

# **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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**31 March 2021**

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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 31<sup>ST</sup> 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](http://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 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').

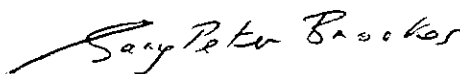
Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). 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 £
<b>Income</b>						
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
<b>TOTAL INCOME</b>		<u>47,121</u>	<u>-</u>	<u>515,407</u>	<u>562,528</u>	<u>530,327</u>
<b>Expenditure</b>						
Charitable Activities	4	26,384	-	529,932	556,316	544,327
<b>TOTAL EXPENDITURE</b>	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)
<b>Reconciliation of funds</b>						
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>

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

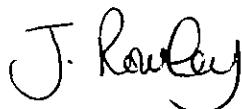
The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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 9 September 2021 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 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
	£	£
<b>Costs directly allocated to Activities</b>		
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
<b>Support costs allocated to Activities</b>		
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
<b>TOTAL</b>	<b>556,316</b>	<b>544,327</b>

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 £
<b>Cost</b>			
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>
<b>Depreciation</b>			
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>
<b>Net Book Values</b>			
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**

	<b>1 April 2020</b>	<b>Incoming Resources</b>	<b>Outgoing Resources</b>	<b>31 March 2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Restricted Funds:</b>				
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	-
<b>Restricted Funds:</b>	<b>23,592</b>	<b>515,407</b>	<b>529,932</b>	<b>9,067</b>
<b>Designated Funds</b>	<b>80,000</b>	<b>-</b>	<b>-</b>	<b>80,000</b>
<b>General Funds:</b>	<b>11,492</b>	<b>47,121</b>	<b>26,384</b>	<b>32,229</b>
<b>Total Funds</b>	<b>115,084</b>	<b>562,528</b>	<b>556,316</b>	<b>121,296</b>

**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:

		<b>2021</b>	<b>2020</b>
		<b>£</b>	<b>£</b>
<b>Expiry Date: 1 July 2022</b>	Stourbridge		
Next year		8,250	8,250
Between two to five years		8,250	24,750
<b>Expiry Date: 31 March 2024</b>	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 £
<b>Income from</b>					
Charitable activities	3	15,292	-	507,825	523,117
Donations & gifts	2	3,396	-	3,069	6,465
Fundraising		394	-	-	394
Investments		351	-	-	351
<b>TOTAL INCOME</b>		<u>19,433</u>	<u>-</u>	<u>510,894</u>	<u>530,327</u>
<b>Expenditure</b>					
<b>Charitable Activities</b>	4	38,878	-	505,449	544,327
<b>TOTAL EXPENDITURE</b>	4	<u>38,878</u>	<u>-</u>	<u>505,449</u>	<u>544,327</u>
Net income		(19,445)	-	5,445	(14,000)
<b>Reconciliation of funds</b>					
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>