

ST PAULS (SPENNYMOOR) CENTRE LTD

**ANNUAL REPORT & FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 DECEMBER 2021**

Company No 06775990

Charity No 1133347

ST PAULS (SPENNYMOOR) CENTRE LTD

FINANCIAL STATEMENTS YEAR ENDED 31 DECEMBER 2021

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ST PAULS (SPENNYMOOR) CENTRE LTD

CHAIRS REPORT

YEAR ENDED 31 DECEMBER 2021

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 2021 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 ten years and with the Covid pandemic still prevalent, it has still been a challenge. Once lockdown restrictions were gradually relaxed during April, May and June 2021 respectively and everything was 'back to normal', it was still a challenge to keep people safe, and to make sure that the building was a safe place to be. I would like to express my thanks to that small team of volunteers who willingly came every week to care for those in need of food, and those volunteers who kept the support groups running. I am grateful to Durham County Council, Durham Community Action, and our local AAP and local Councillors who have funded many Covid related support activities during this period. We have worked in partnership alongside The Whistling Teapot, and Spennymoor Youth and Community in delivering hot meals to those vulnerable people, who were still cautious about leaving their homes. With the help of our Volunteers, and funders, we have been able to continue the 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 to have a good relationship with the café and in particular with Angela Taylor the owner, with whom, in partnership we, supported once again a free Christmas Day lunch for those lonely and vulnerable people within the area.

The Mothers and Toddler group has ceased to meet and did not reopen after the pandemic. This group has been using the centre and the "old church hall", as it was previously, for 23 years. We thank Gloria May and her group of volunteers for all that they have done over the years. The decision not to re-open was due to the fact that Spennymoor had seen an increase in the activities offered to young mums and their children. There was no longer a need for us to re-start yet another group taking members from other groups.

Sadly, Stewart Wilkinson resigned to take up a new job. We thank Stewart for all his work with the centre. We welcome to the board two new directors, Laura Birkin and John May. Laura is one of our local health practitioners, who is passionate about her community. John is one of our Wellbeing tutors /volunteers responsible for the Photography group.

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 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.

Maureen Aspey (Chair of Directors) **Maureen Aspey**

Reference and Administrative information

Charity name	ST PAULS (SPENNYMOOR) CENTRE LTD
Charity Number	1133347
Company Number	6775990
Registered Office and Operational address	St Pauls Centre St Pauls Gardens Spennymoor Co. Durham DL16 7LR
Members of the Executive Committee	Mrs Maureen Aspey Mrs Gloria May Mr John May (appointed Sept 2021) Mrs Greta Taylor Rev Matt Tarling Mr. Phil Brown Ms Angela Taylor Mr Stewart Carl Wilkinson (resigned March 2021) Ms Laura Birkin (appointed Sept 2021)
Company Secretary	Mr Maurice Aspey
Centre Manager	Mr Maurice Aspey
Treasurer	Mr Maurice Aspey /Miss Debbie Hopper
Independent Examiner	Tracy Lewis Bowman 3 Bonnie Grove Byers Green Spennymoor Co Durham DL16 7QH
Bankers	Barclays Bank PLC Jenkins House Bob Hardisty Drive Bishop Auckland Co Durham DL14 7TH
Solicitors	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 2021

The Management Committee, being Trustees and Directors of the Company, present their report and financial statements for the year ended 31 December 2021.

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 (resigned March 2021)
Mrs Gloria May	Director/ Community Representative
Ms Laura Birkin	Director / Community Representative (appointed Sept 2021)
The Rev Matt Tarling	Director/Support Organisation
Ms Angela Taylor	Director/ Support Organisation
Mr John May	Director/ Support Organisation (appointed Sept 2021)

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
Miss Debbie Hopper	Minute taker

ST PAULS (SPENNYMOOR) CENTRE LTD

TRUSTEES ANNUAL REPORT

YEAR ENDED 31 DECEMBER 2021

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 tenth 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 eleventh year of the Company/Charity has been a period of further consolidation under difficult and challenging times, 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.

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.

The following groups listed below are operating from the centre. However due to the Covid pandemic, groups did not return until June/ July 2021 when all Covid restrictions were lifted. Return to the groups was slow, with some not returning until September 2021. The support groups have continued for those who are feeling isolated and lonely. These support groups commenced from meeting once a week and, with numbers increasing, their frequency was increased such that support groups later met 3 days a 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, Cobweb Orchestra, Badminton groups, Table Talk discussion group, and Spennymoor guiding ,rainbows and brownies groups. Rainbow Singers
- 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 Covid lockdown.
- Commercial companies have not returned to the centre as yet due to Covid 19
- 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 & activities for children and young people 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 slightly increased during 2021 to a figure of 9153 – an increase of 12% over the previous year due to the Covid 19 pandemic restrictions.

.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 3 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 Neighbourly Fund- Covid recovery & school holiday activities
- Wellbeing for Life for their support with Christmas Day lunch
- Durham County Council for Covid 19 recovery from loss of income

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 eleventh anniversary of the St PAULS Centre and, as part of this process; we have acquired funding from the Neighbourly budget fund to upgrade the frontage of the Centre to help with accessibility. The front doors are now automatic, and work has commenced on the pathways and the ramp. We are in the process of looking 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 2021

The financial position of the charity at 31 December 2021 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2021	2020
	£	£
Net income	37,574	4,103
Unrestricted Revenue Funds available for the general purposes of the charity	39,644	21,434
Designated Revenue Funds	35,622	26,005
Total Unrestricted Funds	75,266	47,439
Restricted Revenue Funds	30,200	20,453
Total Funds	105,466	67,892

Financial review of the position at the reporting date, 31 December 2021 .

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 2021 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' 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 February 2016), (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 21 July 2022.

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 2021

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 2021 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 18/19.

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 21st July 2022

ST PAUL'S (SPENNYMOOR) CENTRE LTD - Statement of Financial Activities for the year ended 31 December 2021

Statement of Financial Activities for the year ended 31 December 2021

	SOR P Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2021 £	2021 £	2021 £	2020 £
Income & Endowments from:					
Donations & Legacies	A1	21,969	64,448	86,417	37,024
Charitable activities	A2	10,075	6,714	16,789	16,250
Other trading activities	A3	220	-	220	1,265
Total income	A	32,264	71,162	103,426	54,539
Expenditure on:					
Raising funds	B1	-	-	-	341
Charitable activities	B2	34,648	31,204	65,852	50,095
Total expenditure	B	34,648	31,204	65,852	50,436
Net income for the year		(2,384)	39,958	37,574	4,103
Transfers between funds	C	30,211	(30,211)	-	-
Net income after transfers	A-B-C	27,827	9,747	37,574	4,103
Net movement in funds		27,827	9,747	37,574	4,103
Reconciliation of funds:-					
Total funds brought forward	E	47,439	20,453	67,892	63,789
Total funds carried forward		75,266	30,200	105,466	67,892

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 31 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

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

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 31 form an integral part of these accounts.

ST PAUL'S (SPENNYMOOR) CENTRE LTD - Resources applied in the year ended 31 December 2021 towards fixed assets for Charity use:-

	2021 £	2020 £
Funds generated in the year as detailed in the SOFA	37,574	4,103
Resources applied on functional fixed assets	(17,470)	(8,030)
Net resources available to fund charitable activities	20,104	(3,927)

Movements in revenue and capital funds for the year ended 31 December 2021

Revenue accumulated funds

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Last year Total Funds 2020 £
Accumulated funds brought forward	47,439	20,453	67,892	63,789
Recognised gains and losses before transfers	(2,384)	39,958	37,574	4,103
	45,055	60,411	105,466	67,892
(From)/To unrestricted revenue funds	30,211	(30,211)	-	-
Closing revenue funds	75,266	30,200	105,466	67,892

Designated revenue funds included within the unrestricted funds above

	Total Funds 2021 £	Last year Total Funds 2020 £
At 1 January	26,005	24,703
Transfer (to)/from revenue accumulated funds	9,617	1,302
At 31 December	35,622	26,005

The purposes for which these funds have been designated are described in Note 34 to the accounts.

Summary of funds	Unrestricted and Designated funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Last Year Total Funds 2020 £
Revenue accumulated funds	39,644	30,200	77,930	41,887
Revenue designated funds	35,622	-	35,622	26,005
Total funds	75,266	30,200	105,466	67,892

The notes attached on pages 18 to 31 form an integral part of these accounts.

ST PAUL'S (SPENNYMOOR) CENTRE LTD**Income and Expenditure Account for the year ended 31 December 2021 as required by the Companies Act 2006**

	2021 £	2020 £
Income		
Income from operations	103,426	54,539
Investment income		
Gross income in the year before exceptional items	103,426	54,539
Gross income in the year including exceptional items	103,426	54,539
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	61,997	46,214
Depreciation and amortisation	2,592	2,768
Fundraising costs	-	341
Governance costs	1,263	1,113
Realised losses on disposals of social investments which are programme related	-	-
Total expenditure in the year	65,852	50,436
Net income before tax in the financial year	37,574	4,103
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	37,574	4,103
Retained surplus for the financial year	37,574	4,103

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 31 form an integral part of these accounts.

ST PAUL'S (SPENNYMOOR) CENTRE LTD - Balance Sheet as at 31 December 2021

	Notes	SORP Ref	2021 £	2020 £
Fixed assets		A		
Tangible assets	10	A2	25,041	10,163
Current assets		B		
Debtors	11	B2	2,698	2,586
Cash at bank and in hand		B4	86,864	68,156
Total current assets			<u>89,562</u>	<u>70,742</u>
Creditors: amounts falling due within one year	12	C1	<u>(9,137)</u>	<u>(13,013)</u>
Net current assets			80,425	57,729
The total net assets of the charity			<u>105,466</u>	<u>67,892</u>

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

Restricted funds				
Restricted Revenue Funds	13	D2	30,200	20,453
Unrestricted Funds				
Unrestricted Revenue Funds	13	D3	39,644	21,434
Designated Funds				
Designated Revenue Funds	13	D3	35,622	26,005
Total charity funds			<u>105,466</u>	<u>67,892</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 21 July 2022

The notes attached on pages 18 to 31 form an integral part of these accounts.

St Paul's Centre (Spennymoor) Ltd

Notes to the Accounts for the year ended 31 December 2021

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

	2021 £	2020 £
The net surplus before tax in the financial year is stated after charging:-		
Depreciation of owned fixed assets	2,592	2,768

6 Donated goods, services and facilities

<i>Current year</i>	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
<i>Included in Other Trading Income:-</i>				
Income from the sale of donated goods	119	-	119	162
	119	-	119	162

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 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

Salary costs	2021	2020
	£	£
Gross Salaries excluding trustees and key management personnel	4,987	5,813
Total salaries, wages and related costs	4,987	5,813

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

	Equipment	Fixtures, fittings & Furnishings	Computer equipment	Total
	£	£	£	£
Cost				
At 1 January 2021	13,385	22,136	3,958	39,479
Additions		17,172	298	17,470
Disposals	-	-	-	-
At 31 DECEMBER 2021	13,385	39,308	4,256	56,949
Depreciation				
At 1 January 2021	7,669	18,599	3,048	29,316
Charge for the year	1,143	895	554	2,592
Disposals	-	-	-	-
At 31 DECEMBER 2021	8,812	19,494	3,602	31,908
NET BOOK VALUE				
At 31 DECEMBER 2021	4,573	19,814	654	25,041
At 31 December 2020	5,716	3,537	-	10,163

11 Debtors

	2021	2020
	£	£
Trade debtors	269	1,357
Prepayments and accrued income	679	1,229
Other debtors	1,750	-
	<u>2,698</u>	<u>2,586</u>

Other Debtors is the balance of an amount that was stolen from cash takings, reported to the Charity Commission 17th May 2021

12 Creditors: amounts falling due within one year

	2021	2020
	£	£
Trade creditors	5,909	11,188
Accruals	3,228	1,825
	<u>9,137</u>	<u>13,013</u>

13 Income and Expenditure account summary

	2021	2020
	£	£
At 1 January 2021	67,892	63,789
(Loss)/Surplus after tax for the year	37,574	4,103
At 31 December 2021	<u>105,466</u>	<u>67,892</u>

14 Related Party transactions

	2021 £	2020 £
Maureen Aspey		
Trustee Director		
Amounts paid from Seedbed and Virgin grant for music tuition	20	240
Philip J Smith		
Trustee Director		
Amounts paid from Virgin as a Tutor	-	640
BTS Ltd		
Maurice Aspey is a director of BTS Ltd and Manages the centre		
Amounts paid from Grants for Tuition and Facilitation	1,040	960
The Whistling Teapot		
Angela Taylor is a director of The Whistling Teapot and a Trustee Director		
Amounts paid from Café Connect and PHE grants for meals	18,249	2,120

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

At 31 December 2021	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £	Total Funds £
Tangible Fixed Assets	6,881	-	18,160	25,041	25,041
Current Assets	23,740	35,622	30,200	89,562	89,562
Current Liabilities	(9,137)	-	-	(9,137)	(9,137)
	21,484	35,622	48,360	105,466	105,466
At 1 January 2021	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)
	18,118	26,005	23,739	67,892	67,892

16 Fund Movements

	Balance at 1 January 2021 £	Income £	Expenditure £	Transfers between funds £	Balance at 31 December 2021 £
Unrestricted					
Donations/Gift Aid	-	2,384	-	(2,384)	-
General funds	21,434	27,949	(34,248)	24,509	39,644
A	21,434	30,333	(34,248)	22,125	39,644
Designated					
Fundraising	15,506	1,931	(400)	-	17,037
Photography club	499	-	-	-	499
Seedbed Gift	10,000	-	-	-	10,000
Extension fund	-	-	-	8,086	8,086
B	26,005	1,931	(400)	8,086	35,622
Total unrestricted and designated funds	A+B 47,439	32,264	(34,648)	30,211	75,266
Restricted					
Wellbeing Club	8,962	497	(1,373)	(8086)	-
AAP	640		(295)	(345)	-
Virgin	2,987	10,128	(6,236)	(3,290)	3,589
Befriender scheme	270	-	-	-	270
Foodbank	1,266	990	(366)	-	1,890
PHE – Stamp it out	3,492	3,855	(3,225)	(1,052)	3,070
Café connect	2,836	5,778	(5,697)	524	3,441
AAP Eat n meet	-	6,370	(3,918)	(800)	1,652
AAP takeaways	-	17,935	(6,109)	-	11,826
DOE Fun with food	-	1,961	(1,437)	(524)	-
DCC Fun with Food	-	2,951	(2,548)	(403)	-
AAP Buildings		20,697	-	(16,235)	4,462
C	20,453	71,162	(31,204)	(30,211)	30,200
TOTAL FUNDS	67,892	103,426	(65,852)	-	105,466

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 Gift	This funding helps sustain the weekly wellbeing group mainly the exercise group, and the music and singing groups. This has not been used in the year due to Covid restrictions
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	This fund has been transferred to designated funds for costs of extension
AAP/DOE/DCC fun with food	holiday club in school holidays for children and their families struggling throughout COVID
Virgin	To support the Wellbeing activities, which commenced Jan 2020 for 3 years. This funding pays for Art tutor, music tuition, exercise group tutor, and business group,
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
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.
AAP – Eat n Meet	Additional funding to extend the support groups to 3 days a week for those struggling with mental health as a direct result of Covid19 lockdown
AAP Takeaways	Working alongside Spennymoor Youth and Community in delivering meals to families and the elderly who were struggling throughout COVID
AAP Building alterations	From neighbourly fund of Kevin Thompson and Liz Maddison for external building alteration. Automatic doors, disabled ramp and pathway

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 2021 as required by the SORP 2015

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

19 Donations and Legacies

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Donations and gifts from individuals				
Small donations individually less than £1000	677	-	677	1,439
M & M J Aspey	-	-	-	1,554
Joyce	-	-	-	3,000
Mayor	707	-	707	-
PCP - Depledge	1,000	-	1,000	-
Total donations and gifts from individuals	2,384	-	2,384	5,993
Revenue grants from government and public bodies				
Living future employability	-	-	-	(500)
Foodbank	-	-	-	313
Virgin Money Foundation	-	9,651	9,651	-
Durham County Action	-	-	-	2,370
Befriender Scheme Covid 2019	-	-	-	270
Durham County Council Covid 2019	19,335	-	19,335	13,902
Fresh Food Scheme Covid 19	-	-	-	3,008
DCC - Café Connect	-	4,180	4,180	5,272
Public Health Eng (stamp it out) suicide prevention eat n meet	-	-	-	5,000
AAP Eat n Meet	-	6,370	6,370	-
PCP Christmas lunch	250	-	250	-
AAP Takeaways	-	17,935	17,935	-
Fun With Food	-	4,625	4,625	-
Total public sector revenue grants	19,585	42,761	62,346	29,635
Revenue grants and donations from non public bodies				
Foodbank donations	-	990	990	1,096
Rotary club	-	-	-	300
Total private sector revenue grants	-	990	990	1,396
Capital grants from government and public bodies				
AAP Building alterations	-	20,697	20,697	-
Total Donations and Legacies	A1 21,969	64,448	86,417	37,024

20 Income from charitable activities - Trading Activities

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Primary purpose and ancillary trading				
Sale of goods and services in accordance with the charity's objects	-	6,714	6,714	2,963
Hire of Facility	2,375	-	2,375	2,831
Recharge of utilities	1,770	-	1,770	1,311
Letting of property for charitable purposes	4,468	-	4,468	7,944
Playgroup	-	-	-	329
Tea dance income & supper club	1,462	-	1,462	872
Total Primary purpose and ancillary trading	10,075	6,714	16,789	16,250

21 Total Income from charitable activities

	Current year Unrestricted Funds £ 2021	Current year Restricted Funds £ 2021	Current year Total Funds £ 2021	Prior Year Total Funds £ 2020
Total income from charitable trading	10,075	6,714	16,789	16,250
Total from charitable activities	A2 10,075	6,714	16,789	16,250

22 Income from other, non charitable, trading activities

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Income from fundraising events	101	-	101	1,103
Income from the sale of donated goods	119	-	119	162
Total from other activities	A3 220	-	220	1,265

23 Expenditure on charitable activities - Direct spending

Current Year		Current year	Current year	Current year	Prior Year
		Unrestricted	Restricted	year	Total
		Funds	Funds	Total	Funds
		2021	2021	2021	2020
		£	£	£	£
Gross wages and salaries - charitable activities		4,987	-	4,987	5,813
Facilitator		-	-	-	-
Tutors		-	6,973	6,973	4,970
Catering and refreshments		-	21,116	21,116	3,599
Materials		-	1,149	1,149	399
Admin Assistant		-	1,330	1,330	740
foodbank		-	366	366	143
Total direct spending	B2a	4,987	30,934	35,921	15,664

All the expenditure in the prior year was unrestricted.

Prior Year		Prior Year	Prior Year	Prior Year
		Unrestricted	Restricted	Total
		Funds	Funds	Funds
		2020	2010	2020
		£	£	£
Gross wages and salaries - charitable activities		5,813	-	5,813
Facilitator		-	-	-
Tutors		340	4,630	4,970
Catering and refreshments		-	3,599	3,599
Materials		-	399	39
Admin assistant		740	-	740
foodbank		-	143	143
Total direct spending	B2a	6,893	8,771	15,664

24 Expenditure on charitable activities- charitable trading

Current Year		Current year	Current year	Current year	Prior Year
		Unrestricted	Restricted	year	Total
		Funds	Funds	Total	Funds
		2021	2021	2021	2020
		£	£	£	£
Play group expenses		-	-	-	30
Tea dance expenses		400	-	400	275
Total grantmaking costs	B2c	400	-	400	305

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
<i>Employee costs not included in direct costs</i>				
Travel and subsistence - staff	-	-	-	29
<i>Volunteer costs</i>				
Volunteers' expenses	75	-	75	474
<i>Premises Expenses</i>				
Rent payable under operating leases	300	-	300	200
Rates and water charges	883	-	883	671
Light heat and power	6,995	-	6,995	5,499
Cleaning and waste management	2,010	-	2,010	2,457
Premises repairs, renewals and maintenance	207	-	207	3,027
Other Premises Costs	1,472	-	1,472	2,525
Property insurance	2,526	-	2,526	1,739
<i>Administrative overheads</i>				
Telephone, fax and internet	935	-	935	823
Stationery and printing	-	-	-	101
Membership subscriptions	220	-	220	430
Software licences and expenses	860	-	860	3,198
Sundry expenses	50	-	50	-
Licences & Permits	917	270	1,187	711
Refreshments	209	-	209	861
Bad Debts	-	-	-	150
Workwear	92	-	92	-
<i>Professional fees paid to advisors other than the auditor or examiner</i>				
Legal fees	375	-	375	-
Consultancy fees	7,280	-	7,280	7,350
<i>Financial costs</i>				
Depreciation & Amortisation in total for the period	2,592	-	2,592	2,768
Support costs before reallocation	27,998	270	28,268	33,013
Total support costs	27,998	270	28,268	33,013

26 Other Expenditure - Governance costs

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Independent Examiner's fees	1,250	-	1,250	1,100
Companies house fee	13	-	13	13
Total Governance costs	1,263	-	1,263	1,113

27 Total Charitable expenditure

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Total direct spending	B2a 4,987	30,934	35,921	15,664
Total charitable trading costs	B2b 400	-	400	305
Total support costs	B2d 27,998	270	28,268	33,013
Total Governance costs	B2e 1,263	-	1,263	1,113
Total charitable expenditure	B2 34,648	31,204	65,852	50,095

28 Expenditure on raising funds and costs of investment management

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Cost of fundraising activities	-	-	-	341
Total fundraising costs	B1 -	-	-	341