

THE WHAT? CENTRE LIMITED
Independent Examiners Report
For the year ended 31 March 2022

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2022 which are set out on the following pages

Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('The 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 (The 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

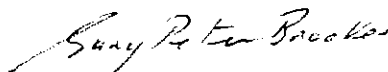
Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am member of the Institute of Chartered Accountants of England and Wales (ICAEW), which is one of the listed bodies .

I have completed my examination . I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect :

- (1) accounting records were not kept in respect of the company as required by section 386 of the 2006 Act or
- (2) the accounts do not accord with those records
- (3) the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view ' which is not a matter considered as part of an independent examination ;or
- (4) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Name
Relevant Professional Qualifications
Address



Gary Peter Brookes
FCA FCIE BSc
130 Wombourne Park
Wolverhampton
South Staffs
WV5 0LY

Date : 26th October 2022

THE WHAT? CENTRE LIMITED
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022

	<u>Notes</u>	Unrestricted Funds 2022 £	Designated Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Income						
Charitable activities	3	164,917	-	742,455	907,372	559,488
Donations & gifts	2	3,191	-	2,800	5,991	2,946
Investments		60	-	-	60	94
TOTAL INCOME		<u>168,168</u>	<u>-</u>	<u>745,255</u>	<u>913,423</u>	<u>562,528</u>
Expenditure						
Charitable Activities	4	12,701	-	590,673	603,374	556,316
TOTAL EXPENDITURE	4	<u>12,701</u>	<u>-</u>	<u>590,673</u>	<u>603,374</u>	<u>556,316</u>
Net Income		155,467	-	154,582	310,049	6,212
Reconciliation of funds						
Total funds brought forward		32,229	80,000	9,067	121,296	115,084
Transfers		(80,000)	80,000	-	-	-
Total funds carried forward		<u>107,696</u>	<u>160,000</u>	<u>163,649</u>	<u>431,345</u>	<u>121,296</u>

**

There were no recognised gains or losses for 2022 and 2021 other than those included in the Financial Activities.

This Statement of Financial Activities incorporates the same information required for an Income and Expenditure account under the Companies Acts

** See Note 17 for full 2021 comparatives

THE WHAT? CENTRE LIMITED
BALANCE SHEET
FOR THE YEAR ENDED 31 MARCH 2022

	Notes	2022	2021
		£	£
Fixed Assets			
Tangible Assets	9	95	102
Current Assets			
Debtors	10	27,027	43,101
Bank & Cash in hand		438,744	182,378
		<u>465,771</u>	<u>225,479</u>
Creditors : Amounts falling within one year	11	<u>34,521</u>	<u>104,285</u>
Net Current Assets		431,250	121,194
Net Assets	12	<u>431,345</u>	<u>121,296</u>
Funds			
Unrestricted funds	13	107,696	32,229
Designated Funds	13	160,000	80,000
Restricted funds	13	163,649	9,067
TOTAL FUNDS		<u>431,345</u>	<u>121,296</u>

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

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

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

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies

Approved by the board of directors and trustees on 25th Oct 22 signed on its behalf

Jemma Rowley
Director and trustee



Company registration number: 3415168

THE WHAT? CENTRE LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

Basis of preparation of accounts

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with , the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) (effective 1 January 2015) and the Charities Act 2011. The Financial statements are prepared on a going concern basis under the historic cost convention modified to include certain items at fair value when applicable. The financial statements are prepared in sterling which is the functional currency of the charity. Significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. Resources expended are allocated to the particular activity where the cost relates directly to that activity. Salary and other office running costs are apportioned between charitable activity support costs and governance costs based on estimate of staff time to each. The same methods of apportionment have been used in previous years.

Allocation of support and governance costs

Support costs have been differentiated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice . These costs include costs related to statutory audit and legal fees together with an apportionment of overhead and support costs relating to trustees meetings .

THE WHAT? CENTRE LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

Value Added Tax

The charity is not registered for VAT. In common with many other similar charities expenses are inflated by VAT, which cannot be recovered.

Estimation uncertainty

In the view of the trustees in applying the accounting policies adopted, no judgements were required that have a significant effect on the amounts recognised in the financial statements nor do any estimates or assumptions made carry a significant risk of material adjustment in the next financial year.

Debtors

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

Cash at bank and in hand

Cash at bank and in hand includes a bank account and small amounts of cash.

Creditors and provisions

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

Tangible fixed assets for use by charity

These are capitalised if they can be used for more than one year, and cost at least £1,000. They are valued at cost.

Depreciation is provided at rates calculated to write off the cost less estimated residual value, over their expected useful lives.

Office Equipment	33% reducing balance
Fixtures and Fittings	17.5% reducing balance

The Directors consider that the charity remains viable for the year ahead

THE WHAT? CENTRE LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

2. DONATIONS

	Unrestricted £	Restricted £	2022 £	2021 £
Gift Aid Tax Refunds	-	-	-	225
Small Donations	3,191	2,800	5,991	2,721
	<u>3,191</u>	<u>2,800</u>	<u>5,991</u>	<u>2,946</u>

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted £	Restricted £	2022 £	2021 £
Dudley CCG Non-recurrent funding	-	236,709	236,709	25,000
Public Health (Fusion)	-	54,698	54,698	42,698
Health and Wellbeing Fund	-	18,000	18,000	18,000
Dudley CCG 13-17 yr olds	-	135,000	135,000	135,000
Dudley CCG - 9-12 years old	-	10,000	10,000	10,000
National Lottery Community Fund Family Project	-	87,144	87,144	-
Suicide Prevention Fund	77,731	-	77,731	-
Counselling Contracts	44,814	-	44,814	25,380
Consultancy Work	8,800	-	8,800	-
BBC Children in Need	-	34,190	34,190	26,769
Dudley CCG LTP Fund	-	27,000	27,000	27,000
CAMHS	-	21,270	21,270	900
Dudley Public Health (BeeHive)	-	107,444	107,444	107,744
DCVS - Workforce Capacity Fund	-	10,000	10,000	17,680
Eveson Charitable Trust	10,000	-	10,000	-
DCVS - COVID promotion	6,000	-	6,000	-
What Enterprise Recharges	17,099	-	17,099	13,559
Roger and Douglas Turner Trust	-	1,000	1,000	-
Room Hire	250	-	250	1,700
Insurance Claim	223	-	223	1,491
MIND Covid funding	-	-	-	50,000
Big Lottery Covid funding	-	-	-	37,716
Bereavement Hubs	-	-	-	16,900
Other Income	-	-	-	1,951
	<u>164,917</u>	<u>742,455</u>	<u>907,372</u>	<u>559,488</u>

THE WHAT? CENTRE LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

4. EXPENDITURE

	2022	2021
	£	£
Costs directly allocated to Activities		
Staff Costs	309,641	277,604
Sessional Workers	108,412	127,803
Premises and Utilities	54,874	21,068
Rent	21,500	21,313
Supervision	10,226	9,736
Computer and Software Expenditure	6,920	5,634
Small Capital Items	685	1,750
Database costs	16,243	15,295
Volunteer Expenses	79	-
Travelling and Subsistence	639	105
Training and Conference	3,490	3,015
Advertising and Publicity	216	301
Direct Resources	5,950	3,542
BeeHlVe direct costs	831	909
Bank Charges	17	91
Recruitment	1,372	209
Depreciation	85	24
Support costs allocated to Activities		
Staff Costs - Management, Finance and Administration	40,367	45,814
HR and Health & safety	4,521	4,497
Office Costs	5,706	6,221
Telephone and Postage	8,687	8,822
Governance Costs	2,913	2,563
TOTAL	603,374	556,316

The charity has one main activity - providing advice and counselling services.

THE WHAT? CENTRE LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

5. GOVERNANCE COSTS

	2022	2021
	£	£
Statutory Accounts Preparation and Independent Examination	2,500	2,150
General Office and Finance Staff	400	400
Other Costs	13	13
	<u>2,913</u>	<u>2,563</u>

6. NET INCOME FOR THE YEAR

	2022	2021
	£	£
This is stated after charging:		
Depreciation	<u>7</u>	<u>24</u>

7. STAFF COSTS

	2022	2021
	£	£
Salaries and Wages	316,284	285,555
Social Security Costs	27,834	25,305
Pension Costs	23,392	16,558
Employment Allowance	(4,000)	(4,000)
Redundancy	1,080	-
	<u>364,590</u>	<u>323,418</u>

	2022	2021
Employee receiving emoluments of more than £60,000.	1	1

Pension costs relate to company contributions to a stakeholder pension scheme.

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

	2022	2021
	Number	Number
Chief Officer	1	1
Admin and Finance	1	1
Advice and counselling	10	11
	<u>12</u>	<u>13</u>

THE WHAT? CENTRE LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

8. TRUSTEE REMUNERATION AND RELATED PARTY TRANSACTIONS

No trustee received any remuneration during the year (2021 -£Nil) or received reimbursed expenses (2021 - £Nil)

No trustee or other person related to the charity had any personal interest in any contract or transactions entered into by the charity during the year (2021 - £Nil)

9. TANGIBLE FIXED ASSETS

	Equipment	Fixtures & Fittings	Total
	£	£	£
Cost			
At 1 April 2021	16,113	5,355	21,468
Additions	-	-	-
At 31 March 2022	<u>16,113</u>	<u>5,355</u>	<u>21,468</u>
Depreciation			
At 1 April 2021	16,109	5,257	21,366
Charge for Year	2	5	7
At 31 March 2022	<u>16,111</u>	<u>5,262</u>	<u>21,373</u>
Net Book Values			
At 31 March 2022	<u>2</u>	<u>93</u>	<u>95</u>
At 31 March 2021	<u>4</u>	<u>98</u>	<u>102</u>

10. DEBTORS

	2022	2021
	£	£
Prepayments	4,032	7,217
Other Debtors	13,099	8,934
Trade Debtors	9,896	26,950
	<u>27,027</u>	<u>43,101</u>

THE WHAT? CENTRE LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Other Creditors and Accruals	21,900	2,250
Deferred Income	-	88,630
Trade Creditors	<u>12,621</u>	<u>13,405</u>
	<u>34,521</u>	<u>104,285</u>

12. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	General Funds £	Restricted Funds £	Total Funds £
Tangible Fixed Assets	95	-	95
Net Current Assets	267,601	163,649	431,250
Net Assets at 31 March 2022	<u>267,696</u>	<u>163,649</u>	<u>431,345</u>

THE WHAT? CENTRE LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

13. MOVEMENT IN FUNDS

	1 April 2021 £	Incoming Resources £	Outgoing Resources £	Transfers £	31 March 2022 £
Restricted Funds:					
Dudley CCG Non-recurrent funding	-	236,709	74,060	-	162,649
Public Health (Fusion)	8,799	54,698	63,497	-	-
Health and Wellbeing Fund	-	18,000	18,000	-	-
Dudley CCG 13-17 yr olds	141	135,000	135,141	-	-
Dudley CCG - 9-12 years old	-	10,000	10,000	-	-
National Lottery Community Fund Family Project	-	87,144	87,144	-	-
BBC Children in Need	-	34,190	34,190	-	-
Dudley CCG LTP Fund	127	27,000	27,127	-	-
CAMHS	-	21,270	21,270	-	-
Dudley Public Health (BeeHive)	-	107,444	107,444	-	-
DCVS - Workforce Capacity Fund	-	10,000	10,000	-	-
Small funds	-	3,800	2,800	-	1,000
Restricted Funds:	<u>9,067</u>	<u>745,255</u>	<u>590,673</u>	<u>-</u>	<u>163,649</u>
Designated Funds	<u>80,000</u>	<u>-</u>	<u>-</u>	<u>80,000</u>	<u>160,000</u>
General Funds:	<u>32,229</u>	<u>168,168</u>	<u>12,701</u>	<u>(80,000)</u>	<u>107,696</u>
Total Funds	<u>121,296</u>	<u>913,423</u>	<u>603,374</u>	<u>-</u>	<u>431,345</u>

Restricted Funds:

The restricted funds are all in connection with the charities one main activity providing advice and counselling services for children and young adults

Designated Funds:

The designated fund has been set up at the recommendation of the board of directors to: a) Cover the running costs, including salaries, of the charity during any possible transition of funding arrangements; b) Ensure that our obligation to current clients can be met in the event of loss of funding (six-months cover); c) Cover any increased premises charges in line with the business plan d) to deal with the current economic uncertainty and increases in utility costs e) contingency costs for repairs and renewals of the 2 buildings. Most of the contributions to the current designated fund have come from profits donated from What Enterprise.

THE WHAT? CENTRE LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

14. OPERATING LEASE COMMITMENTS

As at 31 March 2022 the charity had annual commitments under non-cancellable operating leases on land and buildings as follows:

		2022	2021
		£	£
Expiry Date: 1 July 2022	Stourbridge		
Next year		8,250	8,250
Between two to five years			8,250
Expiry Date: 31 March 2024	Dudley		
Next year		12,500	12,500
Between two to five years		12,500	25,000

15. MEMBERS' LIABILITY

The liability of the members is limited on a winding up to a sum not exceeding £1 each. The charity is limited by guarantee and therefore does not have a share capital.

16. RELATED PARTY TRANSACTIONS

The members of the What? Centre limited are also directors of The What Enterprise Limited, which was incorporated on 19 June 2009.

THE WHAT? CENTRE LIMITED
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022

17. SOFA Comparatives

	<u>Notes</u>	Unrestricted Funds 2021 £	Designated Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £
Income from					
Charitable activities	3	44,081	-	515,407	559,488
Donations & gifts	2	2,946	-	-	2,946
Fundraising		-	-	-	-
Investments		94	-	-	94
TOTAL INCOME		<u>47,121</u>	<u>-</u>	<u>515,407</u>	<u>562,528</u>
Expenditure					
Charitable Activities	4	26,384	-	529,932	556,316
TOTAL EXPENDITURE	4	<u>26,384</u>	<u>-</u>	<u>529,932</u>	<u>556,316</u>
Net income		20,737	-	(14,525)	6,212
Reconciliation of funds					
Total funds brought forward		11,492	80,000	23,592	115,084
Total funds carried forward		<u>32,229</u>	<u>80,000</u>	<u>9,067</u>	<u>121,296</u>

THE WHAT? CENTRE LIMITED

England & Wales - Charity number 1064579

Accounts

THE FINANCIAL STATEMENTS

THE WHAT? CENTRE LIMITED

(A Company Limited by Guarantee)

for the year ended 31 March 2021

Company Number 3415168

THE WHAT? CENTRE LIMITED

(A Company Limited by Guarantee)

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THE WHAT? CENTRE LIMITED
REPORT OF THE TRUSTEES AND DIRECTORS
FOR THE YEAR ENDED 31 MARCH 2021

The Trustees and Directors present their report and financial statements for the year ended 31 March 2021

Charity Name:	The What? Centre Limited	
Charity Registration No:	1064579	
Company Registration No:	3415168	
Registered Office Address:	23 Coventry Street Stourbridge West Midlands DY8 1EP	
Directors & Trustees:	Jemma Rowley Gill Leno Nadia Billingham	
Company Secretary:	Carol Wootton	
Senior Management Team:	Julie Duffy	Chief Officer
Bankers:	Lloyds 134 High Street Stourbridge West Midlands DY8 1DS	
Independent Examiner	G P Brookes FAC FCIE BSc Chartered Accountant 130 Wombourne Park Wombourne Wolverhampton WV5 0LY	

THE WHAT? CENTRE LIMITED
REPORT OF THEIR TRUSTEES AND DIRECTORS
FOR THE YEAR ENDED 31ST MARCH 2021

The Trustees and Directors present their report and financial statements for the year ended 31 March 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The organisation is a charitable company limited by guarantee, incorporated on 6 August 1997 and registered as a charity on 24 September 1997. In September 1997, the charitable company took over the charitable activities of the former charitable trust, The What? Centre, and acquired its net assets and funds. The former charitable trust had operated since March 1985.

The Company was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Recruitment and Appointment of Trustees

The Directors of the Company are also charity trustees for the purposes of charity law. Under the requirements of the Memorandum and Articles of Association the trustees may at any time appoint a person who is willing to be a trustee. A trustee so appointed shall hold office only until the next annual general meeting but shall be eligible for re-appointment at such annual general meeting. Any person who is recommended by the trustees for appointment as a trustee can be proposed for appointment at a general meeting, given the appropriate notice to all persons entitled to receive notice of the meeting. The charity may also, by ordinary resolution, appoint a person who is willing to act to be a trustee.

The trustees have given due consideration to the qualities required for new trustees. They have a recruitment process that involves inviting people to express an interest in becoming a Director and then providing a CV and a letter of application addressing the skills they would bring to the Board and why they would like to be a Trustee. They are then interviewed by the Board and young people and given information about their role, including the induction process and a job description of their role. The interview also looks at any possible conflicts of interest. The Chair and the Board in consultation with young people then make the final decision. All members of the Board are DBS checked.

New trustees are appointed on a probationary basis for the first six months in order to ensure that all prospective Board members gain knowledge of the Centre and its work, embrace the ethos of the Centre and show the skills needed for such a position.

The Board have an excellent background in working with children and young people. The Chair of the Board has a background in health, sexual health and learning disabilities and working with students with a range of disabilities, which is very valuable experience to our service. Another member of the Board was an employee at The What? Centre when the Centre first started and has come back to volunteer on the Board. She has a vast experience of working with young people and also Chairs the Board of a housing organisation for people with learning disabilities, and so brings great experience of Board protocols and procedures. Another member of the Board was a placement with us many years ago under New Deal and now works in business. The organisation also has several young people's groups who can feed into the Board; these include the LGBTQ+ groups, the BAME group and the anxiety group.

Trustees Induction and Training

Trustees are offered opportunities for training through Dudley Council for Voluntary Services (DCVS) and Dudley Safeguarding Board, but also attend training within their own organisations which is relevant to their role. The information provided by the Chief Officer on a wide range of issues also constitutes internal training. They also contribute knowledge from their own training and experiences of working with young people.

The Chief Officer provides the Board with regular in-depth reports on funding applications, financial viability, background information on the progress of the Centre regarding new areas of work and funding of current activities and information on any changes in young people's funding. The Chief Officer advises the Board of locally and nationally arising opportunities and anything relative to the charity's operations.

Financial and governance information is furnished in the form of annual reports and accounts, information relating to the operating and funding environment, plans and budgets.

Risk management

The Management Team, consisting of the Chief Officer, the Business Manager and the Counselling Manager, conduct reviews of the major risks to which the charity is exposed and report on these risks to the Trustees; such risks are worked through in Board meetings.

For examples, towards the end of last financial year the Covid-19 pandemic meant that we had to close our buildings and put in place various procedures and policies for when we were able to return, including health and safety provisions such as thermometers for clients and counsellors, face masks and face shields, and blocking the use of some rooms because they were too small for 2-metre distancing. When we were able to open again for a short time, all safety aspects had been put in place. The Board was involved at all stages of this and agreed to moving online, held very regular online Board meetings and put forward advice and expertise at all stages.

Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to either of our centres.

The Centre has a robust Child and Vulnerable Youth Adult Protection Policy and Procedure, updated yearly, and all members of staff and volunteers have received the relevant level (1 or 2) in Child and Vulnerable Young Adult Protection Training through the Safeguarding Children Board. All members of the team, Board members, volunteers and placements are subject to DBS checks before starting work with the organisation and updates in line with current DBS requirements, and the Centre complies with GDPR. The Centre makes several referrals on Child and Vulnerable Young Adults each year and so the Chief Officer and her team are highly aware of the process of referral and action on child protections matters.

Organisational Structure

The charity is governed by the Board of Directors (Trustees) who meet as a Board every three months but also the Chief Officer and the Board regularly keep in touch via email and Zoom so that the Chief Officer can update the Board, and the Board can alert the CO of any potential opportunities. As stated beforehand the Board have met more frequently during Covid-19.

The Chief Officer reports to the Trustees and is supported by a team of staff and volunteers. She also receives line management and external supervision for her counselling and management role. We have a Management Team which meets weekly (online during Covid-19) which includes the Chief Officer, the Business Manager and the Counselling Manager. All staff and volunteers in the organisation receive supervision, external clinical supervision and line management, as appropriate. Training needs are regularly addressed and agreed in supervision sessions. Trustees are informed of any relevant training opportunities. Training opportunities are also circulated to the whole of the team, including the Board, via our regular in-house newsletter.

The Chief Officer has the major role in producing funding applications and negotiating new contracts and of expanding the work of the centre both geographically and into new areas of work. The Chief Officer's role also includes leadership, operational planning and management, human resources, financial planning, community relations and partnership and advocacy. The Chief Officer and Business Manager report to the Board on the financial viability of the organisation. The Board receives financial reports at each Board meeting and agrees budgets for the organisation. The Management team work closely together on overseeing human resources, supporting the staff team, sessional staff, volunteers and placements. Peninsula are also engaged by us to provide support in this role, including the writing and production of the staff handbook, legal employment issues, up-dating statutory policies and a range of other employment issues.

The Chief Officer and the rest of the Management Team have a major role in the development of the Social Enterprise Company, What Enterprise Limited. Opportunities to develop the Social Enterprise through online services have been muted during Covid-19 but there was more call for private counselling as the year progressed.

The Centre has a computerised statistical system called IAPTUS that enables the production of reports which in turn help to monitor performance against targets. It also has electronic systems for collecting quantitative and qualitative data through the STAR and CORE systems which show the improvements and outcomes for clients and, assess the client risk scores both before and after attending counselling. In the coming financial year we will continue to use STAR but will use online IAPTUS scoring systems for risk as the funding we have previously needed to find for the CORE system will then go towards our IAPTUS system which, though considerably more expensive, comes with great advantages to the organisation.

All the Trustees have a good understanding of the finance of the organisation and monitor these at each Board meeting. The Centre has a computerised accounting system so that reports can be easily downloaded for meetings. The Business Manager, who is also the bookkeeper/accounts administrator, ensures that budgets and accounts are kept up to date and their role also includes helping to develop the Social Enterprise.

OBJECTIVES AND ACTIVITIES

The company's objects and principal activities as set out in the governing document are to relieve the mental and physical ill health of young people and to promote their mental, physical and social well-being, in particular, but not exclusively, by establishing and maintaining a free advice and information service and confidential counselling service. The service focuses on young people between the ages of 13 and 25 in the Borough of Dudley within the County of the West Midlands. However there has been great demand on their services for younger clients and so the Charity now provides counselling for 9-25's.

The charity's mission statement and aims are reviewed each year at the strategic planning event. Currently these aims and objectives and mission statement are summarised as follows:

Mission Statement "To provide a high quality, client centred service for young people mainly between the ages of 13 and 25"

Aims:

1. Providing an advice and information service that helps young people to cope with issues such as housing, homelessness, sexual health, employment and training.
2. Providing a therapeutic counselling service.
3. Continuously developing services that reflect changing needs and opportunities.
4. Lobbying on behalf of young people.
5. Pioneering new ways of working with young people.

Objectives:

1. To liaise and network with other organisations.
2. To achieve and maintain high quality standard quality marks, including their Investors in People status and British Association for Counselling and Psychotherapy Accreditation (BACP)
3. To recognise, utilise and develop staff and volunteer skills to meet the needs of the organisation and its clients.
4. Accessing clients through drop in / telephone / post / e-mail / outreach/referral
5. To build on the good name of the What? Centre.
6. To offer support, mentoring and advocacy.

PUBLIC BENEFIT

The Trustees confirm that they paid due regard to the guidance given by the Charity Commission on the public benefit. The Trustees consider that all the charitable activities of the charity are for the public benefit.

ACHIEVEMENTS AND PERFORMANCE

Activities undertaken this year have resulted in the provision of around nearly 10,000 counselling sessions (9,916) sessions over the year and around 3,000 calls for advice and information, including referrals into counselling, queries about our services, support for parents and their children, alongside 65 in depth advice cases around benefits enquiries, emergency grants, working with homeless and very vulnerable young people. We have also provided around 840 counselling sessions in senior schools and 423 individual attendances at our LGBTQ+, BAME and anxiety groups. The final figures on numbers of clients are shown in the Annual Report online at www.thewhatcentre.co.uk. All the charitable funding raised has been used to provide services for the benefits of young people.

Funding streams this financial year include a service level agreement with Dudley CCG and BBC Children in Need funding to work with children and young people; the CCG funding concentrates on children and young people with a GP in the Borough and the BBC Children in Need funding can see children who live within the Borough but have a GP outside of the Borough, or young people who live on the borders of the Borough, and it facilitates one of our LGBTQ+ groups. All of our funding provides services for young people in the day time and evenings until 7.00pm on weekdays, and all-day Saturday; daytime appointments are mainly for children who are not in school or maybe in further education and have days off during their week.

Two years ago the Chief Officer worked in partnership with the CCG, CAMHS and Dudley MBC and Phase Trust (another charity) to identify gaps in CAMHS services, which were BAME and LGBTQ+ work, and then successfully applied for Health and Wellbeing (HWF) funding for a project called What? Fusion. This funding required partnership with statutory services but with a voluntary sector lead, so we were pleased to be successful with our bid. The funding enabled us to employ an LGBTQ+ counsellor/LGBTQ+ family worker and a specialist BAME worker. The posts have meant the provision of increased support for LGBTQ+ young people and their families, the development of a second LGBTQ+ group, and the provision of a

BAME Counsellor/Outreach worker whose role is to develop a BAME group, to increase the numbers of BAME clients and to work with BAME organisations. The project is now in its third year and has successfully trained statutory and voluntary organisations, has appeared on BBC radio and television and has significantly increased BAME and LGBTQ+ use of our services. We are in negotiation with Public Health at this time to try to ensure sustainability of this project post-HWF Funding.

We were also commissioned for a third year through Public Health for our BeeHive project, which provides support for people of all ages in the Borough living with HIV/AIDS, provides training for GP's, pharmacists and the statutory and voluntary sector on HIV Awareness and provides a range of LGBTQ+ groups for over 18's and HIV testing throughout the Borough. The project was so successful part way through the year that it was commissioned again for next year and is the only project of its kind which is still commissioned from Public Health Services nationally.

This year saw the completion of our partnership with Compton Hospice, Cancer Support and Mary Steven Hospice to offer bereavement hubs in the Borough. Compton had piloted these hubs in Wolverhampton and they were very successful and so, with Compton as the lead, we successfully applied for funding for these hubs in the Dudley Borough, the What? Centre choosing to provide youth hubs. We have throughout the year been able to provide online bereavement hubs for young people and to work creatively with them, which has greatly helped them with their loss. We will continue to run the bereavement hubs even though funding has now ceased. This fund also provided 626 individual bereavement counselling sessions.

The charity also holds school contracts for counselling with Ellowes Hail School, the Wordsley School, and Link Academy, senior schools within the Dudley Borough. Our services there are between 1 and 2.5 days per week and all initially started at one day per week and have increased due to pupil needs and the demand for mental health support for their pupils. The Centre has been praised by all the schools we have been based in for offering an excellent service to pupils and staff. Feedback indicates that this service is cost effective, reliable, well organised and, more importantly, enables pupils to cope with problems and leads to improvements in school behaviour. Because of Covid-19 the sessions provided with the schools were fewer than last year because at times schools were closed but we still provided 840 counselling sessions for pupils.

During the year we were successful in bringing in substantial funding to help us to meet the increased demand for our services during Covid-19. This included £25,000 extra from the CCG, part of which helped to fund advice services, £50,000 from MIND, which mainly funded work with the 18-25's who we find it difficult to find funding for under other circumstances and were during Covid-19 some of the young people at greatest risk both financially and with regard to their mental health, and £37,716 from Lottery, which mainly helped with the increases of the 13-18's who needed counselling.

We were also successful in an application for Workforce Capacity Funding from Dudley MBC to the tune of £17,680 which supported us with new computers and extra phones whilst working from home and also with the development of our workforce and we were able to offer some really good training courses to all of our qualified counselling teams with the Anna Freud Centre and the Bowlby Centre, which would normally have been out of our reach financially and gave a big boost to the team during a very difficult Covid-19 time.

In January 2021 we received the welcome news that a bid we had put in to The Big Lottery for Family Work some 12 months previously had been agreed (all bids had been laid aside by Lottery during the main part of the Covid-19 pandemic to allow for Covid-19 funding). The bid is a joint one with Believe2Achieve. This will provide a family worker for B2A in primary schools and one for the What? Centre. This project will begin in April 2021.

The Centre business planning is regularly reviewed and allows for new emerging work and opportunities and, indeed, the plans meet the aims of the organisation in terms of providing advice and counselling services but also developing services that reflect the changing needs and opportunities, using the voices of young people who use the service to lobby on their behalf and continuing to develop the good name of the What? Centre.

More recently a new plan was prepared which looked at post-COVID-19 and how being able to operate face-to-face, online, telephone and a texting platform could change work in the future and how clients who may not have been able to access face-to-face counselling in the past are now able to access it digitally through our service, but even when working online or via telephone, the level of the service will be Tier 2+, with fully qualified counsellors.

The Centre has been able to successfully benchmark its counselling service with CCGs across the country, which has identified that our outcomes are 20% higher than similar organisations across the country and that more than one-third of our clients receiving counselling with us are at severe risk at the start of counselling and more than two-thirds of the clients are above the clinical cut-off point for counselling, so we see clients with complex needs.

We have also identified that at the time of coming to the service 30% reported self-harm and 21% of clients expressed suicidal thoughts or feelings or had made an attempt on their own life. The service also looked at client rating and identified that 92.5% rated the service as excellent and 7.5% as good.

There is a great deal of respect for the counselling we provide for young people throughout the Borough, both within the voluntary and community sector and with mental health clinicians, with many of our clients being referred through CAMHS and iCAMHS. Last year saw a landmark for both us and the CAMHS and iCAMHS service where we have agreed and signed a pathway with CAMHS and iCAMHS and we believe this may be the first one in the country. This means that we now make referrals straight through to them and they refer clients through to our service, meaning that children and young people no longer need to go to their GP for referrals into our services or to wait for CAMHS. Discussions now happen daily between our Counselling Manager and the CAMHS mental health teams to ensure that young children and young people have the right level of service whenever they need this. This partnership was wanted by all parties and we work each day to ensure its effectiveness for clients.

Increased awareness of our service from GP's and the relationships with the CCG, CAMHS and iCAMHS have all been incredibly positive throughout the year.

The Government sets national outcomes targets regarding mental health provision for young people and last year we began to support our CCG in its role to show the numbers of young people who were accessing support through their contracted provision by being part of the national data collection system to prove how many young people are accessing services. We explain to clients who are funded through the CCG that we will need to provide NHS data system (MHSDS) with some information on the numbers of people we are working with under that contract and give their NHS numbers, and only clients who agree to this are seen under this contract; those who do not agree are seen under other contracts. Each month we feed the numbers in and are amazed by how much data we can upload just in terms of the numbers of sessions provided. This has become invaluable to the CCG and the NHS to see how much provision is out there. Confidential information about what happens in sessions is obviously not included and any generic data which is loaded becomes encrypted.

Our IAPTUS system allows for secure storage of client data and outcome reporting which has meant that through a very secure system the Counselling Manager has been able to allocate clients and counsellors have been able to access the client's assessments without paper copies and the logistics of providing such copies whilst in lockdown. The IAPTUS system also enables some 800 different counselling outcomes measurements. We will, of course, mainly use two outcomes measurements but can also use others which may be helpful to the clients.

The Chief Officer feels that the organisation is in a much stronger position now both in terms of being able to evidence outcomes but also in terms of being able to use these outcomes to try to negotiate further contracts and sees the organisation going from strength to strength in terms of its reputation amongst professionals and young people and their families.

Still of ongoing concern are the numbers of referrals from GP's for 18-25 year-olds, but with no funding for this age group during Covid-19 we were able to see these clients through MIND funding.

The advice worker who we employed under short term funding this year has reported that they are carrying out more and more in-depth advice enquiries around housing, benefits, employment and training and counsellors are reporting increased work with trauma, learning disabilities and mental health.

Volunteers normally represent a significant contribution to their services, but not being face-to-face has meant that some volunteers have not had active roles during the pandemic, although the Centre has regularly kept in touch with them. Some trainee placement counsellors have gone on to volunteer as counsellors once their placement has been completed and they are fully qualified and in some cases the Centre has been able to offer them paid posts or paid sessional work. The Centre has also taken on more qualified counselling therapists who have not trained at the Centre but have joined as qualified counsellors. The Centre also has volunteer administrative support.

The organisation has performed very well against all targets and outcomes required by funders such as the CCG, The Big Lottery Fund, BBC Children in Need and HWF and all funders have received reports on their work.

The Centre holds many awards for their counselling services including:

- BACP Accreditation – a highly prestigious accreditation which requires that each five years projects must apply for re-accreditation and provide yearly reports on its work and abides by the Code of Ethics of the British Association of Counselling and Psychotherapy.
- The Queens Award for Voluntary Services
- Investors in People for The What? Centre and The What? Enterprise.

The Centre has received excellent feedback from clients and other agencies throughout the year and some of this feedback is illustrated in our Annual Report on the website.

FINANCIAL REVIEW

The income for the year was £562,528.

The Centre always works hard to raise funds for the service and to work closely with the CCG Commissioners in order to address the issues of sustainability of funding. A lot of work goes into sustainability and the Centre's income has grown year on year but also as demand on services continues to rise this comes with increased pressure to grow the income of the Centre. We recognise the increased need for counselling provision and advice services and for the 18-25 yr. olds and we are mindful in trying to secure ongoing funding for this. There is a big gap in mental health services when young people become too old to use CAMHS and do not meet the criteria for adult mental health services and we recognise that many potentially suicidal young people sit in that gap and so need to support them in their transitions.

We have become aware of new funding coming into Borough for funding around mental health and have received training on how to begin negotiations around this funding.

The Centre has a clear policy on monitoring spend against contracts and has fulfilled all its contracts. Such contracts have clear stipulations regarding the kind of support people can receive, the age groups, issues etc. and they are fully within the remit of the work undertaken by the Charity.

Reserves policy

The Board has a policy of working towards having at least three months reserves and working towards six months reserves in the longer term, mainly to ensure that young people who use the service would always have due notice if ever the Centre became financially unviable. This is particularly important in light of the fact that the Centre works with some extremely vulnerable young people, sometimes on a long-term basis, but also to ensure that due notice and redundancy can be provided to staff.

The continuing development of What Enterprise, a social enterprise company, is seen as key to developing reserves as much of the Centres' funding is restricted to the funding criteria, but we are all mindful of the fact that the busier the charity is, the less time there is available to develop the Social Enterprise, although this will still be vital. The Chief Officer is encouraged by the Board to ensure that all funding applications, where appropriate, include for full cost recovery and management costs because all new projects require significant input from the management team.

General Funding and Going Concern

The Centre has an ethos of working with young people up to the age of 25 and often works with young people with learning disabilities or mental health diagnoses up to the age of 30, but most funding streams only fund up to the age of 25. The longer-term funding was more secure for 9-18-year-olds and up to 25 with a learning disability, but demand far outstrips funding and we are trying to re-negotiate this funding with the CCG/DIHC and also the Centre is being vigilant and proactive about finding funding for 18-25's.

Although the Centre has received a regular CCG contract each year, it is hopeful as their contract moves into Dudley Integrated Health Care that longer term contracts will be secured, such as 3 year or 5-year contracts.

PLANS FOR THE FUTURE

We will to continue to meet the targets for current funding and also to identify longer term funds for an Advice Worker and Counselling Co-Ordinator. These two posts were funded for six months through Covid-19 funding and then through some extra short term CCG funding and have proved so useful as demand for the Centre's services has increased greatly during this period.

Covid-19 has meant that for most of 2020/21 we have needed to work online, or telephone or via a texting platform. At the same time as moving to online we have been receiving our highest ever number of referrals which has meant that we have had to undergo some re-structuring in order to be able to meet the demands of clients and the limitations of Covid-19 - we recently had our highest number of referrals of 22 new counselling clients in one day.

Not only did we need to move our services to online, telephone and texting during the pandemic, but we also had to find a method of being able to store client details which were easy for the counsellors to find but very secure from being breached so made a considerable financial investment into the IAPTUS, which is the programme accepted by NHS. We sourced funding towards this transition through the three funders mentioned in the previous paragraph. We will now keep this system permanently and pay a fee to be able to use the site. There are three different security measures to access the site which means that they cannot be breached. Referral forms now go straight from our website and populate into the IAPTUS system and once a client is accepted all the allocations to therapists are done through this site. The site also enables us to send SMS reminders to clients and to collect outcomes data and reports on how our service is performing. This also means that we do not have huge paper files on clients which would not be practical when working remotely. We have also realised that the ability to work remotely as well as face-to-face will equip us to develop our work further.

The What? Centre has Business Continuity Plans and a Business Plan in place.

Return to work Covid-19 plans have been produced for staff volunteers, clients and groups,

We have two premises, one based in Stourbridge which is the main site and the other in Dudley, both just off the main High Street. This year has seen us having to pay considerable costs for repairs on both buildings with both of them having flooded during Covid-19 pandemic. Both of the buildings are under full repair leases and so the onus has mainly been on ourselves to raise the funds to do this.

Going concern is presumed by the Trustees in preparing their financial statements.

TRUSTEES' RESPONSIBILITIES

The trustees (who are also directors of The What? Centre Limited for the purposes of the company law) are required to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of its financial activities for that year together with its assets and liabilities at the end of the year and adequately distinguish any material special trust or other restricted fund of the company. In preparing those financial statements, the directors are required to:

- a) select suitable accounting policies and then apply them consistently.
- b) make judgements and estimates that are reasonable and prudent.
- c) state whether the policies adopted are in accordance with the appropriate SORP on Accounting by Charities and the Accounting Regulations and with applicable accounting standards subject to any material departures disclosed and explained in the financial statements; and
- d) prepare the financial statements on the going concern basis unless it is inappropriate to assume that the company will continue in its activities.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006 and Statements of Recommended Practice (SORP2015) and the regulations made under section 130 of the Charities Act 2011. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and irregularities.

This report was approved by the board on 7 Sept 2021 and signed on its behalf.



Gill Leno
Trustee

THE WHAT? CENTRE LIMITED
Independent Examiners Report
For the year ended 31 March 2021

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2021 which are set out on the following pages

Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

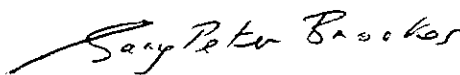
Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect :

- (1) accounting records were not kept in respect of the company as required by section 386 of the 2006 Act or
- (2) the accounts do not accord with those records
- (3) the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination ;or
- (4) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Name
Relevant Professional Qualifications
Address

Gary Peter Brookes
FCA FCIE BSc
130 Wombourne Park
Wolverhampton
South Staffs
WV5 0LY

Date : 1 November 2021

THE WHAT? CENTRE LIMITED
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021

	<u>Notes</u>	Unrestricted Funds 2021 £	Designated Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
Income						
Charitable activities	3	44,081	-	515,407	559,488	523,117
Donations & gifts	2	2,946	-	-	2,946	6,465
Fundraising		-	-	-	-	394
Investments		94	-	-	94	351
TOTAL INCOME		<u>47,121</u>	<u>-</u>	<u>515,407</u>	<u>562,528</u>	<u>530,327</u>
Expenditure						
Charitable Activities	4	26,384	-	529,932	556,316	544,327
TOTAL EXPENDITURE	4	<u>26,384</u>	<u>-</u>	<u>529,932</u>	<u>556,316</u>	<u>544,327</u>
Net Income		20,737	-	(14,525)	6,212	(14,000)
Reconciliation of funds						
Total funds brought forward		11,492	80,000	23,592	115,084	129,084
Total funds carried forward		<u>32,229</u>	<u>80,000</u>	<u>9,067</u>	<u>121,296</u>	<u>115,084</u>

There were no recognised gains or losses for 2021 and 2020 other than those included in the Financial Activities.

This Statement of Financial Activities incorporates the same information required for an Income and Expenditure account under the Companies Acts

*** See Note 17 for full 2020 comparatives

THE WHAT? CENTRE LIMITED
BALANCE SHEET
FOR THE YEAR ENDED 31 MARCH 2021

	Notes	2021	2020
		£	£
Fixed Assets			
Tangible Assets	9	102	126
Current Assets			
Debtors	10	43,101	22,162
Bank & Cash in hand		182,378	148,317
		<u>225,479</u>	<u>170,479</u>
Creditors : Amounts falling within one year	11	<u>104,285</u>	<u>55,521</u>
Net Current Assets		121,194	114,958
Net Assets	12	<u>121,296</u>	<u>115,084</u>
Funds			
Unrestricted funds	13	32,229	11,492
Designated Funds	13	80,000	80,000
Restricted funds	13	9,067	23,592
TOTAL FUNDS		<u>121,296</u>	<u>115,084</u>

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

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

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

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies

Approved by the board of directors and trustees on 7 September 2021 signed on its behalf

Jemma Rowley
 Director and trustee

J. Rowley

Company registration number: 3415168

THE WHAT? CENTRE LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

Basis of preparation of accounts

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with , the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) (effective 1 January 2015) and the Charities Act 2011. The Financial statements are prepared on a going concern basis under the historic cost convention modified to include certain items at fair value when applicable. The financial statements are prepared in sterling which is the functional currency of the charity. Significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. Resources expended are allocated to the particular activity where the cost relates directly to that activity. Salary and other office running costs are apportioned between charitable activity support costs and governance costs based on estimate of staff time to each. The same methods of apportionment have been used in previous years.

Allocation of support and governance costs

Support costs have been differentiated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice . These costs include costs related to statutory audit and legal fees together with an apportionment of overhead and support costs relating to trustees meetings .

THE WHAT? CENTRE LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

Value Added Tax

The charity is not registered for VAT. In common with many other similar charities expenses are inflated by VAT, which cannot be recovered.

Estimation uncertainty

In the view of the trustees in applying the accounting policies adopted, no judgements were required that have a significant effect on the amounts recognised in the financial statements nor do any estimates or assumptions made carry a significant risk of material adjustment in the next financial year.

Debtors

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

Cash at bank and in hand

Cash at bank and in hand includes a bank account and small amounts of cash.

Creditors and provisions

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

Tangible fixed assets for use by charity

These are capitalised if they can be used for more than one year, and cost at least £1,000. They are valued at cost.

Depreciation is provided at rates calculated to write off the cost less estimated residual value, over their expected useful lives.

Office Equipment	33% reducing balance
Fixtures and Fittings	17.5% reducing balance

The Directors consider that the charity remains viable for the year ahead

THE WHAT? CENTRE LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

2. DONATIONS

	Unrestricted	Restricted	2021	2020
	£	£	£	£
Gift Aid Tax Refunds	225	-	225	592
Small Donations	2,721	-	2,721	5,873
	<u>2,946</u>	<u>-</u>	<u>2,946</u>	<u>6,465</u>

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted	Restricted	2021	2020
	£	£	£	£
Dudley CCG	-	135,000	135,000	135,000
BeeHIVe	-	107,744	107,744	107,744
HWF/Public Health (Fusion)	-	60,698	60,698	90,000
MIND Covid	-	50,000	50,000	-
Big Lottery Covid	-	37,716	37,716	-
Dudley CCG LTP Fund	-	27,000	27,000	-
BBC Children in Need	-	26,769	26,769	32,283
Counselling Contracts	25,380	-	25,380	36,808
Dudley CCG Covid	-	25,000	25,000	-
Workforce Capacity Fund	-	17,680	17,680	-
Bereavement Hubs	-	16,900	16,900	5,800
Dudley CCG - 9-12 years old	-	10,000	10,000	10,000
What Enterprise Recharges	13,559	-	13,559	7,333
Other Income	1,951	-	1,951	2,239
Room Hire	1,700	-	1,700	720
Insurance Claim	1,491	-	1,491	-
CAMHS	-	900	900	-
Big Lottery Youth Investment Fund - Revenue	-	-	-	90,190
Believe 2 Achieve	-	-	-	5,000
	<u>44,081</u>	<u>515,407</u>	<u>559,488</u>	<u>523,117</u>

THE WHAT? CENTRE LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

4. EXPENDITURE

	2021	2020
	£	£
Costs directly allocated to Activities		
Staff Costs	277,604	249,662
Sessional Workers	127,803	121,702
Premises and Utilities	21,068	30,064
Rent	21,313	22,196
Supervision	9,736	10,138
Computer and Software Expenditure	5,634	5,545
Small Capital Items	1,750	7,842
Database costs	15,295	4,800
Volunteer Expenses	-	25
Travelling and Subsistence	105	2,397
Training and Conference	3,015	411
Advertising and Publicity	301	216
Direct Resources	3,542	1,962
BeeHive direct costs	909	7,707
Bank Charges	91	83
Recruitment	209	3,638
Depreciation	24	29
Professional Fees	-	2,200
Support costs allocated to Activities		
Staff Costs - Management, Finance and Administration	45,814	46,755
HR and Health & safety	4,497	4,345
Office Costs	6,421	12,109
Telephone and Postage	8,822	7,938
Governance Costs	2,363	2,563
TOTAL	556,316	544,327

The charity has one main activity - providing advice and counselling services.

THE WHAT? CENTRE LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

5. GOVERNANCE COSTS

	2021	2020
	£	£
Statutory Accounts Preparation and Independent Examination	2,150	2,150
General Office and Finance Staff	400	400
Other Costs	13	13
	<u>2,563</u>	<u>2,563</u>

6. NET INCOME FOR THE YEAR

	2021	2020
	£	£
This is stated after charging:		
Depreciation	<u>24</u>	<u>29</u>

7. STAFF COSTS

	2021	2020
	£	£
Salaries and Wages	285,555	264,024
Social Security Costs	25,305	22,659
Pension Costs	16,558	12,734
Employment Allowance	(4,000)	(3,000)
	<u>323,418</u>	<u>296,417</u>

	2021	2020
Employee receiving emoluments of more than £60,000.	1	1

Pension costs relate to company contributions to a stakeholder pension scheme.

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

	2021	2020
	Number	Number
Chief Officer	1	1
Admin and Finance	1	1
Advice and counselling	11	10
	<u>13</u>	<u>12</u>

THE WHAT? CENTRE LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

8. TRUSTEE REMUNERATION AND RELATED PARTY TRANSACTIONS

No trustee received any remuneration during the year (2020 -£Nil) or received reimbursed expenses (2020 - £Nil)

No trustee or other person related to the charity had any personal interest in any contract or transactions entered into by the charity during the year (2020 - £Nil)

9. TANGIBLE FIXED ASSETS

	Equipment £	Fixtures & Fittings £	Total £
Cost			
At 1 April 2020	16,113	5,355	21,468
Additions	-	-	-
At 31 March 2021	<u>16,113</u>	<u>5,355</u>	<u>21,468</u>
Depreciation			
At 1 April 2020	16,106	5,236	21,342
Charge for Year	3	21	24
At 31 March 2021	<u>16,109</u>	<u>5,257</u>	<u>21,366</u>
Net Book Values			
At 31 March 2021	<u>4</u>	<u>98</u>	<u>102</u>
At 31 March 2020	<u>7</u>	<u>119</u>	<u>126</u>

10. DEBTORS

	2021 £	2020 £
Prepayments	7,217	2,260
Grants due	-	6,457
Other Debtors	8,934	-
Trade Debtors	26,950	13,445
	<u>43,101</u>	<u>22,162</u>

THE WHAT? CENTRE LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Other Creditors and Accruals	2,250	2,050
Deferred Income	88,630	45,000
Trade Creditors	13,405	8,471
	<u>104,285</u>	<u>55,521</u>

12. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	General Funds £	Restricted Funds £	Total Funds £
Tangible Fixed Assets	102	-	102
Net Current Assets	112,127	9,067	121,194
Net Assets at 31 March 2021	<u>112,229</u>	<u>9,067</u>	<u>121,296</u>

THE WHAT? CENTRE LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

13. MOVEMENT IN FUNDS

	1 April 2020 £	Incoming Resources £	Outgoing Resources £	31 March 2021 £
Restricted Funds:				
Dudley CCG	-	135,000	135,000	-
BeeHIVe	-	107,744	98,945	8,799
HWF/Public Health (Fusion)	11,341	60,698	71,898	141
MIND Covid	-	50,000	50,000	-
Big Lottery Covid	-	37,716	37,716	-
Dudley CCG LTP Fund	-	27,000	27,000	-
BBC Children in Need	4,266	26,769	30,908	127
Dudley CCG Covid	-	25,000	25,000	-
Workforce Capacity Fund	-	17,680	17,680	-
Bereavement Hubs	5,310	16,900	22,210	-
Dudley CCG - 9-12 years old	-	10,000	10,000	-
CAMHS	-	900	900	-
Homeless Fund	2,675	-	2,675	-
Restricted Funds:	<u>23,592</u>	<u>515,407</u>	<u>529,932</u>	<u>9,067</u>
Designated Funds	<u>80,000</u>	<u>-</u>	<u>-</u>	<u>80,000</u>
General Funds:	<u>11,492</u>	<u>47,121</u>	<u>26,384</u>	<u>32,229</u>
Total Funds	<u>115,084</u>	<u>562,528</u>	<u>556,316</u>	<u>121,296</u>

Restricted Funds:

Children in Need - to provide targeted counselling services for 13-17 year olds referred to the service

Dudley CCG - to provide counselling services for young people aged 13-17 years old who live within the Dudley borough and are registered with a Dudley GP additional funding for 9-12 year olds

HWF (Fusion) provides counselling, group work and family work for 13-18 yr olds, with particular emphasis on LGBTQ+ and BAME clients.

Contracts - these are individual contracts with schools to provide counselling for school pupils.

Designated Funds:

The designated fund has been set up at the recommendation of the board of directors to: a) Cover the running costs, including salaries, of the charity during any possible transition of funding arrangements; b) Ensure that our obligation to current clients can be met in the event of loss of funding (six-months cover); c) Cover any increased premises charges in line with the business plan. Most of the contributions to the current designated fund have come from profits donated from What Enterprise.

THE WHAT? CENTRE LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

14. OPERATING LEASE COMMITMENTS

As at 31 March 2021 the charity had annual commitments under non-cancellable operating leases on land and buildings as follows:

		2021	2020
		£	£
Expiry Date: 1 July 2022	Stourbridge		
Next year		8,250	8,250
Between two to five years		8,250	24,750
Expiry Date: 31 March 2024	Dudley		
Next year		12,500	12,500
Between two to five years		25,000	50,000
Between five and ten years		-	-

15. MEMBERS' LIABILITY

The liability of the members is limited on a winding up to a sum not exceeding £1 each. The charity is limited by guarantee and therefore does not have a share capital.

16. RELATED PARTY TRANSACTIONS

The members of the What? Centre limited are also directors of The What Enterprise Limited, which was incorporated on 19 June 2009.

THE WHAT? CENTRE LIMITED
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021

17. SOFA Comparatives

	<u>Notes</u>	Unrestricted Funds 2020 £	Designated Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £
Income from					
Charitable activities	3	15,292	-	507,825	523,117
Donations & gifts	2	3,396	-	3,069	6,465
Fundraising		394	-	-	394
Investments		351	-	-	351
TOTAL INCOME		<u>19,433</u>	<u>-</u>	<u>510,894</u>	<u>530,327</u>
Expenditure					
Charitable Activities	4	38,878	-	505,449	544,327
TOTAL EXPENDITURE	4	<u>38,878</u>	<u>-</u>	<u>505,449</u>	<u>544,327</u>
Net income		(19,445)	-	5,445	(14,000)
Reconciliation of funds					
Total funds brought forward		30,937	80,000	18,147	129,084
Total funds carried forward		<u>11,492</u>	<u>80,000</u>	<u>23,592</u>	<u>115,084</u>