

Company Registration Number - 07498784

The Charity Registration Number is :- 1140467

Wallsend Memorial Hall & People's Centre

Report and Accounts

31 March 2021

Wallsend Memorial Hall & People's Centre

Report and accounts for the year ended 31 March 2021

Contents

	Page
Trustees' Annual Report	1
Statement of directors' responsibilities	6
Independent Accountant's Report	7
<i>Funds Statements:-</i>	
Statement of Financial Activities	9
Statement of Financial Activities - Prior Year statement	10
Movements in funds	12
Revenue Funds	12
Fixed Asset funds	12
Income and Expenditure account	13
Summary of funds	12
Balance sheet	14
Notes to the accounts	15

Wallsend Memorial Hall & People's Centre

Company Registration Number - 07498784

Trustees' Annual Report for the year ended 31 March 2021

The Trustees present their Report and Accounts for the year ended 31 March 2021, which also comprises the Directors' Report required by the Companies Act 2006.

Reference and administrative details

The charity name.

The legal name of the charity is:- Wallsend Memorial Hall & People's Centre.

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1140467.

The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

The charity is constituted as a company limited by guarantee, registered under the Companies Acts . The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation.

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

By operation of law all, trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals.

The principal operating address and telephone number of the charity are:-

10 Frank Street
Wallsend, Tyne & Wear
NE28 6RN
Telephone 0191 2634852

The registered office of the charity for Companies Act purposes is the same as the operating address shown above.

The Trustees in office on the date the report was approved were:-

L Spillard
M Madden
N Barker
J Hunter
Dr J Matthews
M Lisle
M Riley
B Topping

The following persons served as Trustees during the year ended 31 March 2021 :-

The trustees who served as a trustee in the reporting period, and, if applicable, their dates of appointment or resignation during the year were:-.

L Spillard
M Madden
M H Hardy - resigned 21/06/2021
N Barker
J Hunter
Dr J Matthews
M Lisle
M Riley
T Docherty - resigned 19/09/2021
B Topping
M Levy - resigned 24/11/2021

The trustee body comprises a minimum of 3 trustees. At the Annual General Meeting, trustees may be subject to a cycle of review or retirement at the discretion of the trustees.

All the trustees are also members of the charity.

Wallsend Memorial Hall & People's Centre

Company Registration Number - 07498784

Trustees' Annual Report for the year ended 31 March 2021

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

The purpose of the charity is the furtherance of any charitable purpose for the persons living in Wallsend and the neighbouring area.

The main activities undertaken in relation to those purposes during the year.

The Charity, in line with government guidance, closed our building to the public in March 2020 due to the Coronavirus pandemic and this position continued for a good proportion of this financial year. We opened intermittently for some services through the year depending on the level of restrictions and government guidance. For example, socially distanced lunch clubs ran when they could and services utilised our space for emergency face to face meetings for those most marginalised and in crisis, when only face to face would do. We ensured robust risk assessments were in place and government guidance was interpreted, understood by all and implemented.

The shutdown was a challenge for ourselves as well as our tenants, whom we supported in a variety of ways, utilising our business support partner as a key player.

Whilst we could not use our building for face to face services we moved and adapted our service offer to ensure those in need and most importantly those communities disproportionately affected by the effects of COVID 19, could benefit.

We undertook weekly food and toiletry parcel deliveries offering residents weekly contact on their doorstep. Our cohort group for this service were older isolated residents, carers, those with lifelong limiting conditions, those with learning disabilities and mental health challenges, BAME, lone men, children and families. Many were "gig economy" income workers who lost all income overnight and could not benefit from other government schemes.

Working with our project partners, especially The Peoples Advice Service, we were able to meet immediate need, build trusting relationships, signpost people to other services and do relevant and appropriate income maximisation and welfare rights checks, bringing not only much needed resources to the individual and their families but to the local economy.

We developed and delivered a response to the Marcus Rashford free school meal campaign. Working in partnership with local businesses and North Tyneside Council, we made use of surplus food, cooking and delivering meals to children, compliant with school meals standards. We added value by providing meals, recipes and other food and toiletry options for the whole family. We identified particularly needy larger families who are affected by the Benefit Cap. Many of these families are living in relatively expensive housing compared to income, which reduces and at times takes all disposable income.

This area of work was extremely successful, extending our reach and bringing in new audiences, especially children and families. We recruited new volunteers who supported a Christmas project which saw beneficiaries receive food hampers, freshly cooked and prepared meals, toiletries and cleaning goods alongside gifts, including donations from local businesses and the community.

We received a further commission from North Tyneside Council to support residents aged 55+ with health needs. This enabled food and doorstep contact to be maintained. All food work utilised surplus food from a range of providers, contributing to the environmental agenda and raising awareness.

The delivery of our North Tyneside CCG funded Dancing for the Brian Project was particularly challenging due to the pandemic, however we kept contact with all, offering other services and opportunities. We also built relationships with other providers to share resources, skills and learning.

The charity was commissioned by The Good Things Foundation to deliver Census 2021 Support Service to provide support to those without digital skills or access to participate.

We played a role in local forums and networks such as a newly developed food forum for the borough.

Wallsend Memorial Hall & People's Centre

Company Registration Number - 07498784

Trustees' Annual Report for the year ended 31 March 2021

The main activities undertaken during the year to further the charity's purpose for the public benefit.

All our activities are focused on benefiting the public by:

- maintaining a historic building as a community hub in the heart of Wallsend for the benefit of the community.
- providing food support and keeping in touch with those who live in poverty and have been disproportionately affected by Covid19.
- offering training and voluntary opportunities for the unemployed.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

The contribution of volunteers during the year.

Volunteering is a key characteristic of and central to our organisation and all contributions are truly valued.

We had the benefit of a number of new volunteers who joined our cohort group as a response to COVID. The Trustees would like to place on record their thanks to all who gave their time, without them we could not have achieved the outcomes we did or responded to those who required our services.

The main achievements and performance of the charity during the year.

Supported by the Community Foundation Growth and Resilience Fund we were able to continue to work with H.C. Horizons on planning, supporting organisational and business development work, governance and increasing income.

The difference the charity's performance during the year has made to the beneficiaries of the charity.

Our monitoring and evaluation methods tell us that

- residents feel more supported and connected in our community and happier and healthier.
- volunteers report improved health and wellbeing.
- children and young people loved our food provision, it made them happy and they had tried different healthy foods.
- residents reported cooking from scratch more and snacking less.
- beneficiaries stated they could budget better.
- all beneficiaries had eaten more fruit and vegetables and used less takeaway and convenience food options.
- people reported having increased energy and felt better able to cope in challenging times.

The degree to which the achievements and performance during the year have benefited wider society.

We have focused this year on mitigating the impact of increased social isolation and financial deprivation due to the Coronavirus pandemic.

Our work has extended our reach within the local community, particularly with families with pre and primary school children. This has enabled us to successfully expand our partnership work this year delivering active, fun, school holiday activities and meals.

Wallsend Memorial Hall & People's Centre

Company Registration Number - 07498784

Trustees' Annual Report for the year ended 31 March 2021

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

Our trustee enrolment procedures are in line with charity guidelines. An induction pack is issued and the chair of the trustees meets with new trustees to ensure any training needs or support is available.

Bankers	Unity Trust Bank plc. Nine Brindleyplace, Birmingham. B1 2HB
Surveyors	Biffinger GVA. Central Square, Forth Street, Newcastle Upon Tyne. NE1 3PJ

Financial review

The charity's financial position at the end of the year ended 31 March 2021

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

	2021 £	2020 £
Net income	55,840	11,317
Unrestricted Revenue Funds available for the general purposes of the charity	426,988	370,582
Restricted Revenue Funds	12,060	8,429
Restricted Fixed Asset Funds	386,119	390,316
Total Restricted Funds	398,179	398,745
Total Funds	825,167	769,327

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

The Charity has benefited from various covid grant assistance during these difficult times. The trustees consider the financial performance of the charity during the year to have been satisfactory.

The charity defined available reserves at 31st March 2021 are calculated as follows:

	2021 £
Unrestricted Reserves	426,988
Less: Net fixed assets:	
Fixed assets	1,888,724
Restricted fixed asset	(386,119)
Secured bank loan	(1,157,016)
Charity defined available reserves	81,399

The Charity has achieved the level of available reserves necessary to comply with the policy on reserves stated below.

The charity continues to be dependent upon the support of its major lender the Social Investment Business which, in the spirit of true partnership, continues to play a positive role supporting the charity. Social Investment Business has further extended the full loan repayment holiday, with a 0% interest rate, enabling the charity to continue to progress, explore other opportunities and test viability. This arrangement is due for review at the end of April 2022.

Policies on reserves.

The current aim of the charity is to provide a funding buffer of 3 months direct charitable expenditure within the available reserves as defined by the charity. The charity defines available reserves as unrestricted reserves less fixed assets after deduction of secured borrowings and restricted fixed asset fund.

Wallsend Memorial Hall & People's Centre

Company Registration Number - 07498784

Trustees' Annual Report for the year ended 31 March 2021

Going Concern

The ongoing Covid-19 pandemic led to the UK government taking stringent action, including lockdowns and restrictions on people gathering indoors. As a consequence the centre was closed to the public for most of 2020 and the three months of 2021. When allowed to open we took a number of measures to monitor and mitigate the effects of Covid-19 including introducing government recommended Health and Safety practice such as social distancing, minimal numbers of people in the building and provision of PPE.

In line with the guidelines for community centres we were able to continue providing food to support those in need.

Although our revenue for activities and room bookings ceased, the Government Business Support Grants helped mitigate the impact. We successfully applied for grant funding and in addition were commissioned by the local authority which enabled us to expand our food work and remain viable.

Following the lifting of government restrictions we have restarted our Lunch Clubs, and Dancing for the Brain which is commissioned by North Tyneside CCG. Room bookings for events in our Ballroom and meeting rooms are increasing satisfactorily. Our tenant Move It Studios and other local dance schools are up and running again and we have a new tenant in the building.

The Memorial Hall has been hosting a vaccination centre offered by a pharmacy since the beginning of July 2021 which will continue until at least the end of December. This has generated additional room rental income.

At this stage, the financial impact on the Charity has not been significant as our funding has enabled us to explore other service provision and test viability.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Details of The Independent Examiner

C M Spurrell
Chartered Certified Accountant
Derwentside Business Centre
Consett Business Park
Consett
County Durham
DH8 6BP

Wallsend Memorial Hall & People's Centre

Company Registration Number - 07498784

Trustees' Annual Report for the year ended 31 March 2021

Statement of the Directors Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, 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 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

In particular, the Companies Act 2006 and charity law require the Board of Trustees 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 Board is required 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 the Companies Act 2006 and comply with regulations made under the Charities Act. 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.

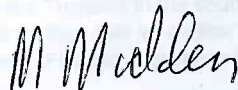
Method of preparation of accounts - Small company provisions

The financial statements are set out on pages 9 to 29.

The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016)

These financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.

This report was approved by the board of trustees on 1 December 2021.



M Madden
Director and Trustee

Wallsend Memorial Hall & People's Centre

Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the year ended 31 March 2021

I report to the Trustees on my examination of the financial statements of the charitable company on pages 9 to 29 for the year ended 31 March 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) 2015, (as amended by the Bulletin issued in October 2018 and 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 15.

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

As described on page 6, you, the charitable company's Trustees, who are also the Directors of the Company for the purposes of Company law, are responsible for the preparation of the financial statements in accordance with the Companies Act 2006, 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 memorandum and articles of the charity for the conducting of an audit, and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to Section 476 of the Companies Act 2006. 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 charitable company and of the accounting systems employed by the charitable company 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

Wallsend Memorial Hall & People's Centre

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:-

The accounts of this charitable company are not required to be audited under Part 16 of the Companies Act 2006;

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

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 Section 386 of the Companies Act 2006 and 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 section 396 of the Companies Act 2006 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) 2015, (as amended by the Bulletin issued in October 2018 and 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:-



C M Spurrell - Independent Examiner

Chartered Certified Accountant

Derwentside Business Centre
Consett Business Park
Consett
County Durham
DH8 6BP

This report was signed on 1 December 2021

Wallsend Memorial Hall & People's Centre - Statement of Financial Activities for the year ended 31 March 2021

Statement of Financial Activities (including the Income and Expenditure Account for the year ended 31 March 2021, as required by the Companies Act 2006)

	SORP 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	50,257	64,405	114,662	17,865
Charitable activities	A2	53,448	-	53,448	102,449
Investments	A4	55,051	-	55,051	108,941
Other	A5	-	-	-	958
Total income	A	158,756	64,405	223,161	230,213
Expenditure on:					
Charitable activities	B2	104,952	62,369	167,321	218,896
Total expenditure	B	104,952	62,369	167,321	218,896
Net income for the year		53,804	2,036	55,840	11,317
Transfers between funds	C	2,602	(2,602)	-	-
Net income after transfers	A-B-C	56,406	(566)	55,840	11,317
Net movement in funds		56,406	(566)	55,840	11,317
Reconciliation of funds:-	E				
Total funds brought forward		370,582	398,745	769,327	758,010
Total funds carried forward		426,988	398,179	825,167	769,327

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 15 to 29 form an integral part of these accounts.

Wallsend Memorial Hall & People's Centre - Statement of Financial Activities for the year ended 31 March 2021

Wallsend Memorial Hall & People's Centre - Analysis of prior year total funds, as required by paragraph 4.2 of the SORP

	SORP Ref	Prior Year Unrestricted Funds 2020 £	Prior Year Restricted Funds 2020 £	Prior Year Total Funds 2020 £
Income & Endowments from:				
Donations & Legacies	A1	3,511	14,354	17,865
Charitable activities	A2	102,449	-	102,449
Other trading activities	A3	-	-	-
Investments	A4	108,941	-	108,941
Other	A5	958	-	958
Total income	A	215,859	14,354	230,213
Expenditure on:				
Raising funds	B1	-	-	-
Charitable activities	B2	212,971	5,925	218,896
Other	B3	-	-	-
Tax on surplus on ordinary activities	B3	-	-	-
Other taxation	B3	-	-	-
Total expenditure	B	212,971	5,925	218,896
Net gains on investments	B4	-	-	-
Net income for the year		2,888	8,429	11,317
Transfers between funds	C	4,197	(4,197)	-
Net income after transfers		7,085	4,232	11,317
Net movement in funds		7,085	4,232	11,317
Reconciliation of funds:-				
Total funds brought forward	E	363,497	394,513	758,010
Total funds carried forward		370,582	398,745	769,327

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 15 to 29 form an integral part of these accounts.

Wallsend Memorial Hall & People's Centre - Statement of Financial Activities for the year ended 31 March 2021

Wallsend Memorial Hall & People's Centre - Resources applied in the year ended 31 March 2021 towards fixed assets for Charity use:-

	2021	2020
	£	£
Funds generated in the year as detailed in the SOFA	55,840	11,317
Net resources available to fund charitable activities	<u>55,840</u>	<u>11,317</u>

The resources applied on fixed assets for charity use represents the cost of additions less proceeds of any disposals.

The notes attached on pages 15 to 29 form an integral part of these accounts.

Wallsend Memorial Hall & People's Centre - Statement of Financial Activities for the year ended 31 March 2021

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

Revenue accumulated funds

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Last year Total Funds 2020 £
Accumulated funds brought forward	370,582	8,429	379,011	363,497
Recognised gains and losses before transfers	53,804	2,036	55,840	11,317
	424,386	10,465	434,851	374,814
(From)/To unrestricted revenue funds	2,602	1,595	4,197	4,197
Closing revenue funds	426,988	12,060	439,048	379,011
Fixed asset funds	Designated Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Last year Total Funds 2020 £
At 1 April	-	390,316	390,316	394,513
Transfer (to)/from revenue funds	-	(4,197)	(4,197)	(4,197)
At 31 March	-	386,119	386,119	390,316

The purposes of the transfers to fixed asset funds are described in Note 23 to the accounts and under the accounting policy 'Accounting for capital grants and fixed asset funds.'

Summary of funds

	Unrestricted and Designated funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Last Year Total Funds 2020 £
Revenue accumulated funds	426,988	12,060	439,048	379,011
Fixed asset funds	-	386,119	386,119	390,316
Total funds	426,988	398,179	825,167	769,327

The notes attached on pages 15 to 29 form an integral part of these accounts.

Wallsend Memorial Hall & People's Centre - Statement of Financial Activities for the year ended 31 March 2021

**Wallsend Memorial Hall & People's Centre
Income and Expenditure Account for the year ended 31 March 2021 as required by the Companies Act 2006**

	2021 £	2020 £
Income		
Income from operations	168,110	120,314
Investment income		
Income from investments, other than interest receivable	55,050	108,934
Interest receivable	1	7
Other operating income	-	958
Gross income in the year before exceptional items	223,161	230,213
Gross income in the year including exceptional items	223,161	230,213
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	146,310	196,538
Depreciation and amortisation	18,611	19,831
Governance costs	2,400	2,527
Realised losses on disposals of social investments which are programme related	-	-
Total expenditure in the year	167,321	218,896
Net income before tax in the financial year	55,840	11,317
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	55,840	11,317
Retained surplus for the financial year	55,840	11,317

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 15 to 29 form an integral part of these accounts.

Wallsend Memorial Hall & People's Centre - Balance Sheet as at 31 March 2021

	SORP		2021	2020
	Note	Ref	£	£
Fixed assets	A			
Tangible assets	11	A2	1,513,724	1,532,335
Investments held as fixed assets	12	A4	375,000	375,000
Total fixed assets			1,888,724	1,907,335
Current assets	B			
Debtors	13	B2	14,432	33,188
Cash at bank and in hand		B4	95,979	20,859
Total current assets			110,411	54,047
Creditors: amounts falling due within one year	14	C1	(16,952)	(35,039)
Net current assets			93,459	19,008
			1,982,183	1,926,343
Net assets				
Creditors: amounts falling due after more than one year	15	C2	(1,157,016)	(1,157,016)
The total net assets of the charity			825,167	769,327

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

Restricted funds				
Restricted Revenue Funds	21	D2	12,060	8,429
Restricted Fixed Asset Funds	21	D2	386,119	390,316
			398,179	398,745
Unrestricted Funds				
Unrestricted Revenue Funds	21	D3	426,988	370,582
			426,988	370,582
Designated Funds				
Total charity funds			825,167	769,327

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 directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 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 8.

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.

L A Spillard

L Spillard

Trustee

Approved by the board of trustees on 1 December 2021

The notes attached on pages 15 to 29 form an integral part of these accounts.

Wallsend Memorial Hall & People's Centre

Notes to the Accounts for the year ended 31 March 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) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW), effective January 2016, 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) 2015, (as amended by the Bulletin issued in October 2018 and 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.

Further details of measurement and estimation bases used within these accounts are set out below in the detailed accounting policies below.

Going Concern

The charity continues to be dependent on continuing support of Social Investment Business and as a consequence the going concern is dependent on this support. Social Investment Business has again extended the full loan repayment holiday and 0% interest until April 2022. 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 and considering the impacts of Covid-19 pandemic as highlighted in the Trustees' report, 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.

The trustees are adopting a risk management policy which includes regular assessments of all perceived risks faced by the charity. Significant risks are dealt with as a matter of priority and progress reported at each board meeting.

Policies relating to categories of income and income recognition.

Nature of income

All incoming resources are included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. 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. The following specific policies are applied to particular categories of income:

Categories of Income

Voluntary income received by way of grants, donations and gifts is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

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.

Investment income is included when receivable.

Accounting for deferred income and income received in advance

Where terms and conditions relating to income have not been met or uncertainty exists as to whether the charity can meet any terms or conditions otherwise within its control, income is not recognised but is deferred as a liability until it is probable that the terms or conditions imposed can be met.

Any grant that is subject to performance-related conditions received in advance of delivering the goods and services required by that condition, or is subject to unmet conditions wholly outside the control of the recipient charity, is accounted for as a liability and shown on the balance sheet as deferred income. Deferred income is released to income in the reporting period in which the performance-related or other conditions that limit recognition are met.

When income from a grant or donation has not been recognised due to the conditions applying to the gift not being wholly within the control of the recipient charity, it is disclosed as a contingent asset if receipt of the grant or donation is probable once those conditions are met.

Where time related conditions are imposed or implied by a funder, then the income is apportioned to the time periods concerned, and, where applicable, is accounted for as a liability and shown on the balance sheet as deferred income. When grants are received in advance of the expenditure on the activity funded by them, but there are no specific time related conditions, then the income is not deferred.

Any condition that allows for the recovery by the donor of any unexpended part of a grant does not prevent recognition of the income concerned, but a liability to any repayment is recognised when repayment becomes probable.

Wallsend Memorial Hall & People's Centre

Notes to the Accounts for the year ended 31 March 2021

Donated goods, facilities and services

Donated fixed assets are recognised at the current fair value. All such donations are recognised as donation income, and debited to fixed assets.

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.

The carrying amount of any stock held for distribution is assessed for impairment at the reporting date. All donated goods are recognised as donation income, and debited to trading stock. When trading stock is subsequently sold, or appropriated to meet an expense, then the carrying value of the stock is recognised as an expense. In accordance with the SORP, goods donated for distribution to beneficiaries, or for consumption by the charity are included in '*legacies and donations*'. Goods donated for resale are included in '*Income from other trading activities*'

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt. If the goods held are to be distributed freely or for a nominal consideration, then the carrying amount is subsequently adjusted to reflect the lower of deemed cost adjusted for any loss of service potential and replacement cost. Replacement cost is the economic cost incurred if the charity was to replace the service potential of the donated goods at its own expense in the most economic manner.

Donated services and facilities (including seconded staff and use of property) are included in the accounts on the basis of the value of the gift to the charity.

All donated services and facilities are recognised as donation income when received, (provided the value of the gift can be measured reliably) and recognised as an expense with an equivalent value.

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

Recognition of liabilities and expenditure

All expenditure is accounted for on an accruals basis as a liability is incurred.

Costs of generating funds comprise costs associated with income.

Governance costs include costs associated with meeting the constitutional and statutory requirements of the charity and include the accountancy fees and costs linked to the strategic management of the charity.

Support costs include central functions.

Allocating costs to activities

Direct costs that are specifically related to an activity are allocated to that activity. Shared direct costs and support costs are apportioned between activities on a basis consistent with the use of the resources.

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 Note 6.

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

Fixed Asset Investments

Fixed asset investments in investment properties are shown initially at their market value at the balance sheet date at the end of the financial period. Investment properties are not depreciated.

All gains on fixed asset investments, whether realised or unrealised, are included in row B4 of the Statement of Financial Activities.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition. It is the policy of this charity to only capitalise assets with an original cost value in excess of £300.

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.

Freehold premises	1 % straight line
Fixtures & Fittings	10 % straight line
Computer equipment	33.33 % straight line

A regular annual review of the likelihood of asset impairment is undertaken.

Wallsend Memorial Hall & People's Centre

Notes to the Accounts for the year ended 31 March 2021

Accounting for capital grants and fixed asset funds.

Gifts of tangible fixed assets or grants of a capital nature, given for the purposes of acquiring specific assets to be fully utilised in the furtherance of the objects of the charity, are credited to fixed asset funds after the donated asset has been received or sums have been properly expended on the restricted purpose.

Where the terms of the gift require the charity to hold the asset on an ongoing basis for a specific purpose, then the fixed asset fund so created is categorised as a restricted fixed asset fund, and the relevant restrictions are noted in the fixed asset note 11.

Where the terms of the gift are met once the asset is acquired, so allowing the charity to use the asset on an unrestricted basis, including the right to receive the proceeds of any future sale of the asset on an unrestricted basis, then the fixed asset fund so created is categorised as a designated fixed asset fund.

When assets are acquired for the furtherance of the charity's objects, utilising the charity's own unrestricted funds, a transfer is made from unrestricted funds to a designated fixed asset fund.

Whether acquired with unrestricted or restricted funds, the asset acquired is initially shown in the balance sheet at the full cost of acquisition or subsequent revaluation.

As the related assets are depreciated, in accordance with the depreciation policy, in order to reflect the diminution in the asset, a transfer is made from the relevant fixed asset funds to either unrestricted or restricted revenue funds, as appropriate to the terms of the original gift, if any.

Insofar as this policy relates to Government grants and to the extent that it may be a departure from the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), such departure is justified on the basis that it is in order to comply with the SORP.

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 arising from a past event that will result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

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.

Leasing and hire purchase contracts and commitments

Assets held under finance leases and hire purchase contracts, which are those where substantially all the risks and rewards of ownership of the asset have passed to the charity, are capitalised in the balance sheet and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability.

The interest element of the rental obligations is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding.

Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

Fund Accounting

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

There are no designated funds.

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.

There are no endowment funds.

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.

Wallsend Memorial Hall & People's Centre

Notes to the Accounts for the year ended 31 March 2021

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 has a longstanding loan arrangement with Social Investment Business with an original repayment term of 20 years. In June 2019 the charity secured a 12 month loan repayment holiday with 0% interest from Social Investment Business. This repayment holiday was subsequently extended to May 2021 and then again to April 2022. The amount outstanding at the balance sheet date is shown within amounts due after more than one year.

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	18,611	19,831

6 The contribution of volunteers

The charity depends on the support of its volunteers for the smooth running of the hall. This is much appreciated. The arrangements with volunteers 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.

7 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.

8 Trustees' expenses

The expenses reimbursed to trustees, or paid directly to third parties, in the current or prior year, was as shown below.

	2021	2020
	£	£
The amount reimbursed to trustees	-	367

The nature of the trustees' expenses was travel & subsistence and reimbursement of charity expenses paid by trustees.

The number of trustees to whom expenses were reimbursed was 0

Wallsend Memorial Hall & People's Centre

Notes to the Accounts for the year ended 31 March 2021

9 Deferred income - Unrestricted and Designated funds

<i>Current Year</i>	Opening Deferrals	Released from prior years	Received less released in year	Deferred at year end
	£	£	£	£
Shop rental	8,658	8,658	4,962	4,962
Room rental	2,083	2,083	1,250	1,250
Ballroom/event room hire	2,432	2,432	2,681	2,681
Total	13,173	13,173	8,893	8,893

	2021	2020
	£	£
These deferrals are included in creditors	8,893	13,173

<i>Prior Year</i>	Opening Deferrals	Released from prior years	Received less released in year	Deferred at year end
	£	£	£	£
Shop rental	14,678	14,678	8,658	8,658
Room rental	10,014	10,014	2,083	2,083
Ballroom/event room hire	1,708	1,708	2,432	2,432
Total	26,400	26,400	13,173	13,173

	2020	2019
	£	£
These deferrals are included in creditors	13,173	26,400

The deferrals included in creditors relate to funding specified by the funders and service users as relating to specific periods and represent those parts of unrestricted funds which relate to periods subsequent to the accounting year end and are treated as income in advance, or, alternatively, where there are conditions which must be fulfilled prior to entitlement or use of the unrestricted funds by the charity.

10 Deferred income - Restricted funds

<i>Current Year</i>	Opening Deferrals	Released from prior years	Received less released in year	Deferred at year end
	£	£	£	£
NHS CCG - Dancing for the Brain	895	895	-	-
Total	895	895	-	-

	2021	2020
	£	£
These deferrals are included in creditors	-	895

<i>Prior Year</i>	Opening Deferrals	Released from prior years	Received less released in year	Deferred at year end
	£	£	£	£
NHS CCG - Dancing for the Brain	-	-	895	895
Total	-	-	895	895

	2020	2019
	£	£
These deferrals are included in creditors	895	-

The deferrals included in creditors relate to funding specified by the funders as relating to specific periods and represent those parts of restricted funds which relate to periods subsequent to the accounting year end and are treated as grants in advance, or, alternatively, where there are conditions which must be fulfilled prior to entitlement or use of the restricted funds by the charity .

Wallsend Memorial Hall & People's Centre

Notes to the Accounts for the year ended 31 March 2021

11 Tangible fixed assets

<i>Current Year</i>	Land and Buildings	Plant & Machinery	Motor Vehicles	Total
	£	£	£	£
Cost				
At 1 April 2020	1,641,603	41,023	-	1,682,626
At 31 March 2021	1,641,603	41,023	-	1,682,626
Depreciation				
At 1 April 2020	124,344	25,947	-	150,291
Charge for the year	16,416	2,195	-	18,611
At 31 March 2021	140,760	28,142	-	168,902
Net book value				
At 31 March 2021	1,500,843	12,881	-	1,513,724
At 31 March 2020	1,517,259	15,076	-	1,532,335

<i>Prior Year</i>	Land and Buildings	Plant & Machinery	Motor Vehicles	Total
	£	£	£	£
Cost				
01 April 2019	1,641,603	41,023	-	1,682,626
31 March 2020	1,641,603	41,023	-	1,682,626
Depreciation				
01 April 2019	107,928	22,532	-	130,460
Charge for the year	16,416	3,415	-	19,831
31 March 2020	124,344	25,947	-	150,291
Net book value				
31 March 2020	1,517,259	15,076	-	1,532,335
31 March 2019	1,533,675	18,491	-	1,552,166

A significant element of the fixed assets were acquired with the aid of grants and there are restrictions upon the manner in which the assets can be dealt with imposed by the grant making authorities.

All assets are used for direct charitable purposes.

Net book value of assets included above which were funded by restricted funds and where the charity is required under the terms of the gift to hold the asset on an ongoing basis.

	2021	2020
	£	£
Total of assets funded by restricted funds	386,119	390,316

Wallsend Memorial Hall & People's Centre

Notes to the Accounts for the year ended 31 March 2021

12 Investments held as fixed assets

<i>Current Year</i>	Investments in subsidiaries	Listed investments	Other Classes of Investment	Total
	£	£	£	£
Carrying values of investments				
At 1 April 2020	-	-	375,000	375,000
At 31 March 2021	-	-	375,000	375,000

Analysis between fair value and historical cost

Investments as above held at fair value	-	-	375,000	375,000
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Analysis of Other Classes of Investment

	Included at historical cost, less write down	Included at fair value	Total
	£	£	£
Investment properties			
At 1 April 2020	-	375,000	375,000
At 31 March 2021	-	375,000	375,000

Summary of other classes of investments at 31 March 2021

Investment properties	-	375,000	375,000
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<i>Prior Year</i>	Investments in subsidiaries	Listed investments	Other Classes of Investment	Total
	£	£	£	£
Carrying values of investments				
01 April 2019	-	-	375,000	375,000
31 March 2020	-	-	375,000	375,000

Analysis between fair value and historical cost

Investments as above held at fair value	-	-	375,000	375,000
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Analysis of Other Classes of Investment

	Included at historical cost, less write down	Included at fair value	Total
	£	£	£
Investment properties			
01 April 2019	-	375,000	375,000
31 March 2020	-	375,000	375,000

Summary of other classes of investment at 31 March 2020

Investment properties	-	375,000	375,000
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The investment property was revalued in February 2016 by Bilfinger GVA assuming vacant possession.

13 Debtors

	2021 £	2020 £
Trade debtors	13,370	32,424
Prepayments and accrued income	1,062	764
	14,432	33,188

Wallsend Memorial Hall & People's Centre

Notes to the Accounts for the year ended 31 March 2021

14 Creditors: amounts falling due within one year	2021	2020
	£	£
Trade creditors	2,474	13,290
Accruals	5,585	7,681
Deferred Income - Unrestricted & designated funds	8,893	13,173
Deferred Income - Restricted funds	-	895
	16,952	35,039
15 Creditors: amounts falling due after one year	2021	2020
	£	£
Bank loans and overdrafts	1,157,016	1,157,016
16 Assets of the charity charged to meet its liabilities	2021	2020
	£	£
The Social Investment Business loan is secured by a legal charge over the charity's freehold property and assets. The original loan repayment term was 20 years however this has been extended by the lender via the granting of repayment holidays.		
At the Balance Sheet date, the amount secured is estimated to be	1,157,016	1,157,016
17 Financial commitments under operating leases	2021	2020
	£	£
At the year end the charity had annual commitments under non-cancellable operating leases as set out below:		
Operating leases which expire: within one year	1,014	1,014
18 Income and Expenditure account summary	2021	2020
	£	£
At 1 April 2020	769,327	758,010
Surplus after tax for the year	55,840	11,317
At 31 March 2021	825,167	769,327
19 Related party transactions	2021	2020
	£	£
The People's Advice Service		
M Madden (trustee of Wallsend Memorial Hall & People's Centre) and K Hardy (spouse of M Hardy - trustee of Wallsend Memorial Hall & People's Centre) are co-directors of The People's Advice Service.		
The People's Advice Service was engaged by Wallsend Memorial Hall & People's Centre to supply temporary support cover in August 2019.		
Amount due to the related party during the year		920
G Madden		
G Madden is the son of M Madden - trustee of Wallsend Memorial Hall & People's Centre.		
G Madden is engaged by the charity via a service level agreement to supply centre management services. This arrangement began in March 2019.		
Amount due to the related party	16,162	16,830

Wallsend Memorial Hall & People's Centre

Notes to the Accounts for the year ended 31 March 2021

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

At 31 March 2021	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	1,127,605	-	386,119	1,513,724
Investments at valuation:-				
Fixed asset investments	375,000	-	-	375,000
Current Assets	98,351		12,060	110,411
Current Liabilities	(16,952)	-	-	(16,952)
Long Term Liabilities	(1,157,016)	-	-	(1,157,016)
	426,988	-	398,179	825,167

At 1 April 2020	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	1,142,019	-	390,316	1,532,335
Investments at valuation:-				
Fixed asset investments	375,000	-	-	375,000
Current Assets	44,723	-	9,324	54,047
Current Liabilities	(34,144)	-	(895)	(35,039)
Long Term Liabilities	(1,157,016)	-	-	(1,157,016)
	370,582	-	398,745	769,327

21 Change in total funds over the year as shown in Note 20 , analysed by individual funds

	Funds brought forward from 2020	Movement in funds in 2021	Transfers between funds in 2021	Funds carried forward to 2022
Current Year				
	£	See Note 22 £	See Note 23 £	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	370,582	53,804	2,602	426,988
Total unrestricted and designated funds	370,582	53,804	2,602	426,988
Restricted funds:-				
Restricted Fixed Asset Funds	390,316	-	(4,197)	386,119
National Lottery Community Fund Awards for All	7,129	(1,390)	-	5,739
NHS CCG - Dancing for the Brain	1,300	5,021	-	6,321
National Lottery Community Fund - Covid Response	-	(1,595)	1,595	-
Total restricted funds	398,745	2,036	(2,602)	398,179
Total charity funds	769,327	55,840	-	825,167

	Funds brought forward from 2019	Movement in funds in 2020	Transfers between funds in 2020	Funds carried forward to 2021
Prior Year				
	£	See Note 22 £	See Note 23 £	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	363,497	2,888	4,197	370,582
Total unrestricted and designated funds	363,497	2,888	4,197	370,582
Restricted funds:-				
Restricted Fixed Asset Funds	394,513	-	(4,197)	390,316
National Lottery Community Fund Awards for All		7,129		7,129
NHS CCG - Dancing for the Brain		1,300		1,300
Total restricted funds	394,513	8,429	(4,197)	398,745
Total charity funds	758,010	11,317	-	769,327

Wallsend Memorial Hall & People's Centre

Notes to the Accounts for the year ended 31 March 2021

22 Analysis of movements in funds over the year as shown in Note 21

	Income	Expenditure	Other Gains & Losses	Movement in funds
Current Year	2021	2021	2021	2021
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	158,756	(104,952)	-	53,804
Restricted funds:-				
National Lottery Community Fund Awards for All	-	(1,390)	-	(1,390)
NHS CCG - Dancing for the Brain	5,021	-	-	5,021
Community Foundation - Resilience & Governance	18,000	(18,000)	-	-
National Lottery Community Fund - Covid Response	41,384	(42,979)	-	(1,595)
	223,161	(167,321)	-	55,840
Prior Year	2020	2020	2020	2020
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	215,859	(212,971)	-	2,888
Restricted funds:-				
National Lottery Community Fund Awards for All	10,000	(2,871)	-	7,129
NHS CCG - Dancing for the Brain	4,354	(3,054)	-	1,300
	230,213	(218,896)	-	11,317

23 Details of transfers between funds in the year as shown in Note 21

above are:-	2021	2020
	£	£
To/(from) Unrestricted Revenue Funds in accordance with the accounting policy 'Accounting for capital grants and fixed asset funds'.	2,602	4,197
To/(from) Restricted Fixed Asset Funds	(4,197)	(4,197)
To/(from) Restricted Revenue Funds	1,595	-
Net transfers	-	-

The transfer from restricted fixed asset fund to unrestricted revenue funds represents the release of capital grant in line with the depreciation policy of the freehold property.

The transfer from unrestricted revenue funds to restricted revenue funds is to cover the overspend on the National Lottery Community Fund Covid Response program.

24 The purposes for which the funds as detailed in note 21 are held by the charity are:-

Unrestricted and designated funds:-

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.
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Restricted funds:-

Restricted Fixed Asset Funds	The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.
National Lottery Community Fund Awards for All	This fund is to develop Men's activities at the charity to enhance community interaction.
NHS CCG - Dancing for the Brain	This fund is to support Dance activities to promote a healthy mind and body.
Community Foundation - Resilience & Governance	This fund was to cover 3rd party consultancy costs incurred for the support & development of the charity
National Lottery Community Fund - Covid Response	This fund was to support the local community during the Covid crisis.

25 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.

Wallsend Memorial Hall & People's Centre

Detailed analysis of income and expenditure for the year ended 31 March 2021 as required by the SORP 2015

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

26 Donations, Grants and Legacies

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2021	2021	2021	2020
	£	£	£	£
Donations and gifts from individuals				
Small donations individually less than £1000	1,135	-	1,135	711
Unite T-EE& E Branch	1,300	-	1,300	-
Total donations and gifts from individuals	2,435	-	2,435	711

Donations and gifts from individuals (Include HMRC refunds on gift aided donations) - Prior Year analysis

	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
	2020	2020	2020
	£	£	£
Prior year	711	-	711

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2021	2021	2021	2020
	£	£	£	£
Revenue grants from government and public bodies				
Tyne & Wear OFFA	-	-	-	2,000
National Lottery Community Fund Awards for All	-	-	-	10,000
NHS CCG - Dancing for the Brain	-	5,021	5,021	4,354
Community Foundation Resilience & Governance Funding	-	18,000	18,000	-
National Lottery Community Fund Covid Response	-	41,384	41,384	-
North Tyneside Council - Coronavirus Grants	44,022	-	44,022	-
Total public sector revenue grants	44,022	64,405	108,427	16,354

Revenue grants from government and public bodies - Prior Year analysis

	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
	2020	2020	2020
	£	£	£
Prior Year	2,000	14,354	16,354

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2021	2021	2021	2020
	£	£	£	£
Revenue grants and donations from non public bodies				
Victor Mann Trust	300	-	300	300
Ballinger Trust	-	-	-	500
Woodward Trust- Friends of Battlehill CC	500	-	500	-
Karbon Homes	3,000	-	3,000	-
Total private sector revenue grants	3,800	-	3,800	800

Wallsend Memorial Hall & People's Centre

Detailed analysis of income and expenditure for the year ended 31 March 2021 as required by the SORP 2015

Revenue grants and donations from non public bodies (Include Gift Aid donations from subsidiaries) - Prior Year analysis

	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds	
	2020	2020	2020	
	£	£	£	
Prior Year	800	-	800	
Total Donations, Grants and Legacies				
	Unrestricted Funds	Restricted Funds	Current Year Total Funds	Prior Year Total Funds
	2021	2021	2021	2020
	£	£	£	£
Total Donations, Grants and Legacies A1	50,257	64,405	114,662	17,865

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

	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Prior Year Total Funds 2020 £
Total Donations, Grants and Legacies A1	3,511	14,354	17,865

27 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				
Event Room Hire	3,577	-	3,577	47,841
Café Income	35,750	-	35,750	27,643
Event Income	-	-	-	9,686
Miscellaneous Income	1,534	-	1,534	2,532
Luncheon club/Tea Dance/Winter pressures/census	12,587	-	12,587	14,747
Total Primary purpose and ancillary trading	53,448	-	53,448	102,449

	Prior Year Unrestricted Funds 2020 £	Prior Year Restricted Funds 2020 £	Prior Year Total Funds 2020 £
Primary purpose and ancillary trading			
Event Room Hire	47,841	-	47,841
Café Income	27,643	-	27,643
Event Income	9,686	-	9,686
Miscellaneous Income	2,532	-	2,532
Luncheon club/Tea Dance/Winter pressures/census	14,747	-	14,747
Total Primary purpose and ancillary trading	102,449	-	102,449

Wallsend Memorial Hall & People's Centre

Detailed analysis of income and expenditure for the year ended 31 March 2021 as required by the SORP 2015

28 Total Income from charitable activities

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
<i>Current year</i>	2021	2021	2021	2020
	£	£	£	£
Total income from charitable trading	53,448	-	53,448	102,449
Total from charitable activities A2	53,448	-	53,448	102,449

Income from charitable activities - Prior Year analysis

	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
<i>Prior year</i>	2020	2020	2020
	£	£	£
Total income from charitable trading	102,449	-	102,449

29 Investment income

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2021	2021	2021	2020
	£	£	£	£
Property Rental Income	55,050	-	55,050	108,934
Bank Interest Receivable	1	-	1	7
Total investment income A4	55,051	-	55,051	108,941

Investment income - Prior Year analysis

	Unrestricted Funds	Restricted Funds	Total Funds
<i>Prior Year</i>	2020	2020	2020
	£	£	£
Total investment income	108,941	-	108,941

30 Other income and gains

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
<i>Current year</i>	2021	2021	2021	2020
	£	£	£	£
Insurance claims - Revenue items	-	-	-	958
Total other income A5	-	-	-	958

Other income and gains - Prior year analysis

	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
<i>Prior Year</i>	2020	2020	2020
	£	£	£
Insurance claims - Revenue items	958	-	958
Total other income A5	958	-	958

Wallsend Memorial Hall & People's Centre

Detailed analysis of income and expenditure for the year ended 31 March 2021 as required by the SORP 2015

31 Expenditure on charitable activities - Charitable trading

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2021	2021	2021	2020
	£	£	£	£
Event expenses	295	-	295	3,384
Café expenses	8,640	9,029	17,669	26,604
Luncheon Club/Tea Dance expenses	1,673	-	1,673	8,660
Refreshments	-	-	-	1,436
Marketing and advertising of primary purpose trading	-	1,000	1,000	575
Legal and professional fees	4,447	30,450	34,897	34,026
Bad debts	278	-	278	525
Facilitator fees	-	-	-	1,440
Total charitable trading costs B2b	15,333	40,479	55,812	76,650

All the expenditure in the prior year was unrestricted.

<i>Prior Year</i>	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
	2020	2020	2020
	£	£	£
Event expenses	3,384	-	3,384
Café expenses	26,604	-	26,604
Luncheon Club/Tea Dance expenses	6,420	2,240	8,660
Refreshments	-	1,436	1,436
Marketing and advertising of primary purpose trading	70	505	575
Legal and professional fees	34,026	-	34,026
Bad debts	525	-	525
Facilitator fees	-	1,440	1,440
Total charitable trading costs B2b	71,029	5,621	76,650

32 Support costs for charitable activities

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2021	2021	2021	2020
	£	£	£	£
Volunteer costs				
Volunteers' expenses	2,368	3,655	6,023	27,749
Premises Expenses				
Rates and water charges	1,376	-	1,376	2,446
Light heat and power	10,931	8,440	19,371	35,724
Cleaning and waste management	1,181	-	1,181	2,687
Premises repairs, renewals and maintenance	28,886	-	28,886	18,086
Property insurance	10,028	8,400	18,428	16,909
Administrative overheads				
Telephone, fax and internet	3,355	-	3,355	3,929
Postage, stationery and printing	478	190	668	749
Sundry expenses	1,416	1,205	2,621	1,450
IT Support	8,391	-	8,391	9,038
Professional fees paid to the Auditor or Independent Examiner in addition to audit and examination fees				
As detailed in Note 33	-	-	-	883
Financial costs				
Bank charges	198	-	198	238
Depreciation & Amortisation in total for	18,611	-	18,611	19,831
Support costs before reallocation	87,219	21,890	109,109	139,719
Total support costs - Current Year	87,219	21,890	109,109	139,719

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

Wallsend Memorial Hall & People's Centre

Detailed analysis of income and expenditure for the year ended 31 March 2021 as required by the SORP 2015

<i>Prior Year</i>	Prior Year Unrestricted Funds 2020 £	Prior Year Restricted Funds 2020 £	Prior Year Total Funds 2020 £
Volunteer costs			
Volunteers' expenses	27,589	160	27,749
Premises Expenses			
Rates and water charges	2,446	-	2,446
Light heat and power	35,580	144	35,724
Cleaning and waste management	2,687	-	2,687
Premises repairs, renewals and maintenance	18,086	-	18,086
Property insurance	16,909	-	16,909
Telephone, fax and internet	3,929	-	3,929
Postage, stationery and printing	749	-	749
Sundry expenses	1,450	-	1,450
IT Support	9,038	-	9,038
Professional fees paid to the Auditor or Independent Examiner in addition to audit and examination fees			
As detailed in Note 33	883	-	883
Financial costs			
Bank charges	238	-	238
Depreciation & Amortisation in total for	19,831	-	19,831
Support costs before reallocation	139,415	304	139,719
Total support costs - Prior Year	139,415	304	139,719

33 Other Expenditure - Governance costs

<i>Current Year</i>	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Independent Examiner's fees	2,400	-	2,400	2,160
Trustees' expenses	-	-	-	367
Total Governance costs	2,400	-	2,400	2,527

Professional fees paid to the Auditor or Independent Examiner in addition to audit and examination fees

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Fees paid to the examiner's firm	-	-	-	883
Total additional fees included in support costs at Note 32	-	-	-	883

All the expenditure in the prior year was unrestricted.

34 Total Charitable expenditure

<i>Current Year</i>		Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Total charitable trading costs	B2b	15,333	40,479	55,812	76,650
Total support costs	B2d	87,219	21,890	109,109	139,719
Total Governance costs	B2e	2,400	-	2,400	2,527
Total charitable expenditure	B2	104,952	62,369	167,321	218,896

<i>Prior Year</i>		Prior Year Unrestricted Funds 2020 £	Prior Year Restricted Funds 2020 £	Prior Year Total Funds 2020 £
Total charitable trading costs	B2b	71,029	5,621	76,650
Total support costs	B2d	139,415	304	139,719
Total Governance costs	B2e	2,527	-	2,527
Total charitable expenditure	B2	212,971	5,925	218,896