

**Charity Registration No. 1153055**

**Company Registration No. 08503176 (England and Wales)**

**QUEENS HALL ACTION ON POVERTY**  
**THE BRICK**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2020**

**QUEENS HALL ACTION ON POVERTY  
THE BRICK  
LEGAL AND ADMINISTRATIVE INFORMATION**

---

<b>Trustees</b>	Ms RA Ade-Hall	
	Mr S Dale	
	Rev SH McNally	
	Dr J Parker	
	W Ainscough	(Appointed 8 January 2020)
	C Ellison	(Appointed 14 December 2019)
<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	

---

**QUEENS HALL ACTION ON POVERTY  
THE BRICK  
CONTENTS**

---

	<b>Page</b>
Trustees' report	1 - 12
Statement of trustees' responsibilities	13
Independent auditor's report	14 - 16
Statement of financial activities	17
Balance sheet	18 - 19
Statement of cash flows	20
Notes to the financial statements	21 - 35

---

**QUEENS HALL ACTION ON POVERTY  
THE BRICK  
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)  
FOR THE YEAR ENDED 31 MARCH 2020**

---

The trustees are pleased to present their annual trustees' report and financial statements for the year ended 31 March 2020.

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.

**Highlights:**

- Increase in emergency access and shelter bed spaces from 35 to 47
- Successful launch of a new café 'The Hive' located in the Brick Works and the development of a new catering trainee programme
- Successful opening of a new shop in Leigh which commenced trading in October 2019

**Key Financials**

- Income has increased from £1,693,459 to £2,412,636
- Increase in retail sales from £94,268 to £152,530 (61.8%)
- An operating surplus of £62,448 in the year

**QUEENS HALL ACTION ON POVERTY  
THE BRICK  
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2020**

---

**COVID-19 The Charity's Response**

The Brick has not only continued services during the pandemic, but increased services in order to meet demand. We followed Government advice relating to Public Health in Social Community Care Settings and adhered to the working safely guidance during Coronavirus. This has helped to deliver and develop our good practice working arrangements. The increase in the number of food parcel requests clearly evidences the growing need and our response to increase services in the community. We saw an increase of 297% in the number of food parcels distributed to both adults and children during the peak of the pandemic

We altered our food provision from a pick-up service to a delivery only service ensuring that people could isolate or shield and to minimise the need for people to leave their homes unnecessarily.

Our crisis intervention refocused, moving to a placed based service. This ensured those who were homeless, or needing advice were supported by us going to them and not expecting people to attend our centre; again minimising unnecessary travel.

Our response to keeping services open has been rewarded by funders who awarded emergency COVID Grants, including Homeless Link and the National Lottery.

We continue to remain open providing valuable, much needed services throughout COVID. It must be re-iterated that the staff and volunteers of the Charity have shown an unprecedented commitment, bravery and true dedication to ensuring the support to transition people from hardship is available.

David Gray, the service manager for the Crisis Intervention and Prevention service at Wigan MBC commented:

"The last 12 months have been extremely challenging as we have adjusted to the impact of the pandemic. The response in Wigan to delivering critical services to our most vulnerable residents has shown the strength of pro-active partnership work with compassion at its heart.

The Brick has been at the forefront of the local response for homelessness and rough sleeping throughout the pandemic from critical delivery of food parcels to frontline engagement on outreach, the service has always been there to meet our local population.

The Brick has also managed our 'Everyone In' service where individuals have been accommodated in the Mercure hotel as part of our approach to ensuring the safety of rough sleepers, The Brick have gone further through providing vital asset based support and activity onsite to ensure the development of life skills that will be useful for individuals beyond the pandemic.

We would like thank The Brick for being there to support the local authority in the last year as a key partner in our response which has provided a lifeline to many"

**QUEENS HALL ACTION ON POVERTY**  
**THE BRICK**  
**TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2020**

---

**Annual Stats 2019/20**



256 group training and wellbeing sessions held



158 people helped to move into and sustain tenancies



465 attendances for showers and breakfasts



5,076 food parcels distributed



709 different people supported on street outreach



3,340 engagements with people in crisis



£146,810 total charitable donations



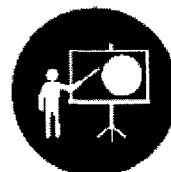
94 people attended training and work placements at the BrickWorks



10,764 emergency access bed spaces



2094 hours of volunteer time donated



925 advised and supported homeless presentations



192 hospital to home referrals

**QUEENS HALL ACTION ON POVERTY  
THE BRICK  
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2020**

---

**Significant activities**

The Brick Project is a growing Charity that delivers big results for the community it serves. It offers services to people who are homeless, in poverty or facing debt crisis. As its name suggests, it provides a safe, solid building block for people in crisis to enable transition.

We have a number of services run under public contract such as The Wigan and Leigh Homeless Partnership, which provides 27 bed spaces and training opportunities to people transitioning from homelessness, tenancy support to assist people who have been homeless to maintain their new tenancy, and home from hospital to help homeless people into accommodation on hospital discharge. All services are free to members of the public at point of delivery.

**Support from Andy Burnham, Greater Manchester Mayor:**

"For many years The Brick has been supporting people in poverty and those who are homeless. The project has a tremendously positive impact on the lives of the people they support and of those around them. They are a great organisation that have done much for the most vulnerable people in our community, supporting them through some of the most difficult times in their lives. We have been able to fund The Brick to deliver A Bed Every Night services in Wigan since 2018 and have seen a strong commitment to working with vulnerable people to provide quality support and find solutions in often complex situations. The outcomes from The Brick are outstanding and the strength of their partnership working is a testament to their culture and approach."

In March 2020, the Brick responded to a request for help from the Local Authority when "everyone in" was launched due to the concerns over people living in shared space during a pandemic. The Brick mobilised staff and volunteers to relocate more than 30 individuals within 48 hours into hotel accommodation, ensuring there were activities available and 24/7 on site support. The Charity's Crisis and Outreach Services moved to an online and place-based provision. This meant that staff and volunteers would go to the person, not the person coming to us. This worked well and meant that we could continue to follow COVID-19 Guidance regarding social distancing and unnecessary travel and limit any disruption to services

Prior to March 2020, the outreach team located people on the street and encouraged them to attend the Brick's Crisis Intervention for showers and breakfast and engagement.

We encourage people to work with us to attend groups to enhance social skills, increase confidence, benefit their health, and rebuild their lives in good housing, in employment and to become financially independent.

Services are managed by a staff team and significant support to our service users is delivered by our dedicated volunteers who give their time selflessly.

Our retail arm consists of three Charity Shops, one located on Gidlow Lane in Wigan, one located at the Brick Works on Hodson Street in Wigan, selling donated goods, often to people on low incomes and one located in Leigh on Railway Road. The shop gives clothes and furniture free of charge to people referred in house or other agencies. The shops are located in local communities and help to reduce isolation and support local residents.

The Brick Works offers training to increase the employment opportunities for people who are unemployed for a variety of reasons. This may include homelessness or recently housed people referred by the Brick Project, people who have been released from prison, people with mental health issues, people with low employability skills, and the long term unemployed. The Brick Works has a small staff team, of mentors running social enterprises and volunteer mentors. The Brick Works also has a shop selling second hand goods and goods recycled on site. Recycling and reuse is key to the Brick Works, a contract for painting and decorating work is undertaken with Wigan and Leigh Housing (part of Wigan Council) on the basis that clients will be involved in the work as part of their training and development.

**QUEENS HALL ACTION ON POVERTY**  
**THE BRICK**  
**TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2020**

---

"The prevention and relief of poverty for the public benefit in Wigan, Leigh and surrounding areas, by working with people who are experiencing homelessness, poverty, crisis or worklessness: providing support, practical skills and good quality social housing."

The Brick offers a wide range of services to support people transitioning from their hardship. These include;

The Charity's Steps to Success is a work skills training and volunteering programme. Using an asset based approach we broker opportunities with the people we work with to find activities they are truly interested in. We have found this way of working provides valuable, sustainable transitions, which encourages people to make their own decisions on their future, giving people back their power to choose.

The Brick's Retail Units not only provide a sustainable income stream to support service delivery, our shops provide access to low cost appliances, furniture and household items and clothing. Our shops are also a platform for training and volunteering. Offering those people interested in sales and retail an opportunity to gain valuable experience. The shops also provide an invaluable tool to support people with gaining confidence, encouraging people to step outside their comfort zone and take back control of their future.

The charity continues to fulfil a contract with Wigan Borough Council to provide furniture welfare to people who are in need of basic necessities to manage their home and furniture packages. The Brick also offers free of charge or affordable furniture to people we support in leaving emergency accommodation and moving to their own tenancy.

The Brick's Food Bank has been in operation since 2008, increasing delivery from 2013. It is the Charity's aspirations to change the Food Bank to a Food Community later in 2021. Allowing people dignity to obtain healthy food, by allowing choice. Our aim is to encourage people to take control of their own food needs early and through sustainable means and support an end to people waiting to crisis point to obtain food. No person should ever have to go hungry, and we want to provide a sustainable solution that people will be proud to use.

The Charity provides creative activities for people we are working with through art, music and media. These activities promote confidence, and recovery and are vital for wellbeing. Our activities are far ranging as they are based on an individual's choice in how they want to engage. Our asset approach ensures we support people into doing what they want and we broker opportunities for people to access these activities.

The Brick's Personal Transitions Partnership with MayDay ensures the work we provide is always underpinned by providing person-led, transitional and strength-based support to people experiencing tough times and strive to create a paradigm shift to the process-led systems that surround services

The Brick oversees twenty-seven 24/7 bed spaces, not only providing a safe place for someone to sleep, but true partnership working with both statutory and other voluntary services. This approach ensures the offer is holistic and person centred. People in our provision have opportunities to engage with our Asset Coaches, Independent Living Mentors and our daily activities.

#### **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



**QUEENS HALL ACTION ON POVERTY  
THE BRICK  
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2020**

---

**Scale of impact of volunteers**

Volunteers have made a major contribution to the work of the charity. In 2019/20 we had approximately 100 volunteers at any one time. The volunteers provide an invaluable resource from knowledge, shared skills to dedication.

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 crisis intervention service, the foodbank and the shop rely heavily on a significant number of volunteers and volunteer hours.

We have a range of opportunities for local people to volunteer including shop sales, crisis intervention, skills mentors and administration which brings a tremendous sense of satisfaction and of doing something worthwhile for the wider community which is potentially life changing.

The charity has a Volunteer Coordinator whose role is to recruit, induct and train and supervise all volunteers across the organisation. The charity recognises the need for effective support systems for volunteers.

During the year 2,094 hours of volunteer time were donated which demonstrates that we are committed to supporting our volunteers and that their contribution is paramount to our delivery.

Volunteers are integrated into every aspect of service delivery, and attend Team Meetings, Organisational Meetings, specific and relevant training and an opportunity to grow in confidence. Staff and Trustees value the volunteers and they are provided with reflection, one to ones and open access to Managers.

**QUEENS HALL ACTION ON POVERTY  
THE BRICK  
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2020**

---

**Achievements and performance**

- In November 2019, the Brick were successful in winning the CIH Northern Housing Awards for Partnership Working and were also shortlisted for the Wigan Business Awards. These achievements recognise the true belief of the Charity that partnership working yields the best results and minimises duplication.
- The Brick's partnership with MayDay Trust continues to develop and strengthen our approach to a Personal Transition Service, ensuring every individual chooses their own path and outcome, whilst being supported to achieve their individual goals.
- Our asset based person-centred services, help service users to take the steps they need to become and stay well, reducing the strain on statutory services, supporting the development of a sustainable health and social care system in the Borough which can support those in most need.
- Reduced Accident and Emergency presentations through The Brick's 24 hours/7 days a week healthcare, housing, mental health, counselling and befriending support to the most vulnerable in our communities.
- Reduction in the demand for adult social care by avoiding expensive packages of care as a consequence of clients being safely supported by The Brick to health and wellbeing.
- Better health choices and improved self-care. Activities that promote active living and physical activity together with information and peer support will encourage people to make better choices and take control of their own lives. This includes better diet, increased activity levels, reduction in smoking, and reduction in substance misuse. In-line with the Wigan Deal - services users are supported to 'Be Healthy and Be Active' leading to a reduction in demand for services overall and reduced repeat requests
- Volunteering opportunities at The Brick are positively embraced. During the year we helped 39 volunteers to increase their skills to better help people in crisis, and provided general training for 71 volunteers.
- Wider economic and employment benefits. 93% of our employees are local to the Wigan Borough. We will sustain this and focus on bringing previously homeless volunteers into employment and training with us. Our training programmes build the skills of people enabling them to move into jobs. Our group sessions build self-esteem and confidence to enable people to make successful applications for work and further training.
- The Brick continues to be a long-standing, trusted and valued social impact delivery organisation. As a Wigan based organisation, we are committed to improved outcomes for all residents in our Borough and particularly the most vulnerable members of our community.

**Fundraising activities**

The charity has continued to promote fundraising activities, the main being an annual Christmas fun run and sponsored Sleep Out in the spring. Due to COVID, the annual sleep out was replaced with a back garden sleep out which saw over 300 people take part raising over £24,000 The Charity benefits from corporate and community fundraising activities by business supporters and individuals such as an annual charity Gala. The Brick was due to hold its Fundraising Gala in October 2020, however due to COVID this was cancelled and a new date will be decided in the future. We continue to engage with business frequently and the learning has shown how business engagement can be symbiotic, therefore enhancing both the Charity and the business through its corporate social responsibility.

**QUEENS HALL ACTION ON POVERTY  
THE BRICK  
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2020**

---

**Financial review**

Trustees would seek to have six months' unrestricted reserves for all work except the work specifically paid for by the local authority or CCG. 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 total £290,922.

**Principal sources of income**

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

Our key fundraising events in the year are the Street Sleep night held in March/April and the Gala held every two years in October. The Gala was cancelled in 2020 due to Covid with the Street Sleep being replaced by the Big Garden Sleep.

A key source of income is the charity's retail division; and during 2019/20 there was an emphasis on growing the retail offering with an expansion of the retail space at The Brick Works and the opening of a new shop in Leigh. Trading at the new shop commenced in October 2019. The shops as well as being an important part of the income sustainability strategy are also important in providing volunteer and work placement opportunities.

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. In kind donations during the year to the Foodbank total £76,140.

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 we 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.

**QUEENS HALL ACTION ON POVERTY  
THE BRICK  
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2020**

---

**Financial risks**

Another 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 and from the CCG for specific pieces of work.

If those contracts/grants were to cease, then the work would no longer 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.

**QUEENS HALL ACTION ON POVERTY  
THE BRICK  
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2020**

---

**Review of strategy**

The Charity is now in its 3rd year of the 5-year strategy and in the past year the charity has continued to concentrate on three core principles:

- Relief
- Restoration
- Reform

At an operational level our short/ medium term objectives are:

- to continuously improve and develop all of our current services on offer.
- to extend the Brick Recycling Project, with a large commercial storage unit located near the Brick Works, which will divert donated unwanted goods to people in need, offer further training opportunities on the site and at the Brick Works for people who are unemployed, offer more volunteer opportunities for local people, and give a further source of income to the charity.
- to continue to research and apply for relevant grant funding, and developing other fundraising activities.
- to continue to develop relevant media and publicity material to become better known and enhance our reputation.
- To continue to work in partnership with other voluntary agencies, statutory agencies and commercial agencies, and to build on the success of partnership working
- to ensure the recruitment and retention of caring and compassionate staff and volunteers.
- to provide good quality social housing.

The Charity's strategies to ensure the sustainability of the work undertaken include carrying out regular risk assessments in all areas of governance and operations to ensure that risk is properly managed.

All of our projects continued to operate at full capacity to continue meeting the needs of people presenting as homeless, in poverty, hungry, unemployed, or in crisis.

The Charity undertakes regular supervision and yearly appraisals and through these, we can ascertain whether any changes to the organisation structure is required to ensure a robust service delivery. All future work is measured against the aims and objectives of the Charity and we continually monitor performance and outcomes to ensure the Charity is fulfilling its core objective. We continue to strive for sustainability and we recently opened a third retail shop in Leigh to ensure continued commercial viability.

**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  
Mr S Dale  
Rev SH McNally

**QUEENS HALL ACTION ON POVERTY  
THE BRICK  
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2020**

---

Dr J Parker

Mr TJ Darkey

W Ainscough

C Ellison

(Resigned 25 April 2019)

(Appointed 8 January 2020)

(Appointed 14 December 2019)

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 periodically. The decision to appoint a three-person leadership team was intended to keep senior management costs to a minimum. In January we appointed our CEO Louise Green and we retained a senior leadership team comprising James Leach-Holt, Operations Director and Keely Dalfen, Finance 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 senior management

Operational - by senior management

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 every year 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.

**QUEENS HALL ACTION ON POVERTY  
THE BRICK  
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2020**

---

**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.

Simon Dale, a trustee of the charity works for an independent social enterprise, Gearing Up (Wigan) CIC based within the Brick Works premises. Floor space is rented on business terms and the organisation provides training and volunteer placements for participants in the charity. During the year Gearing Up (Wigan) CIC made a donation of £5,000 to the charity. Gearing Up did not receive any benefit from the donation.

During the year, William Ainscough, a trustee, purchased the property used by the charity at The Brick Works, Hodson Street, Wigan. The charity has signed a three-year lease, at a peppercorn rent, for the use of the property for some of its charitable purposes.

**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: 29 March 2021

**QUEENS HALL ACTION ON POVERTY  
THE BRICK  
STATEMENT OF TRUSTEES' RESPONSIBILITIES  
FOR THE YEAR ENDED 31 MARCH 2020**

---

The trustees, who are also the directors of Queens 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.



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

---

**Opinion**

We have audited the financial statements of Queens Hall Action On Poverty (the 'charity') for the year ended 31 March 2020 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2020 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**

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

**Other information**

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

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

We have nothing to report in this regard.

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

---

**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.

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

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

---

**Use of our report**

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

*Clare Jady FCA*

**Clare Jady FCA (Senior Statutory Auditor)  
for and on behalf of Prime Factor Limited**

29 March 2021

**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 of section 1212 of the Companies Act 2006.

**QUEENS HALL ACTION ON POVERTY  
THE BRICK  
STATEMENT OF FINANCIAL ACTIVITIES  
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

**FOR THE YEAR ENDED 31 MARCH 2020**

		Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £	Unrestricted funds 2019 £	Restricted funds 2019 £	Total 2019 £
	Notes						
<b><u>Income and endowments from:</u></b>							
Donations and legacies	3	65,663	82,953	148,616	160,582	78,520	239,102
Income from charitable activities	4	18,692	1,849,114	1,867,806	12,794	1,194,975	1,207,769
Other trading activities	5	384,872	-	384,872	238,513	-	238,513
Investments	6	2	-	2	8	-	8
Other income	7	11,340	-	11,340	8,067	-	8,067
<b>Total income</b>		<b>480,569</b>	<b>1,932,067</b>	<b>2,412,636</b>	<b>419,964</b>	<b>1,273,495</b>	<b>1,693,459</b>
<b><u>Expenditure on:</u></b>							
Raising funds	8	57,730	-	57,730	65,748	-	65,748
Charitable activities	9	431,393	1,861,064	2,292,457	248,104	1,259,448	1,507,552
<b>Total resources expended</b>		<b>489,123</b>	<b>1,861,064</b>	<b>2,350,187</b>	<b>313,852</b>	<b>1,259,448</b>	<b>1,573,300</b>
<b>Net (expenditure)/income for the year/</b>							
<b>Net movement in funds</b>		<b>(8,554)</b>	<b>71,003</b>	<b>62,449</b>	<b>106,112</b>	<b>14,047</b>	<b>120,159</b>
<b>Fund balances at 1 April 2019</b>							
		299,476	47,759	347,235	193,364	33,712	227,076
<b>Fund balances at 31 March 2020</b>							
		290,922	118,762	409,684	299,476	47,759	347,235

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.

**QUEENS HALL ACTION ON POVERTY  
THE BRICK  
BALANCE SHEET**

**AS AT 31 MARCH 2020**

	Notes	2020 £	£	2019 £	£
<b>Fixed assets</b>					
Tangible assets	13		25,460		20,548
Investments	14		1		1
			<u>25,461</u>		<u>20,549</u>
<b>Current assets</b>					
Stocks	15	826		23,654	
Debtors	16	155,833		103,112	
Cash at bank and in hand		429,609		368,184	
		<u>586,268</u>		<u>494,950</u>	
<b>Creditors: amounts falling due within one year</b>	17	(202,045)		(168,264)	
Net current assets			<u>384,223</u>		<u>326,686</u>
<b>Total assets less current liabilities</b>			<u>409,684</u>		<u>347,235</u>
<b>Income funds</b>					
Restricted funds			118,762		47,759
Unrestricted funds			290,922		299,476
			<u>409,684</u>		<u>347,235</u>

**QUEENS HALL ACTION ON POVERTY  
THE BRICK  
BALANCE SHEET (CONTINUED)  
AS AT 31 MARCH 2020**

---

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 2020, although an audit has been carried out under section 144 of the Charities Act 2011.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

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 29 March 2021



Dr J Parker  
Trustee

Company Registration No. 08503176

**QUEENS HALL ACTION ON POVERTY  
THE BRICK  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 31 MARCH 2020**

	Notes	2020 £	£	2019 £	£
<b>Cash flows from operating activities</b>					
Cash generated from operations	21		72,176		160,160
<b>Investing activities</b>					
Purchase of tangible fixed assets		(11,159)		(13,418)	
Proceeds on disposal of tangible fixed assets		406		-	
Interest received		2		8	
<b>Net cash used in investing activities</b>			(10,751)		(13,410)
<b>Net cash used in financing activities</b>			-		-
<b>Net increase in cash and cash equivalents</b>			61,425		146,750
Cash and cash equivalents at beginning of year			368,184		221,434
<b>Cash and cash equivalents at end of year</b>			<u>429,609</u>		<u>368,184</u>

**QUEENS HALL ACTION ON POVERTY  
THE BRICK  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2020**

---

**1 Accounting policies**

**Charity information**

Queens 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 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) (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.



**QUEENS HALL ACTION ON POVERTY  
THE BRICK  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2020**

**1 Accounting policies**

**(Continued)**

**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 improvements	20% reducing balance
Plant and equipment	25% reducing balance
Fixtures and fittings	20% reducing balance
Computers	20% reducing balance
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 net income/(expenditure) for the year.

**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).

**QUEENS HALL ACTION ON POVERTY  
THE BRICK  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2020**

---

**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.

**QUEENS HALL ACTION ON POVERTY  
THE BRICK  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2020**

---

**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.

**QUEENS HALL ACTION ON POVERTY  
THE BRICK  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2020**

**3 Donations and legacies**

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2020	2020	2020	2019	2019	2019
	£	£	£	£	£	£
Donations and gifts	65,663	82,953	148,616	160,582	78,520	239,102

Donated goods are accounted for at fair value, unless it is impracticable to reliably measure the value of donated items.

In the absence of any direct evidence of fair value of donated goods, then a value is derived from the cost of an item to the donor or, in the case of goods that are expected to be sold, the estimated resale value after deducting any anticipated costs of sales.

If it is impracticable to measure the fair value of goods donated for resale, or the costs of valuation outweigh the benefits, the donated goods are recognised as income when sold.

The costs of goods donated for distribution to beneficiaries is deemed to be the fair value of those goods upon receipt. When the goods are distributed freely or for nominal consideration, then the carrying value is adjusted at the time of sale to the value at the point of distribution and the adjustment is shown as a cost of donations made.

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 that the value of the gift can be measured reliably) and recognised as an expense with an equivalent value.

Income from sale of donated goods is included in "Income from other trading activities"

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"

**Grant income**

Various grants and funding streams have been received and are listed separately. Details of the purposes and main conditions of the grants are:

Cabinet Office/Lottery Sustainability - This grant was for a sustainability plan for the charity. Funds had to be used within certain time scales and have been spent in full by 31st March 2020. The grant extends into 2020/21.

National Lottery - Aspire to Attain - This grant was for an accommodation project and resident development. Funds had to be used within certain time scales and had been spent in full by 31st March 2020. This grant extends into 2020/21.

Wigan MBC CIF Funding - This was a contribution to the running costs of The Brick Works and Re-use shop and has to be spent within fixed timescales. This grant ended at 31 March 2020.

Lloyds Bank - This represents a contribution towards the salary costs of senior management.

WMBC contributed to schemes for the Wigan and Leigh Night Shelters, Outreach and to the A Bed Every Night scheme.

**QUEENS HALL ACTION ON POVERTY  
THE BRICK  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2020**

**4 Income from charitable activities**

	Charitable Income 2020 £	Charitable Income 2019 £
Wigan MBC Furniture Welfare	17,815	12,794
Hospital to Home	91,000	91,989
Grants	1,758,114	1,102,986
Other income	877	-
	<u>1,867,806</u>	<u>1,207,769</u>
Analysis by fund		
Unrestricted funds	18,692	12,794
Restricted funds	1,849,114	1,194,975
	<u>1,867,806</u>	<u>1,207,769</u>
<b>Performance related grants</b>		
Lottery Sustainability and Aspire to Attain	126,439	126,666
Wigan Borough CIF Funding	84,705	82,412
Lloyds Bank	20,687	20,687
Wigan and Leigh Night Hubs	934,145	377,789
Supporting People	16,100	123,119
A Bed Every Night	344,724	170,123
Social Impact Bond	93,924	76,132
WMBC Outreach	128,031	121,962
Other Grants	9,359	4,096
Other	-	-
	<u>1,758,114</u>	<u>1,102,986</u>

**QUEENS HALL ACTION ON POVERTY  
THE BRICK  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2020**

**5 Other trading activities**

	Unrestricted funds	Unrestricted funds
	2020	2019
	£	£
Charity shop income and income from cafe	152,530	94,268
Letting arrangements	12,076	5,971
Final Finish	220,266	137,462
Sale of goods made by beneficiaries	-	812
	<u>          </u>	<u>          </u>
Other trading activities	<u>384,872</u>	<u>238,513</u>

**6 Investments**

	Unrestricted funds	Unrestricted funds
	2020	2019
	£	£
Interest receivable	2	8
	<u>          </u>	<u>          </u>

**7 Other income**

	Unrestricted funds	Unrestricted funds
	2020	2019
	£	£
University student placements	<u>11,340</u>	<u>8,067</u>

**QUEENS HALL ACTION ON POVERTY  
THE BRICK  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2020**

---

**8 Raising funds**

	Unrestricted funds	Unrestricted funds
	2020	2019
	£	£
<u>Fundraising and publicity</u>		
Seeking donations, grants and legacies	2,724	11,766
Staff costs	18,073	19,399
	<hr/>	<hr/>
Fundraising and publicity	20,797	31,165
	<hr/>	<hr/>
<u>Trading costs</u>		
Staff costs	36,933	34,583
	<hr/>	<hr/>
	57,730	65,748
	<hr/>	<hr/>

**QUEENS HALL ACTION ON POVERTY  
THE BRICK  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2020**

**9 Charitable activities**

	Charitable Expenditure 2020 £	Charitable Expenditure 2019 £
Staff costs	1,201,112	609,075
Travel & subsistence	17,995	28,115
Marketing & advertising	25,422	13,813
Client packs & foodbank	79,457	92,396
Mentoring costs	22,099	14,697
Costs of ancillary trading	140,400	89,997
Direct client support costs	106,728	56,737
Security costs for Hubs	317,128	171,208
	<u>1,910,341</u>	<u>1,076,038</u>
Share of support costs (see note 10)	346,372	389,340
Share of governance costs (see note 10)	35,744	42,174
	<u>2,292,457</u>	<u>1,507,552</u>
<b>Analysis by fund</b>		
Unrestricted funds	431,393	248,104
Restricted funds	1,861,064	1,259,448
	<u>2,292,457</u>	<u>1,507,552</u>



**QUEENS HALL ACTION ON POVERTY  
THE BRICK  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2020**

**10 Support costs**

	Support costs	Governance costs	2020 Support costs	Governance costs	2019
	£	£	£	£	£
Staff costs	14,822	-	14,822	157,523	157,523
Depreciation	5,849	-	5,849	4,754	4,754
Finance costs	2,205	-	2,205	1,888	1,888
Training, welfare & DBS	7,207	-	7,207	3,833	3,833
Volunteer expenses	3,858	-	3,858	6,246	6,246
Office administration expenses	94,890	-	94,890	77,896	77,896
Premises expenses	217,541	-	217,541	137,200	137,200
Audit fees	-	2,000	2,000	-	2,000
Legal and professional	-	10,337	10,337	-	26,992
Accountancy	-	14,440	14,440	-	5,122
Consultancy fees	-	8,967	8,967	-	8,060
	<u>346,372</u>	<u>35,744</u>	<u>382,116</u>	<u>389,340</u>	<u>431,514</u>
Analysed between					
Charitable activities	<u>346,372</u>	<u>35,744</u>	<u>382,116</u>	<u>389,340</u>	<u>431,514</u>

Governance costs include payments to the auditors of £2,000 for audit fees (2019 - £2,000). In addition, payments were made to the audit firm of £14,440 for accountancy, payroll and other services (2019 - £8,400)

**11 Trustees**

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

**QUEENS HALL ACTION ON POVERTY  
THE BRICK  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2020**

---

**12 Employees**

**Number of employees**

The average monthly number of employees during the year was:

	<b>2020 Number</b>	<b>2019 Number</b>
Engaged in charitable activities	53	29
Engaged in fundraising activities	4	3
Engaged in management and administration	7	7
	<u>64</u>	<u>39</u>

**Employment costs**

	<b>2020 £</b>	<b>2019 £</b>
Wages and salaries	1,166,255	747,993
Social security costs	89,863	62,066
Other pension costs	14,822	10,521
	<u>1,270,940</u>	<u>820,580</u>

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

**QUEENS HALL ACTION ON POVERTY  
THE BRICK  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2020**

<b>13 Tangible fixed assets</b>	<b>Leasehold improvements</b>	<b>Plant and equipment</b>	<b>Fixtures and fittings</b>	<b>Computers</b>	<b>Motor vehicles</b>	<b>Total</b>
	£	£	£	£	£	£
<b>Cost</b>						
At 1 April 2019	24,714	24,323	1,205	6,496	15,966	72,704
Additions	-	849	2,656	6,855	799	11,159
Disposals	-	-	-	(375)	-	(375)
At 31 March 2020	24,714	25,172	3,861	12,976	16,765	83,488
<b>Depreciation and impairment</b>						
At 1 April 2019	21,963	17,488	113	568	12,024	52,156
Depreciation charged in the year	550	1,873	427	1,871	1,151	5,872
At 31 March 2020	22,513	19,361	540	2,439	13,175	58,028
<b>Carrying amount</b>						
At 31 March 2020	2,201	5,811	3,321	10,537	3,590	25,460
At 31 March 2019	2,751	6,835	1,092	5,928	3,942	20,548

**QUEENS HALL ACTION ON POVERTY  
THE BRICK  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2020**

**14 Fixed asset investments**

	Other investments
<b>Cost or valuation</b>	
At 1 April 2019 & 31 March 2020	1
<b>Carrying amount</b>	
At 31 March 2020	1
At 31 March 2019	1

	2020	2019
	£	£
Other investments comprise:		
Investments in subsidiaries	1	1

**15 Stocks**

	2020	2019
	£	£
Work in progress	826	23,654

**16 Debtors**

	2020	2019
	£	£
<b>Amounts falling due within one year:</b>		
Trade debtors	126,798	25,663
Other debtors	5,880	1,780
Prepayments and accrued income	23,155	75,669
	155,833	103,112

**QUEENS HALL ACTION ON POVERTY  
THE BRICK  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2020**

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

	Notes	2020 £	2019 £
Other taxation and social security		63,766	41,027
Government grants		56,000	55,253
Trade creditors		53,056	32,149
Other creditors		952	-
Accruals and deferred income		28,271	39,835
		<u>202,045</u>	<u>168,264</u>

**18 Retirement benefit schemes**

**Defined contribution schemes**

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £14,822 (2019 - £10,521).

**19 Analysis of net assets between funds**

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £	Unrestricted funds 2019 £	Restricted funds 2019 £	Total 2019 £
Fund balances at 31 March 2020 are represented by:						
Tangible assets	25,460	-	25,460	20,548	-	20,548
Investments	1	-	1	1	-	1
Current assets/(liabilities)	384,223	-	384,223	326,686	-	326,686
	<u>409,684</u>	<u>-</u>	<u>409,684</u>	<u>347,235</u>	<u>-</u>	<u>347,235</u>

**20 Related party transactions**

**QUEENS HALL ACTION ON POVERTY  
THE BRICK  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2020**

**20 Related party transactions**

**(Continued)**

**Transactions with related parties**

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 based within the Brick Works premises. Floor space is rented on business terms and the organisation provides training and volunteer placements for participants in the charity. During the year Gearing Up (Wigan) CIC made a donation of £5,000 to the charity. Gearing Up did not receive any benefit from the donation.

During the year, William Ainscough, a trustee, purchased the property used by the charity at The Brick Works, Hodson Street, Wigan. The charity has signed a three-year lease, at a peppercorn rent, for the use of the property for some of its charitable purposes.

<b>21 Cash generated from operations</b>	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Surplus for the year	62,449	80,420
Adjustments for:		
Investment income recognised in statement of financial activities	(2)	(8)
Gain on disposal of tangible fixed assets	(39)	-
Depreciation and impairment of tangible fixed assets	5,880	4,754
Movements in working capital:		
Decrease/(increase) in stocks	22,828	(19,937)
(Increase) in debtors	(52,721)	(21,509)
Increase/(decrease) in creditors	33,034	(3,966)
Increase in deferred income	747	
<b>Cash generated from operations</b>	<b>72,176</b>	<b>39,754</b>
<b>22 Analysis of changes in net funds</b>		
The charity had no debt during the year.		