

**ST PAULS (SPENNYMOOR) CENTRE LTD**

**ANNUAL REPORT & FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31 DECEMBER 2020**

**Company No 06775990**

**Charity No 1133347**

# ST PAULS (SPENNYMOOR) CENTRE LTD

## FINANCIAL STATEMENTS YEAR ENDED 31 DECEMBER 2020

CONTENTS	Page
Chairs Report	1
Reference and Administrative Information	2
Members of the board and professional advisors	3
Trustees' annual report	4
Statement of directors' responsibilities	10
Independent Examiner's Report	11
<i>Funds Statements:-</i>	
Statement of financial activities	13
Statement of financial activities prior year	14
Resources applied	15
Movement in revenue and capital funds	15
Income and expenditure account	16
Balance sheet	17
Notes to the financial statements	18

# **ST PAULS (SPENNYMOOR) CENTRE LTD**

## **CHAIRS REPORT**

### **YEAR ENDED 31 DECEMBER 2020**

The trustees are pleased to present their annual directors' report together with the consolidated financial statements of the charity for the year ending 31 December 2020 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, 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 2015).

### **Chairs report**

I have been chair of St Pauls Centre Directors for nine years and this has been the most challenging, and at the same time encouraging year. The challenge was Covid 19 pandemic. The centre closed its doors on March 23<sup>rd</sup> to all activities apart from the Foodbank. Thanks to that small team who willingly came every week to care for those in need of food. Lockdown brought about many problems for people and I am grateful to Durham County Council and our local AAP who have funded many Covid related activities for example the befriending scheme where 136 clients were supported by a weekly phone call from 9 of our volunteers. Funding bought us an industrial fridge & freezer to help us cope with the donations of food from our community as well as food from local pubs, shops which had to close. The centre re-opened its doors on 13 July 2020 when small support groups were set up for our clients and user groups. These support groups continued throughout the lockdown and were a life line for many – especially those living alone, and those who were feeling isolated. With the help of our Volunteers, and funders, we have been able to continue these support groups and equally supported families during school holidays with food and various activities. At this point, I must pay tribute and give thanks for the work carried out by our volunteers in these areas. Through the commitment of the Trustees/Directors, and volunteers I have seen a positive change in people's lives; the offer and acceptance of friendship, the provision of food for those in crisis and its acceptance with grateful thanks.

We continue a good relationship with the café owner and in order to work closer together Angela Taylor alongside one of her employers Stewart Wilkinson volunteered for the centre during the pandemic, and provided refreshments for our support groups. The café and centre together supported once again a Christmas day lunch for those lonely and vulnerable people in the area.

Sadly, one of our directors, Phil Smith died in November. This was totally unexpected, and his death hit us all hard. We give thanks for his life and his commitment to the life of St Pauls Centre

In closing, I would like to thank our partners The Whistling Teapot and Damascus Road Sound & Lighting group who share our premises, our grant awarding bodies Virgin Money, Durham community Action, Spennymoor Area Action Partnership, Cllrs Liz Maddison and Kevin Thompson for their support and to our commercial agencies for their support in making our work in the community, possible. To find out more about the work of the centre, please visit our website [www.stpaulsspennymoor.org.uk](http://www.stpaulsspennymoor.org.uk).

Maureen Aspey (Chair of Directors)

**Maureen Aspey**

## Reference and Administrative information

<b>Charity name</b>	ST PAULS (SPENNYMOOR) CENTRE LTD
<b>Charity Number</b>	1133347
<b>Company Number</b>	6775990
<b>Registered Office and Operational address</b>	St Pauls Centre St Pauls Gardens Spennymoor Co. Durham DL16 7LR
<b>Members of the Executive Committee</b>	Mrs Maureen Aspey  Mrs Gloria May Mrs Iris Pickford (resigned Sept 2020) Mr. Philip Smith (Died Nov 2020) Mrs Greta Taylor Rev Matt Tarling Mr. Phil Brown Ms Angela Taylor Mr Stewart Carl Wilkinson
<b>Company Secretary</b>	Mrs Iris Pickford (resigned September 20) Mr Maurice Aspey (from Nov 20)
<b>Centre Manager</b>	Mr Maurice Aspey
<b>Treasurer</b>	Mr Maurice Aspey /Miss Debbie Hopper
<b>Independent Examiner</b>	Tracy Lewis Bowman 3 Bonnie Grove Byers Green Spennymoor Co Durham DL16 7QH
<b>Bankers</b>	Barclays Bank PLC <b>Jenkins House</b> Bob Hardisty Drive Bishop Auckland Co Durham DL14 7TH
<b>Solicitors</b>	Smith Roddam 56 North Bondgate Bishop Auckland Co Durham DL14 7PG



## **ST PAULS (SPENNYMOOR) CENTRE LTD**

### **MEMBERS OF THE BOARD AND PROFESSIONAL ADVISORS**

#### **YEAR ENDED 31 DECEMBER 2020**

The Management Committee, being Trustees and Directors of the Company, present their report and financial statements for the year ended 31 December 2020.

The Trustees who served during the year were:

Mrs Maureen Aspey,	Director/Chair
Mrs Greta Taylor,	Director/Support Organisation
Mr Philip Brown,	Director/ Support Organisation
Mr Stewart Wilkinson	Director/ Support Organisation
Mrs Gloria May	Director/ Community Representative
Mrs Iris Pickford	Director/ Minute Secretary (Resigned Sept 2020)
Mr Philip Smith	Director/Community Representative (Died Nov 2020)
The Rev Matt Tarling	Director/Support Organisation
Ms Angela Taylor	Director/ Support Organisation

Trustees are elected or re-appointed on an annual basis at the AGM.

Non-Directors & Personnel:

Mr Maurice Aspey	Centre Management
Mr Chris Luke	Publicity

# **ST PAULS (SPENNYMOOR) CENTRE LTD**

## **TRUSTEES ANNUAL REPORT**

**YEAR ENDED 31 DECEMBER 2020**

### **Objects of the Charity**

- A)** To further religion and other charitable work of the church of England in the parish of Spennymoor St Paul
- B)** To Promote for the benefit of the inhabitants of Spennymoor in the surrounding area the provision of facilities for recreation or other Leisure time of individuals who have need of such facilities by reason of their youth, age, infirmity or disablement, financial hardship or social and economic circumstances or for the public at large in the interest of social welfare and with the object of improving the condition of life of the said inhabitants
- C)** To promote the education of the inhabitants of Spennymoor and the surrounding area in such ways as the charity trustees think fit, including the provision of training or re-training to develop individuals' capabilities, competencies and skills, and in particular for those who are unemployed.
- D)** The relief of unemployment and poverty for the benefit of the inhabitants in Spennymoor and the surrounding area in such ways as the trustees may think fit including assistance to find employment through training and work experience such assistance

### **1. Structure, Governance and Management**

#### **Governing document**

St Pauls (Spennymoor) Centre Ltd was incorporated on 19 December 2008 as a Company Limited by Guarantee and is governed by its Memorandum and Articles of Association, Company number 06775990.

St Pauls (Spennymoor) Centre Ltd is a registered Charity, number 1133347 on 18 December 2009.

Every member of the Company undertakes to contribute to the assets of the Company in the event of its being wound up while he or she or it is a member, or within one year afterwards, for the payments of the debts and liabilities of the Company contracted before the time at which membership ceased, and of the costs, charges and expenses of winding up the same, and for the adjustments of the rights of the contributors amongst themselves such amount as may be required not exceeding £1.00.

#### **Organisation**

St Pauls (Spennymoor) Centre Ltd is a Company Limited by Guarantee and organised with a Management Committee comprising elected and nominated members from the Parish Church of St Pauls, Spennymoor and from the local community. The Charity operates from St Pauls Centre, St Pauls Gardens, Spennymoor, County Durham and operates within



Spennymoor and surrounding area. Membership of St Pauls (Spennymoor) Centre Ltd is voluntary and is free.

### **Organisational Structure**

The Memorandum and Articles of Association allows for an Executive Committee of between 6 and 20 Trustees. The Chief Officer is the Company Secretary and has a voting right. The Executive Committee meets on a regular basis and sub-groups and working parties meet as and when appropriate.

Day to day management of the organisation is carried out by the Centre Manager who is supported by Volunteers. The Centre Manager has an additional responsibility to support the Chief Officer in implementing key issues.

All staff are given line management, supervision and annual appraisal to ensure they are actively supported and undertake training and development where necessary.

### **2. Recruitment and Appointment of the Executive Committee**

The Directors of the Company are also Charity Trustees for the purposes of Charity Law and under the Company's Articles are known as members of the Management Committee. Under the requirements of the Memorandum and Articles of Association, the Trustees are drawn from the membership and are elected at an Annual General Meeting. At each AGM, the longest serving third of the elected members retire from office and are able to re-stand for election.

The opportunity for appointment as a Trustee is promoted widely and the Chief Officer provides informal meetings for those who are potentially interested in becoming Trustees, to inform them of the work of St Pauls (Spennymoor) Centre Ltd and the role and responsibilities of St Pauls (Spennymoor) Centre Ltd Director Trustees.

### **Trustee Induction and Training**

An induction pack is in place to provide new Trustees with a range of information on St Pauls (Spennymoor) Centre Ltd and the Management Committee. Initial induction sessions are arranged with the Chair person and involve any new Trustees. Training sessions and ad hoc support sessions are available to all Trustees and the Chairperson operates an open door policy for all Trustees. The Management Committee have also ensured that contact details of Trustees continue to be shared to allow for contact between Trustees.

All Trustees are informed of the St Pauls (Spennymoor) Centre Ltd training opportunities available to the Voluntary Sector groups and organisations.

### **Activities**

#### **Significant Activities**

The charity's principal activity during the period was to further continue the promotion of the Centre, consolidate the organisational management, development and usage of the Centre in its seventh full year of operation and to further upgrade the fabric of the building.

In pursuit of its objects, the charity has maintained close contact with user groups, partners and external service providers as the Centre has progressed.

The Directors continue to value the important contribution to the overall programme and ethos of the centre by the two Social Enterprise Companies who use workspace within the Centre, Damascus Road Technical Services Ltd and The Whistling Teapot (CIC)

The Directors have also valued the leadership and work of Mr Maurice Aspey, the part time Centre Manager under whose direction positive progress continues to be made in extending the range of user groups and also in general management of the infrastructure and maintaining the high standards of public relationships on behalf of the Centre.

### **3 Charity's strategies**

The trustees have set key strategic objectives for the organisation which are set to ensure the achievement of the vision. All work delivered by St PAULS (Spennymoor) Centre Ltd trustees and staff will be done so in line with the objectives and is reported to trustees and regularly reviewed.

The strategic objectives are:

- A) To deliver support to the voluntary and community sector users of the Centre
- B) To facilitate capacity and infrastructure development for Social Enterprise occupants and other voluntary and statutory service users
- C) To develop sound relationships with a wide range of partners from the statutory, voluntary, community and business sectors to improve the Centre's service provision and role in regeneration and ongoing infrastructure development
- D) To promote voluntary action and develop the capacity of individuals, groups and organisations to participate effectively in volunteer development

### **4 Achievements and Performance**

#### **Performance**

This ninth full year of the Company/Charity has been a period of further consolidation to ensure the St Pauls Centre provides a professional, welcoming and safe experience and environment for all who either work in the centre or visit and use the facilities as service users.

This has required the directors/trustees to ensure their compliance with all statutory requirements and to ensure financial and other credibility. They have also endeavoured to ensure the Centre operates in accordance with the vision of the St Pauls Parish Church.

Roles and responsibilities of directors/trustees are regularly reviewed as part of a capacity building strategy and this process continues.

Mrs Iris Pickford has continued as Company Secretary until September 2020 as well as the roll of Director / Minute Secretary for the first nine months and being supported by members of the board.



All Company/Trust policies are reviewed and, where necessary, updated by the trustees/directors on an annual basis as part of an ongoing review and familiarisation.

Until March 23<sup>rd</sup> 2020 the following groups listed below were operating from the centre. However due to the Covid 19 pandemic, and government restrictions the centre closed and remained closed until July 13<sup>th</sup>, opening only for support groups of 15. Initially the support group happened once a week, but as more people were feeling isolated and lonely we had to introduce more days. These support groups moved from once weekly, until the numbers were such that support groups became 3 days in the week.

During the year statistical and programme data includes:

- Blind Life in Durham Group have enjoyed another year with us.
- Existing user groups continuing to use the premises as their local meeting place include St Pauls Centre "Tea" dances, Pilates groups, Mother and Toddler groups, Cobweb Orchestra, WW, Badminton groups, Table Talk discussion group, and Spennymoor guiding, rainbows and brownies groups.
- The Centre continues to operate as a Food Bank distribution point and is proving to be a busy and valued facility for eligible local residents and also from surrounding communities. The Centre continues to act as a fuel poverty distribution point throughout the year. Throughout the pandemic the Foodbank remained open –even throughout the lockdowns
- Commercial companies have not used the Centre this year due to Covid, with Kumon, Parkinson's and Yoga groups terminating their contracts with us during the year.
- The Centre continues to be registered for use as a Polling Station
- Durham County Council is using the centre's facilities and personnel as a safe place for their clients to attend the activities in the Wellbeing project. Durham County Council Employability Groups are now using the Centre
- We are working in partnership with our local Durham County Council Area Action Partnership group in the provision of facilities and equipment for community family film shows, which are held during school holidays.

We have been unable to hold any concerts, fund raising events this year and the footfall has drastically reduced due to the COVID 19 pandemic, and the centre being closed following Government guidelines.

The footfall greatly reduced during 2020 to a figure of 6,753 – a reduction of 75% over the previous year due to the Covid 19 pandemic.

The directors/trustees record their appreciation to our workspace occupants, The Whistling Teapot and Damascus Road Sound & Lighting Ltd who continue to pro-actively support the development of the Centre. All volunteers, community group organisers; other business users and statutory agencies using the Centre have been unable to meet at the centre this year and the Directors hope they will be able to rejoin when pandemic restrictions ease leading to their aspirations that the facility should be a Centre of Excellence for the benefit of the community.

External funding was attracted during the year to support:

- Virgin Money (Year 2 of 3 commenced September 2018)
- St Pauls Wellbeing Club via Virgin Money & Public Health (support groups)
- St Pauls Centre Rainbow Singers via the Seedbed Trust
- Spennymoor AAP & Cllrs Liz Maddison and Kevin Thompson - Covid recovery & school holiday activities
- Wellbeing for Life and Cummins Engineering/Unite for their support with Christmas Day lunch

The Directors convey their appreciation to the funders without which support we could not deliver these important and valued programmes.

There is a continual need for maintenance and minor repairs and the Directors convey their appreciation to Maurice Aspey for assuming this responsibility and ensuring the Centre remains both attractive and efficient for visitors and user groups.

CCTV has been installed throughout the Centre to ensure the continued safety of volunteers and clients alike.

We are now in the ninth anniversary of the St PAULS Centre and, as part of this process; we are still committed to raising funds to upgrade the frontage of the Centre to help with accessibility, and for an extension to be created at the rear of the building to increase meeting room facilities

## **5 Financial Review**

*The charity's financial position at the end of the year ended 31 December 2020*

<b>The financial position of the charity at 31 December 2020 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-</b>			
	<b>2020</b>	<b>2019</b>	
	<b>£</b>	<b>£</b>	
Net income	4,103	3,002	
<b>Unrestricted Revenue Funds available for the general purposes of the charity</b>	<b>21,434</b>	<b>18,250</b>	
<b>Designated Revenue Funds</b>	<b>26,005</b>	<b>24,703</b>	
<i>Total Unrestricted Funds</i>	<b>47,439</b>	<b>42,953</b>	
<b>Restricted Revenue Funds</b>	<b>20,453</b>	<b>20,836</b>	
<b>Total Funds</b>	<b>67,892</b>	<b>63,789</b>	

### **Financial review of the position at the reporting date, 31 December 2020**

The trustees consider the financial performance of the charity to have been satisfactory. Specific changes in fixed assets are detailed in the notes to the accounts.



## **Investment powers**

Under the Memorandum and Articles of Association the charity has the power to make any investment that the management committee sees fit.

## **Investment policy**

The management committee has the power to invest any surplus funds as they see fit.

## **Reserves policy**

The management committee considers it prudent to pursue a policy whereby they maintain unrestricted reserves at a level equivalent to 3 months running costs and redundancy entitlements.

The actual free reserves of £6,000 at 31 December 2020 are considered adequate to cover any timing differences arising whereby expenditure is incurred prior to receipt of funding income.

## **Risk Management**

An ongoing risk review process is carried out to identify major funding opportunities available to the charity and also any risks to which it is exposed. The management committee will review financial activities regularly, with remedial Action being taken to compensate for any projected funding shortfall or overspend. Internal risks are minimised by a system of internal controls, including authorisation and monitoring controls.

### **Details of The Independent Examiner**

Tracy Lewis Bowman  
Member of Association of Accounting Technicians  
3 Bonnie Grove  
Byers Green  
County Durham DL16 7QH

## Statement of Trustees's Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2019 and applicable to all accounting periods beginning on or after 1st January 2020), (The SORP), .

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

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

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

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

This report was approved by the board of trustees on  
16<sup>th</sup> September 2021.



MAUREEN ASPEY  
Trustee



## **St Paul's Centre (Spennymoor) Ltd**

### **Report of the Independent Examiner to the Trustees of the charity on the accounts for the year ended 31 December 2020**

I report to the Trustees on my examination of the financial statements of the charity on pages 13 to 17 for the year ended 31 December 2020 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW), and under the historical cost convention and the accounting policies set out on page 19.

#### **Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report**

As described on page 10, you, the charity's Trustees, are responsible for the preparation of the financial statements in accordance with the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the Governing Document for the conducting of an audit. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

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

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

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

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

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

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

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

### **Independent Examiner's Statement, Report and Opinion**

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

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

- accounting records were not kept in respect of the charity as required by with Section 130 of The Charities Act 2011;
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view, which is not a matter considered as part of an independent examination;
- have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

**Signed:-**



**TRACY LEWIS BOWMAN - Independent Examiner**

**Association of Accounting Technicians**

3 Bonnie Grove  
Byers Green  
Spennymoor  
County Durham  
DL16 7QH

This report was signed on 16<sup>th</sup> September 2021



**St Paul's (Spennymoor) Centre Ltd - Statement of Financial Activities for the year ended 31 December 2020**

**Statement of Financial Activities for the year ended 31 December 2020**

	SOR P Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2020 £	2020 £	2020 £	2019 £
<b>Income &amp; Endowments from:</b>					
Donations & Legacies	A1	19,695	17,329	37,024	21,071
Charitable activities	A2	13,287	2,963	16,250	33,185
Other trading activities	A3	1,265	-	1,265	6,925
<b>Total income</b>	<b>A</b>	<b>34,247</b>	<b>20,292</b>	<b>54,539</b>	<b>61,181</b>
<b>Expenditure on:</b>					
Raising funds	B1	341	-	341	5,778
Charitable activities	B2	38,954	11,141	50,095	52,401
<b>Total expenditure</b>	<b>B</b>	<b>39,295</b>	<b>11,141</b>	<b>50,436</b>	<b>58,179</b>
<b>Net income for the year</b>		<b>(5,048)</b>	<b>9,151</b>	<b>4,103</b>	<b>3,002</b>
<b>Transfers between funds</b>	<b>C</b>	<b>9,534</b>	<b>(9,534)</b>	<b>-</b>	<b>-</b>
<b>Net income after transfers</b>	<b>A-B-C</b>	<b>4,486</b>	<b>(383)</b>	<b>4,103</b>	<b>3,002</b>
<b>Net movement in funds</b>		<b>4,486</b>	<b>(383)</b>	<b>4,103</b>	<b>3,002</b>
<b>Reconciliation of funds:-</b>	<b>E</b>				
<b>Total funds brought forward</b>		<b>42,953</b>	<b>20,836</b>	<b>63,789</b>	<b>60,787</b>
<b>Total funds carried forward</b>		<b>47,439</b>	<b>20,453</b>	<b>67,892</b>	<b>63,789</b>

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

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All activities derive from continuing operations

**The notes attached on pages 18 to 33 form an integral part of these accounts.**

**St Paul's (Spennymoor) Centre Ltd - Analysis of prior year total funds, as required by paragraph 4.2 of the SORP**

	SORP Ref	Prior Year Unrestricted Funds 2019 £	Prior Year Restricted Funds 2019 £	Prior Year Total Funds 2019 £
<b>Income &amp; Endowments from:</b>				
Donations & Legacies	A1	11,420	9,651	21,071
Charitable activities	A2	30,062	3,123	33,185
Other trading activities	A3	6,925	-	6,925
Investments	A4	-	-	-
Other	A5	-	-	-
<b>Total income</b>	<b>A</b>	<b>48,407</b>	<b>12,774</b>	<b>61,181</b>
<b>Expenditure on:</b>				
Raising funds	B1	5,778	-	5,778
Charitable activities	B2	44,434	7,967	52,401
Other	B3	-	-	-
Tax on surplus on ordinary activities	B3	-	-	-
Other taxation	B3	-	-	-
<b>Total expenditure</b>	<b>B</b>	<b>50,212</b>	<b>7,967</b>	<b>58,179</b>
Net gains on investments	B4	-	-	-
<b>Net income for the year</b>		<b>(1,805)</b>	<b>4,807</b>	<b>3,002</b>
<b>Transfers between funds</b>	<b>C</b>	<b>(2,659)</b>	<b>2,659</b>	<b>-</b>
<b>Net income after transfers</b>		<b>(4,464)</b>	<b>7,466</b>	<b>3,002</b>
<b>Net movement in funds</b>		<b>(4,464)</b>	<b>7,466</b>	<b>3,002</b>
<b>Reconciliation of funds:-</b>	<b>E</b>			
<b>Total funds brought forward</b>		<b>47,417</b>	<b>13,370</b>	<b>60,787</b>
<b>Total funds carried forward</b>		<b>42,953</b>	<b>20,836</b>	<b>63,789</b>

**All activities derive from continuing operations**

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.'

**The notes attached on pages 18 to 33 form an integral part of these accounts.**



**St Paul's (Spennymoor) Centre Ltd - Resources applied in the year ended 31 December 2020  
towards fixed assets for Charity use:-**

	2020 £	2019 £
Funds generated in the year as detailed in the SOFA	4,103	3,002
Resources applied on functional fixed assets	(8,030)	(706)
Other applications of funds	-	-
<b>Net resources available to fund charitable activities</b>	<b>(3,927)</b>	<b>2,296</b>

**Movements in revenue and capital funds for the year ended 31 December 2020**

**Revenue accumulated funds**

	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Last year Total Funds 2019 £
Accumulated funds brought forward	42,953	20,836	63,789	60,787
Recognised gains and losses before transfers	(5,048)	9,151	4,103	3,002
	<b>37,905</b>	<b>29,987</b>	<b>67,892</b>	<b>63,789</b>
(From)/To unrestricted revenue funds	9,534	(9,534)	-	-
<b>Closing revenue funds</b>	<b>47,439</b>	<b>20,453</b>	<b>67,892</b>	<b>63,789</b>

**Designated revenue funds included within the unrestricted funds above**

	Total Funds 2020 £	Last year Total Funds 2019 £
At 1 January	24,703	17,256
Transfer (to)/from revenue accumulated funds	1,302	7,447
<b>At 31 December</b>	<b>26,005</b>	<b>24,703</b>

The purposes for which these funds have been designated are described in Note 17 to the accounts.

**Summary of funds**

	Unrestricted and Designated funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Last Year Total Funds 2019 £
Revenue accumulated funds	21,434	20,453	41,887	39,086
Revenue designated funds	26,005	-	26,005	24,703
<b>Total funds</b>	<b>47,439</b>	<b>20,453</b>	<b>67,892</b>	<b>63,789</b>

The notes attached on pages 18 to 33 form an integral part of these accounts.

**St Paul's (Spennymoor) Centre Ltd****Income and Expenditure Account for the year ended 31 December 2020 as required by the Companies Act 2006**

	2020 £	2019 £
<b>Income</b>		
Income from operations	54,539	61,181
Investment income		
<b>Gross income in the year before exceptional items</b>	<b>54,539</b>	<b>61,181</b>
<b>Gross income in the year including exceptional items</b>	<b>54,539</b>	<b>61,181</b>
<b>Expenditure</b>		
Charitable expenditure, excluding depreciation and amortisation	46,214	50,138
Depreciation and amortisation	2,768	1,225
Fundraising costs	341	5,778
Governance costs	1,113	1,038
Realised losses on disposals of social investments which are programme related	-	-
<b>Total expenditure in the year</b>	<b>50,436</b>	<b>58,179</b>
<b>Net income before tax in the financial year</b>	<b>4,103</b>	<b>3,002</b>
Tax on surplus on ordinary activities	-	-
<b>Net income after tax in the financial year</b>	<b>4,103</b>	<b>3,002</b>
<b>Retained surplus for the financial year</b>	<b>4,103</b>	<b>3,002</b>

All activities derive from continuing operations

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

**The notes attached on pages 18 to 33 form an integral part of these accounts.**

## St Paul's (Spennymoor) Centre Ltd - Balance Sheet as at 31 December 2020

	Notes	SORP Ref	2020 £	2019 £
<b>Fixed assets</b>		A		
Tangible assets	10	A2	10,163	4,901
<b>Current assets</b>		B		
Debtors	11	B2	2,586	5,430
Cash at bank and in hand		B4	68,156	55,800
<b>Total current assets</b>			<u>70,742</u>	<u>61,230</u>
<b>Creditors: amounts falling due within one year</b>	12	C1	<u>(13,013)</u>	<u>(2,342)</u>
<b>Net current assets</b>			57,729	58,888
<b>The total net assets of the charity</b>			<u>67,892</u>	<u>63,789</u>

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


<b>Restricted funds</b>					
Restricted Revenue Funds	16	D2	20,453	23,495	23,495
			20,453		
<b>Unrestricted Funds</b>					
Unrestricted Revenue Funds	16	D3	21,434	18,250	18,250
			21,434		
<b>Designated Funds</b>					
Designated Revenue Funds	16	D3	26,005	24,703	24,703
			26,005		
<b>Total charity funds</b>			<u>67,892</u>	<u>66,448</u>	

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

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 11.

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.



**Maureen Aspey**

Trustee

Approved by the board of trustees on 16 September 2021

The notes attached on pages 18 to 33 form an integral part of these accounts.

# St Paul's Centre (Spennymoor) Ltd

## Notes to the Accounts for the year ended 31 December 2020

### 1 Accounting policies

#### *Policies relating to the production of the accounts.*

##### **Basis of preparation and accounting convention**

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

##### **Going Concern**

The charitable activities are entirely dependent on continuing grant aid and voluntary donations as well as trading revenues. As a consequence, the going concern basis is dependent on the future flow of these uncertain funding streams. Accordingly, the Trustees have obtained forecasts and, after reviewing the financial forecasts for future periods to 31 December 2021, the Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements. Other than these matters, the Trustees are not aware of any material uncertainties about the charity's ability to continue as a going concern.

##### **Risks and future assumptions**

The charity is a public benefit entity.

#### *Policies relating to categories of income and income recognition.*

##### **Nature of income**

Gross income represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

##### **Categories of Income**

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

**Income from exchange transactions** is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

**Income from a non-exchange transaction** is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.



## **Income recognition**

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

## **Donated goods, facilities and services**

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

In the absence of any direct evidence of fair value of donated goods, then a value is derived from the cost of the 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, with an equivalent amount being recognised as an expense.

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 a nominal consideration, then the carrying amount 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.

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

### **Recognition of liabilities and expenditure**

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated..

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

## **Volunteers**

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

However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers and this is described more fully in Note7.

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

**Tangible fixed assets**

Tangible fixed assets are measured at their original cost value, or subsequent revaluation. Cost value includes all costs expended in bringing the asset into its intended working condition.

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

Equipment, Furniture & Fittings	20	% Reducing Balance
Computer Equipment	33.33	% straight line

**Debtors**

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

**Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after following any trade discounts due

**Cash and bank balances**

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

**Fund Accounting**

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

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.

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

**2 Liability to taxation**

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

**3 Winding up or dissolution of the charity**

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

#### 4 Significance of financial instruments to the charity's position

The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 of FRS 102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS 102 SORP

#### 5 Net surplus before tax in the financial year

	2020 £	2019 £
The net surplus before tax in the financial year is stated after charging:-		
Depreciation of owned fixed assets	2,768	1,225

#### 6 Donated goods, services and facilities

<i>Current year</i>	Current year Unrestricted Funds 2020 £	Current year Restricted Funds 2020 £	Current year Total Funds 2020 £	Prior Year Total Funds 2019 £
<i>Included in Other Trading Income:-</i>				
Income from the sale of donated goods	162	-	162	85
	<u>162</u>	<u>-</u>	<u>162</u>	<u>85</u>
<i>Prior Year</i>	Prior Year Unrestricted Funds 2019 £	Prior Year Restricted Funds 2019 £	Prior Year Total Funds 2019 £	
<i>Included in Other Trading Income:-</i>				
Income from the sale of donated goods	85	-	85	
	<u>85</u>	<u>-</u>	<u>85</u>	

#### 7 The contribution of volunteers

The charity depends on the support of its volunteers, which is much appreciated. The charity has 30 Volunteers who donate 1 -3 hours weekly of their time in helping either to get rooms ready, to facilitating events, running small groups, weekly phone calls. It is estimated that without the help of volunteers, some of the support activities would be difficult to carry on. The foodbank volunteers give 3 hours per week with 8 volunteers in any one week which total £1188 yearly. Rainbows and guides & support groups are led by 11 volunteers each giving 3 hours per week, totalling £18876 (based on 42 weeks). The parent and toddler group have 3 volunteers each giving 2 hours weekly and total £792 (based on 12 weeks). The arrangements with some of our volunteers and those who are also directors are difficult to value precisely in monetary terms and have not been recognised in the Statement of Financial Activities. The volunteers and the charity accept and agree that no contract of employment is created by these arrangements.



## 8 Staff costs and emoluments

<b>Salary costs</b>	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Gross Salaries excluding trustees and key management personnel	5,813	5,650
<b>Total salaries, wages and related costs</b>	<b>5,813</b>	<b>5,650</b>

The average number of part time staff employed in the year was **1** **1**

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.

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

## 9 Remuneration and payments to Trustees and persons connected with them

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

## 10 Tangible fixed assets

	<b>Equipment</b>	<b>Fixtures, fittings &amp; Furnishings</b>	<b>Computer equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>				
At 1 January 2020	<b>6,720</b>	<b>22,136</b>	<b>2,593</b>	<b>31,449</b>
Additions	6,665	-	1,365	8,030
Disposals	-	-	-	-
At 31 DECEMBER 2020	<b>13,385</b>	<b>22,136</b>	<b>3,958</b>	<b>39,479</b>
<b>Depreciation</b>				
At 1 January 2020	<b>6,241</b>	<b>17,714</b>	<b>2,593</b>	<b>26,548</b>
Charge for the year	1,428	885	455	2,768
Disposals	-	-	-	-
At 31 DECEMBER 2020	<b>7,669</b>	<b>18,599</b>	<b>3,048</b>	<b>29,316</b>
<b>NET BOOK VALUE</b>				
At 31 DECEMBER 2020	<b>5,716</b>	<b>3,537</b>	<b>910</b>	<b>10,163</b>
At 31 December 2019	479	4,422	-	4,901

**11 Debtors**

	2020	2019
	£	£
Trade debtors	1,357	4,284
Prepayments and accrued income	1,229	1,146
	<u>2,586</u>	<u>5,430</u>

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

	2020	2019
	£	£
Trade creditors	11,188	150
Accruals	1,825	2,192
	<u>13,013</u>	<u>2,342</u>

**13 Income and Expenditure account summary**

	2020	2019
	£	£
At 1 January 2019	63,789	60,787
(Loss)/Surplus after tax for the year	4,103	3,002
At 31 December 2019	<u>67,892</u>	<u>63,789</u>

#### 14 Related Party transactions

	2020 £	2019 £
<b>Maureen Aspey</b>		
Trustee Director		
Amounts paid from Seedbed and Virgin grant for music tuition	240	525
<b>Philip J Smith</b>		
Trustee Director		
Amounts paid from Virgin as a Tutor	640	50
<b>BTS Ltd</b>		
Maurice Aspey is a director of BTS Ltd and Manages the centre		
Amounts paid from Grants for Tuition and Facilitation	960	1,170
<b>The Whistling Teapot</b>		
Angela Taylor is a director of The Whistling Teapot and a Trustee Director		
Amounts paid from Café Connect and PHE grants for meals	2,120	-

#### 15 Particulars of how particular funds are represented by assets and liabilities

At 31 December 2020	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £	Total Funds £
Tangible Fixed Assets	6,847	-	3,316	10,163	10,163
Current Assets	24,284	26,005	20,453	70,742	70,742
Current Liabilities	(13,013)	-	-	(13,013)	(13,013)
	<b>18,118</b>	<b>26,005</b>	<b>23,769</b>	<b>67,892</b>	<b>67,892</b>
At 1 January 2020	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £	Total Funds £
Tangible Fixed Assets	4,901	-	-	4,901	4,901
Current Assets	13,032	24,703	23,495	61,230	61,230
Current Liabilities	(2,342)	-	-	(2,342)	(2,342)
	<b>15,591</b>	<b>24,703</b>	<b>23,495</b>	<b>63,789</b>	<b>63,789</b>



## 16 Fund Movements

	Balance at 1 January 2020 £	Income £	Expenditure £	Transfers between funds £	Balance at 31 December 2020 £
<b>Unrestricted</b>					
Donations/Gift Aid	-	5,993	-	(5,993)	-
General funds	<b>18,250</b>	25,788	(37,569)	14,965	<b>21,434</b>
A	<b>18,250</b>	31,781	(37,569)	8,972	<b>21,434</b>
<b>Designated</b>					
Fundraising	<b>13,686</b>	2,466	(646)	-	<b>15,506</b>
Photography club	<b>499</b>	-	-	-	<b>499</b>
Seedbed Year 3	<b>518</b>	-	(1,080)	562	-
Seedbed Gift	<b>10,000</b>	-	-	-	<b>10,000</b>
B	<b>24,703</b>	2,466	(1,726)	562	<b>26,005</b>
<b>Total unrestricted and designated funds</b>	A+B <b>42,953</b>	34,247	(39,295)	9,534	<b>42,953</b>
<b>Restricted</b>					
Tudor Trust/Wellbeing	<b>10,486</b>	188	(311)	(1,401)	<b>8,962</b>
AAP	<b>699</b>	994	(1,053)	-	<b>640</b>
Virgin	<b>9,651</b>	995	(4,789)	(2,870)	<b>2,987</b>
Befriender scheme	-	270	-	-	<b>270</b>
Fresh Food Scheme	-	3,008	-	(3,008)	-
Durham Cmty action	-	2,370	(2,370)	-	-
Foodbank	-	1,409	(143)	-	<b>1,266</b>
PHE – Stamp it out	-	5,599	(1,342)	(765)	<b>3,492</b>
Café connect	-	5,459	(1,133)	(1,490)	<b>2,836</b>
C	<b>20,836</b>	20,292	(11,141)	(9,534)	<b>20,453</b>
<b>TOTAL FUNDS</b>	<b>63,789</b>	54,539	(50,436)	-	<b>67,892</b>

**17. The purpose for which the funds in note 16 are held by the charity are:**

**Unrestricted revenue funds**

These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and, subject to charity legislation, are free from all restrictions on their use.

**Designated Funds**

Fundraising	This is from money raised from events, travel club and sale of books, DVD's and refreshments and is designated for the upkeep of the building
Seedbed	This funding helps sustain the weekly wellbeing group mainly the exercise group, and the music and singing groups.
Photography club	This funding from Seedbed was to set up a photography group for those with mental health issues. To purchase equipment and pay for room hire, and exhibition space

**Restricted Funds**

Wellbeing Club	The wellbeing club is open to all, majority of who have, by definition, health/disabilities and/or learning difficulties and/or social isolation issues.
Tudor Trust	Pays for professional practitioners to deliver Art, business planning, Literacy and numeracy, and course facilitator as part of the wellbeing club.
AAP	holiday club in school holidays for children from the foodbank families
Virgin	To support the Wellbeing activities, which commences Jan 2020 This funding pays for Art tutor, music tuition, exercise group tutor, and business group,
Durham Community Action	Paid for the redevelopment of the charity's website
Befriender Scheme	Durham County Council provided mobile phones from their emergency supplies in order that volunteers could ring weekly those in the community who were vulnerable some of whom were attached to the centre's wellbeing groups
Fresh food scheme	Under the local authority Covid support scheme, funding was received for the supply and installation of a industrial fridge and freezer, to allow for the storage of fresh and frozen food, supplied by the community for vulnerable people within the community
Foodbank	Donations received from the local community and local businesses in support of the ST Pauls Centre Foodbank scheme during Covid 19
PHE – Stamp it Out	Public health England provided financial support to enable the centre to provide specific support groups for those people struggling with their mental health as a direct result of covid 19 lockdown
Café Connect	Financial support from the neighbourly budget of local councillors to enable the centre to provide tutors and food to those suffering from dementia and their carers, and those extremely vulnerable.

## 18 Ultimate controlling party

The charity is under the control of its legal members.

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

## Detailed analysis of income and expenditure for the year ended 31 December 2020 as required by the SORP 2015

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

### 19 Donations, Grants and Legacies

	Current year Unrestricted Funds 2020 £	Current year Restricted Funds 2020 £	Current year Total Funds 2020 £	Prior Year Total Funds 2019 £
<b>Donations and gifts from individuals</b>				
Small donations individually less than £1000	1,439	-	1,439	420
M & MJ Aspey	1,554	-	1,554	-
Joyce Wilson	3,000	-	3,000	-
<b>Total donations and gifts from individuals</b>	<b>5,993</b>	<b>-</b>	<b>5,993</b>	<b>420</b>
	Current year Unrestricted Funds 2020 £	Current year Restricted Funds 2020 £	Current year Total Funds 2020 £	Prior Year Total Funds 2019 £
<b>Revenue grants from government and public bodies</b>				
Seedbed Gift	-	-	-	10,000
Livin future employability	(500)	-	(500)	500
Foodbank	-	313	313	500
Virgin Money Foundation	-	-	-	9,651
Durham Community Action	-	2,370	2,370	-
Befriender scheme - Covid 19	-	270	270	-
Durham County Council - Covid 19	13,902	-	13,902	-
Fresh Food Scheme - Covid 19	-	3,008	3,008	-
DCC - Café Connect	-	5,272	5,272	-
Public Health Eng (stamp it out) suicide prevention - Eat n Meet	-	5,000	5,000	-
<b>Total public sector revenue grants</b>	<b>13,402</b>	<b>16,233</b>	<b>29,635</b>	<b>20,651</b>



## Revenue grants from government and public bodies - Prior Year analysis

	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds	
	2019	2019	2019	
	£	£	£	
Prior Year	11,000	9,651	20,651	
	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2020	2020	2020	2019
	£	£	£	£
Revenue grants and donations from non public bodies				
Foodbank donations	-	1,096	1,096	-
Rotary club	300	-	300	-
Total private sector revenue grants	300	1,096	1,396	-

## Total Donations, Grants and Legacies

Total Donations, Grants and Legacies	A1	19,695	17,329	37,024	21,071
--------------------------------------	----	--------	--------	--------	--------

All the donations and gifts in the prior year were unrestricted.

		Unrestricted Funds	Restricted Funds	Prior Year Total Funds
Prior year		2019	2019	2019
		£	£	£
Total Donations, Grants and Legacies	A1	11,420	9,651	21,071

## 20 Income from charitable activities - Trading Activities

<b>Current year</b>	<b>Current year Unrestricted Funds 2020 £</b>	<b>Current year Restricted Funds 2020 £</b>	<b>Current year Total Funds 2020 £</b>	<b>Prior Year Total funds 2019 £</b>
<b>Primary purpose and ancillary trading</b>				
Sale of goods and services in accordance with the charity's objects	-	2,963	<b>2,963</b>	4,926
Hire of Facility	2,831	-	<b>2,831</b>	13,003
Recharge of utilities	1,311	-	<b>1,311</b>	2,702
Letting of property for charitable purposes	7,944	-	<b>7,944</b>	6,944
Playgroup	329	-	<b>329</b>	915
Tea dance income & supper club	872	-	<b>872</b>	4,695
<b>Total Primary purpose and ancillary trading</b>	<b>13,287</b>	<b>2,963</b>	<b>16,250</b>	<b>33,185</b>
All the trading activities in the prior year were unrestricted.				
<b>Prior year</b>	<b>Prior Year Unrestricted Funds 2019 £</b>	<b>Prior Year Restricted Funds 2019 £</b>	<b>Prior Year Total Funds 2019 £</b>	
<b>Primary purpose and ancillary trading</b>				
Sale of goods and services in accordance with the charity's objects	1,803	3,123	<b>4,926</b>	
<b>Total Primary purpose and ancillary trading</b>	<b>30,062</b>	<b>3,123</b>	<b>33,185</b>	

21 Total Income from charitable activities

<i>Current year</i>		Current year	Current year	Current year	Prior Year
		Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
		2020	2020	2020	2019
		£	£	£	£
Total income from charitable trading		13,287	2,963	16,250	33,185
<b>Total from charitable activities</b>	<b>A2</b>	<b>13,287</b>	<b>2,963</b>	<b>16,250</b>	<b>33,185</b>

All the income in the prior year was unrestricted.

**Income from charitable activities - Prior Year analysis**

<i>Prior year</i>		Prior Year	Prior Year	Prior Year
		Unrestricted Funds	Restricted Funds	Total Funds
		2019	2019	2019
		£	£	£
Total income from charitable trading		30,062	3,123	33,185
Income from funders		-	-	-
		<b>30,062</b>	<b>3,123</b>	<b>33,185</b>

22 Income from other, non charitable, trading activities

		Current year	Current year	Current year	Prior Year
		Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
		2020	2020	2020	2019
		£	£	£	£
Income from fundraising events		1,103	-	1,103	6,840
Income from the sale of donated goods		162	-	162	85
<b>Total from other activities</b>	<b>A3</b>	<b>1,265</b>	<b>-</b>	<b>1,265</b>	<b>6,925</b>



## 23 Expenditure on charitable activities - Direct spending

<b>Current Year</b>	Current year	Current year	Current year	Prior Year
	Unrestricted	Restricted	Total	Total
	Funds	Funds	Funds	Funds
	2020	2020	2020	2019
	£	£	£	£
Gross wages and salaries - charitable activities	5,813	-	5,813	5,650
Facilitator	-	-	-	1,290
Tutors	340	4,630	4,970	5,182
Catering and refreshments	-	3,599	3,599	2,929
Materials	-	399	399	722
Admin Assistant	740	-	740	169
foodbank	-	143	143	-
<b>Total direct spending</b>	<b>B2a</b>	<b>6,893</b>	<b>8,771</b>	<b>15,664</b>

All the expenditure in the prior year was unrestricted.

<b>Prior Year</b>	Prior Year	Prior Year	Prior Year	
	Unrestricted	Restricted	Total	
	Funds	Funds	Funds	
	2019	2019	2019	
	£	£	£	
Facilitator	-	1,290	1,290	
Tutors	1,699	3,483	5,182	
Catering and refreshments	-	2,929	2,929	
Materials	626	96	722	
Admin assistant	-	169	169	
<b>Total direct spending</b>	<b>B2a</b>	<b>7,975</b>	<b>7,967</b>	<b>15,942</b>

## 24 Expenditure on charitable activities- charitable trading

<b>Current Year</b>	Current year	Current year	Current year	Prior Year
	Unrestricted	Restricted	Total	Total
	Funds	Funds	Funds	Funds
	2020	2020	2020	2019
	£	£	£	£
Play group expenses	30	-	30	462
Tea dance expenses	275	-	275	1,192
<b>Total grantmaking costs</b>	<b>B2c</b>	<b>305</b>	<b>305</b>	<b>1,654</b>

## 25 Support costs for charitable activities

<i>Current Year</i>	Current year Unrestricted Funds 2020 £	Current year Restricted Funds 2020 £	Current year Total Funds 2020 £	Prior Year Total Funds 2019 £
<b><i>Employee costs not included in direct costs</i></b>				
Travel and subsistence - staff	29	-	29	30
<b><i>Volunteer costs</i></b>				
Volunteers' expenses	474	-	474	1,024
<b><i>Premises Expenses</i></b>				
Rent payable under operating leases	200	-	200	400
Rates and water charges	671	-	671	1,554
Light heat and power	5,499	-	5,499	9,808
Cleaning and waste management	2,457	-	2,457	2,498
Premises repairs, renewals and maintenance	3,027	-	3,027	3,742
Other Premises Costs	2,525	-	2,525	1,503
Property insurance	1,739	-	1,739	2,032
<b><i>Administrative overheads</i></b>				
Telephone, fax and internet	823	-	823	879
Stationery and printing	101	-	101	383
Membership subscriptions	430	-	430	88
Software licences and expenses	828	2,370	3,198	1,022
Licences & Permits	711	-	711	1,064
Refreshments	861	-	861	322
Bad Debts	150	-	150	243
<b><i>Professional fees paid to advisors other than the auditor or examiner</i></b>				
Consultancy fees	7,350	-	7,350	5,950
<b><i>Financial costs</i></b>				
Depreciation & Amortisation in total for the period	2,768	-	2,768	1,225
<b>Support costs before reallocation</b>	<b>30,643</b>	<b>2,370</b>	<b>33,013</b>	<b>33,767</b>
<b>Total support costs - Current Year</b>	<b>30,643</b>	<b>2,370</b>	<b>33,013</b>	<b>33,767</b>

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

All the expenditure in the prior year was unrestricted.

## 26 Other Expenditure - Governance costs

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2020	2020	2020	2019
	£	£	£	£
Independent Examiner's fees	1,100	-	1,100	1,025
Companies house fee	13	-	13	13
<b>Total Governance costs</b>	<b>1,113</b>	<b>-</b>	<b>1,113</b>	<b>1,038</b>

All the expenditure in the prior year was unrestricted.

## 27 Total Charitable expenditure

<i>Current Year</i>		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2020	2020	2020	2019
		£	£	£	£
Total direct spending	<b>B2a</b>	6,893	8,771	15,664	15,942
Total grantmaking costs	<b>B2c</b>	305	-	305	1,654
Total support costs	<b>B2d</b>	30,643	2,370	33,013	33,767
Total Governance costs	<b>B2e</b>	1,113	-	1,113	1,038
<b>Total charitable expenditure</b>	<b>B2</b>	<b>38,954</b>	<b>11,141</b>	<b>50,095</b>	<b>52,401</b>
<i>Prior Year</i>		Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds	
		2019	2019	2019	
		£	£	£	
Total direct spending	<b>B2a</b>	7,975	7,967	15,942	
Total grant making costs	<b>B2c</b>	1,654	-	1,654	
Total support costs	<b>B2d</b>	33,767	-	33,767	
Total Governance costs	<b>B2e</b>	1,038	-	1,038	
<b>Total charitable expenditure</b>	<b>B2</b>	<b>44,434</b>	<b>7,967</b>	<b>52,401</b>	

## 28 Expenditure on raising funds and costs of investment management

<i>Current Year</i>		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2020	2020	2020	2019
		£	£	£	£
Cost of fundraising activities		341	-	341	5,605
Marketing & advertising of fundraising		-	-	-	173
<b>Total fundraising costs</b>	<b>B1</b>	<b>341</b>	<b>-</b>	<b>341</b>	<b>5,778</b>

All the expenditure in the prior year was unrestricted.



