

COMPANY REGISTRATION NUMBER: 03922032
CHARITY NUMBER: 1082558

SUNDERLAND NORTH FAMILY ZONE
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

SUNDERLAND NORTH FAMILY ZONE
FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2022

Contents	Pages
Legal and administrative information	1
Report of the trustees	2 to 4
Independent examiner's report to the trustees	5
Statement of financial activities	6
Statement of financial position	7
Notes to the financial statements	8 to 15

SUNDERLAND NORTH FAMILY ZONE
LEGAL AND ADMINISTRATIVE INFORMATION

Registration Numbers

Charity Number 1082558
Company Number 03922032

Trustees

Judith Potelle
Janet Tate
Lynne Robinson
Anne Morrison
Peter Kirkpatrick (Appointed 01/04/2022)
Linda Procopis (Appointed 01/04/2021)

Registered Office

2A Blind Lane
Silksworth
Sunderland
Tyne and Wear
SR3 1AU

Independent Examiner

Torgersens
Chartered Accountants
Somerford Buildings
Norfolk Street
Sunderland
SR1 1EE

Bankers

Lloyds Bank Plc
54 Fawcett Street
Sunderland
SR1 1SF

SUNDERLAND NORTH FAMILY ZONE

THE TRUSTEES' REPORT (INCORPORATING THE DIRECTOR'S REPORT)

YEAR ENDED 31 MARCH 2022

The Trustees present this report together with the financial statements of the charitable company for the year ended 31 March 2022. The financial statements have been prepared in accordance with the accounting policies set out on pages 8 to 9 and comply with the current statutory requirements, the requirements of the charitable company's governing document, the current Statement of Recommended Practice and the Companies Act 2006.

Administration details

Constitution

Sunderland North Family Zone is a registered Charity (No. 1082558) and is a company limited by guarantee (Company No. 03922032).

The Trustees who served during the year are as follows:

Judith Potelle

Janet Tate

Lynne Robinson

Anne Morrison

Linda Procopis

The following are also Directors for the purposes of the Companies Act:

Judith Potelle - Chair

Janet Tate - Treasurer

Lynne Robinson – Secretary

Structure, Governance and Management

Sunderland North Family Zone was established September 2000 under Memorandum and Articles of Association which set out the aims, objectives and governance of the organisation. It was registered as a charity and incorporated as a company limited by guarantee on 9 February 2000.

Trustees are elected by membership.

Objectives and Activities

Objectives

The objects of the Charity are:

To promote any charitable purpose for the benefit of people living in the North West area of the City of Sunderland, and in particular but without prejudice to the generality of the foregoing:

- 1) To relieve poverty, sickness and distress
- 2) To promote the preservation and protection of health
- 3) To advance the education of the public
- 4) To advance the education of children below compulsory school age by providing or assisting in providing facilities for group play in which parents can participate where appropriate
- 5) To provide information, advice and counselling services, and appropriate associated facilities
- 6) To provide facilities for recreation or other leisure time occupation with the object of improving the conditions of life of such persons having need of such facilities by reason of their age, youth, sex, infirmity, disablement, poverty and social and economic circumstances.

SUNDERLAND NORTH FAMILY ZONE

THE TRUSTEES' REPORT (INCORPORATING THE DIRECTOR'S REPORT)

YEAR ENDED 31 MARCH 2022

Main Activities

Family, adult and community learning courses include

- Child development
- Creative crafts
- Cooking on a budget
- Basic skills and national work club
- Tests in numeracy and literacy

Public Benefit Statements

The trustees have had regard to the Charity Commission's guidance on their legal duty on public benefit, and are satisfied that the Charity delivers public benefit, and due regard is paid to the guidance on public benefit when deciding on what new projects the charity should undertake. The charity provides community courses open to anyone within the area of Sunderland.

Policy on social investment including program related investment

Social investment is the use of our finances to achieve a social, as well as a financial return. Money is provided by investors who want to see it paid back and see that it has been spent on making society better. Social investment provides finance to build an organisation's long term capacity to achieve its social mission.

Contribution made by volunteers

Raise awareness about the organisation's cause, its profile and what it does. Build relationships with the community and contribute to supporting others in the community. Providing volunteering opportunities, provides opportunities for social inclusion, skills development and potential routes to employment.

Achievements and Performance

We have achieved this year:

- Moved to a smaller premises to reduce costs
- Awarded direct status from NOCN for accredited courses.

Financial Review

The charity made a surplus this year of £55,323.

The statement of financial position shows that there are restricted funds of £57,819 and unrestricted funds of £27,311.

Reserves Policy

The policy of the management committee is to ensure that all expenses are fully funded and reserves are sufficient to cover expenditure commitments for a six month period. The management committee will ensure that funds are invested regularly to provide a maximum total return balance with the level or risk.

SUNDERLAND NORTH FAMILY ZONE

THE TRUSTEES' REPORT (INCORPORATING THE DIRECTOR'S REPORT)

YEAR ENDED 31 MARCH 2022

Going Concern

The trustees deem it appropriate to prepare the financial statements on the going concern basis. However, the trustees are tendering for contracts and applying for funding more and if the more competitive funding was not secured then the charity would not be able to continue as a going concern.

Statement of the Trustees Responsibilities

Company Law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of the affairs of the charitable company and of the surplus or deficit of the charitable company for that period. In preparing these financial statements, the Board is required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- follow the recommendations of the Charity Commission and of the accounting profession with regard to the form and content of the financial statements and to disclose and explain any departures therefrom; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Board is responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Risk Assessment


The trustees have considered any risks to which the charitable company might be exposed and are satisfied that the administrative, investment and financial procedures which are in place minimise the risk of any loss to the charitable company.

Exemption Statement

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

Signed on behalf of the Trustees

.....
Janet Tate
Date:


27/1/23

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SUNDERLAND NORTH FAMILY ZONE

I report on the financial statements for the year ended 31 March 2022, which comprise the statement of financial activities, statement of financial position, and the related notes.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements. The trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention to indicate that:

- accounting records have not been kept in accordance with section 386 of the Companies Act 2006;
- the accounts do not accord with such records
- where accounts are prepared on an accruals basis, whether they fail to comply with relevant accounting requirements under section 396 of the Companies Act 2006, or are not consistent with the Charities SORP (FRS102)
- any matter which the examiner believes should be drawn to the attention of the reader to gain a proper understanding of the accounts.



Alison Henshaw FCCA
Torgersens
Chartered accountants
Somerford Buildings
Norfolk Street
Sunderland
SR1 1EE

Date: 30/01/23

SUNDERLAND NORTH FAMILY ZONE

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 MARCH 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
INCOME AND EXPENDITURE ACCOUNT					
Incoming resources					
Donations and legacies	4	425	-	425	3,417
Charitable activities	5	63,879	100,940	164,819	85,583
Other trading activities	6	-	-	-	981
Other income	7	6,400	-	6,400	-
Investments		2	-	2	2
Total incoming resources		<u>70,706</u>	<u>100,940</u>	<u>171,646</u>	<u>89,983</u>
Resources expended					
Charitable activities	8	81,302	33,221	114,523	80,849
Other expenditure	10	1,800	-	1,800	-
Total resources expended		<u>83,102</u>	<u>33,221</u>	<u>116,323</u>	<u>80,849</u>
Net incoming/(outgoing) resources		(12,396)	67,719	55,323	9,134
Transfers between Funds		9,900	(9,900)	-	-
Net movement in funds		<u>(2,496)</u>	<u>57,819</u>	<u>55,323</u>	<u>9,314</u>
Total funds brought forward		29,807	-	29,807	20,673
Total funds carried forward		<u>27,311</u>	<u>57,819</u>	<u>85,130</u>	<u>29,807</u>

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

All income and expenditure derive from continuing activities.

The notes on pages 8 to 15 form part of these unaudited financial statements.

SUNDERLAND NORTH FAMILY ZONE
STATEMENT OF FINANCIAL POSITION
31 MARCH 2022

	Note	£	2022 £	2021 £
Fixed Assets				
Tangible fixed assets	12		14,799	-
Current Assets				
Stock		500		-
Debtors	13	1,087		-
Cash at bank		71,254		30,157
Cash in hand		-		-
		<u>72,841</u>		<u>30,157</u>
Creditors: amounts falling due within one year	14	<u>2,510</u>		<u>350</u>
Net Current Assets			<u>70,331</u>	<u>29,807</u>
Net Assets			<u><u>85,130</u></u>	<u><u>29,807</u></u>
Funds of the Charity				
Unrestricted funds - general	17		27,311	29,807
Restricted funds	18		57,819	-
Total Funds			<u><u>85,130</u></u>	<u><u>29,807</u></u>

The members of the committee are satisfied that the charitable company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act.

The trustees acknowledge their responsibilities for: (i) ensuring that the charitable company keeps proper accounting records which comply with section 386 of the Act; and (ii) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of the financial year and of its incoming resources and application of resources, including its surplus or deficit for the financial year in accordance with the requirements of section 394 and 395, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the charitable company.

These unaudited financial statements have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006 and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

These unaudited financial statements were approved by the trustees on _____ and are signed on their behalf by:

Janet Tate
Treasurer



Company number 03922032

27/1/23

SUNDERLAND NORTH FAMILY ZONE
NOTES TO THE FINANCIAL STATEMENTS
31 MARCH 2022

1. General Information

The company is a private company limited by guarantee, registered in England and Wales, as well as being a registered Charity. The address of the registered office is 2A Blind Lane, Silksworth, Sunderland, SR3 1AU.

2. Statement of Compliance

The financial statements have been prepared in compliance with the provisions of FRS 102 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'.

3. Accounting Policies

Basis of Accounting

These financial statements have been prepared under the historical cost convention and in accordance with:

- i) the Statement of Recommended Practice, "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)";
- ii) the special provisions of Part 15 of the Companies Act 2006 ("the 2006 Act") relating to small companies; and
- iii) FRS 102 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'.

The financial statements are presented in sterling (£), which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

Tangible Fixed Assets

All fixed assets are included at cost.

Depreciation

Depreciation is calculated to write down the cost, less estimated residual value of all tangible fixed assets over their expected useful lives. The rates generally applicable are:

Motor Vehicles	20% straight line
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Recognition of Incoming Resources

These are included in the Statement of Financial Activities (SOFA) when:

- * the charitable company becomes entitled to the resources;
- * the trustees are virtually certain they will receive the resources; and
- * the monetary value can be measured with sufficient reliability.

Income is deferred only when the charitable company has to fulfil conditions before becoming entitled to it or when the donor specifies that it is to be expended in a future period.

Investment Income

Bank interest is included in the Statement of Financial Activities on the accruals basis.

Donations, Legacies and Charitable Income

This income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants receivable are credited to income immediately.

SUNDERLAND NORTH FAMILY ZONE
NOTES TO THE FINANCIAL STATEMENTS
31 MARCH 2022

3. Accounting Policies (continued)

Coronavirus Job Retention Scheme

Coronavirus Job Retention Scheme grant income will be accounted for under the accrual model. The income will be recognised in the period to which the underlining furloughed staff costs relate to. The payroll liability has been incurred by the entity, and it has therefore met the conditions to claim for that payroll accounting period.

Going Concern

There are no material uncertainties regarding the charity's ability to continue as a going concern.

Financial Instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

Expenditure

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay for expenditure. All costs have been directly attributed to one of the functional categories of resources expended in the Statement of Financial Activities.

Taxation

Due to the company's charitable operations no corporation tax is payable on the results for the year.

Funds Accounting

Funds held by the charitable company are used for:

General fund comprises those funds which the principals are free to use in accordance with the charitable objectives.

Restricted funds are funds which are to be used for specific purposes as laid down by the donor or by the specific terms of the appeal under which the funds are raised. Expenditure which meets these criteria is charged to the fund, with a fair allocation of management and support costs.

Designated funds are unrestricted funds earmarked by the management committee for a particular purpose.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Donations:				
Others	425	-	425	3,417
	<u>425</u>	<u>-</u>	<u>425</u>	<u>3,417</u>

Income from donations and legacies in 2021 was made up of unrestricted funds of £3,417 and restricted funds of £nil.

SUNDERLAND NORTH FAMILY ZONE
NOTES TO THE FINANCIAL STATEMENTS
31 MARCH 2022

5. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Grants & Contractors Services:				
Sunderland City Council	-	-	-	1,000
CAF	-	-	-	350
Hylton Castle	-	-	-	7,000
Empower	-	-	-	1,000
Bernicia Foundation	-	10,000	10,000	-
Community Land & Finance	-	42,000	42,000	-
Trusthouse	7,176	-	7,176	-
Clothworkers' Foundation	-	9,900	9,900	-
Arnold Clark	-	2,500	2,500	-
National Heritage	-	9,900	9,900	-
Sir James Knott	6,435	-	6,435	-
Garfield Weston	-	15,000	15,000	-
Community Foundation	-	11,640	11,640	-
Barbour	5,000	-	5,000	-
Hadrian Trust	2,000	-	2,000	-
Good Things Foundation	10,171	-	10,171	47,289
GMBC	11,988	-	11,988	-
National Lottery - Main Grants	2,500	-	2,500	10,000
Other Grants	325	-	325	-
Welfare Fees	21	-	21	-
Course Fees	104	-	104	-
Pantry Income	7,416	-	7,416	-
HMRC Furlough	10,743	-	10,743	18,944
	<u>63,879</u>	<u>100,940</u>	<u>164,819</u>	<u>85,583</u>

Income from charitable activities in 2021 was made up of unrestricted funds of £72,583 and restricted funds of £13,000.

6. Other trading activities

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Fundraising income	-	-	-	981
	<u>-</u>	<u>-</u>	<u>-</u>	<u>981</u>

Income from other trading activities in 2021 was made up of unrestricted funds of £981 and restricted funds of £nil.

7. Other income

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Rent income	1,400	-	1,400	-
Redundancy	5,000	-	5,000	-
	<u>6,400</u>	<u>-</u>	<u>6,400</u>	<u>-</u>

Income from other income in 2021 was made up of unrestricted funds of £nil and restricted funds of £nil.

SUNDERLAND NORTH FAMILY ZONE
NOTES TO THE FINANCIAL STATEMENTS
31 MARCH 2022

8. Charitable Activities

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£
Resources and stock	(500)	6,222	5,722	1,593
Tutor costs	12,008	10,000	22,008	36,123
Project costs	10,424	-	10,424	
Rent	4,997	-	4,997	3,905
Utilities and insurance	2,199	-	2,199	4,501
Printing, postage and stationery	2,720	733	3,453	752
Motor expenses	1,554	850	2,404	86
Marketing	-	-	-	2,500
Wages, national insurance and pension	35,517	15,000	50,517	25,750
Volunteer expenses	55	416	471	600
Legal and professional	2,569	-	2,569	-
Consultancy	6,580	-	6,580	4,028
Accountancy	-	-	-	450
Training costs	2,117	-	2,117	560
Bank charges	5	-	5	1
Depreciation	1,057	-	1,057	-
	<u>81,302</u>	<u>33,221</u>	<u>114,523</u>	<u>80,849</u>

Expenditure on charitable activities in 2021 was made up of £67,849 unrestricted and £13,000 restricted funds.

9. Staff costs

	2022	2021
	£	£
Gross wages, salaries and benefits in kind	26,527	25,750
Employers national insurance cost	887	-
Employers pension contributions	-	-
Redundancy	23,103	-
	<u>50,517</u>	<u>25,750</u>

	2022	2021
The average number of employees in the year	<u>4</u>	<u>4</u>

No employee received more than £60,000 during the year (2021: none).

The trustees received no remuneration during the year (2021: £nil).

No other costs were reimbursed to trustees. (2021: £nil).

Key Management Personnel

Key management personnel comprises of one employee that has authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £13,714 (2021: £9,814).

SUNDERLAND NORTH FAMILY ZONE
NOTES TO THE FINANCIAL STATEMENTS
31 MARCH 2022

10. Other expenditure

	Unrestricted 2022	Unrestricted 2021 £
Independent examination	<u>1,800</u>	<u>-</u>

11. Corporation tax

The charitable company is exempt from taxation under Section 505 of the Income and Corporation Taxes Act 1988.

12. Tangible fixed assets

	Motor Vehicles £
Cost or valuation	
At 1 April 2021	-
Additions	15,856
Disposals	-
At 31 March 2022	<u>15,856</u>
Depreciation	
At 1 April 2021	-
Charge for year	1,057
Disposals	-
At 31 March 2022	<u>1,057</u>
Net book value	
At 31 March 2022	<u><u>14,799</u></u>
At 31 March 2021	<u><u>-</u></u>

SUNDERLAND NORTH FAMILY ZONE
NOTES TO THE FINANCIAL STATEMENTS
31 MARCH 2022

13. Debtors

	2022	2021
	£	£
Other debtors	1,087	-
	<u>1,087</u>	<u>-</u>

14. Creditors: amounts falling due within one year

	2022	2021
	£	£
Accruals	2,142	350
Other taxes and social security	368	-
	<u>2,510</u>	<u>350</u>

15. Related Party Transactions

Transactions with related parties undertaken during the year which are required to be disclosed under FRS 102 were £nil (2021: £nil). There were no related party transactions with Sunderland Mind of which one of the trustees of Sunderland North Family Zone is also a trustee of.

16. Analysis of net assets between funds

	General Reserves	Restricted Reserves	Total Funds
	£	£	£
Tangible fixed assets	14,799	-	14,799
Current assets	15,022	57,819	72,841
Current liabilities	(2,510)	-	(2,510)
	<u>27,311</u>	<u>57,819</u>	<u>85,130</u>

Analysis of net assets between funds – previous year

	General Reserves	Restricted Reserves	Total Funds
	£	£	£
Tangible fixed assets	-	-	-
Current assets	30,157	-	30,157
Current liabilities	(350)	-	(350)
	<u>29,807</u>	<u>-</u>	<u>29,807</u>

SUNDERLAND NORTH FAMILY ZONE
NOTES TO THE FINANCIAL STATEMENTS
31 MARCH 2022

17. Unrestricted reserves

	Balance @ 01.04.21 £	Incoming Resources £	Resources expended £	Transfers between funds £	Balance @ 31.03.22 £
Unrestricted funds					
General funds	29,807	70,706	(83,102)	9,900	27,311
Total unrestricted funds	<u>29,807</u>	<u>70,706</u>	<u>(83,102)</u>	<u>9,900</u>	<u>27,311</u>

Unrestricted reserves – movement in previous year

	Balance @ 01.04.20 £	Incoming Resources £	Resources expended £	Transfers between funds £	Balance @ 31.03.21 £
Unrestricted funds					
General funds	20,673	76,983	(67,849)	-	29,807
Total unrestricted funds	<u>20,673</u>	<u>76,983</u>	<u>(67,849)</u>	<u>-</u>	<u>29,807</u>

General funds are funds available for the charitable company to use for the purposes of the charitable company without restriction.

SUNDERLAND NORTH FAMILY ZONE
NOTES TO THE FINANCIAL STATEMENTS
31 MARCH 2022

18. Restricted funds

	Balance @ 01.04.21 £	Incoming Resources £	Resources expended £	Transfers between funds £	Balance @ 31.03.22 £
Bernicia Foundation	-	10,000	(10,000)	-	-
Community Land & Finance	-	42,000	-	-	42,000
Arnold Clark	-	2,500	(2,500)	-	-
National Heritage	-	9,900	-	-	9,900
Garfield Weston	-	15,000	(15,000)	-	-
Community Foundation	-	11,640	(5,721)	-	5,919
Clothworkers' Foundation	-	9,900	-	(9,900)	-
Total restricted funds	-	100,940	(33,221)	(9,900)	57,819

Restricted funds – movement in previous year

	Balance @ 01.04.20 £	Incoming Resources £	Resources expended £	Transfers between funds £	Balance @ 31.03.21 £
Hylton Castle	-	3,000	(3,000)	-	-
National Lottery - Main Grants	-	10,000	(10,000)	-	-
Total restricted funds	-	13,000	13,000	-	-

The transfer of £9,900 represents funds used to purchase a new vehicle during the year.

Bernicia Foundation provided funds towards the employability project.

Community Land & Finance represents funds received towards staff costs and the community pantry. These funds were unspent during the year to 31st March 2022.

Arnold Clark provided funds towards stock for the pantry.

National Heritage represents funds received towards costs for learning sessions.

Garfield Weston represents funds received towards salary costs.

Community Foundation awarded funds to be used for the Community Pantry Scheme.

Clothworker's Foundation represents funds received in order to purchase a vehicle for the pantry and foodbank.

Hylton Castle represents funds received towards salary costs in the prior year.

National Lottery - Main Grants were received towards salary costs in the prior year.

19. Company Limited by Guarantee

The charitable company is limited by guarantee in that every member undertakes to contribute such amounts as may be required in the event of the charitable company being wound-up, for the payments of the debts, liabilities and the cost of winding up not exceeding £1 per member.