

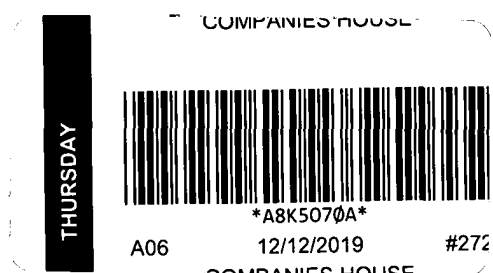
Company Registration Number - 07498784

The Charity Registration Number is :- 1140467

Wallsend Memorial Hall & People's Centre

Report and Accounts

31 March 2019



Wallsend Memorial Hall & People's Centre

Report and accounts for the year ended 31 March 2019

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Wallsend Memorial Hall & People's Centre

Company Registration Number - 07498784

Trustees' Annual Report for the year ended 31 March 2019

The Trustees present their Report and Accounts for the year ended 31 March 2019, which also comprises the Directors' Report required by the Companies Act 2006.

Reference and administrative details

The charity name.

The legal name of the charity is:- Wallsend Memorial Hall & People's Centre

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1140467

Legal structure of the charity

The charity is constituted as a company limited by guarantee, registered under the Companies Acts . The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation.

The charity is a private company, registered in England.

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

By operation of law all, trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals.

Wallsend Memorial Hall & People's Centre

Company Registration Number - 07498784

Trustees' Annual Report for the year ended 31 March 2019

The principal operating address and telephone number of the charity are:-

10 Frank Street
Wallsend,
Tyne & Wear, NE28 6RN
Telephone 0191 2634852

The registered office of the charity for Companies Act purposes is the same as the operating address shown above:

The Trustees in office on the date the report was approved were:-

L Spillard
M Madden
M H Hardy
N Barker
J Hunter
Dr J Matthews
M Lisle
M Riley
T Docherty
B Topping
M Levy

The following persons served as Trustees during the year ended 31 March 2019 :-

The trustees who served as a trustee in the reporting period, and, if applicable, their dates of appointment or resignation during the year were:-

<i>Name</i>	<i>Appointed</i>	<i>Resigned/Retired</i>
L Spillard		
M Madden		
M H Hardy		
N Barker		
A Robson		28/10/2019
J Hunter		
Dr J Matthews		
M Lisle	19/07/2018	
M Riley	25/07/2018	
T Docherty	25/07/2018	
B Topping	19/07/2018	
M Levy	18/11/2018	

The trustee body comprises a minimum of 3 trustees. At the Annual General Meeting, trustees may be subject to a cycle of review or retirement at the discretion of the trustees.

All the trustees are also members of the charity.

Wallsend Memorial Hall & People's Centre

Company Registration Number - 07498784

Trustees' Annual Report for the year ended 31 March 2019

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

The purpose of the charity is the furtherance of any charitable purpose for the persons living in Wallsend and neighbouring areas.

The main activities undertaken in relation to those purposes during the year.

The main activities in relation to the purposes are:

- the provision of a community centre providing training, education, advice, etc.
- provision of a local cafe facility within the community centre.
- provision of ballroom facilities for local events.
- support via the provision of fairshare foodbank facilities.
- other adhoc support.

The main activities undertaken during the year to further the charity's purpose for the public benefit.

All our activities are focused on benefiting the public by:

- maintaining an historic building in the heart of Wallsend for the benefit of the community.
- offering counselling and advice to those affected by asbestos and other industry related diseases.
- offering advice in respect of employment training, including the delivery of employability training courses which have helped participants move into work or further training.
- offering training and voluntary opportunities for the unemployed.
- offering activities which reduce social isolation and increase physical activity.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

The contribution of volunteers during the year.

Without those who volunteer at the Memorial Hall and People's Centre we would be unable to continue offering our services and activities which are highly valued in the local community. The Trustees acknowledge this and are thankful for the outstanding loyalty and commitment of each and every one of our volunteers.

Trustees' Annual Report for the year ended 31 March 2019

The main achievements and performance of the charity during the year.

The operating environment has continued to be challenging, however work invested in last year focusing on financial management and sustainability has enabled the organisation to not only maintain our offer to the local community but test out new ideas.

We continue to work with H.C. Horizons CIC who support the board with strategic planning, grant funding applications and governance.

Revenue has increased this year which has helped cover increasing utility and running costs by:

- Continuing to increase room rental income so we can invest in activities and services.
- Delivery of events such as plays, conferences, and weddings.
- Increasing use of the Ballroom by dance schools across the area and region for competitions and events
- The weekly Victor Mann T Dance in the ballroom continues to be popular and well attended
- The weekly Men's Lunch Club and Mixed Lunch Club has continued to grow.
- Creating a partnership with Eventcover to deliver recognised and accredited training.
- Providing a hub base for Journey Enterprises.
- Providing premises for Move it Studios dance school

The difference the charity's performance during the year has made to the beneficiaries of the charity.

The Victor Mann T Dance has been maintained providing an opportunity to socialise and dance in an outstanding ballroom, providing exercise which is widely recognised to increase health and wellbeing. This activity has facilitated the development of new friendships and connections therefore contributing to the loneliness strategy.

The Lunch Clubs are now well established and numbers attending continue to grow. Outcomes, particularly in the Men's Lunch Club, have demonstrated their value in reducing social isolation whilst at the same time offering a nutritious meal in a friendly and supportive environment. We are very proud of this work as engaging with men can be a challenge. Men are less likely to engage in social projects and are more resistant to seeking help and support from others.

Welfare rights advice and advocacy continues to provide crucial support to an increasing number of vulnerable people, many with complex needs and at crisis point.

Our IT Suite provides a valuable resource to the community and is well used.

Our community café is used by many people living and working in the vicinity, including the most vulnerable.

We provide volunteering opportunities for all. Those volunteers involved in our training programmes have gained accredited work skills and a number have gone into employment or further training, improving their economic situation.

The degree to which the achievements and performance during the year have benefited wider society.

We are pursuing aims which contribute to the regeneration of our community focusing on the economic, social and cultural needs of our community. We will continue to generate income through trading activity and rents as well as grant support, where possible, to support our social purpose delivering services and products to meet community need and aspirations.

The organisation has continued to make repayments to the Social Investment Business. The building has been sustained in spite of capital cost challenges.

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

We have reviewed our trustee enrolment procedures in line with charity guidelines. An induction pack is issued and the chair of the trustees meets with new trustees to ensure any training needs or support is available.

Bankers
Surveyors

Unity Trust Bank plc, Nine Brindleyplace, Birmingham. B1 2HB
Bilfinger GVA, Central Square, Forth Street, Newcastle Upon Tyne. NE1 3PJ

Wallsend Memorial Hall & People's Centre

Company Registration Number - 07498784

Trustees' Annual Report for the year ended 31 March 2019**Financial review*****The charity's financial position at the end of the year ended 31 March 2019***

The financial position of the charity at 31 March 2019 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2019	2018
	£	£
Net income/(expenditure)	17,445	(7,442)
Unrestricted Revenue Funds available for the general purposes of the charity	363,497	341,855
Restricted Fixed Asset Funds	394,513	398,710
Total Funds	758,010	740,565

Financial review of the position at the reporting date, 31 March 2019 .

Whilst times are still difficult, the trustees consider the financial performance by the charity during the year to have been satisfactory.

The charity defined available reserves at 31st March 2019 are calculated as follows:

	2019
	£
Unrestricted Reserves	363,497
Less: Net fixed assets:	
Fixed assets	1,927,166
Restricted fixed asset fund	(394,513)
Secured bank loan	(1,162,016)
Charity defined available reserves	(7,140)

The trustees acknowledge they have not yet achieved the level of available reserves necessary to comply with the policy on reserves stated below however they continue to do everything possible to improve this position.

The charity continues to be dependent upon the support of its major lender the Social Investment Business which, in the spirit of true partnership, continues to play a positive role supporting the charity. In June 2019 Social Investment Business granted a 12 month full loan repayment holiday, with a 0% interest rate, enabling the charity to maintain progress on finances and explore opportunities and embrace change in the current challenging circumstances. This arrangement is due for review at the end of May 2020.

Policies on reserves.

The current aim of the charity is to provide a funding buffer of 3 months direct charitable expenditure within the available reserves as defined by the charity. The charity defines available reserves as unrestricted reserves less fixed assets after deduction of secured borrowings and restricted fixed asset fund.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Details of The Independent Examiner

C M Spurrell
Chartered Certified Accountant
Suite 35
Derwentside Business Centre
Consett Business Park
Consett, Co Durham
DH8 6BP

Trustees' Annual Report for the year ended 31 March 2019

Statement of the Directors' and Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP),

In particular, the Companies Act 2006 and charity law require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law);
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. 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.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

Method of preparation of accounts - Small company provisions

The financial statements are set out on pages 9 to 28.

The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016)

These financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.

This report was approved by the board of trustees on 4 December 2019.



M Madden
Director and Trustee

Wallsend Memorial Hall & People's Centre

Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the year ended 31 March 2019

I report to the Trustees on my examination of the financial statements of the charitable company on pages 9 to 28 for the year ended 31 March 2019 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), published by the Charity Commission in England & Wales (CCEW), and under the historical cost convention and the accounting policies set out on page 16.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the

As described on page 6, you, the charitable company's Trustees, who are also the Directors of the Company for the purposes of Company law, are responsible for the preparation of the financial statements in accordance with the Companies Act 2006, the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the memorandum and articles of the charity for the conducting of an audit, and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to Section 476 of the Companies Act 2006. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of Independent Examiner's Statement and scope of work undertaken

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charitable company and of the accounting systems employed by the charitable company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

Wallsend Memorial Hall & People's Centre

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

The accounts of this charitable company are not required to be audited under Part 16 of the Companies Act 2006;

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by Section 386 of the Companies Act 2006 and Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or

the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in section 396 of the Companies Act 2006 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;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP).

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 financial statements to be reached.

Signed:-



C M Spurrell - Independent Examiner

Chartered Certified Accountant

Suite 35
Derwentside Business Centre
Consett Business Park
Consett, Co Durham
DH8 6BP

This report was signed on 11/2/19

Wallsend Memorial Hall & People's Centre - Statement of Financial Activities for the year ended 31 March 2019

Statement of Financial Activities (including the Income and Expenditure Account for the year ended 31 March 2019, as required by the Companies Act 2006)

	SORP Ref	Current year Unrestricted Funds 2019 £	Current year Restricted Funds 2019 £	Current year Total Funds 2019 £	Prior Year Total Funds 2018 £
Income & Endowments from:					
Donations & Legacies	A1	978	-	978	18,713
Charitable activities	A2	116,219	-	116,219	80,596
Investments	A4	106,240	-	106,240	90,190
Total income	A	223,437	-	223,437	189,499
Expenditure on:					
Charitable activities	B2	205,942	-	205,942	196,941
Other	B3	50	-	50	-
Total expenditure	B	205,992	-	205,992	196,941
Net income/(expenditure) for the year		17,445	-	17,445	(7,442)
Transfers between funds	C	4,197	(4,197)	-	-
Net income after transfers	A-B-C	21,642	(4,197)	17,445	(7,442)
Net movement in funds		21,642	(4,197)	17,445	(7,442)
Reconciliation of funds:-					
Total funds brought forward	E	341,855	398,710	740,565	748,007
Total funds carried forward		363,497	394,513	758,010	740,565

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A Statement of Total Recognised Gains and Losses is included as a primary statement in these accounts.

All activities derive from continuing operations

The notes attached on pages 16 to 28 form an integral part of these accounts.

Wallisend Memorial Hall & People's Centre - Statement of Financial Activities for the year ended 31 March 2019

Wallisend Memorial Hall & People's Centre - Analysis of prior year total funds, as required by paragraph 4.2 of the SORP

	SORP Ref	Prior Year Unrestricted Funds 2018 £	Prior Year Restricted Funds 2018 £	Prior Year Total Funds 2018 £
Income from:				
Donations & Legacies	A1	18,713	-	18,713
Charitable activities	A2	80,596	-	80,596
Investments	A4	90,190	-	90,190
Total income	A	<u>189,499</u>	<u>-</u>	<u>189,499</u>
Expenditure on:				
Charitable activities	B2	196,941	-	196,941
Total expenditure	B	<u>196,941</u>	<u>-</u>	<u>196,941</u>
Net expenditure for the year		(7,442)	-	(7,442)
Transfers between funds	C	4,197	(4,197)	-
Net income after transfers		<u>(3,245)</u>	<u>(4,197)</u>	<u>(7,442)</u>
Net movement in funds		<u>(3,245)</u>	<u>(4,197)</u>	<u>(7,442)</u>
Reconciliation of funds:-	E			
Total funds brought forward		345,100	402,907	748,007
Total funds carried forward		<u>341,855</u>	<u>398,710</u>	<u>740,565</u>

All activities derive from continuing operations

A Statement of Total Recognised Gains and Losses is included in these accounts as a separate primary statement

The notes attached on pages 16 to 28 form an integral part of these accounts.

Wallsend Memorial Hall & People's Centre - Statement of Financial Activities for the year ended 31 March 2019

Statement of Total Recognised Gains and Losses for the year ended 31 March 2019

	2019 £	2018 £
Surplus/(deficit) for the year :-		
Net excess of income over expenditure from operations before tax	17,445	(7,442)
<i>Income from operations before tax in the Statement of Financial Activities</i>	<u>17,445</u>	<u>(7,442)</u>
Net Movement in funds before taxation	<u>17,445</u>	<u>(7,442)</u>
Funds generated in the year as shown on Statement of Financial Activities	<u>17,445</u>	<u>(7,442)</u>

The notes attached on pages 16 to 28 form an integral part of these accounts.

Wallsend Memorial Hall & People's Centre - Statement of Financial Activities for the year ended 31 March 2019

Wallsend Memorial Hall & People's Centre - Resources applied in the year ended 31 March 2019 towards fixed assets for Charity use:-

	2019 £	2018 £
Funds generated in the year as detailed in the SOFA	17,445	(7,442)
Resources applied on functional fixed assets	(400)	(5,399)
Net resources available to fund charitable activities	<u>17,045</u>	<u>(12,841)</u>

The resources applied on fixed assets for charity use represents the cost of additions less proceeds of any disposals.

The notes attached on pages 16 to 28 form an integral part of these accounts.

Wallsend Memorial Hall & People's Centre - Statement of Financial Activities for the year ended 31 March 2019

Movements in revenue and capital funds for the year ended 31 March 2019

Revenue accumulated funds

	Unrestricted Funds	Restricted Funds	Total Funds	Last year Total Funds
	2019	2019	2019	2018
	£	£	£	£
Accumulated funds brought forward	341,855	-	341,855	345,100
Recognised gains and losses before transfers	17,445	-	17,445	(7,442)
	359,300	-	359,300	337,658
(From)/To unrestricted revenue funds	4,197	-	4,197	4,197
Closing revenue funds	363,497	-	363,497	341,855
Fixed asset funds	Designated Funds	Restricted Funds	Total Funds	Last year Total Funds
	2019	2019	2019	2018
	£	£	£	£
At 1 April	-	398,710	398,710	402,907
Transfer (to)/from revenue funds	-	(4,197)	(4,197)	(4,197)
At 31 March	-	394,513	394,513	398,710

The purposes of the transfers to fixed asset funds are described in Note 25 to the accounts and under the accounting policy 'Accounting for capital grants and fixed asset funds'.

Summary of funds	Unrestricted and Designated funds	Restricted Funds	Total Funds	Last Year Total Funds
	2019	2019	2019	2018
	£	£	£	£
Revenue accumulated funds	363,497	-	363,497	341,855
Fixed asset funds	-	394,513	394,513	398,710
Total funds	363,497	394,513	758,010	740,565

The notes attached on pages 16 to 28 form an integral part of these accounts.

Wallsend Memorial Hall & People's Centre - Statement of Financial Activities for the year ended 31 March 2019

**Wallsend Memorial Hall & People's Centre
Income and Expenditure Account for the year ended 31 March 2019 as required by the Companies Act 2006**

	2019	2018
	£	£
Income		
Income from operations	117,197	99,309
Investment income and interest		
Income from investments, other than interest receivable	106,199	90,179
Interest receivable	41	11
Gross income in the year before exceptional items	223,437	189,499
Gross income in the year including exceptional items	223,437	189,499
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	174,668	164,112
Depreciation and amortisation	19,709	19,308
Governance costs	2,028	2,152
Other expenditure	50	-
Interest payable	9,537	11,369
Realised losses on disposals of social investments which are programme re	-	-
Total expenditure in the year	205,992	196,941
Net income before tax in the financial year	17,445	(7,442)
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	17,445	(7,442)
Retained surplus for the financial year	17,445	(7,442)

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 16 to 28 form an integral part of these accounts.

Wallsend Memorial Hall & People's Centre - Balance Sheet as at 31 March 2019

		SORP		
	Note	Ref	2019	2018
			£	£
Fixed assets		A		
Tangible assets	12	A2	1,552,166	1,571,475
Investments held as fixed assets	13	A4	375,000	375,000
Total fixed assets			<u>1,927,166</u>	<u>1,946,475</u>
Current assets		B		
Debtors	14	B2	36,046	25,393
Cash at bank and in hand		B4	26,590	21,724
Total current assets			<u>62,636</u>	<u>47,117</u>
Creditors: amounts falling due within one year	15	C1	<u>(74,776)</u>	<u>(89,305)</u>
Net current liabilities			(12,140)	(42,188)
Total assets less current liabilities			<u>1,915,026</u>	<u>1,904,287</u>
Creditors: amounts falling due after more than one year	16	C2	<u>(1,157,016)</u>	<u>(1,163,722)</u>
The total net assets of the charity			<u>758,010</u>	<u>740,565</u>

The total net assets of the charity are funded by the funds of the charity, as follows:-

Restricted funds				
Restricted Fixed Asset Funds	22	D2	394,513	398,710
Unrestricted Funds				
Unrestricted Revenue Funds	22	D3	363,497	341,855
Designated Funds				
Total charity funds			<u>758,010</u>	<u>740,565</u>

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

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

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

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

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 8.

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.

L Spillard

L Spillard
Trustee

Approved by the board of trustees on 4 December 2019.

The notes attached on pages 16 to 28 form an integral part of these accounts.

Notes to the Accounts for the year ended 31 March 2019

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), published by the Charity Commission in England & Wales (CCEW), effective January 2016, and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Going Concern

The charitable activities are entirely dependent on continuing support of Social Investment Business as well as trading revenues. As a consequence, the going concern basis is dependent on this support. Accordingly, the Trustees have obtained forecasts and, after reviewing the financial forecasts for future periods, together with confirmation from Social Investment Business of a full loan repayment holiday and 0% interest until May 2020; the Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements. Other than these matters, the Trustees are not aware of any material uncertainties about the charity's ability to continue as a going concern.

Risks and future assumptions

The charity is a public benefit entity.

The trustees are adopting a risk management policy which includes regular assessments of all the perceived risks faced by the charity. Significant risks are dealt with as a matter of priority and progress reported at each board meeting.

Policies relating to categories of income and income recognition.

Nature of income

All incoming resources are included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met. All income is accounted for gross, before deducting any related fees or costs. The following specific policies are applied to particular categories of income:

Categories of Income

Voluntary income received by way of grants, donations and gifts is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Income from exchange transactions is received by the charity for goods or services supplied where entitlement is subject to fulfilling performance related conditions.

Investment income is included when receivable

Accounting for deferred income and income received in advance

Where terms and conditions relating to income have not been met or uncertainty exists as to whether the charity can meet any terms or conditions otherwise within its control, income is not recognised but is deferred as a liability until it is probable that the terms or conditions imposed can be met.

Any grant that is subject to performance-related conditions received in advance of delivering the goods and services required by that condition, or is subject to unmet conditions wholly outside the control of the recipient charity, is accounted for as a liability and shown on the balance sheet as deferred income. Deferred income is released to income in the reporting period in which the performance-related or other conditions that limit recognition are met.

When income from a grant or donation has not been recognised due to the conditions applying to the gift not being wholly within the control of the recipient charity, it is disclosed as a contingent asset if receipt of the grant or donation is probable once those conditions are met.

Where time related conditions are imposed or implied by a funder, then the income is apportioned to the time periods concerned, and, where applicable, is accounted for as a liability and shown on the balance sheet as deferred income. When grants are received in advance of the expenditure on the activity funded by them, but there are no specific time related conditions, then the income is not deferred.

Any condition that allows for the recovery by the donor of any unexpended part of a grant does not prevent recognition of the income concerned, but a liability to any repayment is recognised when repayment becomes probable.

Donated goods, facilities and services

Donated fixed assets are recognised at the current fair value. All such donations are recognised as donation income, and debited to fixed assets.

Donated goods that are not fixed assets are accounted for at a fair value, unless it is impractical to reliably measure the value of the donated items.

The carrying amount of any stock held for distribution is assessed for impairment at the reporting date. All donated goods are recognised as donation income, and debited to trading stock. When trading stock is subsequently sold, or appropriated to meet an expense, then the carrying value of the stock is recognised as an expense. In accordance with the SORP, goods donated for distribution to beneficiaries, or for consumption by the charity are included in '*legacies and donations*'. Goods donated for resale are included in '*Income from other trading activities*'.

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt. If the goods held are to be distributed freely or for a nominal consideration, then the carrying amount is subsequently adjusted to reflect the lower of deemed cost adjusted for any loss of service potential and replacement cost. Replacement cost is the economic cost incurred if the charity was to replace the service potential of the donated goods at its own expense in the most economic manner.

Donated services and facilities (including seconded staff and use of property) are included in the accounts on the basis of the value of the gift to the charity.

All donated services and facilities are recognised as donation income when received, (provided the value of the gift can be measured reliably) and recognised as an expense with an equivalent value.

Notes to the Accounts for the year ended 31 March 2019

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

All expenditure is accounted for on an accruals basis as a liability is incurred.

Costs of generating funds comprise costs associated with income.

Governance costs include costs associated with meeting the constitutional and statutory requirements of the charity and include the accountancy fees and costs linked to the strategic management of the charity.

Support costs include central functions.

Allocating costs to activities

Direct costs that are specifically related to an activity are allocated to that activity. Shared direct costs and support costs are apportioned between activities on a basis consistent with the use of the resources.

Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers and this is described more fully in Note 7.

Policies relating to assets, liabilities and provisions and other matters.

Fixed Asset Investments

Fixed asset investments in investment properties are shown initially at cost upon acquisition and then at their market value at the balance sheet date at the end of the financial period. Investment properties are not depreciated.

All gains on fixed asset investments, whether realised or unrealised, are included in row B4 of the Statement of Financial Activities.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition. It is the policy of this charity to only capitalise assets with an original cost value in excess of £300.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

Freehold premises	1 % straight line
Fixtures & Fittings	10 % straight line
Computer Equipment	33.33 % straight line

A regular annual review of the likelihood of asset impairment is undertaken.

Notes to the Accounts for the year ended 31 March 2019

Accounting for capital grants and fixed asset funds.

Gifts of tangible fixed assets or grants of a capital nature, given for the purposes of acquiring specific assets to be fully utilised in the furtherance of the objects of the charity, are credited to fixed asset funds after the donated asset has been received or sums have been properly expended on the restricted purpose.

Where the terms of the gift require the charity to hold the asset on an ongoing basis for a specific purpose, then the fixed asset fund so created is categorised as a restricted fixed asset fund, and the relevant restrictions are noted in the fixed asset note 12.

Where the terms of the gift are met once the asset is acquired, so allowing the charity to use the asset on an unrestricted basis, including the right to receive the proceeds of any future sale of the asset on an unrestricted basis, then the fixed asset fund so created is categorised as a designated fixed asset fund.

Whether acquired with unrestricted or restricted funds, the asset acquired is initially shown in the balance sheet at the full cost of acquisition or subsequent revaluation.

As the related assets are depreciated, in accordance with the depreciation policy, in order to reflect the diminution in the asset, a transfer is made from the relevant fixed asset funds to either unrestricted or restricted revenue funds, as appropriate to the terms of the original gift, if any.

Insofar as this policy relates to Government grants and to the extent that it may be a departure from the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), such departure is justified on the basis that it is in order to comply with the SORP.

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation arising from a past event that will result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

Cash and bank balances

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

Leasing and hire purchase contracts and commitments

Assets held under finance leases and hire purchase contracts, which are those where substantially all the risks and rewards of ownership of the asset have passed to the charity, are capitalised in the balance sheet and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability.

The interest element of the rental obligations is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding.

Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

There are no designated funds.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law.

Notes to the Accounts for the year ended 31 March 2019

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Significance of financial instruments to the charity's position

The charity has a longstanding loan arrangement with Social Investment Business with an original repayment term of 20 years. In June 2019 the charity secured a 12 month loan repayment holiday with 0% interest from Social Investment Business. The amount outstanding at the balance sheet date is split between amounts due within one year and amounts due after more than one year.

5 Net surplus before tax in the financial year

2019	2018
£	£

The net surplus before tax in the financial year is stated after charging:-

Depreciation of owned fixed assets

19,709	19,308
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6 Interest payable

2019	2018
£	£

Loan interest

9,537	11,369
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7 The contribution of volunteers

The charity depends on the support of its volunteers for the smooth running of the hall. This is much appreciated. The arrangements with volunteers are difficult to value precisely in monetary terms and have not been recognised in the Statement of Financial Activities. The volunteers and the charity accept and agree that no contract of employment is created by these arrangements.

8 Staff costs and emoluments

Salary costs

2019	2018
£	£

Gross Salaries excluding trustees and key management personnel

-	4,329
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Total salaries, wages and related costs

-	4,329
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Numbers of full time employees or full time equivalents

2019	2018
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The average number of total staff employed in the year was

-	1
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The estimated full time equivalent number of all staff employed in the year was

-	1
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The estimated equivalent number of full time staff deployed in different activities in the year was:-

Engaged on charitable activities

-	1
---	---

The estimated full time equivalent number of all staff employed as above

-	1
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No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

9 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

Wallsend Memorial Hall & People's Centre

Notes to the Accounts for the year ended 31 March 2019

10 Trustees' expenses

The expenses reimbursed to trustees, or paid directly to third parties, in the current or prior year, was as shown below.

	2019	2018
	£	£
The amount reimbursed to trustees	258	562

The nature of the trustees' expenses was travel & subsistence and reimbursement of charity expenses paid by trustees.

The number of trustees who received reimbursed expenses was 3.

11 Deferred income - Unrestricted and Designated funds

	Opening Deferrals	Released from prior years	Received less released in year	Deferred at year end
	£	£	£	£
Shop rental	14,678	14,678	14,678	14,678
Room rental	3,420	3,420	10,014	10,014
Victor Mann Trust - Tea Dance Grant	680	680	-	-
Ballroom/event room hire	1,890	1,890	1,708	1,708
Total	20,668	20,668	26,400	26,400

	2019	2018
	£	£
These deferrals are included in creditors	26,400	20,668

The deferrals included in creditors relate to funding specified by the funders as relating to specific periods and represent those parts of unrestricted funds which relate to periods subsequent to the accounting year end and are treated as grants in advance, or, alternatively, where there are conditions which must be fulfilled prior to entitlement or use of the unrestricted funds by the charity.

12 Tangible fixed assets

	Land and Buildings	Plant & Machinery	Motor Vehicles	Total
	£	£	£	£
Cost				
At 1 April 2018	1,641,603	40,623	-	1,682,226
Additions	-	400	-	400
At 31 March 2019	1,641,603	41,023	-	1,682,626
Depreciation				
At 1 April 2018	91,512	19,239	-	110,751
Charge for the year	16,416	3,293	-	19,709
At 31 March 2019	107,928	22,532	-	130,460
Net book value				
At 31 March 2019	1,533,675	18,491	-	1,552,166
At 31 March 2018	1,550,091	21,384	-	1,571,475

A significant element of the fixed assets were acquired with the aid of grants and there are restrictions upon the manner in which the assets can be dealt with imposed by the grant making authorities.

All assets are used for direct charitable purposes.

Net book value of assets included above which were funded by restricted funds and where the charity is required under the terms of the gift to hold the asset on an ongoing basis.

	2019	2018
	£	£
Total of assets funded by restricted funds	394,513	398,710

13 Investments held as fixed assets

	Investments in subsidiaries	Listed investments	Other Classes of Investment	Total
	£	£	£	£
Carrying values of investments				
At 1 April 2018	-	-	375,000	375,000
At 31 March 2019	-	-	375,000	375,000

Analysis between fair value and historical cost

Investments as above held at fair value	-	-	375,000	375,000
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Analysis of Other Classes of Investment

	Included at historical cost, less write down	Included at fair value	Total
	£	£	£
Investment properties			
At 1 April 2018	-	375,000	375,000
At 31 March 2019	-	375,000	375,000

Summary of other classes of investments at 31 March 2019

Investment properties	-	375,000	375,000
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The investment property was revalued in February 2016 by Bilfinger GVA assuming vacant possession.

14 Debtors

	2019 £	2018 £
Trade debtors	34,412	21,421
Prepayments and accrued income	1,634	3,972
	<u>36,046</u>	<u>25,393</u>

15 Creditors: amounts falling due within one year

	2019 £	2018 £
Bank loans and overdrafts	5,000	18,757
Trade creditors	37,276	45,565
Accruals	6,100	4,315
Deferred Income - Unrestricted & designated funds	26,400	20,668
	<u>74,776</u>	<u>89,305</u>

16 Creditors: amounts falling due after one year

	2019 £	2018 £
Bank loans and overdrafts	1,157,016	1,163,722

17 Assets of the charity charged to meet its liabilities

	2019 £	2018 £
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The Social Investment Business loan is secured by a legal charge over the charity's freehold property and assets. The original loan repayment term was 20 years however a repayment holiday has been granted by the lender thus extending the repayment term.

At the Balance Sheet date, the amount secured is estimated to be	<u>1,162,016</u>	<u>1,182,479</u>
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Wallsend Memorial Hall & People's Centre

Notes to the Accounts for the year ended 31 March 2019

18 Financial commitments under operating leases

	2019	2018
	£	£
At the year end the charity had annual commitments under non-cancellable operating leases as set out below:		
Operating leases which expire:		
within one year	1,014	1,014

19 Income and Expenditure account summary

	2019	2018
	£	£
At 1 April 2018	740,565	748,007
Surplus/(loss) after tax for the year	17,445	(7,442)
At 31 March 2019	<u>758,010</u>	<u>740,565</u>

20 Related party transactions

	2019	2018
	£	£
The People's Advice Service		
M Madden (trustee of Wallsend Memorial Hall & People's Centre) and K Hardy (spouse of M Hardy- trustee of Wallsend Memorial Hall & People's Centre) are co-directors of The People's Advice Service.		
During year ended 31st March 2019, the People's Advice Service was engaged by Wallsend Memorial Hall & People's Centre to manage the facility. This engagement ceased March 2019		
Amount due to the related party during the year	7,490	8,900
Outstanding balance at 31st March	1,200	1,950
G Madden t/a Gemini Solutions		
G Madden is the son of M Madden - trustee of Wallsend Memorial Hall & People's Centre.		
Amount due to the related party during the year	1,440	-
Outstanding balance at 31st March	1,440	-

21 Particulars of how particular funds are represented by assets and liabilities

At 31 March 2019	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	1,157,653	-	394,513	1,552,166
Investments at valuation:-				
Fixed asset investments	375,000	-	-	375,000
Current Assets	62,636	-	-	62,636
Current Liabilities	(74,776)	-	-	(74,776)
Long Term Liabilities	(1,157,016)	-	-	(1,157,016)
	<u>363,497</u>	<u>-</u>	<u>394,513</u>	<u>758,010</u>
At 1 April 2018	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	1,172,765	-	398,710	1,571,475
Investments at valuation:-				
Fixed asset investments	375,000	-	-	375,000
Current Assets	47,117	-	-	47,117
Current Liabilities	(89,305)	-	-	(89,305)
Long Term Liabilities	(1,163,722)	-	-	(1,163,722)
	<u>341,855</u>	<u>-</u>	<u>398,710</u>	<u>740,565</u>

22 Change in total funds over the year as shown in Note 21, analysed by individual funds

	Funds brought forward from 2018	Movement in funds in 2019	Transfers between funds in 2019	Funds carried forward to 2020
	£	See Note 23 £	See Note 24 £	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	341,855	17,445	4,197	363,497
Total unrestricted and designated funds	341,855	17,445	4,197	363,497
Restricted funds:-				
Restricted Fixed Asset Funds	398,710	-	(4,197)	394,513
Total restricted funds	398,710	-	(4,197)	394,513
Total charity funds	740,565	17,445	-	758,010

23 Analysis of movements in funds over the year as shown in Note 22

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2019	2019	2019	2019
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	223,437	(205,992)	-	17,445

24 Details of transfers between funds in the year as shown in Note 22

The transfers shown in note 22 above are:-	2019 £
To/(from) Unrestricted Revenue Funds in accordance with the accounting policy 'Accounting for capital grants and fixed asset funds'.	4,197
To/(from) Restricted Fixed Asset Funds	(4,197)
Net transfers	-

The transfer from restricted fixed asset fund to unrestricted revenue funds represents the release of capital grant in line with the depreciation policy of the freehold property.

25 The purposes for which the funds as detailed in note 22 are held by the charity are:-

Unrestricted and designated funds:-	
Unrestricted Revenue Funds	These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and, subject to charity legislation, are free from all restrictions on their use.
Restricted funds:-	
Restricted Fixed Asset Funds	The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.

26 Ultimate controlling party

The charity is under the control of its legal members.

Every member of the charity is obliged to contribute such amount as may be required not exceeding £1 to the assets of the company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

Wallsend Memorial Hall & People's Centre

Detailed analysis of income and expenditure for the year ended 31 March 2019 as required by the SORP 2015

This analysis is classified by conventional nominal descriptions and not by activity.

27 Donations and Legacies

	Current year Unrestricted Funds 2019 £	Current year Restricted Funds 2019 £	Current year Total Funds 2019 £	Prior Year Total Funds 2018 £
Donations and gifts from individuals				
Small donations individually less than £1000	168	-	168	309
Total donations and gifts from individuals	168	-	168	309
Revenue grants from government and public bodies				
Lottery Fund	-	-	-	9,110
North Tyneside Council	-	-	-	1,410
Total public sector revenue grants	-	-	-	10,520
Revenue grants and donations from non public bodies				
Small grants individually less than £1000	130	-	130	-
Victor Mann Trust	680	-	680	6,120
Foxton (NE) Ltd	-	-	-	1,764
Total private sector revenue grants	810	-	810	7,884
Total Donations and Legacies A1	978	-	978	18,713

28 Income from charitable activities - Trading Activities

	Current year Unrestricted Funds 2019 £	Current year Restricted Funds 2019 £	Current year Total Funds 2019 £	Prior Year Total Funds 2018 £
Primary purpose and ancillary trading				
Event Room Hire	57,760	-	57,760	30,857
Café Income	23,258	-	23,258	16,542
Event Income	19,063	-	19,063	26,759
Miscellaneous Income	3,325	-	3,325	1,343
Luncheon club/Tea Dance	12,813	-	12,813	5,095
Total Primary purpose and ancillary trading	116,219	-	116,219	80,596

Wallsend Memorial Hall & People's Centre

Detailed analysis of income and expenditure for the year ended 31 March 2019 as required by the SORP 2015

29 Total Income from charitable activities

		Current year Unrestricted Funds £ 2019	Current year Restricted Funds £ 2019	Current year Total Funds £ 2019	Prior Year Total Funds £ 2018
Total income from charitable trading		116,219	-	116,219	80,596
Total from charitable activities	A2	<u>116,219</u>	<u>-</u>	<u>116,219</u>	<u>80,596</u>

30 Investment income

		Current year Unrestricted Funds £ 2019	Current year Restricted Funds £ 2019	Current year Total Funds £ 2019	Prior Year Total Funds £ 2018
Property Rental Income		106,199	-	106,199	90,179
Bank Interest Receivable		41	-	41	11
Total investment income	A4	<u>106,240</u>	<u>-</u>	<u>106,240</u>	<u>90,190</u>

31 Expenditure on charitable activities - Charitable trading

		Current year Unrestricted Funds £ 2019	Current year Restricted Funds £ 2019	Current year Total Funds £ 2019	Prior Year Total Funds £ 2018
Event expenses		2,646	-	2,646	4,322
Café expenses		30,226	-	30,226	30,865
Luncheon club/Tea Dance expenses		5,909	-	5,909	6,764
Gross wages and salaries - charitable trading activities		-	-	-	4,329
Legal and professional fees		19,826	-	19,826	16,100
Bad debts		438	-	438	329
Total charitable trading costs	B2b	<u>59,045</u>	<u>-</u>	<u>59,045</u>	<u>62,709</u>

Wallsend Memorial Hall & People's Centre

Detailed analysis of income and expenditure for the year ended 31 March 2019 as required by the SORP 2015

32 Support costs for charitable activities

	Current year Unrestricted Funds 2019 £	Current year Restricted Funds 2019 £	Current year Total Funds 2019 £	Prior Year Total Funds 2018 £
Volunteer costs				
Volunteers' expenses	27,753	-	27,753	25,701
Premises Expenses				
Rates and water charges	2,289	-	2,289	3,251
Light heat and power	27,405	-	27,405	31,249
Cleaning and waste management	2,433	-	2,433	1,725
Premises repairs, renewals and maintenance	28,111	-	28,111	9,443
Property insurance	14,252	-	14,252	17,131
Administrative overheads				
Telephone, fax and internet	4,000	-	4,000	3,661
Postage, stationery and printing	1,421	-	1,421	1,154
Advertising and marketing	-	-	-	70
Sundry expenses	2,999	-	2,999	1,889
IT Support	3,927	-	3,927	82
Professional fees paid to the Auditor or Independent Examiner in addition to audit and examination fees				
As detailed in Note 33	-	-	-	5,757
Professional fees paid to advisors other than the auditor or examiner				
Legal fees	780	-	780	-
Financial costs				
Bank charges	253	-	253	290
Loan interest	9,537	-	9,537	11,369
Depreciation & Amortisation in total for the period	19,709	-	19,709	19,308
Support costs before reallocation	144,869	-	144,869	132,080
Total support costs	144,869	-	144,869	132,080

The basis of allocation of costs between activities is described under accounting policies

33 Other Expenditure - Governance costs

	Current year Unrestricted Funds 2019 £	Current year Restricted Funds 2019 £	Current year Total Funds 2019 £	Prior Year Total Funds 2018 £
Independent Examiner's fees	1,770	-	1,770	1,590
Trustees' expenses	258	-	258	562
Total Governance costs	2,028	-	2,028	2,152
Professional fees paid to the Auditor or Independent Examiner in addition to audit and examination fees				
			2019 £	2018 £
Fees paid to the examiner's firm	-	-	-	5,757
Total additional fees included in support costs at Note 32	-	-	-	5,757

Wallsend Memorial Hall & People's Centre

Detailed analysis of income and expenditure for the year ended 31 March 2019 as required by the SORP 2015

34 Total Charitable expenditure

		Current year Unrestricted Funds 2019 £	Current year Restricted Funds 2019 £	Current year Total Funds 2019 £	Prior Year Total Funds 2018 £
Total charitable trading costs	B2b	59,045	-	59,045	62,709
Total support costs	B2d	144,869	-	144,869	132,080
Total Governance costs	B2e	2,028	-	2,028	2,152
Total charitable expenditure	B2	205,942	-	205,942	196,941

35 Other trading expenditure unrelated to fundraising or charitable activities

		Current year Unrestricted Funds 2019 £	Current year Restricted Funds 2019 £	Current year Total Funds 2019 £	Prior Year Total Funds 2018 £
Donations to other charities		50	-	50	-
Non charity expenditure	B3b	50	-	50	-

36 Total of other expenditure

		Current year Unrestricted Funds 2019 £	Current year Restricted Funds 2019 £	Current year Total Funds 2019 £	Prior Year Total Funds 2018 £
Non charity expenditure		50	-	50	-
Total other expenditure	B3	50	-	50	-