

Charity registration number 1153055

Company registration number 08503176 (England and Wales)

**QUEEN'S HALL ACTION ON POVERTY**  
**THE BRICK**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**QUEEN'S HALL ACTION ON POVERTY  
THE BRICK  
LEGAL AND ADMINISTRATIVE INFORMATION**

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<b>Trustees</b>	Mr S Dale	
	Dr J Parker	
	Ms C.Ellison	
	Mr Oliver Foster	(Appointed 31 January 2022)
	Ms Kate Forrester	(Appointed 31 January 2022)
	Ms Clare Wood	(Appointed 31 January 2022)
<b>Charity number</b>	1153055	
<b>Company number</b>	08503176	
<b>Principal address</b>	10 Arcade Street	
	Wigan	
	Lancashire	
	England	
	WN1 1LU	
<b>Registered office</b>	10 Arcade Street	
	Wigan	
	Lancashire	
	England	
	WN1 1LU	
<b>Auditor</b>	Prime Factor Limited Statutory Auditors	
	41 Bridgeman Terrace	
	Wigan	
	Lancashire	
	United Kingdom	
	WN1 1TT	

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**QUEEN'S HALL ACTION ON POVERTY  
THE BRICK  
CONTENTS**

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	<b>Page</b>
Trustees' report	1 - 8
Statement of trustees' responsibilities	9
Independent auditor's report	10 - 12
Statement of financial activities	13
Balance sheet	14 - 15
Statement of cash flows	16
Notes to the financial statements	17 - 31

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**QUEEN'S HALL ACTION ON POVERTY  
THE BRICK  
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)  
FOR THE YEAR ENDED 31 MARCH 2022**

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The trustees are pleased to present their annual trustees' report and financial statements for the year ended 31 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's articles of association, the Companies Act 2006 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 2016)

**Objectives and activities**

The charity's objects are the prevention and relief of poverty for the public benefit in Wigan, Leigh and surrounding areas. We work with people who are experiencing homelessness, poverty, crisis or worklessness, by providing support, practical skills and good quality social housing.

The trustees have paid due regard to guidance on public benefit issued by the Charity Commission in deciding what activities the charity should undertake.

**Vision**

To work with people in need within our community and to provide RELIEF, RESTORATION and REFORMATION by offering tailored support, hope, and opportunity to those looking to improve their quality of life.

The Brick has been in operation since 2008 and has grown significantly over the last few years. Our Strategy 2018-2023 provides a clear path concentrating on the Charity's 3 R's

- Relief- ensuring people's felt needs are being met so they have the opportunity to transition from their hardship
- Restoration- Equipping people for self-sustaining, independent living
- Reformation- Speaking out and acting against social injustice and encouraging people to have their own voice

**Summary**

For over 100 years the Queen's Hall Mission in Wigan has been a centre of support in local communities providing all kinds of help and assistance. The early Charity work was run by a body called the Help Committee but now runs under the simple title of **The Brick**.

Although there have been huge changes over the past century, the need for practical, caring, and effective help has never gone away. The charity remains true to its long-standing commitment to working for **and with** local people in need. Throughout the last 12 months we have seen that need grow to unprecedented levels as the effects of Covid-19 have continued, and a new cost of living crisis emerged. We have also seen first-hand the enormously unequal impacts of Covid-19 and problems have been compounded for low-paid workers and people in poverty. We are supporting people who are now touching the benefits system for the first time.

**QUEEN'S HALL ACTION ON POVERTY**  
**THE BRICK**  
**TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**We are Queen's Hall Action on Poverty:** Social Action is at the heart of our mission. We recognise the challenges of poverty

The World Bank says:

"Poverty is hunger. Poverty is lack of shelter. Poverty is being sick and not being able to see a doctor. Poverty is not having access to school and not knowing how to read. Poverty is not having a job, is fear for the future, living one day at a time. Poverty is losing a child to illness brought about by unclean water. Poverty is powerlessness, lack of representation and freedom."

This definition recognises that to be poverty-stricken is to be afflicted and overwhelmed by need in any or all areas of life. Impoverishment encompasses poor living conditions, non-representation, anxiety from feeling powerless, exclusion from the social structure, and an inability to meet basic needs because food, clean drinking water, proper sanitation, education, health care and other social services are inaccessible. This poverty threshold starts with fear for the future and broadens to include dependence, oppression and even exploitation.

**Our vision**

We recognise this definition of poverty, we recognise its impact in local neighbourhoods and on local people but we do not believe poverty and trauma is inevitable. Our vision is to provide a practical response working alongside people to help them rebuild but also to address and mitigate the causes. We know that the world is changing at an unprecedented pace, that requires a different approach to tackling the complex problems, that face our local communities today.

**What we do**

Housing

We aim to offer proper alternatives to rough sleeping, and are commissioned to deliver homelessness services in Wigan and Leigh including ABEN and supported accommodation. In the last 12 months we supported 753 people with a bed at ABEN, and provided 12 supported accommodation homes alongside personalised support packages.

We provide places for social contact and shelter, with food provision, emergency clothing and bedding as needed. We actively engage to break the cycle of homelessness and all our residents are offered one to one mentoring and a personal transition service. During 2022 we purchased our very first property, a 6 bed supported accommodation unit in Leigh, supported by a mortgage from Charity Bank.

Food and Health

We offer practical help and advice to ensure people have enough money and food to meet their primary needs, advice and signpost to all relevant services to promote good health and we support lifestyles and choices that enable good health. In the last 12 months we provided 7,388 emergency food parcels, 2,435 were to children. We have plans to transition our food provision to a food community, where food poverty is tackled without stigma and people are invited to choose their food items.

Our services are holistic, providing housing, education, employability, and personal development support to the most vulnerable and isolated people in our communities

Financial resilience

The Brick runs three charity shops and a re-use project, not only do these enterprises provide low cost furniture and essential household items, they also provide vital customer service training in retail for people we are supporting. We also provide a route for people to donate unwanted items, preventing tonnes of perfectly good household items, electrical and white goods ending up in landfill. This year we invested in our own warehouse for storing items donated to us and received social investment from Big Issue Invest to refurbish the building which is leased to us on a peppercorn rent for 15 years. We plan to use this space to expand our distribution of essential household items to people who are moving into new tenancies, helping them to settle in their homes.

**QUEEN'S HALL ACTION ON POVERTY  
THE BRICK  
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2022**

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Personal development and well-being

We signpost people to suitable social care and treatment options. We are developing trauma-informed approaches and work systems to help promote and build self-esteem and resilience and we focus on the fundamental principles of dignity, fairness and respect. Overall we ensure people have emotional wellbeing and confidence and strength in their relationships with others. We are also commissioned to operate Wigan and Leigh's Homeless Engagement Services including Rough Sleeper Prevention Outreach. This service supports residents to be well and independent and to take control of their own lives. When anyone needs a response from services, this is always a joined up, targeted response that is built around the needs of the individual, their friends and family, involving them fully in decisions and drawing on their strengths and those of their community. Our services support people throughout their life course to live healthy, happier lives and radically reduce current and future demand for health and care services to ensure financial and clinical sustainability. In 2021/2022 the Outreach team verified 468 rough sleepers, over half of whom have complex needs such as mental health or addiction issues. It is not uncommon to work with people for several years before they are ready to accept accommodation or additional help but we never close our services to anyone and are accessible 24/7.

Skills and capability

As part of our transition services we also provide a range of activities and work/training options to help individuals to develop life and work skills through meaningful recreational pursuits and therapies – and over time enable them to move on in their lives away from dependency into self-sufficiency via employment, education, or training. This year we have provided opportunities for people in retail, warehousing, PAT testing, transport, bike maintenance, food hygiene and catering for 126 trainees and supported 7 people into paid employment.

**Where we work**

We work across the boroughs of Wigan and Leigh. This Local Authority has some of the highest levels of deprivation in the country. In the 2015 Indices of Deprivation, it was ranked as the 8th most deprived borough in England. 34% of its wards were in the top 10% most deprived in the country.

**Who we work with**

We work with all members of the community, in the belief that everyone should be able to reach their full potential, regardless of their background. Our focus, however, is on people at risk or transitioning through homelessness or poverty, with targeted work for those with a specific need.

**How we do it**

We believe in joined-up working to maximise our reach and impact. Our provision is fully integrated, so that, no matter what the reason for initial contact, people have the opportunity to access all the services we provide, giving them the best all-round chance to improve their lives and be part of the wider community. Our role as a grass roots charity gives us an opportunity and a responsibility to speak up about these problems, to help improve the policies and systems that affect people's lives. We will seek to regularly share evidence and stories from our work and those we work alongside, to support wider conversations around poverty, trauma and social change. We do this by:

- Meeting felt needs – **RESPOND**
- Equipping people for self-sustaining, independent living – **RESTORE**
- Speaking out and acting against social injustice – **REFORM**

**QUEEN'S HALL ACTION ON POVERTY  
THE BRICK  
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2022**

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**Our approach is based on taking action:** There is rarely ever one problem in isolation. People are usually hit by a number of linked problems at the same time, including homelessness, substance misuse, mental illness, destitution, violence and abuse. People who most need support typically find it difficult to navigate a complex structure of help. Organisations like ours have a duty to provide practical help and to give people the confidence and skills to manage for themselves in the future. People experiencing homelessness are rarely just homeless. Two thirds of people in homelessness systems are also in drug treatment and/or criminal justice systems. We do not see people as a problem or simply as a list of issues or needs. Our approach focuses on meaningful and practical action with people, to promote resilience, promote self-esteem and enable change. We couldn't do the work we do without the dedication and commitment of our amazing volunteers who in the last 12 months donated 7,633 hours of their time to the charity amounting to a financial benefit of £114,495. In June 2021, we were honoured to be awarded The Queen's Award for Voluntary Service, the highest award a voluntary group can be awarded in the UK.

**Why we do it**

**We are driven by a demand for social justice – a right based approach**

We believe everyone has a right to those things which we all consider to be the basics of a safe and healthy life

- work or training that provides a decent income
- affordable, good quality food
- a safe place to live that is affordable to run and heat
- good quality care, wellbeing and health services

Our concern for the welfare of all people and their communities is motivated by our Christian faith, which drives us to place equal value on every individual, welcoming people of all faiths and none, to serve those who face disadvantage or exclusion, and to challenge discrimination and social injustice.

**Scale of impact of volunteers**

Volunteers have made a major contribution to the work of the charity and in June 2021 we were honoured to be awarded with the Queen's Award for Voluntary Service.

Volunteers give of their time from a few hours per week to several days each week. It is thanks to our volunteers that we can reach out to so many people in need and have a sustainable service. In particular, the foodbank and the shop rely heavily on a significant number of volunteers and volunteer hours.

**Fundraising and Donations**

Donations of food have remained a vital part of support for The Brick in the past year and we continued to receive a very generous supply of packets and tins of non-perishable foods. Partnerships with a range of high street supermarkets and food businesses have also been very successful. Our fundraising activities include our annual Sleep Out, our Xmas hamper campaign, Wrap Up Wigan and Sock It to Poverty. We are indebted to our wonderful supporters both individuals and businesses who make what we do possible and ensure that when need increases we are able to meet that need and respond effectively.

Thank you for your belief in our vision and mission and trusting us with the job in hand.

**QUEEN'S HALL ACTION ON POVERTY  
THE BRICK  
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2022**

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**Financial review**

At the 31 March 2022, the charity had total funds of £432,210 including unrestricted reserves of £392,394 and restricted funds of £39,816.

**Reserves policy**

Trustees would seek to have six months' unrestricted reserves for all work except the work specifically paid for by the local authority. This would also give scope for small scale developments seeking partnership funding. The Trustees keep the financial situation of the charity under review and, in the interests of good financial management, will work towards holding reserves in its unrestricted funds in order to establish an appropriate level of working capital and to protect the future operations of the charity from the effects of any unforeseen and material variations in its income streams. At the balance sheet date, the total unrestricted funds were £392,394 with unrestricted net current assets of £197,697.

**Principal sources of income**

The charity relies primarily on local authority welfare contracts, grant aid and donations to fund its activities.

Our Food bank continues to be funded entirely from public donations and raising awareness of food insecurity is an important part of the charity's strategy. Post year-end, we have secured a grant from the national Lottery to transition the Food bank to a food community supporting the project operationally for the next three years.

The charity has support from a small, local, independent marketing advisor. This partnership helped to build the charity's profile across local media outlets and in our own social media and web presence.

All surplus funds are held in current bank accounts to enable the charity to handle its cash flow requirements.

The charity trustees have considered, and are committed to developing a robust reserve fund in order to help underpin the charity's long term financial position.

**Trustees' consideration of risks:**

**Operational risks**

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

The charity works with people who are transitioning from homelessness, are vulnerable, marginalised or coping with poverty. At times, people we work with can present challenging behaviour. The charity keeps health and safety, staff training and safeguarding at the centre of its key priorities.

Our operational policies and procedures are followed to ensure client, staff and volunteer safety.

Anti-social behaviour by our clients can become an issue in the local area surrounding our project buildings, which we endeavour to reduce by groups and activities taking place.

Tools are used at our Brick Works project and their use is subject to training requirements and proper use of personal protective equipment.

The charity operates from a number of leased buildings and the trustees are aware that they must plan for continuity of operations whatever happens in this regard.



**QUEEN'S HALL ACTION ON POVERTY  
THE BRICK  
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2022**

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**Financial risks**

A main risk to the charity is financial with limited funds available for a charity of this size and with our objectives in an ever changing financial environment.

Managers keep aware of funding opportunities both statutory and non-statutory. Income and costs are closely monitored and actions taken to rectify deviations from budget.

The Charity receives income from a wide variety of sources. The income streams include contracts/grants with and from the Local authority for specific pieces of work. Cuts to Council funding have been deep and if these contracts/grants were to reduce or cease, then our work would no longer be able to continue and the financial liability would be redundancy costs.

The charity is also reliant on income from the sale of goods in the charity shops and Brick Works sales room as well as income from individual donors and corporate sponsorship events.

The Trustees have reviewed the financial circumstances of the charity and consider that adequate resources continue to be available to fund the activities of the charity for the foreseeable future.

**Strategy and 5 year Plan**

The SLT and Trustees are currently working on the 2023-2028 Business Plan. Set against a backdrop of a tough economic climate, with cuts to Local Authority Funding and increased demands on our services and in the context of an unprecedented cost of living and housing crisis, the next 5 years will be the charity's most ambitious yet. The 2023-2024 business plan represents an ambitious but achievable strategy for sustainable growth but one that marks a step change for the charity's development. Our mission is to transform the communities in which we work, enabling more people to truly belong, contribute and thrive. To achieve that, we have set five clear, strategic aims:

- ▶ Increase our impact, both in terms of number of people we work with and the difference we make to their lives.
- ▶ Be recognised as the leading homeless and anti-poverty charity locally, brave enough to speak the truth about social injustices. With an increased focus on anti-poverty: shifting the rudder so there is a clearer focus on the social injustice agenda throughout all work areas.
- ▶ Prioritise the development, health and independence of the people we support and determine how to best demonstrate substantively the positive difference we make
- ▶ Have a sustainable and diverse business model in place that supports our continued growth: diversifying income streams, increasing income from fundraising and commissioning, as well as maintaining and expanding trading income.
- ▶ Leadership and staff development: investing in new, existing and emerging leaders and building upon and enhancing our staff development and retention programmes.

**Structure, governance and management**

The charity is a company limited by guarantee. It is governed by the terms set out in its governing document, the memorandum and articles of association.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Ms RA Ade-Hall	(Resigned 31 January 2022)
Mr S Dale	
Rev SH McNally	(Resigned 1 September 2021)
Dr J Parker	
W Ainscough	(Resigned 31 January 2022)
Ms C Ellison	

**QUEEN'S HALL ACTION ON POVERTY  
THE BRICK  
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2022**

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Mr Oliver Foster	(Appointed 31 January 2022)
Ms Kate Forrester	(Appointed 31 January 2022)
Ms Clare Wood	(Appointed 31 January 2022)

None of the members of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

**Organisational structure**

The Charity periodically reviews its membership and governance arrangements.

Trustees recruitment is managed through a simple process based on trustees' profiles, skills set and with informal interview.

The Charity has historically been restricted in its ability to pay the market average for senior management personnel.

Remuneration is reviewed annually. During the year, our senior leadership team comprised Louise Green, CEO and Keely Dalfen, Commercial and Finance Director and Kerri Pegg, our Operations Director.

The Charity is led by a team of trustees who meet on a bi-monthly basis and who maintain an active interest in both strategic and operational developments

Decisions are taken as follows:

Strategic - by trustees and SLT  
Operational - by SLT  
Scheme of delegation - by trustees

Trustees take a pro-active role in the governance of the Brick and this approach allows an open and fluid relationship with staff, volunteers and trustees.

**Induction and training of trustees**

A full induction pack is prepared for Trustees containing information including charity commission guidance, governance documents other charity, strategic plan, corporate risk register, annual report, relevant policies and an overall introduction to the work of the charity.

New Trustees are invited to talk through the induction pack with the senior managers and complete a training plan.

An annual training day is held and is supplemented by trustee appraisals hosted by the Chair and senior manager.

Relevant information is emailed to Trustees throughout the year.

**Interaction of the charity with the wider network**

The Charity is an active member of the GM Network and has also established a partnership with the Mayday Trust. This work is especially significant for the charity as it has started to embed an asset-based approach to working with people across our services.

**Trustees' remuneration and transactions with related parties**

Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

Other details of transactions with trustees and related parties are shown in the notes to these financial statements.

**QUEEN'S HALL ACTION ON POVERTY  
THE BRICK  
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2022**

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**Auditor**

In accordance with the company's articles, a resolution proposing that Prime Factor Limited be reappointed as auditor of the company will be put at a General Meeting.

The trustees' report was approved by the Board of Trustees.



**Dr J Parker**

Trustee

Dated: 25 January 2023

**QUEEN'S HALL ACTION ON POVERTY  
THE BRICK  
STATEMENT OF TRUSTEES' RESPONSIBILITIES  
FOR THE YEAR ENDED 31 MARCH 2022**

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The trustees, who are also the directors of Queen's Hall Action On Poverty for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law 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, including the income and expenditure, of the charitable company for that year.

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 UK 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 adequate 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 Companies Act 2006. 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.

**QUEEN'S HALL ACTION ON POVERTY  
THE BRICK  
INDEPENDENT AUDITOR'S REPORT  
TO THE TRUSTEES OF QUEEN'S HALL ACTION ON POVERTY**

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**Opinion**

We have audited the financial statements of Queen's Hall Action On Poverty (the 'charity') for the year ended 31 March 2022 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including 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 financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 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 Companies Act 2006.

**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 financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements 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.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

**Other information**

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. 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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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.

**QUEEN'S HALL ACTION ON POVERTY  
THE BRICK  
INDEPENDENT AUDITOR'S REPORT (CONTINUED)  
TO THE TRUSTEES OF QUEEN'S HALL ACTION ON POVERTY**

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

**Responsibilities of trustees**

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, 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 liquidate the charitable company or 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 144 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.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below:

Irregularities including fraud are instances of non-compliance with laws and regulations. We identified and assessed the risks of material misstatement of the financial statements from irregularities, whether due to fraud or error and discussed these within our audit team and with the charity's management and trustees. Our audit procedures were designed to be responsive to these risks, within the legal and regulatory framework and other regulations which apply to this charitable company to ensure we obtained audit evidence sufficient and appropriate to provide a basis for our opinion.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatement in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards.

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

**QUEEN'S HALL ACTION ON POVERTY  
THE BRICK  
INDEPENDENT AUDITOR'S REPORT (CONTINUED)  
TO THE TRUSTEES OF QUEEN'S HALL ACTION ON POVERTY**

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**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 auditor's 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.

*Clear Body FCA*

**Prime Factor Limited**

25 January 2023

**Chartered Accountants  
Statutory Auditor**

41 Bridgeman Terrace  
Wigan  
Lancashire  
United Kingdom  
WN1 1TT

Prime Factor Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

**QUEEN'S HALL ACTION ON POVERTY  
THE BRICK  
STATEMENT OF FINANCIAL ACTIVITIES  
INCLUDING INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31 MARCH 2022**

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
	Notes						
<b><u>Income and endowments from:</u></b>							
Donations and legacies	3	330,858	149,635	480,493	237,174	138,618	375,792
Income from charitable activities	4	2,073,404	14,060	2,087,464	1,952,718	74,957	2,027,675
Other trading activities	5	448,749	-	448,749	279,621	-	279,621
Investments	6	-	-	-	1	-	1
Other income	7	16,829	-	16,829	11,655	-	11,655
<b>Total income</b>		<b>2,869,840</b>	<b>163,695</b>	<b>3,033,535</b>	<b>2,481,169</b>	<b>213,575</b>	<b>2,694,744</b>
<b><u>Expenditure on:</u></b>							
Raising funds	8	99,347	-	99,347	44,576	-	44,576
Charitable activities	9	2,696,971	232,051	2,929,022	2,408,643	224,165	2,632,808
<b>Total expenditure</b>		<b>2,796,318</b>	<b>232,051</b>	<b>3,028,369</b>	<b>2,453,219</b>	<b>224,165</b>	<b>2,677,384</b>
<b>Net income/(expenditure) for the year/</b>							
<b>Net movement in funds</b>		<b>73,522</b>	<b>(68,356)</b>	<b>5,166</b>	<b>27,950</b>	<b>(10,590)</b>	<b>17,360</b>
Fund balances at 1 April 2021		318,872	108,172	427,044	290,922	118,762	409,684
<b>Fund balances at 31 March 2022</b>		<b>392,394</b>	<b>39,816</b>	<b>432,210</b>	<b>318,872</b>	<b>108,172</b>	<b>427,044</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.



**QUEEN'S HALL ACTION ON POVERTY  
THE BRICK  
BALANCE SHEET**

**AS AT 31 MARCH 2022**

		2022		2021	
	Notes	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	13		476,345		39,869
Investments	14		1		1
			<u>476,346</u>		<u>39,870</u>
<b>Current assets</b>					
Stocks	15	46,292		39,438	
Debtors	16	122,899		199,438	
Cash at bank and in hand		271,915		475,580	
		<u>441,106</u>		<u>714,456</u>	
<b>Creditors: amounts falling due within one year</b>	18	(203,593)		(327,282)	
<b>Net current assets</b>			<u>237,513</u>		<u>387,174</u>
<b>Total assets less current liabilities</b>			<u>713,859</u>		<u>427,044</u>
<b>Creditors: amounts falling due after more than one year</b>	19		(281,649)		-
<b>Net assets</b>			<u><u>432,210</u></u>		<u><u>427,044</u></u>
<b>Income funds</b>					
Restricted funds	20		39,816		108,172
Unrestricted funds			392,394		318,872
			<u><u>432,210</u></u>		<u><u>427,044</u></u>

**QUEEN'S HALL ACTION ON POVERTY  
THE BRICK  
BALANCE SHEET (CONTINUED)  
AS AT 31 MARCH 2022**

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The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2022, although an audit has been carried out under section 144 of the Charities Act 2011.

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

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 25 January 2023



Dr J Parker  
Trustee

Company Registration No. 08503176

**QUEEN'S HALL ACTION ON POVERTY  
THE BRICK  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 31 MARCH 2022**

	Notes	2022 £	£	2021 £	£
<b>Cash flows from operating activities</b>					
Cash (absorbed by)/generated from operations	24		(45,854)		68,441
<b>Investing activities</b>					
Purchase of tangible fixed assets		(458,797)		(26,273)	
Proceeds from disposal of tangible fixed assets		5,065		3,802	
Investment income received		-		1	
<b>Net cash used in investing activities</b>			(453,732)		(22,470)
<b>Financing activities</b>					
Proceeds from borrowings		142,000		-	
Repayment of borrowings		(7,466)		-	
Proceeds from new bank loans		162,000		-	
Repayment of bank loans		(613)		-	
<b>Net cash generated from/(used in) financing activities</b>			295,921		-
<b>Net (decrease)/increase in cash and cash equivalents</b>			(203,665)		45,971
Cash and cash equivalents at beginning of year			475,580		429,609
<b>Cash and cash equivalents at end of year</b>			271,915		475,580

**QUEEN'S HALL ACTION ON POVERTY**  
**THE BRICK**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**1 Accounting policies**

**Charity information**

Queen's Hall Action On Poverty is a private company limited by guarantee incorporated in England and Wales. The registered office is 10 Arcade Street, Wigan, Lancashire, WN1 1LU, England.

**1.1 Accounting convention**

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

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

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

**1.2 Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

**1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

**1.4 Income**

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Where goods are donated to the foodbank, an estimate of the value of an average food-parcel is made and this total amount is included as income in Donations and Legacies.

Donations of items to be sold in the charity shop are not included as income in the SOFA on receipt since the resources needed to ascertain such a valuation outweigh any benefit to the charity of such an exercise. Income is recognised at the time such donated goods are sold.

**QUEEN'S HALL ACTION ON POVERTY  
THE BRICK  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2022**

---

**1 Accounting policies**

**(Continued)**

Grant income is recognised on receipt and when it is known that the grant conditions will be met, except where income is specifically received for future periods, when that portion is shown as deferred income.

Income from contracted services is recognised in the period to which the work relates.

Income from fundraising activities is recognised on receipt.

**1.5 Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Direct costs that specifically relate to an activity are allocated to that activity. Shared direct costs and support costs are apportioned between activities. The basis for apportionment, which is consistently applied and proportionate to the circumstances is:

Staffing - on the basis of time spent in accordance with any particular activity

Premises related costs - on the basis of floor space occupied by a particular activity

Other, non-specific support costs - on the basis of the usage of resources, in terms of time taken, capacity used, or other measures

**1.6 Tangible fixed assets**

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold land and buildings	25% straight line
Leasehold improvements	20% reducing balance
Plant and equipment	25% reducing balance
Fixtures and fittings	20% reducing balance
Computers	33% straight line
Motor vehicles	25% cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

**1.7 Fixed asset investments**

Fixed asset investments are initially measured at transaction price and are subsequently measured at fair value at each reporting date.

A subsidiary is an entity controlled by the charity. Control is the power to govern the financial and operating policies of the entity so as to obtain benefits from its activities.

**1.8 Impairment of fixed assets**

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

**QUEEN'S HALL ACTION ON POVERTY  
THE BRICK  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2022**

---

**1 Accounting policies**

**(Continued)**

**1.9 Stocks**

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

**1.10 Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

**1.11 Financial instruments**

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

***Basic financial assets***

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

***Basic financial liabilities***

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

***Derecognition of financial liabilities***

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

**QUEEN'S HALL ACTION ON POVERTY  
THE BRICK  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2022**

**1 Accounting policies**

**(Continued)**

**1.12 Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

**1.13 Retirement benefits**

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

**2 Critical accounting estimates and judgements**

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

**3 Donations and legacies**

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Donations and gifts	330,858	149,635	480,493	237,174	138,618	375,792

Included in Donations and gifts are a large number of donations given to the charity by a number of individuals, companies and other organisations. These have been given to enable the charity to continue to carry out its operations to achieve its charitable objectives.

Included in Restricted Funds are goods donated specifically for the foodbank which have been given on the understanding that they will not be used for other purposes. It is impractical to measure the value of goods donated in this way, but an estimate of the value of each food parcel made and dispersed by the charity has been made.

In accordance with the SORP, goods donated for distribution to beneficiaries or for use by the charity are included in income from "Legacies and donations"

**QUEEN'S HALL ACTION ON POVERTY  
THE BRICK  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2022**

**4 Income from charitable activities**

	Charitable Income 2022 £	Charitable Income 2021 £
Wigan MBC Furniture Welfare	56,696	58,347
Other Local Authority Contracts	1,769,753	91,989
Grants	163,074	1,876,279
Charitable rental income	97,941	-
Other income	-	1,060
	<u>2,087,464</u>	<u>2,027,675</u>
Analysis by fund		
Unrestricted funds	2,073,404	1,952,718
Restricted funds	14,060	74,957
	<u>2,087,464</u>	<u>2,027,675</u>



**QUEEN'S HALL ACTION ON POVERTY  
THE BRICK  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2022**

**4 Income from charitable activities**

**(Continued)**

The charity receives funding via various contracts with Wigan Council, as well as a number of grants and other funding streams. Details of the purposes and main conditions of the grants and funding streams are:

Unrestricted income:

Furniture Welfare - This funding from Wigan Council is to refurbish and equip council stocks of houses to ensure they are suitable for habitation.

Wigan and Leigh Night Hubs, Homelessness Support and A Bed Every Night - These income streams are derived largely from contracts with Wigan Council, to assist it to fulfil its statutory responsibility to care for those resident in the borough who face a variety of challenges including homelessness.

Wigan Outreach - This funding from Wigan Council provides support workers and other assistance for individuals facing long-term homelessness, often due to a number of complex issues.

Other Grants - These relate to a number of grants received to assist the charity with its general charitable aims.

Restricted income:

This relates to donations given to the charity, where the donor has specifically restricted the charitable purposes for which the grants can be used. Details are shown in another note.

**5 Other trading activities**

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Charity shop income and income from cafe	221,798	97,882
Final Finish	226,951	181,739
	<u>          </u>	<u>          </u>
Other trading activities	<u>448,749</u>	<u>279,621</u>

**6 Investments**

	Total	Unrestricted funds
	2022	2021
	£	£
Interest receivable	-	1
	<u>          </u>	<u>          </u>

**QUEEN'S HALL ACTION ON POVERTY  
THE BRICK  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2022**

**7 Other income**

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Rent of space in Brickworks	6,000	6,000
University student placements	9,560	5,655
Scrap Metal	1,269	-
	<u>16,829</u>	<u>11,655</u>

**8 Raising funds**

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
<u>Fundraising and publicity</u>		
Other fundraising costs	4,100	-
Staff costs	4,368	3,492
	<u>8,468</u>	<u>3,492</u>
Fundraising and publicity	8,468	3,492
<u>Trading costs</u>		
Staff costs	90,879	41,084
	<u>99,347</u>	<u>44,576</u>

**QUEEN'S HALL ACTION ON POVERTY  
THE BRICK**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**9 Charitable activities**

	<b>Charitable Expenditure 2022 £</b>	<b>Charitable Expenditure 2021 £</b>
Staff costs	910,027	1,075,553
Travel & subsistence	23,667	17,808
Marketing & advertising	14,244	26,932
Client packs & foodbank	153,874	165,979
Mentoring costs	11,509	1,010
Costs of ancillary trading	167,492	116,360
Direct client support costs	103,739	131,637
Security costs for Hubs	840,225	588,463
	<u>2,224,777</u>	<u>2,123,742</u>
Share of support costs (see note 10)	669,146	464,126
Share of governance costs (see note 10)	35,099	44,940
	<u>2,929,022</u>	<u>2,632,808</u>
<b>Analysis by fund</b>		
Unrestricted funds	2,696,971	2,408,643
Restricted funds	232,051	224,165
	<u>2,929,022</u>	<u>2,632,808</u>

**QUEEN'S HALL ACTION ON POVERTY  
THE BRICK  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2022**

**10 Support costs**

	Support costs	Governance costs	2022	Support costs	Governance costs	2021
	£	£	£	£	£	£
Staff costs	332,820	-	332,820	131,478	-	131,478
Depreciation	15,253	-	15,253	8,061	-	8,061
Finance costs	14,574	-	14,574	2,618	-	2,618
Training, welfare & DBS	5,562	-	5,562	4,389	-	4,389
Volunteer expenses	4,014	-	4,014	2,158	-	2,158
Office administration expenses	94,228	-	94,228	79,703	-	79,703
Premises expenses	202,695	-	202,695	235,719	-	235,719
Audit fees	-	2,496	2,496	-	2,400	2,400
Legal and professional	-	2,687	2,687	-	2,231	2,231
Accountancy	-	10,980	10,980	-	13,806	13,806
Consultancy fees	-	18,936	18,936	-	26,503	26,503
	<u>669,146</u>	<u>35,099</u>	<u>704,245</u>	<u>464,126</u>	<u>44,940</u>	<u>509,066</u>
Analysed between						
Charitable activities	<u>669,146</u>	<u>35,099</u>	<u>704,245</u>	<u>464,126</u>	<u>44,940</u>	<u>509,066</u>

Governance costs include payments to the auditors of £2,496 for audit fees (2021 - £2,400). In addition, payments were made to the audit firm of £10,980 for non-audit services including accountancy and payroll (2021 - £13,806)

**11 Trustees**

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year, except that the charity paid, on Christine Ellison's behalf, her fee of £90 as a registered social worker.

**12 Employees**

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Engaged in charitable activities	51	53
Engaged in fundraising activities	8	4
Engaged in management and administration	7	7
Total	<u>66</u>	<u>64</u>

**QUEEN'S HALL ACTION ON POVERTY  
THE BRICK  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2022**

12 Employees	(Continued)	
Employment costs	2022	2021
	£	£
Wages and salaries	1,219,186	1,131,330
Social security costs	96,981	97,371
Other pension costs	21,927	22,906
	<u>1,338,094</u>	<u>1,251,607</u>

There were no redundancy payments made in the year. (In the year ended 31 March 2021, statutory redundancy payments totalling £4,236 were made to staff in connection with redundancies necessitated by the Covid pandemic.)

There were no employees whose annual remuneration was more than £60,000.

**QUEEN'S HALL ACTION ON POVERTY  
THE BRICK  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2022**

<b>13 Tangible fixed assets</b>								
		Leasehold land and buildings	Leasehold improvements	Plant and equipment	Fixtures and fittings	Computers	Motor vehicles	Total
		£	£	£	£	£	£	£
<b>Cost</b>								
At 1 April 2021	-	24,714	16,568	7,118	17,971	26,089	92,460	
Additions	240,090	213,806	538	1,045	1,218	2,100	458,797	
Disposals	-	-	-	-	-	(12,271)	(12,271)	
At 31 March 2022	240,090	238,520	17,106	8,163	19,189	15,918	538,986	
<b>Depreciation and impairment</b>								
At 1 April 2021	-	22,953	8,805	1,400	6,160	13,275	52,593	
Depreciation charged in the year	2,401	8,225	1,941	1,191	4,566	3,251	21,575	
Eliminated in respect of disposals	-	-	-	-	-	(11,527)	(11,527)	
At 31 March 2022	2,401	31,178	10,746	2,591	10,726	4,999	62,641	
<b>Carrying amount</b>								
At 31 March 2022	237,689	207,342	6,360	5,572	8,463	10,919	476,345	
At 31 March 2021	-	1,761	7,764	5,718	11,811	12,815	39,869	

**QUEEN'S HALL ACTION ON POVERTY  
THE BRICK  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2022**

**13 Tangible fixed assets (Continued)**

The leasehold land and buildings acquired in the year relate to a property at Firs Lane in Leigh which was acquired so that the charity could offer accommodation to selected service-users.

**14 Fixed asset investments**

**Other investments**

**Cost or valuation**

At 1 April 2021 & 31 March 2022 1

**Carrying amount**

At 31 March 2022 1

At 31 March 2021 1

The charity's fixed asset investment represents the ownership of the sole share of a non-trading, dormant company, Community Warehouse Enterprises Limited, whose registered office is at 10 Arcade Street, Wigan, WN1 1LU. The company has never traded.

		<b>2022</b>	<b>2021</b>
	<b>Notes</b>	<b>£</b>	<b>£</b>
Other investments comprise:			
Investments in subsidiaries		1	1

**15 Stocks**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Work in progress	46,292	39,438

**16 Debtors**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Amounts falling due within one year:		
Trade debtors	97,592	172,782
Other debtors	6,811	9,886
Prepayments and accrued income	18,496	16,770
	122,899	199,438

**QUEEN'S HALL ACTION ON POVERTY  
THE BRICK  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2022**

**17 Loans and overdrafts**

	2022	2021
	£	£
Bank loans	161,387	-
Other loans	134,534	-
	<u>295,921</u>	<u>-</u>
Payable within one year	14,272	-
Payable after one year	<u>281,649</u>	<u>-</u>

The charity has loans as follows:

Charity Bank loan of original capital £162,000, repayable by monthly instalments over 25 years, ending in May 2046. Interest is charged at 3% above base rate. The loan is secured by a fixed charge over the property at Firs Lane, Leigh.

The Big Issue Access loan of £142,000, repayable by monthly instalments concluding on April 2026 with a lump sum payment of £86,000. Interest is fixed at 7%. The loan terms stipulate that the loan must be used for the renovation of the warehouse and working capital.

**18 Creditors: amounts falling due within one year**

	2022	2021
Notes	£	£
Bank loans	3,550	-
Other loans	10,722	-
Other taxation and social security	19,402	27,930
Deferred income	13,842	146,719
Trade creditors	101,959	97,927
Other creditors	2,300	-
Accruals and deferred income	51,818	54,706
	<u>203,593</u>	<u>327,282</u>

**19 Creditors: amounts falling due after more than one year**

	2022	2021
Notes	£	£
Bank loans	157,837	-
Other borrowings	123,812	-
	<u>281,649</u>	<u>-</u>



**QUEEN'S HALL ACTION ON POVERTY  
THE BRICK  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2022**

**20 Restricted funds**

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			
	Balance at 1 April 2020	Incoming resources	Resources expended	Balance at 1 April 2021	Incoming resources	Resources expended	Balance at 31 March 2022
	£	£	£	£	£	£	£
Food bank	118,762	213,575	(224,165)	108,172	144,635	(229,611)	23,196
Afghan Relief fund	-	-	-	-	5,000	-	5,000
Canal and River Trust	-	-	-	-	4,060	-	4,060
Lottery Training Fund	-	-	-	-	10,000	(2,440)	7,560
	<u>118,762</u>	<u>213,575</u>	<u>(224,165)</u>	<u>108,172</u>	<u>163,695</u>	<u>(232,051)</u>	<u>39,816</u>

There were no unfulfilled conditions at the year-ended 31 March 2022 or 31 March 2021, nor contingencies needed in respect of restricted income recognised in the year.

**21 Analysis of net assets between funds**

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Fund balances at 31 March 2022 are represented by:						
Tangible assets	476,345	-	476,345	39,869	-	39,869
Investments	1	-	1	1	-	1
Current assets/(liabilities)	197,697	39,816	237,513	279,002	108,172	387,174
Long term liabilities	(281,649)	-	(281,649)	-	-	-
	<u>392,394</u>	<u>39,816</u>	<u>432,210</u>	<u>318,872</u>	<u>108,172</u>	<u>427,044</u>

**22 Operating lease commitments**

The charity operates from a number of leased premises.

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases on properties rented by the charity, which fall due as follows:

**QUEEN'S HALL ACTION ON POVERTY  
THE BRICK  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2022**

**22 Operating lease commitments (Continued)**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Within one year	34,500	63,204
Between two and five years	31,425	56,925
	<u>65,925</u>	<u>120,129</u>

**23 Related party transactions**

None of the trustees received any remuneration or were paid any expenses during the year, except as detailed in a prior note.

During the year, the charity entered into the following transactions with related parties:

Simon Dale, a trustee of the charity works for an independent social enterprise, Gearing Up (Wigan) CIC, which is based in the Brick Works premises at Hodson Street. Floor space is rented to the CIC on commercial terms of £500 per month and the organisation provides training and volunteer placements for participants in the charity. During the year, Gearing Up (Wigan) CIC made a donation of £6,000 to the charity. Neither Simon Dale or Gearing Up (Wigan) CIC received any benefit from the donation.

The charity uses premises known as the Brickworks at Hodson Street which are owned by William Ainscough, a former trustee, (resignation date, 31 January 2022). The premises are let to the charity on a landlord-repairing lease at a peppercorn rent. In the year ended 31 March 2021, the charity paid £43,640 for urgent roof repairs to this property to enable it to be used safely. A donation of £100,000 was received from William Ainscough in June 2021, being sufficient to cover the costs of the repairs with a surplus amount of £56,360.

<b>24 Cash generated from operations</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Surplus for the year	5,166	80,420
Adjustments for:		
Investment income recognised in statement of financial activities	-	(1)
Gain on disposal of tangible fixed assets	(4,321)	(494)
Depreciation and impairment of tangible fixed assets	19,574	8,555
Movements in working capital:		
(Increase) in stocks	(6,854)	(19,937)
Decrease/(increase) in debtors	76,539	(21,509)
(Decrease) in creditors	(5,084)	(3,966)
(Decrease) in deferred income	(130,874)	
<b>Cash (absorbed by)/generated from operations</b>	<u><b>(45,854)</b></u>	<u><b>43,068</b></u>