

WHITECHAPEL MISSION

Annual Report 2022



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REPORT OF THE TRUSTEES

for the year ended 31st October 2022

The Trustees present their report along with the financial statements of the charity for the year ended 31st October 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Mission's Trust Deed, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice" applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued in October 2019.

STRUCTURE, GOVERNANCE and MANAGEMENT

The Whitechapel Mission is a Local Church under the Model Trusts established under the Methodist Church Act 1976 (the Trusts) and constitutes an unincorporated charity.

Trustee vacancies are advertised to the members, supporters and friends of the Mission, and more widely. In accordance with the Trusts, the Trustees are appointed by the members of the Mission from the membership at the Annual General Meeting. The Trustees endeavour to ensure that there are sufficient Members with the range of skills and experience necessary so that Trustees can be elected to meet the governance requirements of the Mission.

New Trustees who are not familiar with the responsibilities of a charity trustee are provided with Charity Commission guidance and any other training required. If new Trustees have not experienced working as a volunteer in one of the day to day services of the Mission the opportunity is provided for them to do so.

The Trustees normally meet every three months and have appointed sub committees for particular areas of business. Matters for decision are normally brought forward by a sub-committee, an individual Trustee or the Director, considered and, if necessary, voted on. Details of the Trustees who have served

during the year and since the year end together with other legal information required to be disclosed are set out on page 11

The charity is managed day to day by the Director in accordance with the objectives and policies decided by the Trustees.

The Mission is a Church in the Tower Hamlets Circuit of the Methodist Church and is represented on the Circuit Meeting. Presbyters appointed to the Circuit are entitled to be Trustees of the Mission. Rev Jenny Impey is a Trustee. The Circuit is entitled to appoint an additional Trustee to the Mission, though the post is currently vacant.

Remuneration of the staff of the Mission is set with regard to market rates for similar employment and the policy of the Methodist Church with regard to the Living Wage.

FINANCIAL REVIEW

The accounts have been prepared under the accounting standard, FRS 102.

The charity made an operating surplus of £128,021 (2021: £210,732) in the year. While smaller than last year this is still a welcome result reflecting the continuing generosity of our supporters.

Most types of voluntary income were down this year on last, with the most significant fall in company donations, which were particularly high in 2021. Legacy income was £142,348, significantly more than last year's £25,000 The Mission is most grateful to the supporters who remember us in their will, and this increase is a welcome offset to falls in other sources of income, but we continue to recognise that this is an unpredictable source of income which cannot be relied on to cover routine expenses.

Gifts in kind are valued at £205,000 this year, offset by the same figure in expenditure. These figures are £163,519 less than last year, but do not affect the surplus.

Total voluntary income was down by £209,465 on last year's record figure, or down by £45,946 when the estimate of gifts in kind is taken into account. We are grateful for all our supporters, who have allowed the Mission to cope with continued high demand for our services

Other income, mainly from rental of shops and key worker housing, was £211,637 (2021: £195,943).

Total recurrent costs at £ 1,280,982 (2021: £ 1,419,361) are down on last year, but up by £24,140 after gifts in kind are taken into account.

Staff costs have been reduced by £45,000 and administration by £30,000, but provisions costs have increased by £30,000. Because cash flow was strong the opportunity was taken to make progress on maintenance tasks with £75,000 additional spending.

The value of the restricted property fund is unchanged from last year at £6,863,122 in accordance with the accounting policy established in 2017 for FRS 102 and explained in note 1 to the accounts. Total funds at the year end were £7,589,598 of which most were in the restricted property fund (£6,863,122) a small amount in the endowment fund (£12,202). Free reserves, those unrestricted reserves not invested in illiquid fixed assets, stood at £479,978.

Capital expenditure was greater than last year at £118,212 (2021: £71,792)

PUBLIC BENEFIT

The Trustees have had regard to the Charity Commission's guidance on public benefit in setting its objectives and planning its activities. The sections of this report headed 'Activities' and 'Achievements and performance' report on the Mission's activities and successes. The work of the Mission benefits homeless people and key workers who access its services, and members of the public who are informed about homelessness, through our website, publications and talks.

OBJECTS OF THE WHITECHAPEL MISSION

The constitution of the Mission permits a wide range of objects. The main objects of the Mission are:

- The support of homeless people
- Provision of housing for key workers

ACTIVITIES

In order to support homeless people, the Mission has provided:

- A free hot breakfast served every day of the year
- Washing facilities, including showers and clean clothes
- Assistance to homeless people to secure hostel accommodation
- Assistance to homeless people to secure employment
- Employment, legal and benefit advice
- Educational services, including cooking, maths and computer classes
- Visiting medical, dental and hairdressing services
- Facilities to enable homeless people to be able to communicate with family and with statutory authorities

In order to provide housing for key workers the Mission has let 11 flats to medical staff from local hospitals at an affordable rent.

The Mission would not be able to achieve its aims and objectives without the generous gifts of time and effort given freely by volunteers. Our volunteers help in a variety of roles including the kitchen, sorting and distributing donations and giving general support to the people who use our services. The number of volunteers hours given in the year is estimated at 23,914. This has risen again, since the covid restrictions and now that the risk of introducing infection into the Mission has reduced.

ACHIEVEMENTS AND PERFORMANCE

The purpose of the Mission is to support any homeless person coming through the doors of the day centre, and to provide help and advice to assist them so that they are no longer homeless and in need of support. Ultimate success would therefore be indicated by a reduction in the number of people seeking our services. Unfortunately, pressures in society outside the Mission mean that demand has not reduced. 32% of people using our services have been in care at some time and 38% have been in prison.

The Mission is open 365 days a year and about 350 people attend the day centre every day. However, 8,225 different people used the day centre during the year, of whom 2,931 used our advice services, an increase of 11% over last year. This shows that many people find the help they need and move on, to be replaced by others newly in need.

PLANS FOR THE FUTURE PERIODS

The Trustees consider that the Mission is effective in its current activities, and that it should first ensure that those services can continue in the face of increasing demand and emerging strains on the physical capacity of the building. Accordingly, plans to improve the use of the existing space are in hand.

Efforts will continue to find new and varied sources of funding to ensure that the Mission remains financially resilient and can raise additional funds to meet demand.

FUNDRAISING

The charity does not employ a professional fundraiser, nor does the charity contract with any commercial fundraising agencies. The charity is registered with the Fundraising Regulator and has signed up to The code of Fundraising Practice, and the charity does have regulatory procedures in place covering fundraising. No complaints have been received by the charity from its fundraising.

The charity only sends fundraising material and updates on the charity's work to individuals who have actively opted in to receive contact of this nature from the charity in order to protect the public from intrusion. We aim to protect vulnerable members of the public from persistent contact by ensuring that updates on the charity's activities are not too frequent, and are controlled at chief executive level.

Face to face fundraising activity is largely confined to instances where the charity is approached by an organisation to arrange a discussion on the work of the charity, where donations may be collected.

RESERVE POLICY AND GOING CONCERN STATEMENT

The Mission aims to maintain a level of reserves sufficient for it to maintain stability through a period of variable income such as that it experienced in 2016. The Trustees would like to maintain a free reserve equivalent to three months expenditure (net of depreciation and gifts in kind) for these purposes. At the year end this target had been achieved and the free reserve stood at £479,978. As well as the free reserves the Mission has promises of support if needed from the Tower Hamlets Circuit amounting to £100,000 in total.

The accounts have been prepared on a going concern basis.

The Trustees consider that the charity's funds should have little exposure to risk. Accordingly, the charity has minimal investments not held on bank deposit to allow ready access to monies as and when required. The charity's investments are held and managed by the Methodist Church and are invested in accordance with the social, environmental and ethical principles of the Methodist Church.

In common with all Methodist charities, the Charity's property is held by the Trustees for Methodist Church Purposes.

RISK MANAGEMENT

The strategic and operational risks involved in running the charity are kept under review by the Trustees and action is taken whenever necessary to ensure that, as far as is reasonably practical, these risks are negated. Where it is considered appropriate suitable insurance cover is in place.

The Mission has rigorous operational procedures to ensure that Health and Safety risks arising from its provision of services to homeless people are minimised. Special risk assessments were undertaken and precautions were put in place after the Covid-19 outbreak. These assessments and the appropriate precautions have been continually reviewed as the outbreak progressed.

Regular and rigorous checks are made on the security of the Mission's web-site.

TRUSTEES' RESPONSIBILITIES IN RELATIONS TO THE FINANCIAL STATEMENTS

The Trustees are responsible for preparing the report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on 23rd August 2023 and signed on their behalf by:

Michael Spurr
Chair

Keith Aldred
Treasurer

MISSION STATEMENT

Founded in 1876, Whitechapel Mission has been caring for the poor and homeless of London regardless of race or religion, in their struggle against hunger, poverty, disease, prejudice and exclusion. Our work is inspired by our Christian concern.

General Office:
The Whitechapel Mission
212, Whitechapel Road
London E1 1BJ

Telephone: 03000 111 400
020 7247 8280
020 7247 8281

Registered Charity No: 227905
email: mission@whitechapel.org.uk
website: www.whitechapel.org.uk
Director: Tony Miller MBE

Whitechapel Mission Managing Trustees:

Continuous	Mr Michael Spurr	(Chair)
	Mr Paul Hornsby	(Secretary)
	Dr Keith Aldred	(Treasurer)
	Mr Peter Butt	
	Mr Stephen Perry	
	Mr Peter Barlow	
	Ms Joanna Fozzard	
	Ms Cheryl Gurnham	
	Revd Jennifer Smith	
	Revd Jenny Impey	

Bankers:
Barclays Bank PLC
Mile End and Bow Branch
240, Whitechapel Road
London
E1 1BS

Independent Auditors:
Begbies Chartered Accountants
9 Bonhill Street
London
EC2A 4DJ

Solicitors:
Lovell Son & Pitfield
9 Gray's Inn Square
Gray's Inn
London. WC1R 5JT

Investment Advisers:
Central Finance Board Investment Unit
9 Bonhill Street
London
EC2A 4PE

DIRECTOR'S COMMENTS

As society slowly recovers from the effects of two years of pandemic, it becomes clear that this has cost the country huge amounts of money and is now having an effect of the cost of living. Add to this the conflict that started during the year in Ukraine and the impact upon energy bills, we are seeing this impact our numbers and the demands upon our services.

The number of services that are available to people sleeping rough has reduced since Covid and some services have changed the way they operate, meaning that there are fewer places offering food, shelter and advice.

We are also seeing an increase in people coming to our door, with no history of rough sleeping, but are struggling to cope with the cost of living and worried about losing their accommodation.

Our advice centre has seen higher numbers than ever before and our outcomes are also higher than ever. The rate of homelessness in London has continued to rise due to the impact of the pandemic, and now the cost of living. The Whitechapel Mission is striving daily to provide needed relief and hope to our guests in need!

However, we continue to be inspired by the kindness and resilience we see from everybody involved in our work, from our



volunteers and staff to the supporters who make our work possible.

With your help, we have seen the incredible things that can happen when people come together to help one another. Thank you for being a part of service provision this year. We couldn't do what we do without you.

We remain open and serving!

TONY MILLER MBE

VOLUNTEERS

In July 2021, we saw the first volunteer groups return to the kitchens, with requests for breakfast volunteering going crazy from mid-September. **Volunteers are an important and integral part of our work, and we are pleased to see the return of some old friends and many new ones.**

Since then, the volunteering requests have just continued to rise and during the year, we have welcomed 2,819 volunteers, who have donated 23,914 hours of their time. Many new companies requesting to join our volunteering programme, as well as the return of many long term supporting companies.

Very quickly we had filled every volunteering opportunity for the next 6 months and discovered that this was very difficult to manage and led to higher levels of cancellation. We are now limiting the bookings to only 4 months into the future and every date is filled.

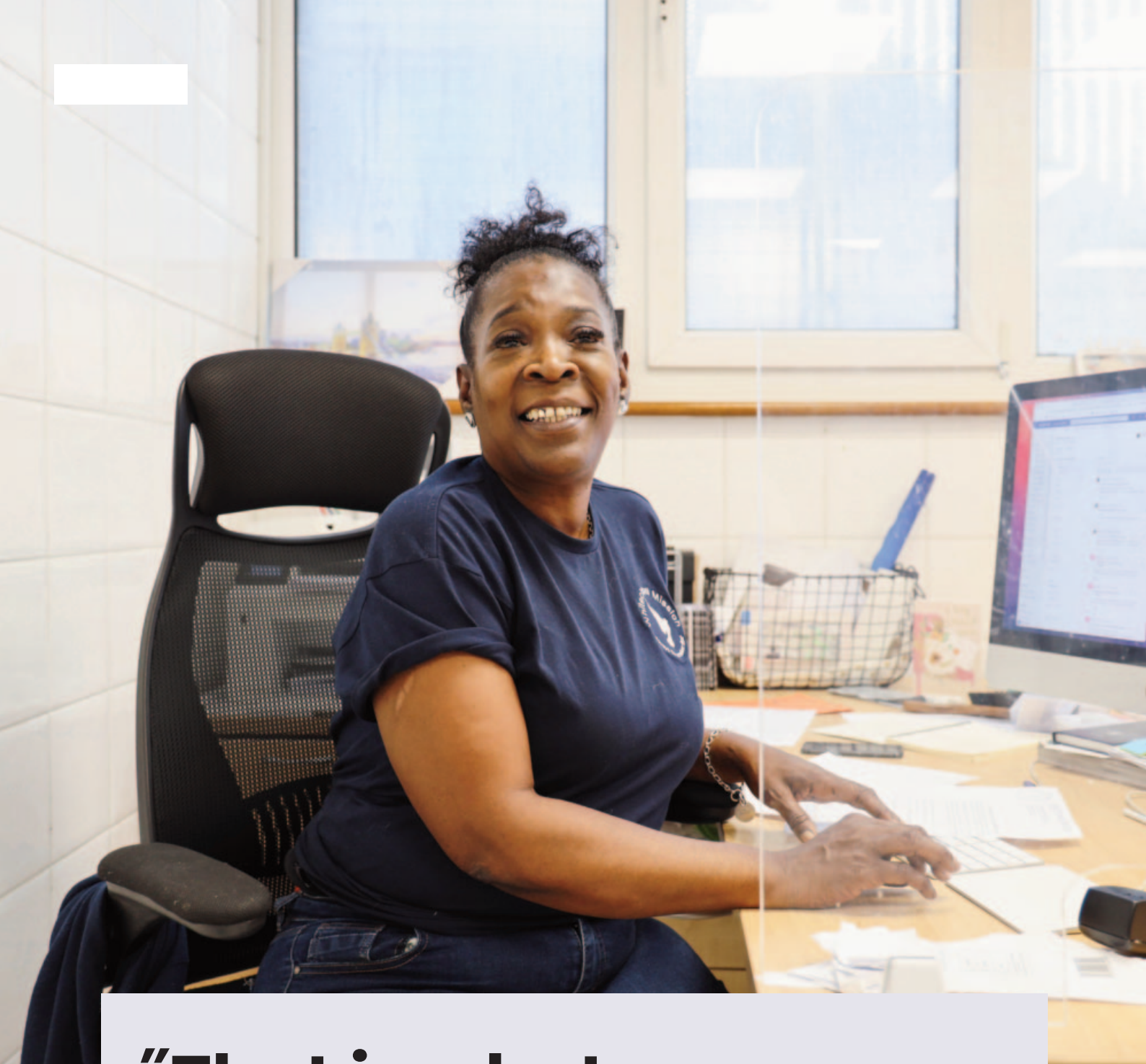
Our guests and our staff enjoy meeting the new volunteers each morning and having the interaction across the counter as they specify how they wish to have their tea or coffee made, or what they would like for breakfast. An important element of humanity is the interaction between us.

We are grateful to all of the volunteers who get up so early in the morning to join us as we attempt to make a difference for an ever increasing number of people looking for help.



Over **2,819**
volunteers, offering over
23,914
hours of their time.





“That is what we offer in the LifeSkills, all said and done, we offer hope.”

– Sonia, Advice Worker

SERVICES

As we mentioned in last years report, we were looking forward to putting back all of the dining tables and allowing people to sit and take their time of eating breakfast. In March 2022 we were able to open the showers without time or number restrictions and instantly saw the numbers wishing to take advantage of a shower shoot up to over 150 a day.

We were also able to put all of the tables back and allow people to take their time over eating and to enjoy interaction.

And, most importantly, we were able to welcome back volunteers to the Advice Centre which would allow more people into the advice centre to begin the conversations that could changes lives.

2,931
people used our
advice services
during
the past year

Some people just need a listening ear and somebody to share their fears with.

We upgraded the computers within the computer suite to M1 apple Macs. Using the build-in guest accounts, it means that no data is stored on the computer, and therefore it is not possible to see the previous users applications for employment, benefits or housing.

We are also seeing a higher number of people, with no history of homelessness, asking for advice as they struggle to pay bills and keep on top of rent payments. They are worried about becoming a rough sleeper.

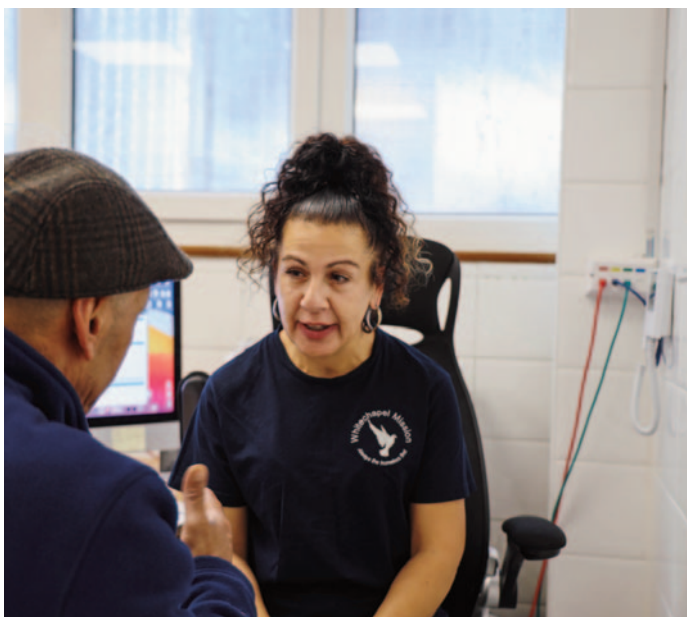
44%
of people using our
services are under 26
years of age.

TEAM MEMBERS

Sadly, during the year, we have seen Emma and Chandrani leave the mission team as they move on to new horizons. They will both be missed and we wish them the best.

The rest of the team prepare for Christmas and the winter, where we expect to see more people in difficulty as the gas and electric bills make life very difficult.

We remain open to all and provide our essential services everyday!



THANK YOU

#OurCovidHeros-This must start with a huge thank you to the members of staff who insisted that the Mission remained open and continues to assist people on a daily basis. Everything that we have managed to achieve during this difficult time would not have been possible without the staff being here each day.

And then, to all of you who have supported us over the past year in so many different ways we say a sincere "Thank you". Our continued service could not happen without the support you have given us.

We hope that you are proud to be a member of the 'Whitechapel family' and that we will be able to count on your continued support for a long time to come. To mention any groups or individuals by name when so many have played a part in our story during the past year is difficult, but we really do need to thank our 5000club partners and supporters for their commitment to our work. The 5000club are those partners and supporters who have backed their giving of gifts and volunteering with a donation of £5,000 or more and their commitment is so important for the continuing work here.

During the past year our 5000club partners were:

Barclays Bank

Deutsche Bank

Dentons LLP

Credit Agricole

Eversheds Sutherland

Northriver Limited

CMS Cameron McKenna Nabarro Olswang

Worshipful Company of Leathersellers

Worshipful Company of Glovers

Worshipful Company of Coopers

Worshipful Company of Pewterers

Our aim is to serve the homeless and marginalised men and women who have become caught in the cycle of poverty, hopelessness and dependencies of many kinds, and our goal is to see their lives transformed to hope, joy and lasting productivity.

Over the past twelve months your help and support has enabled us to reach out and made a difference to those who have nowhere else to turn. Together we are The Whitechapel Mission and together, with your continued help and support, we will keep going towards our goal.

In this Annual Report 2022 we have again tried to give you an insight into the work that goes on here at The Whitechapel Mission each and every day and hopefully you will have gained the sense of the urgency and the importance of what we do for those for whom The Whitechapel Mission and our promise is all they have to hold on to.

As we enter another year of service together, please will you continue to pray for everyone connected to the Whitechapel Mission– the staff, trustees, volunteers, supporters and guests alike.

And thank you all once again.

Independent auditors' report

To the trustees of

Whitechapel Mission

Opinion

We have audited the accounts of The Whitechapel Mission for the year ended 31 October 2022 which comprise the Statement of Financial Activities, The Balance Sheet, The Statement of Cash flows and the notes to the accounts, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the accounts:

- give a true and fair view of the state of the charity's affairs as at 31 October 2022 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the accounts section of our report. We are independent of the Whitechapel Mission in accordance with the ethical requirements that are relevant to our audit of the accounts in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Other information

The other information comprises the information included in the annual report, other than the accounts and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the accounts does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the report of the trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of the trustees

As explained more fully in the statement of trustees' responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 145 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Extent to which the audit was capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- Agreement of the financial statement disclosures to underlying supporting documentation;
- Enquiries of management and the trustees as to their identification of any non-compliance with laws or regulations, or any actual or potential claims;
- Review of minutes of Board meetings throughout the period;
- incorporating unpredictability into the nature, timing and/or extent of testing.
- Evaluation of the selection and application of the accounting policies chosen by the charity.
- In relation to the risk of management override of internal controls, by undertaking procedures to review journal entries and evaluating whether there was evidence of bias that represented a risk of material misstatement due to fraud; and
- We assessed the susceptibility of the charity's financial statements to material misstatement, including how fraud might occur by considering the key risks impacting the financial statements.

Our audit procedures were designed to respond to risks of material misstatement in the financial statements, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery, misrepresentations or through collusion.

There are inherent limitations in the audit procedures performed and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we are to become aware of it.

A further description of our responsibilities for the audit of the accounts is located on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Other matters which we are required to address

Your attention is drawn to the fact that the charity has prepared accounts 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 UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

This has been done in order for the accounts to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2019.

Use of our report

This report is made solely to the charity’s trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity’s trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Begbies

Chartered Accountants and Statutory Auditors
9 Bonhill Street, London, EC2A 4DJ

Begbies is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under of

The Whitechapel Mission

Statement of financial activities

For the year ended 31 October 2022

		Unrestricted operating fund	Restricted property fund	Endowment fund	2022 Total	2021 Total
	Note	£	£	£	£	£
Income from:						
Donations and legacies	2	1,222,009	–	–	1,222,009	1,431,474
Charitable activities						
Key Worker accommodation		131,563	–	–	131,563	126,920
Other income						
Rental Income – Commercial		72,250	–	–	72,250	67,700
Investments		8,412	–	–	8,412	1,323
Total income		<u>1,434,234</u>	<u>–</u>	<u>–</u>	<u>1,434,234</u>	<u>1,627,417</u>
Expenditure on:						
<i>Raising funds:</i>						
Raising funds	3	86,384	–	–	86,384	103,386
<i>Charitable activities</i>						
Services to homeless people	3	1,049,021	–	–	1,049,021	1,188,006
Key Worker accommodation	3	145,576	–	–	145,576	127,969
Total expenditure		<u>1,280,982</u>	<u>–</u>	<u>–</u>	<u>1,280,982</u>	<u>1,419,361</u>
Net gains/(losses) on investment assets		(816)	–	–	(816)	2,675
Net Income/(expenditure)	4	<u>152,438</u>	<u>–</u>	<u>–</u>	<u>152,438</u>	<u>210,732</u>
Transfer between funds		<u>–</u>	<u>–</u>	<u>–</u>	<u>–</u>	<u>–</u>
Net movement in funds		<u>152,438</u>	<u>–</u>	<u>–</u>	<u>152,438</u>	<u>210,732</u>
Reconciliation of funds						
Total funds brought forward		<u>561,836</u>	<u>6,863,122</u>	<u>12,202</u>	<u>7,437,160</u>	<u>7,226,428</u>
Total funds carried forward	11	<u><u>714,274</u></u>	<u><u>6,863,122</u></u>	<u><u>12,202</u></u>	<u><u>7,589,598</u></u>	<u><u>7,437,160</u></u>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated

The Whitechapel Mission

Balance sheet

31 October 2022

		Unrestricted operating fund	property fund	Endowment fund	2022	2021
Note	£	£	£	£	£	£
Fixed assets						
Tangible fixed assets	6	234,296	6,863,122	–	7,097,418	7,069,808
Investments	7	42,707	–	–	42,707	43,523
		<u>277,003</u>	<u>6,863,122</u>	<u>–</u>	<u>7,140,125</u>	<u>7,113,331</u>
Current assets						
Debtors	8	253,908	–	–	253,908	196,702
Cash at bank and in hand		<u>312,610</u>	<u>–</u>	<u>12,202</u>	<u>324,812</u>	<u>321,667</u>
		566,518	–	12,202	578,720	518,369
Liabilities						
Creditors: amounts falling due	9	<u>(129,249)</u>	<u>–</u>	<u>–</u>	<u>(129,249)</u>	<u>(194,540)</u>
Net current assets/(liabilities)		<u>437,269</u>	<u>–</u>	<u>12,202</u>	<u>449,471</u>	<u>323,829</u>
Net assets		<u>714,274</u>	<u>6,863,122</u>	<u>12,202</u>	<u>7,589,598</u>	<u>7,437,160</u>
Funds						
Restricted funds	10	–	5,740,954	–	5,740,954	5,740,954
Revaluation reserve		–	1,122,168	–	1,122,168	1,122,168
Unrestricted funds		714,274	–	–	714,274	561,836
Endowment funds		–	–	12,202	12,202	12,202
		<u>714,274</u>	<u>6,863,122</u>	<u>12,202</u>	<u>7,589,598</u>	<u>7,437,160</u>
Total charity funds	11	<u>714,274</u>	<u>6,863,122</u>	<u>12,202</u>	<u>7,589,598</u>	<u>7,437,160</u>

Approved by the trustees on

and signed on their behalf by

Michael Spurr, Chair

Keith Aldred, Treasurer

The Whitechapel Mission

Statement of financial activities

For the year ended 31 October 2022

Statement of cash flows

	2022	2021
	£	£
Cash flow from operating activities:		
Net cash provided by operating activities	40,695	49,745
Cash flow from investing activities:		
Dividends, interest and rent from investments	80,662	69,024
Proceeds from sale of property, plant and equipment		
Purchase of property, plant and equipment	(118,212)	(71,792)
Proceeds from the sale of investments	-	-
Purchase of investments		
Net cash provided by investing activities	(37,550)	(2,768)
Cash flow from financing activities:		
Repayments of borrowing		
Cash inflows from new borrowing		
Receipt of endowment		
Net cash provided by financing activities	-	
Change in cash and cash equivalents in the reporting period	3,145	46,977
Cash and cash equivalents at the beginning of the reporting period	321,667	274,690
Cash and cash equivalents at the end of the reporting period	324,812	321,667

Reconciliation of net income/(expenditure) to net cash flow from operating activities

Net income/(expenditure) for the year as per the statement of financial activities	152,438	210,732
Adjustments for:		
Depreciation	77,795	68,665
(Gains)/losses on investments	816	(2,675)
Dividends, interest and rent from investments	(80,662)	(69,023)
Profit/(loss) on disposal of fixed assets	12,807	-
(Increase)/decrease in stock		
(Increase)/decrease in debtors	(57,206)	(117,523)
Increase/(decrease) in creditors	(65,293)	(40,431)
Net cash provided by operating activities	40,695	49,745

The charity has no net debt

1. Accounting policies

a) Statutory information

The Whitechapel Mission is an unincorporated charity registered with the Charity Commission in England & Wales as established by the Model Trust deed of the Methodist Church of 1932, dated 15th December 1932 as amended 30th August 1967 and 2nd November 1994.

b) Basis of preparation

The accounts have been prepared in accordance with the charity's trust deed, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The accounts have been prepared under the historical cost convention, modified to include the revaluation of certain financial instruments at fair value. The principal accounting policies adopted are set out below.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

c) Going concern

At the time of approving the accounts, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the charity continues to adopt the going concern basis of accounting in preparing the accounts. The Mission also has promises of support if needed from the The Methodist Church in Tower Hamlets amounting to £100,000 in total. Therefore the trustees consider the going concern basis to be appropriate.

d) Incoming resources

Income is brought into account when it is more likely than not that the economic benefit of the income will accrue to the charity.

Voluntary income including donations, gifts and grants that provide core funding or are of general nature are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. Such income is only deferred when the donor specifies that the grant or donation must only be used in future accounting periods: or the donor has imposed conditions which must be met before the charity has unconditional entitlement. Gift Aid due on donations is included in the year in which the donation is received.

Income from charitable activities are sums received from carrying out the charity's objects. Income is comprised of rent from key worker accommodation accounted for on a receivable basis and contributions by beneficiaries for food and other items accounted for on receipt.

Income from commercial rentals is funds received from letting part of the main church building which is in commercial use.

Income from investments is comprised of bank interest. Interest is recognised on a receivable basis.

e) Resources expended

Expenditure is recognised when a liability is incurred, or a constructive obligation arises, that results in the payment being unavoidable. Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where support costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Support costs are general administrative overheads which are not allocable to specific charitable activities. Governance costs are included as an element of general support costs. Governance costs include the cost of the preparation and audit of the statutory accounts, the cost of trustees' meetings and any legal advice to trustees on governance or constitutional matters. Both support and general governance costs have been allocated 75% to services to homeless people, 20% to the provision of key services. The charity is not VAT registered and all expenses include applicable VAT.

f) Volunteers and donated services

In accordance with the SORP the value of services provided by general volunteers is not incorporated into these financial statements. Further details of the contribution made by volunteers can be found in the trustees' annual report.

g) Employment cost, pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the statement of financial activities in the period to which they relate.

Other employment costs, such as the cost of unused holiday, is included in the year in which the charity receives the employment services. Any redundancy costs are recorded at the time the decision to make redundancies is communicated to the employees.

The Whitechapel Mission

Notes to the financial statements

For the year ended 31 October 2022

h) Donated goods

The Whitechapel Mission receives donations of food, toiletries bedding and clothing.

The SORP requires the valuation of donated good at fair value. Distributing and using donated goods in its service provision is an important part of the Mission's work, but it is difficult to place an accurate value on the donations.

The charity includes donated food and toiletries used in the delivery of services at the cost the charity estimates that it would pay for such goods if they were not donated. This assessment of value includes the bulk and trade discounts available for the large quantities of supplies used which may not be available to the original donor.

The charity includes donated clothing, bedding and other good distributed to beneficiaries at an estimate of value based on the volume of gifts received and used, compared to the volume of gifts recycled. A value is then estimated based on the price the charity could formerly obtain for that recycling. The charity receives both new and second items and there is no practical way in which the charity can more accurately assess the value of these donations, less the costs of collecting them from the donor where applicable, without using disproportionate resources in the calculation of a different estimate.

Some donated items may be held in stock where multiple similar items are donated at the same time. No valuation is given to stock held at the year end which is not thought to be material to the user of the accounts.

A small proportion of the clothing received is not suitable for distribution. Where this is the case, funds received from the recycling sales were recognised as donations at the time of sale. From January 2020 it was not possible to sell recycled clothing,

i) Tangible fixed assets

Tangible fixed assets are included at their historical cost, except for the property occupied by the charity which is at an FRS102 transitional cost based on the value for insurance purposes as at 1st November 2015. Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Motor vehicles	20% straight line
Equipment and furniture	10% straight line
Computer equipment: laptops	25% straight line
Computer equipment: desktops	33.33% straight line

No depreciation is provided on the property as the residual value is considered to be above the carrying value shown in the accounts. The property is reviewed annually for impairment.

j) Listed investments

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price. Any change in fair value will be recognised in the statement of financial activities. Investment gains and losses, whether realised or unrealised, are combined and shown in the heading "Net gains/(losses) on investments" in the statement of financial activities. The charity does not

k) Taxation

The charity is exempt from tax on its charitable activities.

l) Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. The unrestricted funds in the financial statements all relate to operating activity.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for a particular restricted purpose, or from the donation of assets which have restrictions placed on their use. The restricted funds in the financial statements relate to the charity's property, donated for use

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Endowment funds are received from donors where the terms specify that the capital of the fund should be held in perpetuity, but income earned may be applied to the charity's objects.

2. Donations and legacies

	2022	2021
	Total	Total
	£	£
Donations from individuals	207,323	190,202
Gift Aid donations	292,017	346,476
Legacies	142,348	25,000
Donations from companies and charitable trusts	355,797	459,296
Estimate of the value of gifted provisions including food, clothing and toiletries	205,000	368,519
Donated clothing recycled	4,056	1,865
Fundraising activities	15,469	40,116
Total	1,222,009	1,431,474

The Whitechapel Mission

Notes to the Financial Statements

For the year ended 31 October 2022

3 Analysis of expenditure

	Raising funds		Charitable activities				2022	2021
	Raising funds	Commercial rentals	Services to homeless people	Key worker accommodation	Governance costs	Support costs	Total	Total
	£	£	£	£	£	£	£	£
Staff costs (Note 5)	42,004	–	339,902	12,636	–	163,243	557,785	603,346
Motor and travel	5,840	–	13,628		–	–	19,468	9,112
Purchased provisions including food, medical and supplies	15,450	–	145,504	–	–	–	160,954	131,094
Estimate of the value of gifted provisions including food, clothing and toiletries	–	–	205,000	–	–	–	205,000	368,519
Subscriptions	732	–	1,708	–	–	–	2,440	4,983
Depreciation of fixed assets	–	–	62,236	15,559	–	–	77,795	68,665
Premises maintenance	8,688		95,563	69,500	–	–	173,751	97,971
Administration	–	–	–	–	–	41,215	41,215	71,523
Communications	1,495	–	22,431	5,982	–	–	29,908	53,851
Audit and professional fees	–	1,700	5,926		5,040	–	12,666	10,298
	74,209	1,700	891,898	103,677	5,040	204,458	1,280,982	1,419,361
Support costs	10,223	–	153,343	40,892	–	(204,458)	–	–
Governance costs	252	–	3,780	1,008	(5,040)	–	–	–
Total expenditure 2022	84,684	1,700	1,049,021	145,576	–	–	1,280,982	1,419,361
Total expenditure 2021	103,146	240	1,188,006	127,969	–	–	1,419,361	

All expenditure was unrestricted across both years

The Whitechapel Mission

Notes to the Financial Statements

For the year ended 31 October 2022

5 Analysis of expenditure – prior year comparative

	Raising funds		Charitable activities		Governance	Support costs	2021
	Raising funds	Commercial	homeless	Key worker	costs		Total
	£	rentals	people	accommodation	£	£	£
Staff costs (Note 5)	68,771	–	338,479	12,183	–	183,913	603,346
Motor and travel	2,733	–	6,378		–	–	9,111
Purchased provisions including food, medical and supplies	9,531	–	121,563	–	–	–	131,094
Estimate of the value of gifted provisions including food, clothing and toiletries	–	–	368,519	–	–	–	368,519
Subscriptions	1,495	–	3,488	–	–	–	4,983
Depreciation of fixed assets	–	–	54,932	13,733	–	–	68,665
Premises maintenance	4,899		53,884	39,188	–	–	97,971
Administration	–	–	–	–	–	71,523	71,523
Communications	2,693	–	40,388	10,770	–	–	53,851
Audit and professional fees	–	240	5,018	–	5,040	–	10,298
	90,122	240	992,649	75,874	5,040	255,436	1,419,361
Support costs	12,772	–	191,577	51,087	–	(255,436)	–
Governance costs	252	–	3,780	1,008	(5,040)	–	–
Total expenditure 2021	103,146	240	1,188,006	127,969	–	–	1,419,361

All expenditure was unrestricted across both years

Notes to the financial statements

For the year ended 31 October 2022

4. Net expenditure for the year

This is stated after charging / crediting:

	2022	2021
	£	£
Interest payable	-	-
Depreciation	77,795	68,665
Trustees' remuneration	-	-
Trustees' reimbursed expenses	-	-
Auditors' remuneration:		
▪ Audit (excl. VAT)	4,200	4,200

Trustees' reimbursed expenses represents the reimbursement of travel and subsistence costs to two (2021: two)

5. Staff costs and numbers

Staff costs were as follows:

	2022	2021
	£	£
Salaries and wages	489,709	534,424
Social security costs	45,236	46,403
Pension contributions	22,840	22,520
	557,785	603,347
Total emoluments paid to staff were:	512,549	556,943

Emoluments were paid to the wife of the CEO, under a contract of employment with the charity agreed by the Trustees and at a salary set by the Trustees. Further details can be found in note 13.

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the statement of financial activities in the period to which they relate.

One employee earned between £60,001 and £70,000 during the year (2021: 1, £60,001–£70,000). £4,100 was made in employer's pension contributions during the year on behalf of this employee (2022: £2,635).

The average weekly number of employees (full-time equivalent) during the year was as follows:

	Head count	
	2022	2021
	No.	No.
Employees	15	16

The Whitechapel Mission

Notes to the financial statements

For the year ended 31 October 2022

6. Tangible fixed assets

	Land and buildings £	Fixtures and fittings £	Motor vehicles £	Equipment £	Totals £
Cost					
At the start of the year	6,863,122	195,718	65,582	179,181	7,303,603
Additions in year		12,014	85,188	21,010	118,212
Disposals	–	–	(54,433)	(5,855)	(60,288)
At the end of the year	<u>6,863,122</u>	<u>207,732</u>	<u>96,337</u>	<u>194,336</u>	<u>7,361,527</u>
Depreciation					
At the start of the year	–	70,444	45,634	117,717	233,794
Charge for the year		19,869	18,684	39,242	77,795
Disposals	–	–	(41,626)	(5,855)	(47,481)
At the end of the year	<u>–</u>	<u>90,313</u>	<u>22,692</u>	<u>151,104</u>	<u>264,109</u>
Net book value					
At the end of the year	<u>6,863,122</u>	<u>117,419</u>	<u>73,645</u>	<u>43,232</u>	<u>7,097,418</u>
At the start of the year	<u>6,863,122</u>	<u>125,274</u>	<u>19,948</u>	<u>61,464</u>	<u>7,069,809</u>

The building occupied by the charity is held by the Trustees for Methodist Church Purposes (TMCP) as custodian trustees.

7. Investments

	2022 £	2021 £
Market value at the year start	43,523	40,848
Withdrawal from investment	–	–
Unrealised gain / (loss)	<u>(816)</u>	<u>2,675</u>
Market value at the year end	<u>42,707</u>	<u>43,523</u>
Cash	42,039	42,039
Pooled investments	<u>668</u>	<u>1,485</u>
	<u>42,707</u>	<u>43,523</u>

There were no investment assets held outside the UK

The majority of the investments are held in the Trustees Interest Fund by the Trustees for Methodist Church Purposes (TMCP) as custodian trustees. The valuations, at market value, are those provided by TMCP. The unrealised gains arising on investments at the end of the year are shown in the SOFA and in Note 11 below.

8. Debtors and prepayments

2022 2021

The Whitechapel Mission

Notes to the financial statements

For the year ended 31 October 2022

	£	£
Trade debtors	163,974	74,885
Other debtors	89,933	121,818
	253,908	196,703

Other debtors contains a multi-year unrestricted grant of which £10,000 (2021: £20,000) remained outstanding at the balance sheet date. Other debtors in 2021 also included the cost of a new donation collection vehicle and trailer which had yet to be delivered at the year end and are also reflected in trade creditors.

Notes to the financial statements

For the year ended 31 October 2022

9. Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	36,860	79,418
Taxation and social security	14,774	16,626
Accruals and deferred income	37,813	42,533
Other creditors	39,802	55,963
	129,249	194,540

Deferred income of £30,380 (2021 £29,449) represents rent received in advance.

10a. Analysis of net assets between funds (current year)

	General unrestricted £	Restricted £	Endowment £	Total funds £
Tangible fixed assets	234,296	6,863,122	–	7,097,418
Investments	42,707	–	–	42,707
Net current assets/(liabilities)	437,269	–	12,202	449,471
	714,273	6,863,122	12,202	7,589,597

10b. Analysis of net assets between funds (prior year)

	General unrestricted £	Restricted £	Endowment £	Total funds £
Tangible fixed assets	206,686	6,863,122	–	7,069,808
Investments	43,523	–	–	43,523
Net current assets	311,627	–	12,202	323,829
	561,836	6,863,122	12,202	7,437,160

11a. Movements in funds (current year)

	At the start of the year £	Incoming resources £	Outgoing resources and transfers £	Gains on Investments £	At the end of the year £
Restricted & endowment funds					
Endowment funds	12,202	–	–	–	12,202
Revaluation reserve	1,122,168	–	–	–	1,122,168
Land and buildings	5,740,954	–	–	–	5,740,954
Total restricted funds	6,875,324	–	–	–	6,875,324

The Whitechapel Mission

Notes to the financial statements

For the year ended 31 October 2022

Unrestricted funds

Operating fund	<u>561,836</u>	<u>1,434,234</u>	<u>(1,280,982)</u>	<u>(816)</u>	<u>714,274</u>
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Total funds

	<u><u>7,437,160</u></u>	<u><u>1,434,234</u></u>	<u><u>(1,280,982)</u></u>	<u><u>(816)</u></u>	<u><u>7,589,598</u></u>
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The Whitechapel Mission

Notes to the financial statements

For the year ended 31 October 2022

11b. Movements in funds (prior year)

	At the start of the year £	Incoming resources £	Outgoing resources and transfers £	Gains on Investments £	At the end of the year £
Restricted & endowment funds					
Endowment funds	12,202	–	–	–	12,202
Donation to buy furniture	–	–	–	–	–
Revaluation reserve	1,122,168	–	–	–	1,122,168
Land and buildings	5,740,954	–	–	–	5,740,954
Total restricted funds	6,875,324	–	–	–	6,875,324
Unrestricted funds					
Operating fund	351,104	1,627,417	(1,419,361)	2,675	561,835
Total funds	7,226,428	1,627,417	(1,419,361)	2,675	7,437,160

11. Movements in funds (current year) continued

Purposes of restricted funds

Included in fixed assets are land and buildings from which Whitechapel Mission operate, for which the title is held by the Trustees for Methodist Church Purposes (TMCP).

These assets have been included in the accounts of Whitechapel Mission as a restricted fund. Although the Whitechapel Mission have full use of the asset, for the current purposes the property does have to be returned to the control of TMCP if it is no longer used for those purposes. This obligation is in the nature of a restriction on the use of the asset and therefore this has been reflected in the accounts by treating the gift of the property as a restricted fund. The balance

Purposes of endowment funds

The endowment funds represent funds provided by the C.T. Catlin Bequest. The money is invested to generate income which may be used without restriction, but the endowment is permanent and the capital may not be spent.

The Whitechapel Mission

Notes to the financial statements

For the year ended 31 October 2022

12. Comparative information

The SOFA for the previous year, is as follows:

		Unrestricted operating fund	Endowment fund	2021 Total £
		£	£	£
Donations and legacies	2	1,431,474	–	1,431,474
Charitable activities				
Contributions for meals and clothing		–	–	–
Key Worker accommodation		126,920	–	126,920
Other income				
Rental Income – Commercial		67,700	–	67,700
Investments		1,323	–	1,323
Total income		1,627,417	–	1,627,417
Expenditure on:				
<i>Raising funds:</i>				
Raising funds		103,386	–	103,386
Commercial rentals		–	–	–
<i>Charitable activities</i>				
Services to homeless people		1,188,006	–	1,188,006
Key Worker accommodation		127,969	–	127,969
Total expenditure		1,419,361	–	1,419,361
Net gains/(losses) on investment assets		2,675	–	2,675
Net Income/(expenditure)		210,732	–	210,732
Transfer between funds		–	–	–
Net movement in funds:		210,732	–	210,732

The balance sheet for the previous year is as follows

	Unrestricted operating fund	Restricted property fund	Endowment fund	2021 £
	£	£	£	£
Fixed assets				
Tangible fixed assets	206,686	6,863,122	–	7,069,808
Investments	43,523	–	–	43,523
	250,209	6,863,122	–	7,113,331
Current assets				

The Whitechapel Mission

Notes to the financial statements

For the year ended 31 October 2022

Debtors	196,702	–	–	196,702
Cash at bank and in hand	309,465	–	12,202	321,667
	506,167	–	12,202	518,369
Liabilities				
Creditors: amounts falling due within one year	(194,540)	–	–	(194,540)
Net current assets/(liabilities)	311,627	–	12,202	323,829
Net assets	561,836	6,863,122	12,202	7,437,160
Funds				
Restricted funds	–	5,740,954	–	5,740,954
Revaluation reserve	–	1,122,168	–	1,122,168
Unrestricted funds	561,836	–	–	561,836
Endowment funds	–	–	12,202	12,202
Total charity funds	561,836	6,863,122	12,202	7,437,160

The Whitechapel Mission

Notes to the financial statements

For the year ended 31 October 2022

13. Related party transactions

No trustee received a salary, benefits, travel expenses or other emoluments during the year.

No trustees donated restricted funding in the current or prior year. Unrestricted donations totalled £4,384 (2021: £2,670).

The charity has close links to the Methodist Church who also retain legal ownership of the Mission's freehold building. No Methodist grants were received during the year (2021 No Methodist grants were received).

Key management comprises the two most senior employees: the chief executive and the manager of the centre. Salaries, employer's national insurance and employer's pension for key management totalled £125,808 (2021: £121,837). Key management are required to live in the Mission building in accommodation provided by the charity. The daughter of the key management also worked in the charity during the year in the communications team and earned £41,851 including employer's pension and National Insurance contributions (2021 £45,924).

Staff loans to key management at the year end stood at £700 (2021: £1,148).

No separate trustee insurance was purchased during the year.

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