

# **THE FINANCIAL STATEMENTS**

## **THE WHAT? CENTRE LIMITED**

(A Company Limited by Guarantee)

**for the year ended 31 March 2023**

**Company Number 3415168**

# THE WHAT? CENTRE LIMITED

(A Company Limited by Guarantee)

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31 March 2023

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**THE WHAT? CENTRE LIMITED**

**REPORT OF THE TRUSTEES AND DIRECTORS**

**FOR THE YEAR ENDED 31 MARCH 2023**

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

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

**THE WHAT? CENTRE LIMITED**  
**REPORT OF THE TRUSTEES AND DIRECTORS**  
**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2023**

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

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing Document**

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

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

**Recruitment and Appointment of Trustees**

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

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

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

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

**Trustees Induction and Training**

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

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

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

## **Risk management**

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

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

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

## **Organisational Structure**

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

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

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

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

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

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

## **OBJECTIVES AND ACTIVITIES**

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

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

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

Aims:

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

Objectives:

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

## **PUBLIC BENEFIT**

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

## **ACHIEVEMENTS AND PERFORMANCE**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

The Centre holds many awards for their counselling services including:

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

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

## **FINANCIAL REVIEW**

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

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

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

### **Reserves policy**

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



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

### **General Funding and Going Concern**

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

### **PLANS FOR THE FUTURE**

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

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

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

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

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

### **TRUSTEES' RESPONSIBILITIES**

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

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

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

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

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

Jemma Morris  
Trustee

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

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

**Responsibilities and basis of report**

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

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

**Independent Examiner's Statement**


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

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

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

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

Name  
Relevant Professional Qualifications  
Address

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

Date: 10 OCTOBER 2023

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

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

\*\*

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

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

\*\* See Note 17 for full 2022 comparatives

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

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

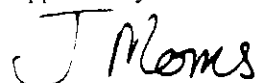
The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

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

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

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

Approved by the board of directors and trustees on 11.09.23



**Gemma Morris**

**Director and trustee**

Company registration number: 3415168

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

**1 Accounting policies**

**Basis of preparation of accounts**

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

**Income recognition**

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

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

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

**Expenditure recognition**

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

**Allocation of support and governance costs**

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

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

**Value Added Tax**

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

**Estimation uncertainty**

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

**Debtors**

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

**Cash at bank and in hand**

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

**Creditors and provisions**

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

**Tangible fixed assets for use by charity**

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

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

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

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

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

**2. DONATIONS**

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

**3. INCOME FROM CHARITABLE ACTIVITIES**

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



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

**4. EXPENDITURE**

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

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

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

**5. GOVERNANCE COSTS**

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

**6. NET INCOME FOR THE YEAR**

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

**7. STAFF COSTS**

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

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

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

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

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

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

**8. TRUSTEE REMUNERATION AND RELATED PARTY TRANSACTIONS**

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

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

**9. TANGIBLE FIXED ASSETS**

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

**10. DEBTORS**

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

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

**11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

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

**12. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

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

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

**13. MOVEMENT IN FUNDS**

	<b>1 April 2022 £</b>	<b>Incoming Resources £</b>	<b>Outgoing Resources £</b>	<b>31 March 2023 £</b>
<b>Restricted Funds:</b>				
Dudley CCG 13-17 yr olds	162,649	145,000	287,677	19,972
Dudley Public Health (BeeHive)	-	107,744	107,744	-
Public Health (Fusion)	-	60,696	60,696	-
National Lottery Community Fund Family Project	-	57,100	57,100	-
Winter Pressures	-	18,650	18,650	-
Small funds	1,000	9,195	3,432	6,763
<b>Restricted Funds:</b>	<u>163,649</u>	<u>398,385</u>	<u>535,299</u>	<u>26,735</u>
<b>Designated Funds</b>	<u>160,000</u>	<u>-</u>	<u>-</u>	<u>160,000</u>
<b>General Funds:</b>	<u>107,696</u>	<u>56,837</u>	<u>94,742</u>	<u>69,791</u>
<b>Total Funds</b>	<u>431,345</u>	<u>455,222</u>	<u>630,041</u>	<u>256,526</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. Some of the contributions to the current designated fund have come from recharges and donations from What Enterprise.

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

**14. OPERATING LEASE COMMITMENTS**

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

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

**15. MEMBERS' LIABILITY**

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

**16. RELATED PARTY TRANSACTIONS**

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

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

**17. SOFA Comparatives**

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