

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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31 March 2022

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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

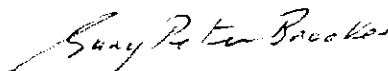
Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am member of the Institute of Chartered Accountants of England and Wales (ICAEW), which is one of the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