

QUEEN'S HALL ACTION ON POVERTY

England & Wales · Charity number 1153055

Details

Other names HOME FROM HOME; THE BRICK

Status Registered

Legal form Charitable company

Company number [08503176](#)

Registered 2013-07-24

Register [View on the Charity Commission register](#)

Contact

Address St. Georges C Of E
Water Street
Wigan
Lancashire
WN1 1DN

Phone 01942 318004

Email enquiries@thebrick.org.uk

Website www.thebrick.org.uk

Activities

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

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Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Accommodation/housing
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Defined Groups, The General Public/mankind

Geography

- Lancashire
- Wigan

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£4,459,713	£4,348,619	£699,007	79
2024-03-31	£3,231,924	£3,195,331	£487,513	80
2023-03-31	£2,469,398	£2,450,688	£450,920	65
2022-03-31	£3,033,535	£3,028,369	£432,210	66
2021-03-31	£2,694,743	£2,677,383	£427,044	64

Trustees

Name	Role	Appointed
Clare Wood		2022-01-31
Dr Paul Plant		2023-03-29
Jean Groves		2023-01-31
Jonathan Churchward		2023-09-20
Karen Hazlehurst		2024-05-29
Kate Forrester		2022-01-31
Martin Ainscough CBE DL		2023-07-03
Michael Scarisbrick		2024-05-29
Neil Whittingham		2024-05-29
Stuart Entwistle		2024-05-29

QUEEN'S HALL ACTION ON POVERTY

England & Wales - Charity number 1153055

Accounts

Charity registration number 1153055 (England and Wales)

Company registration number 08503176

QUEEN'S HALL ACTION ON POVERTY
THE BRICK
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

**QUEEN'S HALL ACTION ON POVERTY
THE BRICK
LEGAL AND ADMINISTRATIVE INFORMATION**

Trustees	Ms Kate Forrester Ms Clare Wood Mrs Jean Groves Dr Paul Plant Mr M Ainscough CBE Mr J Churchward Mr Stuart Entwistle Karen Hazlehurst Mr Michael Scarisbrick Neil Whittingham	(Appointed 29 May 2024) (Appointed 29 May 2024) (Appointed 29 May 2024) (Appointed 29 May 2024)
Charity number	1153055	
Company number	08503176	
Principal address	St George's Church Water Street Wigan Lancashire WN1 1DN	
Registered office	St George's Church Water Street Wigan Lancashire WN1 1DN	
Auditor	Barlow Andrews LLP 78 Chorley New Road Bolton BL1 4BY	

QUEEN'S HALL ACTION ON POVERTY THE BRICK

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QUEEN'S HALL ACTION ON POVERTY

THE BRICK

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report together with the financial statements of the charity for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

The charity's objects are the prevention and relief of poverty for the public benefit in Wigan, Leigh and surrounding areas. We work with people who are experiencing homelessness, poverty, crisis or worklessness, by providing support, practical skills and good quality social housing.

Our activities fall under four core areas:

- **Housing** – alternatives to rough sleeping, supported accommodation, emergency beds.
- **Food and Health** – affordable food community, advice, and signposting to health services.
- **Wellbeing** – trauma-informed support, resilience building, and promoting dignity and respect.
- **Skills and Capability** – mentoring, training, volunteering and employability support.

Public Benefit Statement

The trustees confirm that they have paid due regard to guidance on public benefit issued by the Charity Commission in planning what activities the charity should undertake. Our work is focused on the prevention and relief of poverty in Wigan, Leigh and surrounding areas, and all activities described in this report directly contribute to that purpose.

Achievements and performance 2024/25

This year has been both challenging and inspiring. We have seen growing numbers of people coming to us in desperate need—many for the first time. Behind each referral is a personal story: someone navigating job loss, eviction, trauma, or simply the inability to afford a basic standard of living. But what continues to drive us forward is the strength of the people we support, and the unshakeable belief that everyone deserves dignity, opportunity, and a place to call home.

Throughout 2024–2025, The Brick delivered meaningful, measurable impact: from providing emergency accommodation and access to essential healthcare, to supporting people into work, recovery, and permanent housing. Our trauma-informed, person-centred approach remains central to everything we do. But we can't do it without the support we receive from so many diverse sources.

Among the many milestones this year, one in particular stands out: the renaming of the **former DW Stadium to The Brick Community Stadium**. This moment represents more than a change of signage—it's a symbol of what community collaboration and shared values can achieve. We are deeply grateful to **Wigan Warriors** for their commitment to supporting us through this process and for introducing us to **Sky**, whose generous funding made possible the UK's first **digital inclusion hub** located in the stadium. This initiative is a vital resource, helping to bridge the digital divide and open up new opportunities for people facing disadvantage.

We are also proud to announce that we are now well on our way to spending the additional **£2.33 million in capital investment from Social and Sustainable Capital**, that we were awarded last year. This significant funding is enabling us to purchase more supported housing units, ensuring that stable, safe homes are available for future generations at risk of homelessness across Wigan and Leigh. By owning this housing stock, we are making a long-term commitment to ending homelessness and housing insecurity in our communities.

QUEEN'S HALL ACTION ON POVERTY

THE BRICK

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Achievements and performance 2024/25 continued

On the advocacy front, we have continued to raise our voice nationally—supporting the Good Landlord Charter in Greater Manchester, joining over 50 organisations in lobbying Parliament to protect homelessness funding, and challenging policies that risk criminalising those most in need. Advocacy is not just something we do—it is part of who we are.

We are all incredibly proud of our team, our volunteers, our residents, and the wider community of generous businesses and individuals who make this work possible. Together, we are not just responding to crisis—we are building a future rooted in compassion, fairness, and hope.

In 2024/5 we have delivered significant impact:

- **16,500+ individuals** directly supported.
- **9,200 emergency bed nights** provided for people in housing crisis.
- **1,300 households** accessed our affordable food community.
- **200 young people** received prevention and coaching to reduce risk of homelessness.
- **656 people** supported through outreach services.
- **41 people** engaged with Brick Mentors, 100% reporting improved confidence.
- **Over 1million essential household items** distributed via the Brick-by-Brick multi-bank.
- **11,800 volunteer hours contributed**, equating to £229,077 in social value.

At The Brick, our mission to support people away from homelessness is rooted in understanding the wider social and systemic issues that cause and sustain it. One of the most damaging barriers individuals face is the stigma associated with poverty and homelessness—stigma that can lead to shame, silence, and a deep sense of isolation. Too often, people internalise these judgements, making it even harder to reach out for help.

We believe that tackling this stigma head-on is as vital as providing housing or food. Our approach centres on dignity, compassion, and creating safe spaces where people are treated as individuals—not defined by their circumstances. Through trauma-informed support, we build trusting relationships that allow people to feel seen and heard without judgement. This trust is the first step in restoring self-worth and breaking the cycle of isolation.

Our teams are trained to understand the effects of stigma and marginalisation and to respond in ways that challenge assumptions—both within our services and the wider community. We work to reshape narratives around homelessness by highlighting the strength, resilience, and potential of those we support. By sharing real stories and experiences, we aim to shift public perceptions and foster a culture of empathy.

Equally important are the community activities we offer—ranging from shared meals, cultural celebrations, and creative workshops, to yoga sessions, group discussions, and resident-led forums. These activities don't just provide enjoyment; they serve as powerful tools for building confidence, social skills, and connection. They give people the chance to be part of something, to contribute, and to feel valued.

By celebrating diversity, amplifying individual voices, and tackling stigma through education and engagement, we help create environments where everyone feels they belong. Reducing social isolation isn't just a byproduct of our work—it's central to it.

Our Vision and Approach

We believe poverty is not inevitable. Our approach is based on three pillars:

- **Respond** to immediate need.
- **Restore** by building resilience and independence.
- **Reform** by challenging unjust systems.

This approach ensures that support is holistic and people have the best possible chance to improve their lives and contribute to their communities.

QUEEN'S HALL ACTION ON POVERTY THE BRICK TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Plans for Future Periods

In April 2023 we launched our 2023–2028 Business Plan, which sets out five clear priorities:

1. **Impact** – increase the number of people we work with and the difference we make.
2. **Reform** – be recognised as a leading anti-poverty and homelessness charity, speaking truth about social injustice.
3. **Wellbeing** – prioritise the development and resilience of both the people we support and our staff.
4. **Leadership** – embed strong, values-led leadership and two-way communication.
5. **Sustainability** – grow a sustainable business model that supports long-term impact.

Over the next three years, we aim to expand housing provision, scale our multi-bank project across Greater Manchester and Merseyside, and influence policy at a regional and national level.

Financial review

At the 31 March 2025, the charity had total funds of £699,007, including unrestricted, of £529,007 and restricted of £170,000. At 31 March 2024, total reserves were £587,913, including unrestricted reserves of £469,330 and restricted funds of £118,583. During the financial year, the charity made a total surplus of £111,094 (2024: £136,993).

Principal Sources of Income

- Local authority contracts and grants.
- Charitable trusts and foundations.
- Individual and corporate donations.
- Income from charity shops and fundraising events.

Reserves Policy

Under strict Charity SORP calculations, free reserves as at 31 March 2025 were £(1,160,205) (2024: £(97,905)). This includes mortgages and loans of £1,086,349 (2024: £159,078) relating to leasehold land and buildings held in tangible fixed assets. Excluding such liabilities, free reserves as at 31 March 2025 were £(73,856) (2024: £61,173). The Trustees keep the financial situation of the charity under review and, in the interests of good financial management, will work towards holding reserves in its unrestricted funds in order to establish an appropriate level of working capital and to protect the future operations of the charity from the effects of any unforeseen and material variations in its income streams. The Trustees believe that the free reserves position does not have an impact on the ongoing work of the charity, as there are sufficient cash reserves to make timely repayments on its mortgages and loans.

Principal Sources of Income

- Local authority contracts and grants.
- Charitable trusts and foundations.
- Individual and corporate donations.
- Income from charity shops and fundraising events.

Investment Policy

All surplus funds are held in current bank accounts to ensure liquidity for cash flow needs.

**QUEEN'S HALL ACTION ON POVERTY
THE BRICK
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

Remuneration Policy

The remuneration policy for the staff is agreed by the Remuneration and Benefits Committee which meets annually. The committee has agreed that it is the aspiration, depending on affordability, for all staff wages to follow Consumer Price Index, meaning that all increases will be in line with this % (using September's figure of the preceding year) as standard. Over and above this, wage increases will also be considered for team members that have fallen out of benchmark or have performed exceptionally well. The Charity is a real living wage employer.

Risk Management

The trustees have reviewed the major risks facing the charity and put systems in place to mitigate them:

- **Financial risk** – dependence on local authority funding and rising costs. Mitigation: diversifying income, building reserves, close budget monitoring.
- **Operational risk** – safeguarding and safety of vulnerable clients. Mitigation: robust safeguarding policies, staff training, and regular audits.
- **Reputational risk** – risk of negative publicity. Mitigation: clear communications, strong policies, transparent reporting.
- **Property risk** – reliance on leased buildings. Mitigation: forward planning, capital investment and lease reviews.

The Trustees have completed a risk register which lists the major risks the charity is exposed and the systems in place to mitigate these risks.

The trustees are satisfied that the systems and controls in place are appropriate.

Financial risks

A main risk to the charity is financial with limited funds available for a charity of this size and with our objectives in an ever-changing financial environment.

Managers are aware of funding opportunities both statutory and non-statutory. Income and costs are closely monitored and actions taken to rectify deviations from budget.

The Charity receives income from a wide variety of sources. The income streams include contracts/grants with and from the Local Authority for specific pieces of work. Cuts to Council funding have been deep and if these contracts/grants were to reduce or cease, then our work would no longer be able to continue, and the financial liability would be redundancy costs.

The charity is also reliant on income from the sale of goods in the charity shops as well as income from individual donors and corporate sponsorship events.

The Trustees have reviewed the financial circumstances of the charity and consider that adequate resources continue to be available to fund the activities of the charity for the foreseeable future.

QUEEN'S HALL ACTION ON POVERTY

THE BRICK

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Structure, Governance and Management

Queen's Hall Action on Poverty is a charitable company limited by guarantee, incorporated and registered in England and Wales.

- The charity is governed by its Memorandum and Articles of Association.
- Trustees are also directors for the purposes of company law.
- The Board meets regularly to set strategy and oversee delivery.
- Day-to-day operations are delegated to the Senior Leadership Team (SLT).

The Charity has adopted a strong budgeting framework and performance against it is monitored monthly by the SLT. All departments are allocated a budget for the year and there are different mechanisms in place to ensure that these cannot be exceeded without prior approval.

Senior Leadership Team

- CEO: **Keely Dalfen**
- Financial Controller: **Harriet Foxon**
- Head of Housing: **Samantha Terrell**
- Head of Central Services: **Philip Davies**

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements are shown below.

Ms Kate Forrester

Ms Clare Wood

Mrs Jean Groves

Dr Paul Plant

Mr M Ainscough CBE

Mr J Churchward

Mr Stuart Entwistle

(Appointed 29 May 2024)

Karen Hazlehurst

(Appointed 29 May 2024)

Mr Michael Scarisbrick

(Appointed 29 May 2024)

Neil Whittingham

(Appointed 29 May 2024)

Trustee Recruitment, Induction and Training

Recruitment – Trustees are recruited openly, with a focus on skills, diversity and lived experience. Applications are considered by the Board and CEO, followed by a formal interview.

Induction – New trustees receive an induction pack (governance documents, policies, strategy, Charity Commission guidance) and are encouraged to visit services.

Ongoing Training – Annual training is provided on areas such as finance, safeguarding, fundraising, governance and trauma-informed practice. An annual away day helps trustees review strategy and strengthen governance.

This ensures trustees are well-equipped, accountable and aligned with the charity's mission and values.

Trustees' remuneration and transactions with related parties

Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

Other details of transactions with trustees and related parties are shown in the notes to these financial statements.

**QUEEN'S HALL ACTION ON POVERTY
THE BRICK
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

Auditor

In accordance with the company's articles, a resolution proposing that Barlow Andrews LLP be reappointed as auditor of the company will be put at a General Meeting.

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

Closing Words

The challenges of poverty and homelessness remain acute, but our vision is clear and our resolve is strong. With the support of our staff, volunteers, partners and donors, we will continue to respond, restore and reform — working for a future where no one is left behind.

The trustees' report was approved by the Board of Trustees.



.....
Dr Paul Plant

Trustee

Dated: 12 January 2026

QUEEN'S HALL ACTION ON POVERTY THE BRICK

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2025

The trustees, who are also the directors of Queen's Hall Action On Poverty for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

QUEEN'S HALL ACTION ON POVERTY THE BRICK

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF QUEEN'S HALL ACTION ON POVERTY

Opinion

We have audited the financial statements of Queen's Hall Action On Poverty for the year ended 31 March 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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

We have nothing to report in this regard.

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

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the Trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the Trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the Trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' report and from the requirement to prepare a strategic report.

Responsibilities of Trustees

As explained more fully in the statement of Trustees' responsibilities, the Trustees, who are also the directors of the charitable company for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charitable company through discussions with trustees and other management, and from our commercial knowledge and experience of the charity sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, including the Companies Act 2006 and the Charities Act 2011;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management; and

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

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- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions; and
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with relevant regulators.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Alison Cornes (Senior Statutory Auditor)

For and on behalf of Barlow Andrews LLP, Statutory Auditor
Carlisle House
78 Chorley New Road
Bolton
12 January 2026

**QUEEN'S HALL ACTION ON POVERTY
THE BRICK**

**STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

FOR THE YEAR ENDED 31 MARCH 2025

		Unrestricted funds 2025	Restricted funds 2025	Total 2025	Unrestricted funds 2024	Restricted funds 2024 As restated	Total 2024 As restated
	Notes	£	£	£	£	£	£
Income and endowments from:							
Donations and legacies	3	347,433	-	347,433	259,931	56,213	316,144
Charitable activities	4	3,406,677	190,015	3,596,692	2,207,525	339,078	2,546,603
Other trading activities	5	498,321	-	498,321	454,908	-	454,908
Investments	6	2	-	2	4	-	4
Other income	7	17,265	-	17,265	14,665	-	14,665
Total income		4,269,698	190,015	4,459,713	2,937,033	395,291	3,332,324
Expenditure on:							
Raising funds	9	222,991	-	222,991	142,578	-	142,578
Charitable activities	10	3,987,030	138,598	4,125,628	2,768,232	284,521	3,052,753
Total expenditure		4,210,021	138,598	4,348,619	2,910,810	284,521	3,195,331
Net income and movement in funds		59,677	51,417	111,094	26,223	110,770	136,993
Reconciliation of funds:							
Fund balances at 1 April 2024		469,330	118,583	587,913	443,107	7,813	450,920
Fund balances at 31 March 2025		529,007	170,000	699,007	469,330	118,583	587,913

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

**QUEEN'S HALL ACTION ON POVERTY
THE BRICK**

BALANCE SHEET

AS AT 31 MARCH 2025

		2025		2024 As restated	
	Notes	£	£	£	£
Fixed assets					
Intangible assets	16		975		2,039
Tangible assets	17		1,688,236		565,195
Investments	18		1		1
			<u>1,689,212</u>		<u>567,235</u>
Current assets					
Stocks	19	1,865		2,497	
Debtors	20	251,711		475,079	
Cash at bank and in hand		426,946		249,390	
			<u>680,522</u>		<u>726,966</u>
Creditors: amounts falling due within one year	22	(500,484)		(452,574)	
Net current assets			<u>180,038</u>		<u>274,392</u>
Total assets less current liabilities			<u>1,869,250</u>		<u>841,627</u>
Creditors: amounts falling due after more than one year	23		(1,170,243)		(253,714)
Net assets			<u><u>699,007</u></u>		<u><u>587,913</u></u>
Income funds					
Restricted funds - general	26		170,000		118,583
Unrestricted funds			<u>529,007</u>		<u>469,330</u>
			<u><u>699,007</u></u>		<u><u>587,913</u></u>

**QUEEN'S HALL ACTION ON POVERTY
THE BRICK**

BALANCE SHEET (CONTINUED)

AS AT 31 MARCH 2025

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved by the Trustees on 12 January 2026



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Dr Paul Plant

Trustee

Company Registration No. 08503176

**QUEEN'S HALL ACTION ON POVERTY
THE BRICK**

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2025

		2025		2024	
	Notes	£	£	£	£
Cash flows from operating activities					
Cash generated from operations	31		464,051		54,732
Investing activities					
Purchase of tangible fixed assets		(1,204,570)		(61,761)	
Proceeds from disposal of tangible fixed assets		196		727	
Investment income received		2		4	
Net cash used in investing activities			(1,204,372)		(61,030)
Financing activities					
Repayment of borrowings		(14,639)		(13,667)	
Loan advanced		932,516		-	
Net cash generated from/(used in) financing activities			917,877		(13,667)
Net increase/(decrease) in cash and cash equivalents			177,556		(19,965)
Cash and cash equivalents at beginning of year			249,390		269,355
Cash and cash equivalents at end of year			426,946		249,390

QUEEN'S HALL ACTION ON POVERTY THE BRICK

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Queen's Hall Action On Poverty is a private company limited by guarantee incorporated in England and Wales. The registered office is St George's Church, Water Street, Wigan, Lancashire, WN1 1DN.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. In making this assessment, the trustees have considered the Charity's financial position, including approved budgets, together with post-year-end management accounts and other relevant information. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Income from grants, whether capital or revenue grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that income will be received and the amount can be measured reliably. If the performance conditions on revenue grants have not been met, they are deferred accordingly. Capital grants, where appropriate, are deferred and released in line with the expenditure of the grant.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, and it is known that any performance conditions have been met.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Donations of items to be sold in the charity shop or food donated to the food community, are not included as income in the SOFA on receipt since the resources needed to ascertain such a valuation outweigh any benefit to the charity of such an exercise. Income is recognised at the time such donated goods are sold.

**QUEEN'S HALL ACTION ON POVERTY
THE BRICK
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

1 Accounting policies

(Continued)

Income from contracted services is recognised in the period to which the work relates.

1.5 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Direct costs that specifically relate to an activity are allocated to that activity. Shared direct costs and support costs are apportioned between activities. The basis for apportionment, which is consistently applied and proportionate to the circumstances is:

Staffing - on the basis of time spent in accordance with any particular activity
Premises related costs - on the basis of floor space occupied by a particular activity
Other, non-specific support costs - on the basis of the usage of resources, in terms of time taken, capacity used, or other measures.

1.6 Intangible fixed assets other than goodwill

Intangible assets relate to costs of the work carried out on the charity's website and are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Work on the charity's website is expected to benefit the charity over several years with there being an expectation of future economic benefits that are attributable to the asset flowing to the entity.

Amortisation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following basis:

Website	33% straight line
---------	-------------------

1.7 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold land and buildings	4% straight line
Leasehold improvements	20% reducing balance
Plant and equipment	25% reducing balance
Fixtures and fittings	20% reducing balance
Computers	33% straight line
Motor vehicles	25% cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

**QUEEN'S HALL ACTION ON POVERTY
THE BRICK
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

1 Accounting policies

(Continued)

Investment property held for rental use

Under the Charities SORP (FRS 102), properties held to earn rentals and/or for capital appreciation are normally classified as *investment properties*, unless they are used for the charity's own operations or to further its charitable objectives.

Operational and Charitable Use

The charity holds a number of residential properties which are used to provide accommodation and support services for people experiencing homelessness or at risk of homelessness. While some rental income is received from residents, this is considered incidental to the charity's primary purpose of providing safe, affordable, and supported housing as part of its charitable activities. The trustees consider that these properties are held to further the charity's objects, rather than as investments to generate income or capital growth. Accordingly, they are not classified as investment properties.

These properties are accounted for as tangible fixed assets and are depreciated over their estimated useful lives, in accordance with the charity's fixed asset policy. They are not remeasured annually to fair value, as this treatment is only appropriate for investment properties. This approach reflects the trustees' view that the primary purpose of holding these properties is to advance the charity's work with homeless people, not to generate investment returns.

1.8 Fixed asset investments

Fixed asset investments are initially measured at transaction price and are subsequently measured at fair value at each reporting date.

A subsidiary is an entity controlled by the charity. Control is the power to govern the financial and operating policies of the entity so as to obtain benefits from its activities.

1.9 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.10 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials.

1.11 Cash and cash equivalents

Cash and cash equivalents include cash in hand and deposits held on call with banks.

1.12 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

**QUEEN'S HALL ACTION ON POVERTY
THE BRICK
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.13 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.14 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.15 Prior period adjustment

A prior period adjustment has been undertaken to recognise income from charitable activities which the charity was entitled to in the previous year.

Income from charitable activities was understated by £100,400, resulting in restricted funds as at 31 March 2024 being understated by £100,400. The effect of the misstatement meant that accrued income as at 31 March 2024 was understated by £75,400 and deferred income as at 31 March 2024 was overstated by £25,000.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

**QUEEN'S HALL ACTION ON POVERTY
THE BRICK
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	323,462	-	323,462	237,931	56,213	294,144
Capital grant - amortised against depreciation	23,971	-	23,971	22,000	-	22,000
	<u>347,433</u>	<u>-</u>	<u>347,433</u>	<u>259,931</u>	<u>56,213</u>	<u>316,144</u>

Included in Donations and gifts are a large number of donations given to the charity by a number of individuals, companies and other organisations. These have been given to enable the charity to continue to carry out its operations to achieve its charitable objectives.

4 Income from charitable activities

	Charitable Income 2025 £	Charitable Income As restated 2024 £
Wigan MBC Furniture Welfare	45,078	53,661
Other Local Authority Contracts	1,016,199	937,643
Grants	470,369	354,678
Food community income	78,110	74,226
Charitable rental income	1,986,936	1,126,395
	<u>3,596,692</u>	<u>2,546,603</u>
Analysis by fund		
Unrestricted funds	3,406,677	2,207,525
Restricted funds – general	190,015	339,078
	<u>3,596,692</u>	<u>2,546,603</u>

**QUEEN'S HALL ACTION ON POVERTY
THE BRICK
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

4 Income from charitable activities

(Continued)

The charity receives funding via various contracts with Wigan Council, as well as a number of grants and other funding streams. Details of the purposes and main conditions of these are:

Unrestricted income:

Furniture Welfare - This funding from Wigan Council is to refurbish and equip council stocks of houses to ensure they are suitable for habitation.

Other Local Authority Contracts - These include various income streams derived largely from contracts with Wigan Council, to assist it to fulfil its statutory responsibility to care for those residents in the borough who face a variety of challenges including homelessness.

Other Grants - These relate to several grants received to assist the charity with its general charitable aims.

Food community income - The charity runs a food community providing food and other essential items, mostly donated, at subsidised prices.

Charitable rental income - During the year to 31 March 2025, the charity increased the amount of accommodation and support it provided to people in need, and received rental income, funded largely by Housing Benefit, from its tenants.

Restricted income:

This relates to donations and grants given to the charity, where the donor has specifically restricted the charitable purposes for which the income can be used. Details are shown in note 26.

5 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Charity shop income	278,805	265,693
Final Finish	219,516	189,215
	<u> </u>	<u> </u>
Other trading activities	498,321	454,908
	<u> </u>	<u> </u>

6 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	2	4
	<u> </u>	<u> </u>

**QUEEN'S HALL ACTION ON POVERTY
THE BRICK
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

7 Other income

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Rent of space	9,155	6,000
University student placements	7,600	7,680
Other sundry income	510	985
	<u>17,265</u>	<u>14,665</u>

8 Use of volunteers

In 2024/5 183 volunteers donated 11,800 hours at a value of £229,077 on an average amount of £19.41 per hour. This was calculated using the median weekly earnings for 2024 of £728 per week, a method recommended by the NVCO. The value of this gift in kind has not been reflected in the SOFA.

9 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising and publicity		
Other fundraising costs	6,698	1,576
	<u>6,698</u>	<u>1,576</u>
Trading costs		
Sales commission	14,448	8,329
Staff costs	201,845	132,673
	<u>216,293</u>	<u>141,002</u>
Total costs	<u>222,991</u>	<u>142,578</u>

**QUEEN'S HALL ACTION ON POVERTY
THE BRICK
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

10 Charitable activities

	Charitable Expenditure 2025 £	Charitable Expenditure 2024 £
Staff costs	1,509,819	1,213,762
Travel & subsistence	30,475	19,230
Marketing & advertising	8,531	12,751
Client packs & foodbank	41,526	28,367
Costs of ancillary trading	164,867	153,101
Direct client support costs	165,749	120,359
Security costs for Hubs	662,765	496,362
	<u>2,583,732</u>	<u>2,043,932</u>
Share of support costs (see note 11)	1,511,148	914,544
Share of governance costs (see note 11)	30,748	94,277
	<u>4,125,628</u>	<u>3,052,753</u>
Analysis by fund		
Unrestricted funds	3,987,030	2,768,232
Restricted funds - general	138,598	284,521
	<u>4,125,628</u>	<u>3,052,753</u>

11 Support costs allocated to activities

	2025 £	2024 £
Staff costs	306,354	228,159
Amortisation and depreciation	78,443	68,196
Finance costs	34,950	29,355
Training, welfare & DBS	38,197	82,050
Volunteer expenses	6,119	4,038
Office admin expenses	95,281	76,081
Other admin expenses	3,950	-
Premises expenses	947,854	484,821
Governance costs	30,748	36,121
	<u>1,541,896</u>	<u>1,008,821</u>
Analysed between:		
Charitable activities	<u>1,541,896</u>	<u>1,008,821</u>

**QUEEN'S HALL ACTION ON POVERTY
THE BRICK
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

11 Support costs allocated to activities **(Continued)**

	2025	2024
	£	£
Governance costs comprise:		
Audit fees	9,000	2,400
Legal and professional	3,413	11,687
Accountancy	10,482	10,795
Consultancy fees	7,853	11,239
	30,748	36,121
	30,748	36,121

The auditors provide no services other than audit to the charity. In 2024, the auditor provided some non-audit services, shown in Accountancy. Those costs relate to preparation of payroll and other accountancy services.

12 Net movement in funds **2025** **2024**

£ **£**

The net movement in funds is stated after charging/(crediting):

Fees payable for the audit of the charity's financial statements	9,000	2,400
Depreciation of owned tangible fixed assets	77,379	62,380
Loss on disposal of tangible fixed assets	3,952	4,752
Amortisation of intangible assets	1,064	1,064
	92,405	70,596
	92,405	70,596

13 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year, except for reimbursement of modest amounts of expenses.

14 Employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
Engaged in charitable activities	60	65
Engaged in fundraising activities	9	8
Engaged in management and administration	10	7
	79	80
Total	79	80

**QUEEN'S HALL ACTION ON POVERTY
THE BRICK
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

14 Employees	(Continued)	
Employment costs	2025	2024
	£	£
Wages and salaries	1,844,649	1,382,439
Social security costs	142,915	169,168
Other pension costs	30,454	22,987
	<u>2,018,018</u>	<u>1,574,594</u>

During the year, redundancy payments totaling £4,534 were made to four staff members, where their roles became redundant and those staff could not be re-deployed elsewhere.

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

Remuneration of key management personnel

The trustees have devolved responsibility for the day-to-day running of the charity to two key management personnel. During the year, the combined costs of their remuneration, including employer's national insurance and pension costs of these key management personnel were as follows:

Aggregate costs of remuneration 2025 - £118,060

Aggregate costs of remuneration 2024 - £107,748

15 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

16 Intangible fixed assets

Cost	Website £
At 1 April 2024 and 31 March 2025	<u>3,192</u>
Amortisation and impairment	
At 1 April 2024	1,153
Amortisation charged for the year	<u>1,064</u>
At 31 March 2025	<u>2,217</u>
Carrying amount	
At 31 March 2025	<u>975</u>
At 31 March 2024	<u>2,039</u>

**QUEEN'S HALL ACTION ON POVERTY
THE BRICK
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

17 Tangible fixed assets	Leasehold land and buildings £	Leasehold improvements £	Plant and equipment £	Fixtures and fittings £	Computers £	Motor vehicles £	Total £
Cost							
At 1 April 2024	240,090	353,652	49,633	28,866	29,106	23,713	725,060
Additions	1,163,874	-	14,400	4,295	11,801	10,200	1,204,570
Disposals	-	-	(1,405)	(333)	(8,145)	(2,528)	(12,411)
At 31 March 2025	1,403,964	353,652	62,628	32,828	32,762	31,385	1,917,219
Depreciation and impairment							
At 1 April 2024	21,609	91,168	15,057	7,145	16,551	8,333	159,863
Depreciation charged in the year	16,620	31,123	10,460	4,775	8,441	5,960	77,379
Eliminated in respect of disposals	-	-	(400)	(134)	(6,752)	(973)	(8,259)
At 31 March 2025	38,229	122,291	25,117	11,786	18,240	13,320	228,983
Carrying amount							
At 31 March 2025	1,365,735	231,361	37,511	21,042	14,522	18,065	1,688,236
At 31 March 2024	218,481	262,484	34,576	21,720	12,554	15,380	565,195

All the costs included in Leasehold land and buildings relate to the purchase of properties bought for rental by selected service-users, in order that the charity can offer accommodation to help it fulfil its charitable objectives.

The cost of Leasehold improvements of £353,652 relate to work done at our main site at St Georges, Water Street, Wigan.

**QUEEN'S HALL ACTION ON POVERTY
THE BRICK
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

18 Fixed asset investments

	Other investments	
	£	
Cost or valuation		
At 1 April 2024 & 31 March 2025		1
		<u>1</u>
Carrying amount		
At 31 March 2025		1
		<u>1</u>
At 31 March 2024		<u>1</u>
		<u>1</u>
	2025	2024
	£	£
Other investments comprise:		
Investments in unlisted dormant subsidiary		
Community Warehouse Enterprise Limited	1	1
	<u>1</u>	<u>1</u>

19 Stocks

	2025	2024
	£	£
Finished goods and goods for resale	1,865	2,497
	<u>1,865</u>	<u>2,497</u>

20 Debtors

	2025	2024
	£	As restated £
Amounts falling due within one year:		
Trade debtors	59,050	211,850
Other debtors	11,751	15,851
Prepayments and accrued income	180,910	247,378
	<u>251,711</u>	<u>475,079</u>
	<u>251,711</u>	<u>475,079</u>

**QUEEN'S HALL ACTION ON POVERTY
THE BRICK
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

21 Loans and overdrafts

	2025	2024
	£	£
Bank loans	153,833	156,078
Other loans	1,032,329	112,208
	<u>1,186,162</u>	<u>268,286</u>
Payable within one year	15,919	14,572
Payable after one year	<u>1,170,243</u>	<u>253,714</u>

The charity has loans as follows:

Charity Bank loan of original capital £162,000, repayable by monthly instalments over 25 years, ending in May 2046. Interest is charged at 3% above base rate. The loan is secured by a fixed charge over the property at Firs Lane, Leigh.

The Big Issue Access loan of £142,000, repayable by monthly instalments concluding on April 2026 with a lump sum payment of £86,000. Interest is fixed at 7%. The loan terms stipulate that the loan must be used for the renovation of the warehouse and working capital.

Social and Sustainable Capital awarded a loan facility during the year of £1.93million for the purchase of up to 9 houses (40 units of accommodation). As at 31st March 2025 the charity had utilised £932,516. A debt servicing charge for the loan facility has been agreed which is linked to the collection of rents from the underlying tenants of the properties, after considering management charges, and service income. The loan facility is secured by fixed charges over each property purchased. The loan is repayable in full by April 2034.

22 Creditors: amounts falling due within one year

	Notes	2025	2024
		£	As restated £
Bank loans	21	2,632	2,177
Other loans		13,287	12,395
Other taxation and social security		30,760	54,915
Deferred income	24	282,164	213,032
Trade creditors		99,652	116,611
Other creditors		69	238
Accruals		71,920	53,206
		<u>500,484</u>	<u>452,574</u>

**QUEEN'S HALL ACTION ON POVERTY
THE BRICK
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

23 Creditors: amounts falling due after more than one year

	Notes	2025 £	2024 £
Bank loans	21	151,201	153,901
Other borrowings		1,019,042	99,813
		<u>1,170,243</u>	<u>253,714</u>

24 Grant income

	2025 £	2024 As restated £
Deferred income is included within:		
Current liabilities	282,164	213,032
Movements in the year:		
Deferred income at 1 April 2024	213,032	89,161
Released in the year	(330,363)	(254,278)
Resources deferred in the year	399,495	378,149
Deferred income at 31 March 2025	<u>282,164</u>	<u>213,032</u>

Grant income received is recorded as deferred income until such time as it is released to the SOFA to match the expenditure for which the grant was received, or on a time basis, as appropriate.

25 Retirement benefit schemes

	2025 £	2024 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	30,454	22,987

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

QUEEN'S HALL ACTION ON POVERTY
THE BRICK
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

26 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024	Incoming resources	Resources expended	At 31 March 2025
	£	£	£	£
Food Community (formerly food-bank)	7,625	-	(7,625)	-
B&Q Neighbourly Foundation	5,000	-	(5,000)	-
Young People's Emergency	1,000	-	(1,000)	-
Comic Relief	100,400	69,600	-	170,000
DLUHC Wigan Hub	-	49,053	(49,053)	-
Fundraising	388	-	(388)	-
Gearing Up	4,170	-	(4,170)	-
Jigsaw Homes	-	16,279	(16,279)	-
TfGM	-	8,027	(8,027)	-
WEA	-	42,703	(42,703)	-
Grants under £5,000	-	4,353	(4,353)	-
	<u>118,583</u>	<u>190,015</u>	<u>(138,598)</u>	<u>170,000</u>

Previous year (as restated):	At 1 April 2023	Incoming resources	Resources expended	At 31 March 2024
	£	£	£	£
Food Community (formerly food-bank)	-	35,992	(28,367)	7,625
Afghan Relief fund	1,464	-	(1,464)	-
ABEN Garden	-	1,168	(1,168)	-
Lottery Training Fund	1,065	-	(1,065)	-
Brick by Brick	-	100,117	(100,117)	-
Wildlife Garden Grant	199	-	(199)	-
B&Q Neighbourly Foundation	5,000	-	-	5,000
Manchester Real Change	85	1,473	(1,558)	-
Young People's Emergency	-	1,000	-	1,000
Brick Skills	-	47,492	(47,492)	-
Comic Relief	-	100,400	-	100,400
Central	-	15,375	(15,375)	-
DLUHC Wigan Hub	-	82,204	(82,204)	-
Fundraising	-	500	(112)	388
Gearing Up	-	4,170	-	4,170
ForkLift	-	5,400	(5,400)	-
	<u>7,813</u>	<u>395,291</u>	<u>(284,521)</u>	<u>118,583</u>

There were no unfulfilled conditions at the year-ended 31 March 2025 or 31 March 2024, nor contingencies needed in respect of restricted income recognised in the year.

**QUEEN'S HALL ACTION ON POVERTY
THE BRICK
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

26 Restricted funds (continued)

Details of restricted projects are as follows:

B&Q Neighbourly Foundation - For minor refurbishment of the Young Person's house

Young People's Emergency - Private donation for minor refurbishment of the Young Person's Hub

Comic Relief - Flexible core funding for The Brick Multibank

DLUHC Wigan Hub - Shelter transformation grant for the core costs of running the Wigan Hub Emergency Shelter

Fundraising - For purchase of food for food community

Gearing Up - For core costs of running the Bike Activation Programme

Jigsaw Homes - For core costs to upskill and support residents back into work

TfGM - For adapted bike equipment

WEA - For project to upskill and support people into supported volunteering opportunities

Grants under £5,000 - Heating and small capital repairs

Food Community (formerly food-bank) – For food community costs

Afghan Relief fund - To support Afghan refugees in temporary accommodation with wellbeing activities

ABEN Garden - For minor refurbishment of the shelter garden

Lottery Training Fund - For Food Community Cookery Classes

Brick by Brick - Private donation for core costs of operating the Brick Multibank

Wildlife Garden Grant - For minor refurbishment of shelter garden

Manchester Real Change - For items personal purchased for people experiencing homelessness

Young People's Emergency

Brick Skills - For core costs to upskill and support residents back into work

Central - For core costs of operating the charity

ForkLift - For Forklift truck and training for Brick Multibank

**QUEEN'S HALL ACTION ON POVERTY
THE BRICK
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

27 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024	Incoming resources	Resources expended	At 31 March 2025
	£	£	£	£
General funds	469,330	4,269,698	(4,210,021)	529,007
	<u>469,330</u>	<u>4,269,698</u>	<u>(4,210,021)</u>	<u>529,007</u>
Previous year:	At 1 April 2023	Incoming resources	Resources expended	At 31 March 2024
	£	£	£	£
General funds	443,107	2,937,033	(2,910,810)	469,330
	<u>443,107</u>	<u>2,937,033</u>	<u>(2,910,810)</u>	<u>469,330</u>

28 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	2025	2025	2025
	£	£	£
At 31 March 2025:			
Intangible fixed assets	975	-	975
Tangible assets	1,688,236	-	1,688,236
Investments	1	-	1
Current assets/(liabilities)	10,038	170,000	180,038
Long term liabilities	(1,170,243)	-	(1,170,243)
	<u>529,007</u>	<u>170,000</u>	<u>699,007</u>
	<u>529,007</u>	<u>170,000</u>	<u>699,007</u>
	Unrestricted funds	Restricted funds	Total
	2024	2024	2024
	£	As restated £	As restated £
At 31 March 2024:			
Intangible fixed assets	2,039	-	2,039
Tangible assets	565,195	-	565,195
Investments	1	-	1
Current assets/(liabilities)	155,809	118,583	274,392
Long term liabilities	(253,714)	-	(253,714)
	<u>469,330</u>	<u>118,583</u>	<u>587,913</u>
	<u>469,330</u>	<u>118,583</u>	<u>587,913</u>

**QUEEN'S HALL ACTION ON POVERTY
THE BRICK
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

29 Operating lease commitments

The charity operates from a number of leased premises and leases a number of properties to fulfil its charitable objectives.

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases on properties rented by the charity, which fall due as follows:

	2025	2024
	£	£
Within one year	151,923	274,273
Between two and five years	355,042	840,166
In over five years	-	181,700
	<u>506,965</u>	<u>1,296,139</u>

The Charity's registered office is leased to the Charity for which no rental payments are payable. As the lease is rent-free, no future minimum lease payments arise and, accordingly, no amounts are included within the operating lease commitments disclosed above.

30 Related party transactions

None of the trustees received any remuneration or were paid any expenses during the year.

During the year to 31 March 2025, the charity received donations from trustees totalling under £1,000. These donations were given without any conditions attached and have not influenced the charity's activities.

There were no other transactions with related parties during the year.

31 Cash generated from operations

	2025	2024
	£	As restated £
Surplus for the year	111,094	36,593
Adjustments for:		
Investment income recognised in statement of financial activities	(2)	(4)
Loss on disposal of tangible fixed assets	3,952	4,753
Depreciation and impairment of tangible fixed assets	77,380	62,380
Amortisation of intangible fixed assets	1,064	1,064
Movements in working capital:		
Decrease/(increase) in stocks	632	(1,372)
Decrease/(increase) in debtors	223,368	(300,556)
(Decrease)/increase in creditors	(22,569)	115,503
Increase in deferred income	69,132	136,371
Cash generated from operations	<u>464,051</u>	<u>54,732</u>

QUEEN'S HALL ACTION ON POVERTY

England & Wales - Charity number 1153055

Accounts

Charity registration number 1153055

Company registration number 08503176 (England and Wales)

QUEEN'S HALL ACTION ON POVERTY
THE BRICK
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

**QUEEN'S HALL ACTION ON POVERTY
THE BRICK
LEGAL AND ADMINISTRATIVE INFORMATION**

Trustees	Ms Kate Forrester Ms Clare Wood Mrs Jean Groves Dr Paul Plant Mr M Ainscough CBE Mr J Churchward Mr Stuart Entwistle Karen Hazlehurst Mr Michael Scarisbrick Neil Whittingham	(Appointed 3 July 2023) (Appointed 20 September 2023) (Appointed 29 May 2024) (Appointed 29 May 2024) (Appointed 29 May 2024) (Appointed 29 May 2024)
Charity number	1153055	
Company number	08503176	
Principal address	St George's Church Water Street Wigan Lancashire WN1 1DN	
Registered office	St George's Church Water Street Wigan Lancashire WN1 1DN	
Auditor	Prime Factor Limited Statutory Auditors 41 Bridgeman Terrace Wigan Lancashire United Kingdom WN1 1TT	

QUEEN'S HALL ACTION ON POVERTY THE BRICK CONTENTS

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QUEEN'S HALL ACTION ON POVERTY
THE BRICK
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 MARCH 2024

The trustees are pleased to present their annual trustees' report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's articles of association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

The charity's objects are the prevention and relief of poverty for the public benefit in Wigan, Leigh and surrounding areas. We work with people who are experiencing homelessness, poverty, crisis or worklessness, by providing support, practical skills and good quality social housing.

The trustees have paid due regard to guidance on public benefit issued by the Charity Commission in deciding what activities the charity should undertake.

Vision

Our vision is to provide a practical response working alongside people to help them rebuild but also to address and mitigate the root causes of poverty and homelessness. We know that the world is changing at an unprecedented pace that requires a different approach to tackling the complex problems that face our local communities today.

We believe in joined-up working to maximise our reach and impact. Our provision is fully integrated, so that, no matter what the reason for initial contact, people can access all the services we provide, giving them the best all-round chance to improve their lives and be part of the wider community. Our role as a grass roots charity gives us an opportunity and a responsibility to speak up about these problems, to help improve the policies and systems that affect people's lives. We will seek to regularly share evidence and stories from our work and those we work alongside, to support wider conversations around poverty, trauma and social change.

Summary:

The last 12 months have not been easy. We have faced increased pressures on our social care system, a cost-of-living crisis and an aftermath of a pandemic that did not affect us all equally. Throughout this all, our staff and volunteers have gone over and above in their care and support for people who's lives have been shaped by poverty and disadvantage.

This report highlights what we have done to meet increasing need, the range of housing and support we provide and shines a light on our amazing people, projects, and success stories. We couldn't do all this work without the support of our staff, volunteers, supporters, donors, funders, and fundraisers. We want to thank you, because with true collaboration to tackle life's challenges comes the opportunity for change. In the last year there has been an outpouring of care for our community. So many people going beyond their professional and civic duty to help. It is humbling to receive the support we have, and a privilege that we live and work in a borough that works so tirelessly to ensure that no one is left behind.

QUEEN'S HALL ACTION ON POVERTY THE BRICK TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

What we do

Alleviate Homelessness

The Brick supports people who are experiencing homelessness in Wigan and Leigh from the street to independent living. Our services include residential and supporting services for those who, for many reasons and circumstances, are unable to find suitable accommodation to meet their needs. We achieve this via our different stages of accommodation. We currently have a portfolio of 10 properties in Wigan and Leigh that provide safe and supportive accommodation for up to 96 residents at any one time. We work within a Trauma Informed Care (TIC) and Psychologically Informed Environment (PIE) approach which basically means we focus more on the underlying trauma that caused an individual to become homeless rather than their homeless status. At The Brick we find this approach vital if we are to truly empower an individual to succeed with independent living.

Whilst having a roof is a great start, we do so much more – from helping people to register with a GP, open a bank account, access benefits, engage with other services to volunteering/employment, getting back into education/training, and moving on into independent living. This is just the tip of the iceberg though; in terms of the emotional support and encouragement our team offer to the people we work alongside. What we are seeing more and more is an increase in the people coming to us who are experiencing severe and multiple disadvantages, sometimes referred to as “complex needs”. This means people who have experience of 2 or more of the following areas, in addition to their homelessness:

- Mental ill health
- Physical ill health
- Addiction
- Involvement with the criminal justice system
- Violence or abuse

Supporting people with some or all of these issues can be challenging for our staff, and we ensure they all have access to reflective practice, emotional support and our Employee Assistance Programme. We are also grateful for the partnership working across the borough, enabling our staff to work alongside other agencies to provide the best person-centred support we can.

Alleviate Poverty

It is our mission to enable people on low incomes to seek solutions to the issues affecting their lives. We seek to work with, not do to, knowing that people experiencing poverty are the real experts. To do so requires our staff to build relationships based on trust. We try to see the whole person, rather than just the specific issue for which that particular project has been designed. Our young person's homelessness prevention pathfinder has been designed for young people at risk of homelessness. Through coaching, it enables these young people to overcome any challenges that are impacting their accommodation. Our priority is to work with 18-25-year-olds, but we are able to support people up to the age of 35. We aim to improve individuals' confidence and resilience to avoid longer term homelessness, while supporting them to sustain an existing tenancy or move into new accommodation.

We believe that everyone has the right to life's essentials, which includes cleaning and hygiene products as well as food. Our Multibank is an innovative solution to fight Poverty and fight pollution. We take surplus goods, such as personal hygiene items, bedding and clothing that would have gone to landfill and distribute these goods via teachers, social workers, and charities to families in need. We also operate a food community, which is set up just like a shop and members can access affordable food with dignity and choice, as well as serving as a springboard to other opportunities and ideas such as volunteering and classes.

QUEEN'S HALL ACTION ON POVERTY

THE BRICK

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Our year in numbers

Housing Support

The Brick have a range of commissioned and non-commissioned accommodation and tenancy support projects where we provide interventions to prevent rough sleeping, successful move on to independence and recovery from homelessness.

Housing Support achieved:

- Opening a new emergency accommodation hub for 20 people in December 2023 to meet increasing demand.
- Acquiring 15 self-contained flats with 2 flats developed for people with physical disabilities.
- Opening the Brick Works as an open access engagement centre for people in crisis to receive housing support.

Provided **14,373** safe emergency beds in 2023-2024 for **422** individuals.

Provided secure long term supported accommodation for **91** individuals including specialist housing for **23** young people.

Our outreach team supported **727** people facing homelessness.

We carried out **3,001** support sessions for people requesting homeless support.

We carried out **1,971** independent living mentoring sessions for people living in our accommodation.

Community Support

As well as accommodation we offer open access community drop-in support at two locations in Wigan and Leigh, offering advice as well as access to food, essentials, and furniture to help with tenancy sustainment.

Community support achieved:

- **4,026** visits to The Brick Works for community support
- **245** individuals supported at The Brick Works with various housing related needs.
- Youth homelessness Prevention Project supported **77** young people and delivered **247** support sessions.
- **590,378** household items donated to families struggling with the cost-of-living crisis.
- Assisted **344** partner organisations such as schools, charities and social work teams through donating items from the multibank
- **1,805** households have accessed our affordable food community.
- Supported **454** households with free of charge furniture packages.
- Prevented **1,603** items of furniture from ending up in landfill.

**QUEEN'S HALL ACTION ON POVERTY
THE BRICK
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024**

Volunteers

As a charity we rely on the support of the community, whether individuals, groups, or businesses.

160 volunteers have donated **7,407** hours to the charity at a value of £135,236.

22 businesses have supported us with corporate volunteers. We would like to thank Bupa, Barclays Bank, Nationwide, Wincanton, Omnicell, Virgin Media, Pets at Home, Netball England, Wigan Council, Royal Navy, Fleet Dynamic, Stephenson's Solicitors, B&Q, Heinz, Johnsons Honda, SMN Tree Surgeons, Pfizer, Natwest, P&G, Handelsbanken and Wigan Warriors for their support.

We encourage people with lived experience to join our volunteering team and aim to deliver inclusive volunteering opportunities that consider the needs and experiences of people with lived experience and to support their development and progression. In 2023/4 we have supported **21** volunteers with lived experience across a diverse range of roles.

**QUEEN'S HALL ACTION ON POVERTY
THE BRICK
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024**

Fundraising and Donations

Without the backing of our supporters, partners, and volunteers - navigating through the challenges of the last 12 months would have been impossible. The belief which was shown by our partners gave us the confidence to diversify to meet the growing need – knowing that we would not be facing these challenges alone. We want to say a special thank you to our major supporters who have been essential to this year including:

Wigan Warriors

Wigan Athletic

Wigan Council

Comic Relief

Garfield Weston

Greenmount Projects

Westwood Motor Group

Jigsaw Homes North

GMCVO

Sport England

The Neighbourly Foundation

Workers Educational Association

The National Lottery

The Department of Levelling Up Communities and Housing

Amazon

Rt Hon Gordon Brown

Accrol

Bell Group

Stephenson's Solicitors

Chapel House Motor

NRB Accountants

Vincent's

M&Y Maintenance

The Ainscough Family

Standish Charities

Enterprise RAC

Wigan Masonic Group

**QUEEN'S HALL ACTION ON POVERTY
THE BRICK
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024**

Fundraising and Donations (continued)

Sterling Meat Company

Richardson Brothers Foundation

Paint Ltd Spotted Bee

Wigan Peddlars

George and Annette Bell Foundation

FubHub

Nisa

Wigan Town Relief in Need Charity

Forest Recruitment

Mac Groundworks

Lawrence Hunt & co

Lupine Travel

Asana Property Group

Trustees of the Revd James Banks Charities

Ashton Trinity Lodge

Standish Energy Limited

Essential HR

Lansafe

Crown Flooring

Online Home shop

Proctor and Gamble

Mcbrides

Big Issue Invest

Social And Sustainable Capital

Charity Bank

And everyone, who donates money, food, essentials, takes part in fundraising events, buys items in our shops, follows us and shares our stories. Thank you for your belief in our vision and mission and trusting us with the job in hand.

The charity adheres to the code of practice of the Fundraising Regulator, although we are not a member of that organisation. We do not engage professional fundraisers.

**QUEEN'S HALL ACTION ON POVERTY
THE BRICK
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024**

The Year Ahead

As we look ahead to the next 12 months of considerable challenge, we have never felt more prepared to serve our community. In March 2023 we were grateful to be awarded significant social investment of £2.33m. This loan from SASC's Social and Sustainable Housing fund (SASH II) will enable The Brick to purchase 9 two-to-six-bedroom properties in Wigan and Leigh, which will give us an additional 40 units of supported accommodation for people transitioning out of homelessness. In 2024/25 we will work beyond equality to embrace the vitality of equity. Whilst equality ensures fair treatment and access to the same opportunities, equity recognises that not everyone starts from the same position. To do this we will encourage true collaboration and partnership because we cannot solve longstanding structural injustices alone. *Poverty causes ill health, drives inequality in health outcomes and increases use of health services*, and therefore we look forward to working alongside our partners GP Alliance, We are With You and The Health Outreach Inclusion Team to expand our offer of drop in clinics to improve health outcomes for the most marginalised groups in the most disadvantaged places. There is so much to do, and so much profound need, so we are especially grateful to Wigan Athletic and Wigan Warriors who have put our name to their home, The Brick Community Stadium, to cement our long-standing relationship. We will use this opportunity to promote wider community initiatives and develop collaborative partnerships to sustain our work and together build a compassionate network for change.

Financial review

At the 31 March 2024, the charity had total funds of £487,514 including unrestricted reserves of £469,330 and restricted funds of £18,183. During the financial year, the charity made a total surplus of £36,593, (2023 - £18,710).

Reserves policy

Trustees would seek to have six months' unrestricted reserves for all work except the work specifically paid for by the local authority. This would also give scope for small scale developments seeking partnership funding. The Trustees keep the financial situation of the charity under review and, in the interests of good financial management, will work towards holding reserves in its unrestricted funds in order to establish an appropriate level of working capital and to protect the future operations of the charity from the effects of any unforeseen and material variations in its income streams. At the balance sheet date, the total unrestricted funds were £469,330 with unrestricted net current assets of £155,809.

QUEEN'S HALL ACTION ON POVERTY
THE BRICK
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

Principal sources of income

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

Our Brick Skills Programme continues to be funded entirely from public donations and raising awareness of in-work poverty is an important part of the charity's strategy. The charity also provides a specific home for people in-work, who still require some support to sustain a tenancy. For people who are working, or who want to get a job, or anyone else who cannot claim housing benefit, supported housing costs can be very hard to pay for. They are often much higher than the rent for an ordinary flat because the costs cover staffing, as well as furniture, heating and bedding etc. The charity has made a special arrangement to offer this type of accommodation, which is entirely funded through donations because we believe that secure, well paid employment is the only truly sustainable pathway out of poverty.

The charity has support from a small, local, independent marketing advisor. This partnership helped to build the charity's profile across local media outlets and in our own social media and web presence.

All surplus funds are held in current bank accounts to enable the charity to handle its cash flow requirements.

The charity trustees have considered, and are committed to developing a robust reserve fund in order to help underpin the charity's long term financial position.

Trustees' consideration of risks:

Operational risks

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

The charity works with people who are transitioning from homelessness, are vulnerable, marginalised or coping with poverty. At times, people we work with can present challenging behaviour. The charity keeps health and safety, staff training and safeguarding at the centre of its key priorities

Our operational policies and procedures are followed to ensure client, staff and volunteer safety.

Anti-social behaviour by our clients can become an issue in the local area surrounding our project buildings, which we endeavour to reduce by groups and activities taking place.

The charity operates from a number of leased buildings and the trustees are aware that they must plan for continuity of operations whatever happens in this regard.

QUEEN'S HALL ACTION ON POVERTY

THE BRICK

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Financial risks

A main risk to the charity is financial with limited funds available for a charity of this size and with our objectives in an ever changing financial environment.

Managers keep aware of funding opportunities both statutory and non-statutory. Income and costs are closely monitored and actions taken to rectify deviations from budget.

The Charity receives income from a wide variety of sources. The income streams include contracts/grants with and from the Local Authority for specific pieces of work. Cuts to Council funding have been deep and if these contracts/grants were to reduce or cease, then our work would no longer be able to continue and the financial liability would be redundancy costs.

The charity is also reliant on income from the sale of goods in the charity shops as well as income from individual donors and corporate sponsorship events.

The Trustees have reviewed the financial circumstances of the charity and consider that adequate resources continue to be available to fund the activities of the charity for the foreseeable future.

Strategy and 5 year Plan

The SLT and Trustees published their 2023-2028 Business Plan in April 2023. Set against a backdrop of a tough economic climate, with cuts to Local Authority Funding and increased demands on our services and in the context of an unprecedented cost of living and housing crisis, the next 5 years will be the charity's most ambitious yet. The 2023-2028 business plan represents an ambitious but achievable strategy for sustainable growth but one that marks a step change for the charity's development. Our mission is to transform the communities in which we work, enabling more people to truly belong, contribute and thrive. To achieve that, we have set five clear, strategic aims:

- Increase our impact, both in terms of number of people we work with and the difference we make to their lives – IMPACT
- Be recognised as the leading homeless and anti-poverty charity locally, brave enough to speak the truth about social injustices - REFORM
- Prioritise the development, health and independence of the people we support but also our staff – WELLBEING
- Define and articulate the vision with strong leadership at the core, encouraging two-way communication and empowerment - LEADERSHIP
- Have a sustainable business model in place that supports our continued growth – SUSTAINABILITY

This plan marks a step change for The Brick. Over the next five years we will see our impact and influence grow both locally and nationally as part of a reform agenda. We will extend our reach with an increased portfolio of housing, build on our provision across all five priority areas, and, most importantly, transform more communities, enabling more people to truly belong, contribute and thrive.

Special thanks and appreciation must go to the staff members, volunteers, and trustees for all the continued hard work, passion, and joy they bring to our charity.

Structure, governance and management

The charity is a company limited by guarantee . It is governed by the terms set out in its governing document, the memorandum and articles of association.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements are shown below. We are especially grateful to Dr John Parker and Simon Dale who stepped down as trustees after many years of service to the charity and we want to record our formal thanks to them.

**QUEEN'S HALL ACTION ON POVERTY
THE BRICK
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024**

Dr J Parker	(Resigned 26 July 2023)
Ms C Ellison	(Resigned 27 March 2024)
Ms Kate Forrester	
Ms Clare Wood	
Mrs Jean Groves	
Dr Paul Plant	
Mr M Ainscough CBE	(Appointed 3 July 2023)
Mr J Churchward	(Appointed 20 September 2023)
Mr Stuart Entwistle	(Appointed 29 May 2024)
Karen Hazlehurst	(Appointed 29 May 2024)
Mr Michael Scarisbrick	(Appointed 29 May 2024)
Neil Whittingham	(Appointed 29 May 2024)

None of the members of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Organisational structure

The Charity periodically reviews its membership and governance arrangements.

Trustees recruitment is managed through a simple process based on trustees' profiles, skills set and with informal interview.

The Charity has historically been restricted in its ability to pay the market average for senior management personnel.

Remuneration is reviewed annually. During the year, our senior leadership team included our CEO, Keely Dalfen and Kerri Pegg, our Operations Director.

The Charity is led by a team of trustees who meet on a bi-monthly basis and who maintain an active interest in both strategic and operational developments

Decisions are taken as follows:

Strategic - by trustees and SLT
Operational - by SLT
Scheme of delegation - by trustees

Trustees take a pro-active role in the governance of the Brick and this approach allows an open and fluid relationship with staff, volunteers and trustees.

Induction and training of trustees

A full induction pack is prepared for Trustees containing information including charity commission guidance, governance documents other charity, strategic plan, corporate risk register, annual report, relevant policies and an overall introduction to the work of the charity.

New Trustees are invited to talk through the induction pack with the senior managers and complete a training plan.

An annual training day is held and is supplemented by trustee appraisals hosted by the Chair and senior manager.

Relevant information is emailed to Trustees throughout the year.

**QUEEN'S HALL ACTION ON POVERTY
THE BRICK
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024**

Interaction of the charity with the wider network

The Charity is an active member of the GM Network and has also established a partnership with the Mayday Trust. This work is especially significant for the charity as it has started to embed an asset-based approach to working with people across our services.

Trustees' remuneration and transactions with related parties

Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

Other details of transactions with trustees and related parties are shown in the notes to these financial statements.

Auditor

In accordance with the company's articles, a resolution proposing that Prime Factor Limited be reappointed as auditor of the company will be put at a General Meeting.

The trustees' report was approved by the Board of Trustees.



Dr Paul Plant

Trustee

Dated: 24 October 2024

**QUEEN'S HALL ACTION ON POVERTY
THE BRICK
STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 MARCH 2024**

The trustees, who are also the directors of Queen's Hall Action On Poverty for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

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

Opinion

We have audited the financial statements of Queen's Hall Action On Poverty (the 'charity') for the year ended 31 March 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

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

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below:

Irregularities including fraud are instances of non-compliance with laws and regulations. We identified and assessed the risks of material misstatement of the financial statements from irregularities, whether due to fraud or error and discussed these within our audit team and with the charity's management and trustees. We identified the greatest risks of material misstatement of the financial statements from irregularities including fraud to be within the timing and completeness of grant income and income from council contracts. Our audit procedures were designed to be responsive to these risks, within the legal and regulatory framework and other regulations which apply to this charitable company to ensure we obtained audit evidence sufficient and appropriate to provide a basis for our opinion.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatement in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

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

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

Clare Jady FCA

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

24 October 2024

**Chartered Accountants
Statutory Auditor**

41 Bridgeman Terrace
Wigan
Lancashire
United Kingdom
WN1 1TT

Prime Factor Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

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

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income and endowments from:							
Donations and legacies	3	259,931	56,213	316,144	260,504	52,939	313,443
Charitable activities	4	2,207,525	238,678	2,446,203	1,454,735	139,358	1,594,093
Other trading activities	5	454,908	-	454,908	563,640	-	563,640
Investments	6	4	-	4	-	-	-
Other income	7	14,665	-	14,665	12,319	-	12,319
Total income		<u>2,937,033</u>	<u>294,891</u>	<u>3,231,924</u>	<u>2,291,198</u>	<u>192,297</u>	<u>2,483,495</u>
Expenditure on:							
Raising funds	9	142,578	-	142,578	121,593	-	121,593
Charitable activities	10	2,768,232	284,521	3,052,753	2,118,892	224,300	2,343,192
Total expenditure		<u>2,910,810</u>	<u>284,521</u>	<u>3,195,331</u>	<u>2,240,485</u>	<u>224,300</u>	<u>2,464,785</u>
Net income and movement in funds		26,223	10,370	36,593	50,713	(32,003)	18,710
Reconciliation of funds:							
Fund balances at 1 April 2023		<u>443,107</u>	<u>7,813</u>	<u>450,920</u>	<u>392,394</u>	<u>39,816</u>	<u>432,210</u>
Fund balances at 31 March 2024		<u>469,330</u>	<u>18,183</u>	<u>487,513</u>	<u>443,107</u>	<u>7,813</u>	<u>450,920</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

**QUEEN'S HALL ACTION ON POVERTY
THE BRICK
BALANCE SHEET
AS AT 31 MARCH 2024**

	Notes	2024		2023	
		£	£	£	£
Fixed assets					
Intangible assets	16		2,039		3,103
Tangible assets	17		565,195		571,294
Investments	18		1		1
			<u>567,235</u>		<u>574,398</u>
Current assets					
Stocks	19	2,497		1,125	
Debtors	20	399,679		86,623	
Cash at bank and in hand		249,390		269,355	
			<u>651,566</u>		<u>357,103</u>
Creditors: amounts falling due within one year	22	(477,574)		(212,425)	
Net current assets			<u>173,992</u>		<u>144,678</u>
Total assets less current liabilities			<u>741,227</u>		<u>719,076</u>
Creditors: amounts falling due after more than one year	23		(253,714)		(268,156)
Net assets			<u>487,513</u>		<u>450,920</u>
Income funds					
Restricted funds	26		18,183		7,813
Unrestricted funds			469,330		443,107
			<u>487,513</u>		<u>450,920</u>

**QUEEN'S HALL ACTION ON POVERTY
THE BRICK
BALANCE SHEET (CONTINUED)**

AS AT 31 MARCH 2024

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024, although an audit has been carried out under section 144 of the Charities Act 2011.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 24 October 2024



Dr Paul Plant
Trustee

Company Registration No. 08503176

**QUEEN'S HALL ACTION ON POVERTY
THE BRICK
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2024**

	Notes	2024 £	£	2023 £	£
Cash flows from operating activities					
Cash generated from operations	31		54,732		158,192
Investing activities					
Purchase of intangible assets		-		(3,192)	
Purchase of tangible fixed assets		(61,761)		(143,842)	
Proceeds from disposal of tangible fixed assets		727		250	
Investment income received		4		-	
Net cash used in investing activities			(61,030)		(146,784)
Financing activities					
Repayment of borrowings		(11,540)		(10,786)	
Repayment of bank loans		(2,127)		(3,182)	
Net cash used in financing activities			(13,667)		(13,968)
Net decrease in cash and cash equivalents			(19,965)		(2,560)
Cash and cash equivalents at beginning of year			269,355		271,915
Cash and cash equivalents at end of year			249,390		269,355

**QUEEN'S HALL ACTION ON POVERTY
THE BRICK
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

1 Accounting policies

Charity information

Queen's Hall Action On Poverty is a private company limited by guarantee incorporated in England and Wales. The registered office is St George's Church, Water Street, Wigan, Lancashire, WN1 1DN.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Donations of items to be sold in the charity shop are not included as income in the SOFA on receipt since the resources needed to ascertain such a valuation outweigh any benefit to the charity of such an exercise. Income is recognised at the time such donated goods are sold.

Where goods are donated to the food community, (formerly operated as a food-bank) donations are not included as income in the SOFA on receipt, since the resources needed to ascertain such a valuation outweigh any benefit to the charity of such an exercise. Income is recognised at the time such donated goods are sold.

QUEEN'S HALL ACTION ON POVERTY
THE BRICK
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

Grant income is recognised on receipt and when it is known that the grant conditions will be met, except where income is specifically received for future periods, when that portion is shown as deferred income.

Income from contracted services is recognised in the period to which the work relates.

Income from fundraising activities is recognised on receipt.

1.5 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Direct costs that specifically relate to an activity are allocated to that activity. Shared direct costs and support costs are apportioned between activities. The basis for apportionment, which is consistently applied and proportionate to the circumstances is:

Staffing - on the basis of time spent in accordance with any particular activity

Premises related costs - on the basis of floor space occupied by a particular activity

Other, non-specific support costs - on the basis of the usage of resources, in terms of time taken, capacity used, or other measures

1.6 Intangible fixed assets other than goodwill

Intangible assets relate to costs of the work carried out on the charity's website and are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Work on the charity's website is expected to benefit the charity over several years with there being an expectation of future economic benefits that are attributable to the asset flowing to the entity.

Amortisation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following basis:

Website	33% straight line
---------	-------------------

1.7 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold land and buildings	4% straight line
Leasehold improvements	20% reducing balance
Plant and equipment	25% reducing balance
Fixtures and fittings	20% reducing balance
Computers	33% straight line
Motor vehicles	25% cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

QUEEN'S HALL ACTION ON POVERTY
THE BRICK
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.8 Fixed asset investments

Fixed asset investments are initially measured at transaction price and are subsequently measured at fair value at each reporting date.

A subsidiary is an entity controlled by the charity. Control is the power to govern the financial and operating policies of the entity so as to obtain benefits from its activities.

1.9 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.10 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.11 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.12 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

**QUEEN'S HALL ACTION ON POVERTY
THE BRICK
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024**

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.13 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.14 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	237,931	56,213	294,144	246,407	52,939	299,346
Capital grant - amortised against depreciation	22,000	-	22,000	14,097	-	14,097
	<u>259,931</u>	<u>56,213</u>	<u>316,144</u>	<u>260,504</u>	<u>52,939</u>	<u>313,443</u>

**QUEEN'S HALL ACTION ON POVERTY
THE BRICK
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024**

3 Income from donations and legacies

(Continued)

Included in Donations and gifts are a large number of donations given to the charity by a number of individuals, companies and other organisations. These have been given to enable the charity to continue to carry out its operations to achieve its charitable objectives.

**QUEEN'S HALL ACTION ON POVERTY
THE BRICK
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024**

4 Income from charitable activities

	Charitable Income 2024 £	Charitable Income 2023 £
Wigan MBC Furniture Welfare	53,661	56,831
Other Local Authority Contracts	937,643	1,041,678
Grants	254,278	138,132
Food community income	74,226	23,556
Charitable rental income	1,126,395	331,213
Other charitable income	-	2,683
	<u>2,446,203</u>	<u>1,594,093</u>
Analysis by fund		
Unrestricted funds	2,207,525	1,454,735
Restricted funds	238,678	139,358
	<u>2,446,203</u>	<u>1,594,093</u>

**QUEEN'S HALL ACTION ON POVERTY
THE BRICK
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024**

4 Income from charitable activities

(Continued)

The charity receives funding via various contracts with Wigan Council, as well as a number of grants and other funding streams. Details of the purposes and main conditions of these are:

Unrestricted income:

Furniture Welfare - This funding from Wigan Council is to refurbish and equip council stocks of houses to ensure they are suitable for habitation.

Other Local Authority Contracts - These include various income streams derived largely from contracts with Wigan Council, to assist it to fulfil its statutory responsibility to care for those resident in the borough who face a variety of challenges including homelessness.

Other Grants - These relate to a number of grants received to assist the charity with its general charitable aims.

Food community income - The charity runs a food community providing food and other essential items, mostly donated, at subsidised prices

Charitable rental income - During the year to 31 March 2024, the charity increased the amount of accommodation and support it provided to people in need, and received rental income, funded largely by Housing Benefit, from its tenants.

Restricted income:

This relates to donations and grants given to the charity, where the donor has specifically restricted the charitable purposes for which the income can be used. Details are shown in a separate note.

5 Income from other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Charity shop income and income from cafe	265,693	285,348
Final Finish	189,215	278,292
	<u> </u>	<u> </u>
Other trading activities	454,908	563,640
	<u> </u>	<u> </u>

6 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	4	-
	<u> </u>	<u> </u>

QUEEN'S HALL ACTION ON POVERTY
THE BRICK
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

7 Other income

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Rent of space in Brickworks	6,000	6,000
University student placements	7,680	5,320
Other sundry income	985	999
	<u>14,665</u>	<u>12,319</u>

8 Use of volunteers

In 2023/4 160 volunteers have donated 7,407 hours to the charity at a value of £135,236, an average amount of £18.25 per hour. This was calculated using the median weekly earnings for 2023 of £682 per week, a method recommended by the NVCO. The value of this gift in kind has not been reflected in the SOFA.

9 Expenditure on raising funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising and publicity		
Other fundraising costs	1,576	8,870
Trading costs		
Sales commission	8,329	-
Staff costs	132,673	112,723
	<u>141,002</u>	<u>112,723</u>
Total costs	<u>142,578</u>	<u>121,593</u>

**QUEEN'S HALL ACTION ON POVERTY
THE BRICK
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024**

10 Charitable activities

	Charitable Expenditure 2024 £	Charitable Expenditure 2023 £
Staff costs	1,213,762	881,207
Travel & subsistence	19,230	20,457
Marketing & advertising	12,751	9,454
Client packs & foodbank	28,367	94,957
Costs of ancillary trading	153,101	185,721
Direct client support costs	120,359	81,816
Security costs for Hubs	496,362	379,476
	<u>2,043,932</u>	<u>1,653,088</u>
Share of support costs (see note 11)	914,544	657,803
Share of governance costs (see note 11)	94,277	32,301
	<u>3,052,753</u>	<u>2,343,192</u>
Analysis by fund		
Unrestricted funds	2,768,232	2,118,892
Restricted funds	284,521	224,300
	<u>3,052,753</u>	<u>2,343,192</u>

11 Support costs allocated to activities

	2024 £	2023 £
Staff costs	228,159	280,569
Depreciation	68,196	48,733
Finance costs	29,355	26,305
Training, welfare & DBS	82,050	12,099
Volunteer expenses	4,038	3,327
Office admin expenses	76,081	55,934
Premises expenses	484,821	230,836
Governance costs	36,121	32,301
	<u>1,008,821</u>	<u>690,104</u>
Analysed between:		
Charitable activities	<u>1,008,821</u>	<u>690,104</u>

**QUEEN'S HALL ACTION ON POVERTY
THE BRICK
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024**

11 Support costs allocated to activities	(Continued)	
	2024	2023
	£	£
Governance costs comprise:		
Audit fees	2,400	2,496
Legal and professional	11,687	7,452
Accountancy	10,795	10,727
Consultancy fees	11,239	11,626
	<u>36,121</u>	<u>32,301</u>

The auditors provide services other than audit to the charity, those costs being shown in Accountancy, above. These non-audit services relate to preparation of payroll and other accountancy services.

12 Net movement in funds	2024	2023
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	2,400	2,496
Depreciation of owned tangible fixed assets	62,380	48,194
Loss on disposal of tangible fixed assets	4,752	450
Amortisation of intangible assets	1,064	89
	<u>70,596</u>	<u>51,229</u>

13 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year, except for reimbursement of modest amounts of expenses.

14 Employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
Engaged in charitable activities	65	50
Engaged in fundraising activities	8	9
Engaged in management and administration	7	6
	<u>80</u>	<u>65</u>
Total	<u>80</u>	<u>65</u>

**QUEEN'S HALL ACTION ON POVERTY
THE BRICK
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024**

14 Employees	(Continued)	
Employment costs	2024	2023
	£	£
Wages and salaries	1,382,439	1,171,856
Social security costs	169,168	81,953
Other pension costs	22,987	20,690
	<u>1,574,594</u>	<u>1,274,499</u>

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

Remuneration of key management personnel

The trustees have devolved responsibility for the day-to-day running of the charity to two key management personnel, the CEO and the deputy CEO. During the year, the combined costs of their remuneration, including employer's national insurance and pension costs of these key management personnel was as follows:

Aggregate costs of remuneration 2024 - £107,748

Aggregate costs of remuneration 2023 - £100,777

15 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

16 Intangible fixed assets

	Website £
Cost	
At 1 April 2023 and 31 March 2024	3,192
Amortisation and impairment	
At 1 April 2023	89
Amortisation charged for the year	1,064
At 31 March 2024	<u>1,153</u>
Carrying amount	
At 31 March 2024	<u>2,039</u>
At 31 March 2023	<u>3,103</u>

**QUEEN'S HALL ACTION ON POVERTY
THE BRICK
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024**

17 Tangible fixed assets	Leasehold land and buildings £	Leasehold improvements £	Plant and equipment £	Fixtures and fittings £	Computers £	Motor vehicles £	Total £
Cost							
At 1 April 2023	240,090	351,900	30,873	12,878	28,640	17,746	682,127
Additions	-	1,752	26,043	16,029	7,237	10,700	61,761
Disposals	-	-	(7,283)	(42)	(6,772)	(4,733)	(18,830)
At 31 March 2024	240,090	353,652	49,633	28,865	29,105	23,713	725,058
Depreciation and impairment							
At 1 April 2023	12,005	56,309	14,296	4,194	16,319	7,711	110,834
Depreciation charged in the year	9,604	34,859	6,644	2,974	5,694	2,605	62,380
Eliminated in respect of disposals	-	-	(5,883)	(23)	(5,462)	(1,983)	(13,351)
At 31 March 2024	21,609	91,168	15,057	7,145	16,551	8,333	159,863
Carrying amount							
At 31 March 2024	218,481	262,484	34,576	21,720	12,554	15,380	565,195
At 31 March 2023	228,085	295,591	16,577	8,686	12,321	10,034	571,294

**QUEEN'S HALL ACTION ON POVERTY
THE BRICK
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024**

17 Tangible fixed assets

(Continued)

The cost of leasehold land and buildings of £240,090 relate to a property at Firs Lane in Leigh which was acquired so that the charity could offer accommodation to selected service-users.

The cost of leasehold improvements of £353,652 relate to work done at our main site at St Georges, Water Street, Wigan.

18 Fixed asset investments

	Other investments £
Cost or valuation	
At 1 April 2023 & 31 March 2024	1
Carrying amount	
At 31 March 2024	1
At 31 March 2023	1

	2024 £	2023 £
Other investments comprise:		
Investments in unlisted dormant subsidiary		
Community Warehouse Solution Limited	1	1

19 Stocks

	2024 £	2023 £
Finished goods and goods for resale	2,497	1,125

20 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Trade debtors	211,850	53,588
Other debtors	15,851	3,431
Prepayments and accrued income	171,978	29,604
	<u>399,679</u>	<u>86,623</u>

**QUEEN'S HALL ACTION ON POVERTY
THE BRICK
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024**

21 Loans and overdrafts

	2024 £	2023 £
Bank loans	156,078	158,205
Other loans	112,208	123,748
	<u>268,286</u>	<u>281,953</u>
Payable within one year	14,572	13,797
Payable after one year	253,714	268,156
	<u>268,286</u>	<u>281,953</u>

The charity has loans as follows:

Charity Bank loan of original capital £162,000, repayable by monthly instalments over 25 years, ending in May 2046. Interest is charged at 3% above base rate. The loan is secured by a fixed charge over the property at Firs Lane, Leigh.

The Big Issue Access loan of £142,000, repayable by monthly instalments concluding on April 2026 with a lump sum payment of £86,000. Interest is fixed at 7%. The loan terms stipulate that the loan must be used for the renovation of the warehouse and working capital.

22 Creditors: amounts falling due within one year

	Notes	2024 £	2023 £
Bank loans	21	2,177	2,256
Other loans		12,395	11,541
Other taxation and social security		54,915	19,781
Deferred income	24	238,032	89,161
Trade creditors		116,611	41,426
Other creditors		238	1,012
Accruals and deferred income		53,206	47,248
		<u>477,574</u>	<u>212,425</u>

23 Creditors: amounts falling due after more than one year

	Notes	2024 £	2023 £
Bank loans	21	153,901	155,949
Other borrowings		99,813	112,207
		<u>253,714</u>	<u>268,156</u>

**QUEEN'S HALL ACTION ON POVERTY
THE BRICK
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024**

24 Grant income

	2024	2023
	£	£
Deferred income is included within:		
Current liabilities	238,032	89,161
	<u> </u>	<u> </u>
Movements in the year:		
Deferred income at 1 April 2023	89,161	13,842
Released from previous periods	(254,278)	(138,132)
Resources deferred in the year	403,149	213,451
	<u> </u>	<u> </u>
Deferred income at 31 March 2024	238,032	89,161
	<u> </u>	<u> </u>

Grant income received is recorded as deferred income until such time as it is released to the SOFA to match the expenditure for which the grant was received, or on a time basis, as appropriate.

25 Retirement benefit schemes

	2024	2023
	£	£
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	22,987	20,690
	<u> </u>	<u> </u>

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

**QUEEN'S HALL ACTION ON POVERTY
THE BRICK
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

FOR THE YEAR ENDED 31 MARCH 2024

26 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2023	Incoming resources	Resources expended	At 31 March 2024
	£	£	£	£
Food Community (formerly food-bank)	-	35,992	(28,367)	7,625
Afghan Relief fund	1,464	-	(1,464)	-
ABEN Garden	-	1,168	(1,168)	-
Lottery Training Fund	1,065	-	(1,065)	-
Brick by Brick	-	100,117	(100,117)	-
Wildlife Garden Grant	199	-	(199)	-
B&Q Neighbourly Foundation	5,000	-	-	5,000
Manchester Real Change	85	1,473	(1,558)	-
Young People's Emergency	-	1,000	-	1,000
Brick Skills	-	47,492	(47,492)	-
Central	-	15,375	(15,375)	-
DLUHC Wigan Hub	-	82,204	(82,204)	-
Fundraising	-	500	(112)	388
Gearing Up	-	4,170	-	4,170
ForkLift	-	5,400	(5,400)	-
	<u>7,813</u>	<u>294,891</u>	<u>(284,521)</u>	<u>18,183</u>

Previous year:	At 1 April 2022	Incoming resources	Resources expended	At 31 March 2023
	£	£	£	£
Food Community (formerly food-bank)	23,196	120,841	(144,037)	-
Afghan Relief fund	5,000	-	(3,536)	1,464
Canal and River Trust	4,060	-	(4,060)	-
Lottery Training Fund	7,560	-	(6,495)	1,065
Levelling Up Housing & Communities	-	64,477	(64,477)	-
Wildlife Garden Grant	-	1,168	(969)	199
B&Q Neighbourly Foundation	-	5,000	-	5,000
Manchester Real Change	-	515	(430)	85
Other restricted funds	-	296	(296)	-
	<u>39,816</u>	<u>192,297</u>	<u>(224,300)</u>	<u>7,813</u>

There were no unfulfilled conditions at the year-ended 31 March 2022 or 31 March 2021, nor contingencies needed in respect of restricted income recognised in the year.

**QUEEN'S HALL ACTION ON POVERTY
THE BRICK
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

FOR THE YEAR ENDED 31 MARCH 2024

27 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2023	Incoming resources	Resources expended	At 31 March 2024
	£	£	£	£
General funds	443,107	2,937,033	(2,910,810)	469,330
	<u>443,107</u>	<u>2,937,033</u>	<u>(2,910,810)</u>	<u>469,330</u>
Previous year:	At 1 April 2022	Incoming resources	Resources expended	At 31 March 2023
	£	£	£	£
General funds	392,394	2,291,198	(2,240,485)	443,107
	<u>392,394</u>	<u>2,291,198</u>	<u>(2,240,485)</u>	<u>443,107</u>

28 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	2024	2024	2024
	£	£	£
At 31 March 2024:			
Intangible fixed assets	2,039	-	2,039
Tangible assets	565,195	-	565,195
Investments	1	-	1
Current assets/(liabilities)	155,809	18,183	173,992
Long term liabilities	(253,714)	-	(253,714)
	<u>469,330</u>	<u>18,183</u>	<u>487,513</u>
	<u>469,330</u>	<u>18,183</u>	<u>487,513</u>
	Unrestricted funds	Restricted funds	Total
	2023	2023	2023
	£	£	£
At 31 March 2023:			
Intangible fixed assets	3,103	-	3,103
Tangible assets	571,294	-	571,294
Investments	1	-	1
Current assets/(liabilities)	136,865	7,813	144,678
Long term liabilities	(268,156)	-	(268,156)
	<u>443,107</u>	<u>7,813</u>	<u>450,920</u>
	<u>443,107</u>	<u>7,813</u>	<u>450,920</u>

29 Operating lease commitments

QUEEN'S HALL ACTION ON POVERTY

England & Wales - Charity number 1153055

Accounts

Charity registration number 1153055

Company registration number 08503176 (England and Wales)

QUEEN'S HALL ACTION ON POVERTY
THE BRICK
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

**QUEEN'S HALL ACTION ON POVERTY
THE BRICK
LEGAL AND ADMINISTRATIVE INFORMATION**

Trustees	Ms C Ellison Ms Kate Forrester Ms Clare Wood Mrs Jean Groves Dr Paul Plant Mr M Ainscough CBE Mr J Churchward	(Appointed 31 January 2023) (Appointed 29 March 2023) (Appointed 3 July 2023) (Appointed 20 September 2023)
Charity number	1153055	
Company number	08503176	
Principal address	St George's Church Water Street Wigan Lancashire WN1 1DN	
Registered office	St George's Church Water Street Wigan Lancashire WN1 1DN	
Auditor	Prime Factor Limited Statutory Auditors 41 Bridgeman Terrace Wigan Lancashire United Kingdom WN1 1TT	

**QUEEN'S HALL ACTION ON POVERTY
THE BRICK
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**QUEEN'S HALL ACTION ON POVERTY
THE BRICK
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 MARCH 2023**

The trustees are pleased to present their annual trustees' report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's articles of association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

The charity's objects are the prevention and relief of poverty for the public benefit in Wigan, Leigh and surrounding areas. We work with people who are experiencing homelessness, poverty, crisis or worklessness, by providing support, practical skills and good quality social housing.

The trustees have paid due regard to guidance on public benefit issued by the Charity Commission in deciding what activities the charity should undertake.

Vision

Our vision is to provide a practical response working alongside people to help them rebuild but also to address and mitigate the root causes of poverty and homelessness. We know that the world is changing at an unprecedented pace that requires a different approach to tackling the complex problems that face our local communities today.

We believe in joined-up working to maximise our reach and impact. Our provision is fully integrated, so that, no matter what the reason for initial contact, people can access all the services we provide, giving them the best all-round chance to improve their lives and be part of the wider community. Our role as a grass roots charity gives us an opportunity and a responsibility to speak up about these problems, to help improve the policies and systems that affect people's lives. We will seek to regularly share evidence and stories from our work and those we work alongside, to support wider conversations around poverty, trauma and social change.

Summary:

In a year that has been dominated by a cost-of-living crisis and economic uncertainty we are immensely proud of what our staff and volunteers have achieved here in Wigan and Leigh, for and on behalf of the most vulnerable people in our communities. Every day we see the amazing resilience of the people we support who are experiencing poverty and homelessness. But the triple threat of a cost-of-living crisis, social care budget cuts and economic recession continues to make their lives increasingly hard. In 2022, the ONS reported that 28.3% of households in Wigan and Leigh were living in fuel poverty, 6% higher than the national average. The Health and Social Care Scrutiny Committee was told that 1,091 homelessness applications were submitted to Wigan Council in recent months - an increase of 339 compared to the same time last year. The demand on our services in the last 12 months has been unprecedented. Whilst we must continue to provide immediate relief, emergency beds and food in the short and medium term, we must also look to make systems more resilient for the future.

**QUEEN'S HALL ACTION ON POVERTY
THE BRICK
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023**

Summary cont:

Statistics like these make hard reading, but if the last two years have taught us anything, it's that when we work together, we can tackle the greatest challenges of our time and achieve remarkable progress. We would therefore like to thank all our supporters: our individual and business donors, commissioners; Wigan Council and DLUHC, our grant funders; The National Lottery, and other social investors such as Charity Bank and Big Issue Invest. We thank all our staff and our volunteers for their dedication and every single person who has placed an item of food in our collection boxes, taken part in sponsored events or signed up to monthly giving. We have set our ambitions high, and we are very grateful to our supporters for coming on this journey with us – our work wouldn't exist without you. We know there are challenging times ahead and we will remain steadfast in our commitment to show up for people who need us each and every day. We know that together we can work to build the futures that every person deserves by committing to prioritise the rights of people who are left behind due to poverty, inequality and discrimination.

What we do

Housing

We aim to offer proper alternatives to rough sleeping. We provide places for social contact and shelter, with food provision, emergency clothing and bedding as needed. We actively engage to break the cycle of homelessness.

Food and Health

Practical help and advice to ensure people have enough money and food to meet their primary needs. Advice and signposting to all relevant services to promote good health. Supporting lifestyles and choices that enable good health. Providing housing, education, employability, and personal development support to the most vulnerable and isolated people in our communities.

Well-being

Signpost people to suitable social care and treatment options. Develop trauma informed approaches and work systems to help promote and build self-esteem and resilience. Focus on the fundamental principles of dignity, fairness and respect. Ensure people have emotional wellbeing and confidence and strength in their relationships with others.

Skills and capability

Provide a range of activities and work / training options to help individuals to develop life and work skills through meaningful recreational pursuits and therapies – and over time enable them to move on in their lives away from dependency into self-sufficiency via employment, education, or training.

**QUEEN'S HALL ACTION ON POVERTY
THE BRICK
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023**

Where we work

We work across the boroughs of Wigan and Leigh. This Local Authority has some of the highest levels of deprivation in the country. In the 2015 Indices of Deprivation, it was ranked as the 8th most deprived borough in England. 34% of its wards were in the top 10% most deprived in the country. In the future we are aiming to expand further into Greater Manchester as part of our Brick-by-Brick multi-bank project.

Who we work with

We work with all members of the community, in the belief that everyone should be able to reach their full potential, regardless of their background. Our focus, however, is on people at risk or transitioning through homelessness or poverty, with targeted work for those with a specific need.

How we do it

We believe in joined-up working to maximise our reach and impact. Our provision is fully integrated, so that, no matter what the reason for initial contact, people have the opportunity to access all the services we provide, giving them the best all-round chance to improve their lives and be part of the wider community. Our role as a grass roots charity gives us an opportunity and a responsibility to speak up about these problems, to help improve the policies and systems that affect people's lives. We will seek to regularly share evidence and stories from our work and those we work alongside, to support wider conversations around poverty, trauma and social change. We do this by:

- Meeting felt needs - **RESPOND**
- Equipping people for self-sustaining, independent living- **RESTORE**
- Speaking out and acting against social injustice - **REFORM**

Our approach is based on taking action: There is rarely ever one problem in isolation. People are usually hit by a number of linked problems at the same time, including homelessness, substance misuse, mental illness, destitution, violence and abuse. People who most need support typically find it difficult to navigate a complex structure of help. Organisations like ours have a duty to provide practical help and to give people the confidence and skills to manage for themselves in the future. People experiencing homelessness are rarely just homeless. Two thirds of people in homelessness systems are also in drug treatment and/or criminal justice systems. We do not see people as a problem or simply as a list of issues or needs. Our approach focuses on meaningful and practical action with people, to promote resilience, promote self-esteem and enable change. We couldn't do the work we do without the dedication and commitment of our amazing volunteers. In the last 12 months 110 volunteers donated 6,000 hours of their time to the charity amounting to a financial benefit of £122,000.

Why we do it

We are driven by a demand for social justice - a right based approach

We believe everyone has a right to those things which we all consider to be the basics of a safe and healthy life.

- work or training that provides a decent income
- affordable, good quality food
- a safe place to live that is affordable to run and heat
- good quality care, wellbeing and health services

**QUEEN'S HALL ACTION ON POVERTY
THE BRICK
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023**

Scale and impact of volunteers

Volunteers have made a major contribution to the work of the charity and in June 2021 we were honoured to be awarded with the Queen's Award for Voluntary Service, the highest award a voluntary group can be awarded in the UK.

Volunteers give of their time from a few hours per week to several days each week. It is thanks to our volunteers that we can reach out to so many people in need and have a sustainable service. In particular, our food community and our shops rely heavily on a significant number of volunteers and volunteer hours.

Key Achievements

- During 2022/23 we directly supported 14,483 individuals, and received 4,339 referrals from local organisations.
- We provided 19 young people with specialist trauma informed accommodation, we provided longer term, secure supported accommodation for 25 people, and 8,161 emergency beds for 315 different people in housing crisis.
- Our Outreach Team supported 656 people facing homelessness and our Youth Homelessness Prevention Coaches supported 130 young people (16 years – 25 years) at risk of homelessness.
- Our helpdesk received 2,963 requests for homelessness support
- Since October 2022, 1,100 households accessed our affordable food community
- 41 people worked with Brick Mentors to develop their skills and interests and 100% of people we worked with reported improved self confidence
- In March 2023 we officially launched England's first multi-bank (Brick-by-Brick) to alleviate the pressures on families caused by the cost of living crisis. During its pilot from Dec 2021 – March 2022 we distributed 84,225 essential household items, surplus to the requirements of partners such as Amazon and Vision Linens, including items such as hot water bottles, bedding and toiletries.
- Our Charity Shops provided 527 families struggling financially with furniture free of charge, helping to make a house a home.

Fundraising and Donations

Donations of food have remained a vital part of support for The Brick in the past year and we continued to receive a very generous supply of packets and tins of non-perishable foods. Partnerships with a range of high street supermarkets and food businesses have also been very successful. Our fundraising activities include our annual Sleep Out, Autumn Gala, our Xmas campaign, Wrap Up Wigan and Sock It to Poverty. We are indebted to our wonderful supporters both individuals and businesses who make what we do possible and ensure that when need increases we are able to meet that need and respond effectively. This year we have increased our corporate reach and are thankful for the support from businesses such as Amazon, Heinz, HullJady, J Murphy Group, HR Dept, Vincent and Co Solicitors and Westwood Vehicle Solutions.

Thank you for your belief in our vision and mission and trusting us with the job in hand.

**QUEEN'S HALL ACTION ON POVERTY
THE BRICK
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023**

Financial review

At the 31 March 2023, the charity had total funds of £450,920 including unrestricted reserves of £443,107 and restricted funds of £7,813.

Reserves policy

Trustees would seek to have six months' unrestricted reserves for all work except the work specifically paid for by the local authority. This would also give scope for small scale developments seeking partnership funding.

The Trustees keep the financial situation of the charity under review and, in the interests of good financial management, will work towards holding reserves in its unrestricted funds in order to establish an appropriate level of working capital and to protect the future operations of the charity from the effects of any unforeseen and material variations in its income streams. At the balance sheet date, the total unrestricted funds were £443,107 with unrestricted net current assets of £136,865.

Principal sources of income

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

Our Brick Skills Programme continues to be funded entirely from public donations and raising awareness of in-work poverty is an important part of the charity's strategy. The charity also provides a specific home for people in-work, who still require some support to sustain a tenancy. For people who are working, or who want to get a job, or anyone else who cannot claim housing benefit, supported housing costs can be very hard to pay for. They are often much higher than the rent for an ordinary flat because the costs cover staffing, as well as furniture, heating and bedding etc. The charity has made a special arrangement to offer this type of accommodation, which is entirely funded through donations because we believe that secure, well paid employment is the only truly sustainable pathway out of poverty.

The charity has support from a small, local, independent marketing advisor. This partnership helped to build the charity's profile across local media outlets and in our own social media and web presence.

All surplus funds are held in current bank accounts to enable the charity to handle its cash flow requirements.

The charity trustees have considered, and are committed to developing a robust reserve fund in order to help underpin the charity's long term financial position.

**QUEEN'S HALL ACTION ON POVERTY
THE BRICK
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023**

Trustees' consideration of risks:

Operational risks

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

The charity works with people who are transitioning from homelessness, are vulnerable, marginalised or coping with poverty. At times, people we work with can present challenging behaviour. The charity keeps health and safety, staff training and safeguarding at the centre of its key priorities

Our operational policies and procedures are followed to ensure client, staff and volunteer safety.

Anti-social behaviour by our clients can become an issue in the local area surrounding our project buildings, which we endeavour to reduce by groups and activities taking place.

The charity operates from a number of leased buildings and the trustees are aware that they must plan for continuity of operations whatever happens in this regard.

Financial risks

A main risk to the charity is financial with limited funds available for a charity of this size and with our objectives in an ever changing financial environment.

Managers keep aware of funding opportunities both statutory and non-statutory. Income and costs are closely monitored and actions taken to rectify deviations from budget.

The Charity receives income from a wide variety of sources. The income streams include contracts/grants with and from the Local Authority for specific pieces of work. Cuts to Council funding have been deep and if these contracts/grants were to reduce or cease, then our work would no longer be able to continue and the financial liability would be redundancy costs.

The charity is also reliant on income from the sale of goods in the charity shops as well as income from individual donors and corporate sponsorship events.

The Trustees have reviewed the financial circumstances of the charity and consider that adequate resources continue to be available to fund the activities of the charity for the foreseeable future.

**QUEEN'S HALL ACTION ON POVERTY
THE BRICK
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023**

Strategy and 5 year Plan

The SLT and Trustees published their 2023-2028 Business Plan in April 2023. Set against a backdrop of a tough economic climate, with cuts to Local Authority Funding and increased demands on our services and in the context of an unprecedented cost of living and housing crisis, the next 5 years will be the charity's most ambitious yet. The 2023-2024 business plan represents an ambitious but achievable strategy for sustainable growth but one that marks a step change for the charity's development. Our mission is to transform the communities in which we work, enabling more people to truly belong, contribute and thrive. To achieve that, we have set five clear, strategic aims:

- Increase our impact, both in terms of number of people we work with and the difference we make to their lives – IMPACT
- Be recognised as the leading homeless and anti-poverty charity locally, brave enough to speak the truth about social injustices - REFORM
- Prioritise the development, health and independence of the people we support but also our staff – WELLBEING
- Define and articulate the vision with strong leadership at the core, encouraging two-way communication and empowerment - LEADERSHIP
- Have a sustainable business model in place that supports our continued growth – SUSTAINABILITY

This plan marks a step change for The Brick. Over the next five years we will see our impact and influence grow both locally and nationally as part of a reform agenda. We will extend our reach with an increased portfolio of housing, build on our provision across all five priority areas, and, most importantly, transform more communities, enabling more people to truly belong, contribute and thrive.

Structure, governance and management

The charity is a company limited by guarantee . It is governed by the terms set out in its governing document, the memorandum and articles of association.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements are shown below. We are especially grateful to Dr John Parker and Simon Dale who stepped down as trustees after many years of service to the charity and we want to record our formal thanks to them.

Mr S Dale	(Resigned 29 March 2023)
Dr J Parker	(Resigned 26 July 2023)
Ms C Ellison	
Mr Oliver Foster	(Resigned 1 February 2023)
Ms Kate Forrester	
Ms Clare Wood	
Mrs Jean Groves	(Appointed 31 January 2023)
Dr Paul Plant	(Appointed 29 March 2023)
Mr M Ainscough CBE	(Appointed 3 July 2023)
Mr J Churchward	(Appointed 20 September 2023)

None of the members of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

**QUEEN'S HALL ACTION ON POVERTY
THE BRICK
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023**

Organisational structure

The Charity periodically reviews its membership and governance arrangements.

Trustees recruitment is managed through a simple process based on trustees' profiles, skills set and with informal interview.

The Charity has historically been restricted in its ability to pay the market average for senior management personnel.

Remuneration is reviewed annually. During the year, our senior leadership team included our CEO, Keely Dalfen and Kerri Pegg, our Operations Director. Since the year-end, we have appointed Claire Taylor to the post of director of anti-poverty services.

The Charity is led by a team of trustees who meet on a bi-monthly basis and who maintain an active interest in both strategic and operational developments

Decisions are taken as follows:

Strategic - by trustees and SLT
Operational - by SLT
Scheme of delegation - by trustees

Trustees take a pro-active role in the governance of the Brick and this approach allows an open and fluid relationship with staff, volunteers and trustees.

Induction and training of trustees

A full induction pack is prepared for Trustees containing information including charity commission guidance, governance documents other charity, strategic plan, corporate risk register, annual report, relevant policies and an overall introduction to the work of the charity.

New Trustees are invited to talk through the induction pack with the senior managers and complete a training plan.

An annual training day is held and is supplemented by trustee appraisals hosted by the Chair and senior manager.

Relevant information is emailed to Trustees throughout the year.

Interaction of the charity with the wider network

The Charity is an active member of the GM Network and has also established a partnership with the Mayday Trust. This work is especially significant for the charity as it has started to embed an asset-based approach to working with people across our services.

Trustees' remuneration and transactions with related parties

Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

Other details of transactions with trustees and related parties are shown in the notes to these financial statements.

Auditor

In accordance with the company's articles, a resolution proposing that Prime Factor Limited be reappointed as auditor of the company will be put at a General Meeting.

**QUEEN'S HALL ACTION ON POVERTY
THE BRICK
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023**

The trustees' report was approved by the Board of Trustees.



Dr Paul Plant

Trustee

Dated: *20th DECEMBER 2023*

**QUEEN'S HALL ACTION ON POVERTY
THE BRICK
STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 MARCH 2023**

The trustees, who are also the directors of Queen's Hall Action On Poverty for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

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

Opinion

We have audited the financial statements of Queen's Hall Action On Poverty (the 'charity') for the year ended 31 March 2023 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

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

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below:

Irregularities including fraud are instances of non-compliance with laws and regulations. We identified and assessed the risks of material misstatement of the financial statements from irregularities, whether due to fraud or error and discussed these within our audit team and with the charity's management and trustees. Our audit procedures were designed to be responsive to these risks, within the legal and regulatory framework and other regulations which apply to this charitable company to ensure we obtained audit evidence sufficient and appropriate to provide a basis for our opinion.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatement in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

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

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

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

20th December 2023

Chartered Accountants
Statutory Auditor

Clare Jady FCA

41 Bridgeman Terrace
Wigan
Lancashire
United Kingdom
WN1 1TT

Prime Factor Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

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

FOR THE YEAR ENDED 31 MARCH 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes						
<u>Income and endowments from:</u>							
Donations and legacies	3	246,407	52,939	299,346	330,858	149,635	480,493
Income from charitable activities	4	1,454,735	139,358	1,594,093	2,073,404	14,060	2,087,464
Other trading activities	5	563,640	-	563,640	448,749	-	448,749
Other income	6	12,319	-	12,319	16,829	-	16,829
Total income		<u>2,277,101</u>	<u>192,297</u>	<u>2,469,398</u>	<u>2,869,840</u>	<u>163,695</u>	<u>3,033,535</u>
<u>Expenditure on:</u>							
Raising funds	7	121,593	-	121,593	99,347	-	99,347
Charitable activities	8	2,104,795	224,300	2,329,095	2,696,971	232,051	2,929,022
Total expenditure		<u>2,226,388</u>	<u>224,300</u>	<u>2,450,688</u>	<u>2,796,318</u>	<u>232,051</u>	<u>3,028,369</u>
Net income/(expenditure) for the year/ Net movement in funds							
		50,713	(32,003)	18,710	73,522	(68,356)	5,166
Fund balances at 1 April 2022		<u>392,394</u>	<u>39,816</u>	<u>432,210</u>	<u>318,872</u>	<u>108,172</u>	<u>427,044</u>
Fund balances at 31 March 2023		<u><u>443,107</u></u>	<u><u>7,813</u></u>	<u><u>450,920</u></u>	<u><u>392,394</u></u>	<u><u>39,816</u></u>	<u><u>432,210</u></u>

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

**QUEEN'S HALL ACTION ON POVERTY
THE BRICK
BALANCE SHEET**

AS AT 31 MARCH 2023

	Notes	2023		2022	
		£	£	£	£
Fixed assets					
Intangible assets	13		3,103		-
Tangible assets	14		571,294		476,345
Investments	15		1		1
			<u>574,398</u>		<u>476,346</u>
Current assets					
Stocks	16	1,125		46,292	
Debtors	17	86,623		122,899	
Cash at bank and in hand		269,355		271,915	
			<u>357,103</u>	<u>441,106</u>	
Creditors: amounts falling due within one year	19	(212,425)		(203,593)	
Net current assets			<u>144,678</u>		<u>237,513</u>
Total assets less current liabilities			<u>719,076</u>		<u>713,859</u>
Creditors: amounts falling due after more than one year	20		(268,156)		(281,649)
Net assets			<u><u>450,920</u></u>		<u><u>432,210</u></u>
Income funds					
Restricted funds	21		7,813		39,816
Unrestricted funds			443,107		392,394
			<u>450,920</u>		<u>432,210</u>

**QUEEN'S HALL ACTION ON POVERTY
THE BRICK
BALANCE SHEET (CONTINUED)
AS AT 31 MARCH 2023**


The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023, although an audit has been carried out under section 144 of the Charities Act 2011.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on



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Dr Paul Plant
Trustee

Company Registration No. 08503176

**QUEEN'S HALL ACTION ON POVERTY
THE BRICK
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2023**

	Notes	2023 £	£	2022 £	£
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	25		158,192		(45,854)
Investing activities					
Purchase of intangible assets		(3,192)		-	
Purchase of tangible fixed assets		(143,842)		(458,797)	
Proceeds from disposal of tangible fixed assets		250		5,065	
Net cash used in investing activities			(146,784)		(453,732)
Financing activities					
Proceeds from borrowings		-		142,000	
Repayment of borrowings		(10,786)		(7,466)	
Proceeds from new bank loans		-		162,000	
Repayment of bank loans		(3,182)		(613)	
Net cash (used in)/generated from financing activities			(13,968)		295,921
Net decrease in cash and cash equivalents			(2,560)		(203,665)
Cash and cash equivalents at beginning of year			271,915		475,580
Cash and cash equivalents at end of year			269,355		271,915

**QUEEN'S HALL ACTION ON POVERTY
THE BRICK
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

1 Accounting policies

Charity information

Queen's Hall Action On Poverty is a private company limited by guarantee incorporated in England and Wales. The registered office is St George's Church, Water Street, Wigan, Lancashire, WN1 1DN.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

**QUEEN'S HALL ACTION ON POVERTY
THE BRICK
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023**

1 Accounting policies

(Continued)

Donations of items to be sold in the charity shop are not included as income in the SOFA on receipt since the resources needed to ascertain such a valuation outweigh any benefit to the charity of such an exercise. Income is recognised at the time such donated goods are sold.

Where goods are donated to the food community, (formerly operated as a food-bank) donations are not included as income in the SOFA on receipt, since the resources needed to ascertain such a valuation outweigh any benefit to the charity of such an exercise. Income is recognised at the time such donated goods are sold. In the year to 31 March 2022, when the charity operated a food-bank an estimate of the value of an average food-parcel was made and this total amount was included as income in Donations and Legacies.

Grant income is recognised on receipt and when it is known that the grant conditions will be met, except where income is specifically received for future periods, when that portion is shown as deferred income.

Income from contracted services is recognised in the period to which the work relates.

Income from fundraising activities is recognised on receipt.

1.5 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Direct costs that specifically relate to an activity are allocated to that activity. Shared direct costs and support costs are apportioned between activities. The basis for apportionment, which is consistently applied and proportionate to the circumstances is:

Staffing - on the basis of time spent in accordance with any particular activity

Premises related costs - on the basis of floor space occupied by a particular activity

Other, non-specific support costs - on the basis of the usage of resources, in terms of time taken, capacity used, or other measures

1.6 Intangible fixed assets other than goodwill

Intangible assets relate to costs of the work carried out on the charity's website and are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Work on the charity's website is expected to benefit the charity over several years with there being an expectation of future economic benefits that are attributable to the asset flowing to the entity.

Amortisation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following basis:

Website	33% straight line
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**QUEEN'S HALL ACTION ON POVERTY
THE BRICK
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023**

1 Accounting policies (Continued)

1.7 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold land and buildings	25% straight line
Leasehold improvements	20% reducing balance
Plant and equipment	25% reducing balance
Fixtures and fittings	20% reducing balance
Computers	33% straight line
Motor vehicles	25% cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.8 Fixed asset investments

Fixed asset investments are initially measured at transaction price and are subsequently measured at fair value at each reporting date.

A subsidiary is an entity controlled by the charity. Control is the power to govern the financial and operating policies of the entity so as to obtain benefits from its activities.

1.9 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.10 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.11 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

**QUEEN'S HALL ACTION ON POVERTY
THE BRICK
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023**

1 Accounting policies

(Continued)

1.12 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.13 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.14 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

**QUEEN'S HALL ACTION ON POVERTY
THE BRICK
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023**

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

**QUEEN'S HALL ACTION ON POVERTY
THE BRICK
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023**

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023 £	2023 £	2023 £	2022 £	2022 £	2022 £
Donations and gifts	246,407	52,939	299,346	330,858	149,635	480,493

Included in Donations and gifts are a large number of donations given to the charity by a number of individuals, companies and other organisations. These have been given to enable the charity to continue to carry out its operations to achieve its charitable objectives.

Included in Restricted Funds in the year to 31 March 2022, are goods donated specifically for the food-bank which have been given on the understanding that they will not be used for other purposes. It was impractical to precisely measure the value of goods donated in this way, but an estimate of the value of each food parcel made and dispersed by the charity has been used.

In the year to 31 March 2023, the charity stopped operating a food-bank and started to operate a food community. It is no longer practical to estimate the value of goods donated for sale in the food community, so, where goods have been donated for distribution to beneficiaries or for sale in the food community, no value is included in Income from Donations and gifts.

**QUEEN'S HALL ACTION ON POVERTY
THE BRICK
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023**

4 Income from charitable activities

	Charitable Income 2023 £	Charitable Income 2022 £
Wigan MBC Furniture Welfare	56,831	56,696
Other Local Authority Contracts	1,041,678	1,769,753
Grants	138,132	163,074
Food community income	23,556	-
Charitable rental income	331,213	97,941
Other charitable income	2,683	-
	<u>1,594,093</u>	<u>2,087,464</u>
Analysis by fund		
Unrestricted funds	1,454,735	2,073,404
Restricted funds	139,358	14,060
	<u>1,594,093</u>	<u>2,087,464</u>

The charity receives funding via various contracts with Wigan Council, as well as a number of grants and other funding streams. Details of the purposes and main conditions of the grants and funding streams are:

Unrestricted income:

Furniture Welfare - This funding from Wigan Council is to refurbish and equip council stocks of houses to ensure they are suitable for habitation.

Other Local Authority Contracts - This includes various income streams derived largely from contracts with Wigan Council, to assist it to fulfil its statutory responsibility to care for those resident in the borough who face a variety of challenges including homelessness.

Other Grants - These relate to a number of grants received to assist the charity with its general charitable aims.

Restricted income:

This relates to donations and grants given to the charity, where the donor has specifically restricted the charitable purposes for which the income can be used. Details are shown in a separate note.

**QUEEN'S HALL ACTION ON POVERTY
THE BRICK
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023**

5 Other trading activities

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Charity shop income and income from cafe	285,348	221,798
Final Finish	278,292	226,951
	<u>563,640</u>	<u>448,749</u>

6 Other income

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Rent of space in Brickworks	6,000	6,000
University student placements	5,320	9,560
Other sundry income	999	1,269
	<u>12,319</u>	<u>16,829</u>

7 Raising funds

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
<u>Fundraising and publicity</u>		
Other fundraising costs	8,870	4,100
Staff costs	-	4,368
	<u>8,870</u>	<u>8,468</u>
Fundraising and publicity	8,870	8,468
	<u>8,870</u>	<u>8,468</u>
<u>Trading costs</u>		
Staff costs	112,723	90,879
	<u>112,723</u>	<u>90,879</u>
	<u>121,593</u>	<u>99,347</u>

**QUEEN'S HALL ACTION ON POVERTY
THE BRICK
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023**

8 Charitable activities

	Charitable Expenditure 2023 £	Charitable Expenditure 2022 £
Staff costs	881,207	910,027
Travel & subsistence	20,457	23,667
Marketing & advertising	9,454	14,244
Client packs & foodbank	94,957	153,874
Mentoring costs	-	11,509
Costs of ancillary trading	185,721	167,492
Direct client support costs	81,816	103,739
Security costs for Hubs	379,476	840,225
	<u>1,653,088</u>	<u>2,224,777</u>
Share of support costs (see note 9)	643,706	669,146
Share of governance costs (see note 9)	32,301	35,099
	<u>2,329,095</u>	<u>2,929,022</u>
Analysis by fund		
Unrestricted funds	2,104,795	2,696,971
Restricted funds	224,300	232,051
	<u>2,329,095</u>	<u>2,929,022</u>

**QUEEN'S HALL ACTION ON POVERTY
THE BRICK
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

FOR THE YEAR ENDED 31 MARCH 2023

9 Support costs

	Support costs	Governance costs	2023	Support costs	Governance costs	2022
	£	£	£	£	£	£
Staff costs	280,569	-	280,569	332,820	-	332,820
Depreciation	34,636	-	34,636	15,253	-	15,253
Finance costs	26,305	-	26,305	14,574	-	14,574
Training, welfare & DBS	12,099	-	12,099	5,562	-	5,562
Volunteer expenses	3,327	-	3,327	4,014	-	4,014
Office administration expenses	55,934	-	55,934	94,228	-	94,228
Premises expenses	230,836	-	230,836	202,695	-	202,695
Audit fees	-	2,496	2,496	-	2,496	2,496
Legal and professional	-	7,452	7,452	-	2,687	2,687
Accountancy	-	10,727	10,727	-	10,980	10,980
Consultancy fees	-	11,626	11,626	-	18,936	18,936
	<u>643,706</u>	<u>32,301</u>	<u>676,007</u>	<u>669,146</u>	<u>35,099</u>	<u>704,245</u>
Analysed between						
Charitable activities	<u>643,706</u>	<u>32,301</u>	<u>676,007</u>	<u>669,146</u>	<u>35,099</u>	<u>704,245</u>

Governance costs include payments to the auditors of £2,496 for audit fees (2022 - £2,496). In addition, payments were made to the audit firm of £10,727 for non-audit services including accountancy and payroll (2022 - £10,980)

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year, except for reimbursement of modest amounts of expenses.

11 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Engaged in charitable activities	50	51
Engaged in fundraising activities	9	8
Engaged in management and administration	6	7
Total	<u>65</u>	<u>66</u>

**QUEEN'S HALL ACTION ON POVERTY
THE BRICK
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023**

11	Employees	(Continued)	
	Employment costs	2023	2022
		£	£
	Wages and salaries	1,171,856	1,219,186
	Social security costs	81,953	96,981
	Other pension costs	20,690	21,927
		<u>1,274,499</u>	<u>1,338,094</u>

Redundancy payments of £1,188 were made in the year, in accordance with statute. (In the year ended 31 March 2022, no statutory redundancy payments were made.)

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

12 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

13 Intangible fixed assets

	Website
	£
Cost	
At 1 April 2022	-
Additions - separately acquired	3,192
	<u>3,192</u>
At 31 March 2023	3,192
Amortisation and impairment	
At 1 April 2022	-
Amortisation charged for the year	89
	<u>89</u>
At 31 March 2023	89
Carrying amount	
At 31 March 2023	<u>3,103</u>
At 31 March 2022	<u>-</u>

**QUEEN'S HALL ACTION ON POVERTY
THE BRICK
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

FOR THE YEAR ENDED 31 MARCH 2023

14 Tangible fixed assets	Leasehold land and buildings	Leasehold improvements	Plant and equipment	Fixtures and fittings	Computers	Motor vehicles	Total
	£	£	£	£	£	£	£
Cost							
At 1 April 2022	240,090	238,520	17,106	8,163	19,189	15,918	538,986
Additions	-	113,380	13,767	4,716	9,451	2,528	143,842
Disposals	-	-	-	-	-	(700)	(700)
	<u>240,090</u>	<u>351,900</u>	<u>30,873</u>	<u>12,879</u>	<u>28,640</u>	<u>17,746</u>	<u>682,128</u>
At 31 March 2023	240,090	351,900	30,873	12,879	28,640	17,746	682,128
Depreciation and impairment							
At 1 April 2022	2,401	31,178	10,746	2,590	10,726	4,999	62,640
Depreciation charged in the year	9,604	25,131	3,550	1,603	5,593	2,713	48,194
	<u>12,005</u>	<u>56,309</u>	<u>14,296</u>	<u>4,193</u>	<u>16,319</u>	<u>7,712</u>	<u>110,834</u>
At 31 March 2023	12,005	56,309	14,296	4,193	16,319	7,712	110,834
Carrying amount							
At 31 March 2023	<u>228,085</u>	<u>295,591</u>	<u>16,577</u>	<u>8,686</u>	<u>12,321</u>	<u>10,034</u>	<u>571,294</u>
At 31 March 2022	<u>237,689</u>	<u>207,342</u>	<u>6,360</u>	<u>5,572</u>	<u>8,463</u>	<u>10,919</u>	<u>476,345</u>

**QUEEN'S HALL ACTION ON POVERTY
THE BRICK
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023**

14 Tangible fixed assets

(Continued)

During the year to 31 March 2023, improvements to leasehold property were made which relate to work done at our main site at St Georges, Water Street, Wigan.

The cost of leasehold land and buildings of £240,090 relate to a property at Firs Lane in Leigh which was acquired so that the charity could offer accommodation to selected service-users.

15 Fixed asset investments

Other investments

Cost or valuation

At 1 April 2022 & 31 March 2023

1

Carrying amount

At 31 March 2023

1

At 31 March 2022

1

The charity owns the sole issued share in a dormant company, Community Warehouse Enterprise Limited.

	Notes	2023	2022
		£	£
Other investments comprise:			
Investments in subsidiaries		1	1

16 Stocks

	2023	2022
	£	£
Work in progress	-	46,292
Finished goods and goods for resale	1,125	-
	1,125	46,292

**QUEEN'S HALL ACTION ON POVERTY
THE BRICK
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023**

17 Debtors	2023	2022
Amounts falling due within one year:	£	£
Trade debtors	53,588	97,592
Other debtors	3,431	6,811
Prepayments and accrued income	29,604	18,496
	<u>86,623</u>	<u>122,899</u>

18 Loans and overdrafts	2023	2022
	£	£
Bank loans	158,205	161,387
Other loans	123,748	134,534
	<u>281,953</u>	<u>295,921</u>
Payable within one year	13,797	14,272
Payable after one year	268,156	281,649
	<u>281,953</u>	<u>295,921</u>

The charity has loans as follows:

Charity Bank loan of original capital £162,000, repayable by monthly instalments over 25 years, ending in May 2046. Interest is charged at 3% above base rate. The loan is secured by a fixed charge over the property at Firs Lane, Leigh.

The Big Issue Access loan of £142,000, repayable by monthly instalments concluding on April 2026 with a lump sum payment of £86,000. Interest is fixed at 7%. The loan terms stipulate that the loan must be used for the renovation of the warehouse and working capital.

19 Creditors: amounts falling due within one year		2023	2022
	Notes	£	£
Bank loans	18	2,256	3,550
Other loans		11,541	10,722
Other taxation and social security		19,781	19,402
Deferred income		89,161	13,842
Trade creditors		41,426	101,959
Other creditors		1,012	2,300
Accruals and deferred income		47,248	51,818
		<u>212,425</u>	<u>203,593</u>

**QUEEN'S HALL ACTION ON POVERTY
THE BRICK
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023**

20 Creditors: amounts falling due after more than one year

	Notes	2023 £	2022 £
Bank loans	18	155,949	157,837
Other borrowings		112,207	123,812
		<u>268,156</u>	<u>281,649</u>

21 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			Balance at 31 March 2023 £
	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	
Food Community (formerly food- bank)	108,172	144,635	(229,611)	23,196	120,841	(144,037)	-
Afghan Relief fund	-	5,000	-	5,000	-	(3,536)	1,464
Canal and River Trust	-	4,060	-	4,060	-	(4,060)	-
Lottery Training Fund	-	10,000	(2,440)	7,560	-	(6,495)	1,065
Levelling Up Housing & Communities	-	-	-	-	64,477	(64,477)	-
Wildlife Garden Grant	-	-	-	-	1,168	(969)	199
B&Q Neighbourly Foundation	-	-	-	-	5,000	-	5,000
Manchester Real Change	-	-	-	-	515	(430)	85
Other restricted funds	-	-	-	-	296	(296)	-
	<u>108,172</u>	<u>163,695</u>	<u>(232,051)</u>	<u>39,816</u>	<u>192,297</u>	<u>(224,300)</u>	<u>7,813</u>

There were no unfulfilled conditions at the year-ended 31 March 2022 or 31 March 2021, nor contingencies needed in respect of restricted income recognised in the year.

**QUEEN'S HALL ACTION ON POVERTY
THE BRICK
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

FOR THE YEAR ENDED 31 MARCH 2023

22 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
Fund balances at 31 March 2023 are represented by:						
Intangible fixed assets	3,103	-	3,103	-	-	-
Tangible assets	571,294	-	571,294	476,345	-	476,345
Investments	1	-	1	1	-	1
Current assets/(liabilities)	136,865	7,813	144,678	197,697	39,816	237,513
Long term liabilities	(268,156)	-	(268,156)	(281,649)	-	(281,649)
	<u>443,107</u>	<u>7,813</u>	<u>450,920</u>	<u>392,394</u>	<u>39,816</u>	<u>432,210</u>

23 Operating lease commitments

The charity operates from a number of leased premises.

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases on properties rented by the charity, which fall due as follows:

	2023	2022
	£	£
Within one year	48,333	34,500
Between two and five years	52,500	31,425
	<u>100,833</u>	<u>65,925</u>

24 Related party transactions

None of the trustees received any remuneration or were paid any expenses during the year, except as detailed in a prior note.

During the year, the charity entered into the following transactions with related parties:

Simon Dale, who until his resignation on 29 March 2023, was a trustee of the charity, works for an independent social enterprise, Gearing Up (Wigan) CIC, which is based in the Brick Works premises at Hodson Street. Floor space is rented to the CIC on commercial terms of £500 per month and the organisation provides training and volunteer placements for participants in the charity. During the year, Gearing Up (Wigan) CIC made a donation of £10,000 to the charity. Neither Simon Dale or Gearing Up (Wigan) CIC received any benefit from the donation.

**QUEEN'S HALL ACTION ON POVERTY
THE BRICK
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

FOR THE YEAR ENDED 31 MARCH 2023

25	Cash generated from operations	2023	2022
		£	£
	Surplus for the year	18,710	5,166
	Adjustments for:		
	Loss/(gain) on disposal of tangible fixed assets	450	(4,321)
	Depreciation and impairment of tangible fixed assets	48,194	19,574
	Amortisation of intangible fixed assets	88	-
	Movements in working capital:		
	Decrease/(increase) in stocks	45,167	(6,854)
	Decrease in debtors	36,276	76,539
	(Decrease) in creditors	(66,012)	(5,084)
	Increase/(decrease) in deferred income	75,319	(130,874)
	Cash generated from/(absorbed by) operations	<u>158,192</u>	<u>(45,854)</u>

QUEEN'S HALL ACTION ON POVERTY

England & Wales - Charity number 1153055

Accounts

Charity registration number 1153055

Company registration number 08503176 (England and Wales)

QUEEN'S HALL ACTION ON POVERTY
THE BRICK
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

**QUEEN'S HALL ACTION ON POVERTY
THE BRICK
LEGAL AND ADMINISTRATIVE INFORMATION**

Trustees	Mr S Dale Dr J Parker Ms C Ellison Mr Oliver Foster Ms Kate Forrester Ms Clare Wood	(Appointed 31 January 2022) (Appointed 31 January 2022) (Appointed 31 January 2022)
Charity number	1153055	
Company number	08503176	
Principal address	10 Arcade Street Wigan Lancashire England WN1 1LU	
Registered office	10 Arcade Street Wigan Lancashire England WN1 1LU	
Auditor	Prime Factor Limited Statutory Auditors 41 Bridgeman Terrace Wigan Lancashire United Kingdom WN1 1TT	

QUEEN'S HALL ACTION ON POVERTY THE BRICK CONTENTS

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QUEEN'S HALL ACTION ON POVERTY THE BRICK TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2022

The trustees are pleased to present their annual trustees' report and financial statements for the year ended 31 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's articles of association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

The charity's objects are the prevention and relief of poverty for the public benefit in Wigan, Leigh and surrounding areas. We work with people who are experiencing homelessness, poverty, crisis or worklessness, by providing support, practical skills and good quality social housing.

The trustees have paid due regard to guidance on public benefit issued by the Charity Commission in deciding what activities the charity should undertake.

Vision

To work with people in need within our community and to provide RELIEF, RESTORATION and REFORMATION by offering tailored support, hope, and opportunity to those looking to improve their quality of life.

The Brick has been in operation since 2008 and has grown significantly over the last few years. Our Strategy 2018-2023 provides a clear path concentrating on the Charity's **3 R's**

- Relief- ensuring people's felt needs are being met so they have the opportunity to transition from their hardship
- Restoration- Equipping people for self-sustaining, independent living
- Reformation- Speaking out and acting against social injustice and encouraging people to have their own voice

Summary

For over 100 years the Queen's Hall Mission in Wigan has been a centre of support in local communities providing all kinds of help and assistance. The early Charity work was run by a body called the Help Committee but now runs under the simple title of **The Brick**.

Although there have been huge changes over the past century, the need for practical, caring, and effective help has never gone away. The charity remains true to its long-standing commitment to working for **and with** local people in need. Throughout the last 12 months we have seen that need grow to unprecedented levels as the effects of Covid-19 have continued, and a new cost of living crisis emerged. We have also seen first-hand the enormously unequal impacts of Covid-19 and problems have been compounded for low-paid workers and people in poverty. We are supporting people who are now touching the benefits system for the first time.

QUEEN'S HALL ACTION ON POVERTY

THE BRICK

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

We are Queen's Hall Action on Poverty: Social Action is at the heart of our mission. We recognise the challenges of poverty

The World Bank says:

"Poverty is hunger. Poverty is lack of shelter. Poverty is being sick and not being able to see a doctor. Poverty is not having access to school and not knowing how to read. Poverty is not having a job, is fear for the future, living one day at a time. Poverty is losing a child to illness brought about by unclean water. Poverty is powerlessness, lack of representation and freedom."

This definition recognises that to be poverty-stricken is to be afflicted and overwhelmed by need in any or all areas of life. Impoverishment encompasses poor living conditions, non-representation, anxiety from feeling powerless, exclusion from the social structure, and an inability to meet basic needs because food, clean drinking water, proper sanitation, education, health care and other social services are inaccessible. This poverty threshold starts with fear for the future and broadens to include dependence, oppression and even exploitation.

Our vision

We recognise this definition of poverty, we recognise its impact in local neighbourhoods and on local people but we do not believe poverty and trauma is inevitable. Our vision is to provide a practical response working alongside people to help them rebuild but also to address and mitigate the causes. We know that the world is changing at an unprecedented pace, that requires a different approach to tackling the complex problems, that face our local communities today.

What we do

Housing

We aim to offer proper alternatives to rough sleeping, and are commissioned to deliver homelessness services in Wigan and Leigh including ABEN and supported accommodation. In the last 12 months we supported 753 people with a bed at ABEN, and provided 12 supported accommodation homes alongside personalised support packages.

We provide places for social contact and shelter, with food provision, emergency clothing and bedding as needed. We actively engage to break the cycle of homelessness and all our residents are offered one to one mentoring and a personal transition service. During 2022 we purchased our very first property, a 6 bed supported accommodation unit in Leigh, supported by a mortgage from Charity Bank.

Food and Health

We offer practical help and advice to ensure people have enough money and food to meet their primary needs, advice and signpost to all relevant services to promote good health and we support lifestyles and choices that enable good health. In the last 12 months we provided 7,388 emergency food parcels, 2,435 were to children. We have plans to transition our food provision to a food community, where food poverty is tackled without stigma and people are invited to choose their food items.

Our services are holistic, providing housing, education, employability, and personal development support to the most vulnerable and isolated people in our communities

Financial resilience

The Brick runs three charity shops and a re-use project, not only do these enterprises provide low cost furniture and essential household items, they also provide vital customer service training in retail for people we are supporting. We also provide a route for people to donate unwanted items, preventing tonnes of perfectly good household items, electrical and white goods ending up in landfill. This year we invested in our own warehouse for storing items donated to us and received social investment from Big Issue Invest to refurbish the building which is leased to us on a peppercorn rent for 15 years. We plan to use this space to expand our distribution of essential household items to people who are moving into new tenancies, helping them to settle in their homes.

QUEEN'S HALL ACTION ON POVERTY

THE BRICK

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Personal development and well-being

We signpost people to suitable social care and treatment options. We are developing trauma-informed approaches and work systems to help promote and build self-esteem and resilience and we focus on the fundamental principles of dignity, fairness and respect. Overall we ensure people have emotional wellbeing and confidence and strength in their relationships with others. We are also commissioned to operate Wigan and Leigh's Homeless Engagement Services including Rough Sleeper Prevention Outreach. This service supports residents to be well and independent and to take control of their own lives. When anyone needs a response from services, this is always a joined up, targeted response that is built around the needs of the individual, their friends and family, involving them fully in decisions and drawing on their strengths and those of their community. Our services support people throughout their life course to live healthy, happier lives and radically reduce current and future demand for health and care services to ensure financial and clinical sustainability. In 2021/2022 the Outreach team verified 468 rough sleepers, over half of whom have complex needs such as mental health or addiction issues. It is not uncommon to work with people for several years before they are ready to accept accommodation or additional help but we never close our services to anyone and are accessible 24/7.

Skills and capability

As part of our transition services we also provide a range of activities and work/training options to help individuals to develop life and work skills through meaningful recreational pursuits and therapies – and over time enable them to move on in their lives away from dependency into self-sufficiency via employment, education, or training. This year we have provided opportunities for people in retail, warehousing, PAT testing, transport, bike maintenance, food hygiene and catering for 126 trainees and supported 7 people into paid employment.

Where we work

We work across the boroughs of Wigan and Leigh. This Local Authority has some of the highest levels of deprivation in the country. In the 2015 Indices of Deprivation, it was ranked as the 8th most deprived borough in England. 34% of its wards were in the top 10% most deprived in the country.

Who we work with

We work with all members of the community, in the belief that everyone should be able to reach their full potential, regardless of their background. Our focus, however, is on people at risk or transitioning through homelessness or poverty, with targeted work for those with a specific need.

How we do it

We believe in joined-up working to maximise our reach and impact. Our provision is fully integrated, so that, no matter what the reason for initial contact, people have the opportunity to access all the services we provide, giving them the best all-round chance to improve their lives and be part of the wider community. Our role as a grass roots charity gives us an opportunity and a responsibility to speak up about these problems, to help improve the policies and systems that affect people's lives. We will seek to regularly share evidence and stories from our work and those we work alongside, to support wider conversations around poverty, trauma and social change. We do this by:

- Meeting felt needs – **RESPOND**
- Equipping people for self-sustaining, independent living – **RESTORE**
- Speaking out and acting against social injustice – **REFORM**

QUEEN'S HALL ACTION ON POVERTY

THE BRICK

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Our approach is based on taking action: There is rarely ever one problem in isolation. People are usually hit by a number of linked problems at the same time, including homelessness, substance misuse, mental illness, destitution, violence and abuse. People who most need support typically find it difficult to navigate a complex structure of help. Organisations like ours have a duty to provide practical help and to give people the confidence and skills to manage for themselves in the future. People experiencing homelessness are rarely just homeless. Two thirds of people in homelessness systems are also in drug treatment and/or criminal justice systems. We do not see people as a problem or simply as a list of issues or needs. Our approach focuses on meaningful and practical action with people, to promote resilience, promote self-esteem and enable change. We couldn't do the work we do without the dedication and commitment of our amazing volunteers who in the last 12 months donated 7,633 hours of their time to the charity amounting to a financial benefit of £114,495. In June 2021, we were honoured to be awarded The Queen's Award for Voluntary Service, the highest award a voluntary group can be awarded in the UK.

Why we do it

We are driven by a demand for social justice – a right based approach

We believe everyone has a right to those things which we all consider to be the basics of a safe and healthy life

- work or training that provides a decent income
- affordable, good quality food
- a safe place to live that is affordable to run and heat
- good quality care, wellbeing and health services

Our concern for the welfare of all people and their communities is motivated by our Christian faith, which drives us to place equal value on every individual, welcoming people of all faiths and none, to serve those who face disadvantage or exclusion, and to challenge discrimination and social injustice.

Scale of impact of volunteers

Volunteers have made a major contribution to the work of the charity and in June 2021 we were honoured to be awarded with the Queen's Award for Voluntary Service.

Volunteers give of their time from a few hours per week to several days each week. It is thanks to our volunteers that we can reach out to so many people in need and have a sustainable service. In particular, the foodbank and the shop rely heavily on a significant number of volunteers and volunteer hours.

Fundraising and Donations

Donations of food have remained a vital part of support for The Brick in the past year and we continued to receive a very generous supply of packets and tins of non-perishable foods. Partnerships with a range of high street supermarkets and food businesses have also been very successful. Our fundraising activities include our annual Sleep Out, our Xmas hamper campaign, Wrap Up Wigan and Sock It to Poverty. We are indebted to our wonderful supporters both individuals and businesses who make what we do possible and ensure that when need increases we are able to meet that need and respond effectively.

Thank you for your belief in our vision and mission and trusting us with the job in hand.

**QUEEN'S HALL ACTION ON POVERTY
THE BRICK
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

FOR THE YEAR ENDED 31 MARCH 2022

Financial review

At the 31 March 2022, the charity had total funds of £432,210 including unrestricted reserves of £392,394 and restricted funds of £39,816.

Reserves policy

Trustees would seek to have six months' unrestricted reserves for all work except the work specifically paid for by the local authority. This would also give scope for small scale developments seeking partnership funding.

The Trustees keep the financial situation of the charity under review and, in the interests of good financial management, will work towards holding reserves in its unrestricted funds in order to establish an appropriate level of working capital and to protect the future operations of the charity from the effects of any unforeseen and material variations in its income streams. At the balance sheet date, the total unrestricted funds were £392,394 with unrestricted net current assets of £197,697.

Principal sources of income

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

Our Food bank continues to be funded entirely from public donations and raising awareness of food insecurity is an important part of the charity's strategy. Post year-end, we have secured a grant from the national Lottery to transition the Food bank to a food community supporting the project operationally for the next three years.

The charity has support from a small, local, independent marketing advisor. This partnership helped to build the charity's profile across local media outlets and in our own social media and web presence.

All surplus funds are held in current bank accounts to enable the charity to handle its cash flow requirements.

The charity trustees have considered, and are committed to developing a robust reserve fund in order to help underpin the charity's long term financial position.

Trustees' consideration of risks:

Operational risks

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

The charity works with people who are transitioning from homelessness, are vulnerable, marginalised or coping with poverty. At times, people we work with can present challenging behaviour. The charity keeps health and safety, staff training and safeguarding at the centre if its key priorities

Our operational policies and procedures are followed to ensure client, staff and volunteer safety.

Anti-social behaviour by our clients can become an issue in the local area surrounding our project buildings, which we endeavour to reduce by groups and activities taking place.

Tools are used at our Brick Works project and their use is subject to training requirements and proper use of personal protective equipment.

The charity operates from a number of leased buildings and the trustees are aware that they must plan for continuity of operations whatever happens in this regard.

**QUEEN'S HALL ACTION ON POVERTY
THE BRICK
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

FOR THE YEAR ENDED 31 MARCH 2022

Financial risks

A main risk to the charity is financial with limited funds available for a charity of this size and with our objectives in an ever changing financial environment.

Managers keep aware of funding opportunities both statutory and non-statutory. Income and costs are closely monitored and actions taken to rectify deviations from budget.

The Charity receives income from a wide variety of sources. The income streams include contracts/grants with and from the Local authority for specific pieces of work. Cuts to Council funding have been deep and if these contracts/grants were to reduce or cease, then our work would no longer be able to continue and the financial liability would be redundancy costs.

The charity is also reliant on income from the sale of goods in the charity shops and Brick Works sales room as well as income from individual donors and corporate sponsorship events.

The Trustees have reviewed the financial circumstances of the charity and consider that adequate resources continue to be available to fund the activities of the charity for the foreseeable future.

Strategy and 5 year Plan

The SLT and Trustees are currently working on the 2023-2028 Business Plan. Set against a backdrop of a tough economic climate, with cuts to Local Authority Funding and increased demands on our services and in the context of an unprecedented cost of living and housing crisis, the next 5 years will be the charity's most ambitious yet. The 2023-2024 business plan represents an ambitious but achievable strategy for sustainable growth but one that marks a step change for the charity's development. Our mission is to transform the communities in which we work, enabling more people to truly belong, contribute and thrive. To achieve that, we have set five clear, strategic aims:

- ▶ Increase our impact, both in terms of number of people we work with and the difference we make to their lives.
- ▶ Be recognised as the leading homeless and anti-poverty charity locally, brave enough to speak the truth about social injustices. With an increased focus on anti-poverty: shifting the rudder so there is a clearer focus on the social injustice agenda throughout all work areas.
- ▶ Prioritise the development, health and independence of the people we support and determine how to best demonstrate substantively the positive difference we make
- ▶ Have a sustainable and diverse business model in place that supports our continued growth: diversifying income streams, increasing income from fundraising and commissioning, as well as maintaining and expanding trading income.
- ▶ Leadership and staff development: investing in new, existing and emerging leaders and building upon and enhancing our staff development and retention programmes.

Structure, governance and management

The charity is a company limited by guarantee. It is governed by the terms set out in its governing document, the memorandum and articles of association.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Ms RA Ade-Hall (Resigned 31 January 2022)

Mr S Dale

Rev SH McInally (Resigned 1 September 2021)

Dr J Parker

W Ainscough (Resigned 31 January 2022)

Ms C Ellison

**QUEEN'S HALL ACTION ON POVERTY
THE BRICK
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

FOR THE YEAR ENDED 31 MARCH 2022

Mr Oliver Foster	(Appointed 31 January 2022)
Ms Kate Forrester	(Appointed 31 January 2022)
Ms Clare Wood	(Appointed 31 January 2022)

None of the members of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Organisational structure

The Charity periodically reviews its membership and governance arrangements.

Trustees recruitment is managed through a simple process based on trustees' profiles, skills set and with informal interview.

The Charity has historically been restricted in its ability to pay the market average for senior management personnel.

Remuneration is reviewed annually. During the year, our senior leadership team comprised Louise Green, CEO and Keely Dalfen, Commercial and Finance Director and Kerri Pegg, our Operations Director.

The Charity is led by a team of trustees who meet on a bi-monthly basis and who maintain an active interest in both strategic and operational developments

Decisions are taken as follows:

- Strategic - by trustees and SLT
- Operational - by SLT
- Scheme of delegation - by trustees

Trustees take a pro-active role in the governance of the Brick and this approach allows an open and fluid relationship with staff, volunteers and trustees.

Induction and training of trustees

A full induction pack is prepared for Trustees containing information including charity commission guidance, governance documents other charity, strategic plan, corporate risk register, annual report, relevant policies and an overall introduction to the work of the charity.

New Trustees are invited to talk through the induction pack with the senior managers and complete a training plan.

An annual training day is held and is supplemented by trustee appraisals hosted by the Chair and senior manager.

Relevant information is emailed to Trustees throughout the year.

Interaction of the charity with the wider network

The Charity is an active member of the GM Network and has also established a partnership with the Mayday Trust. This work is especially significant for the charity as it has started to embed an asset-based approach to working with people across our services.

Trustees' remuneration and transactions with related parties

Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

Other details of transactions with trustees and related parties are shown in the notes to these financial statements.

**QUEEN'S HALL ACTION ON POVERTY
THE BRICK
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022**

Auditor

In accordance with the company's articles, a resolution proposing that Prime Factor Limited be reappointed as auditor of the company will be put at a General Meeting.

The trustees' report was approved by the Board of Trustees.



Dr J Parker

Trustee

Dated: 25 January 2023

**QUEEN'S HALL ACTION ON POVERTY
THE BRICK
STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 MARCH 2022**

The trustees, who are also the directors of Queen's Hall Action On Poverty for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

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

Opinion

We have audited the financial statements of Queen's Hall Action On Poverty (the 'charity') for the year ended 31 March 2022 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

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

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below:

Irregularities including fraud are instances of non-compliance with laws and regulations. We identified and assessed the risks of material misstatement of the financial statements from irregularities, whether due to fraud or error and discussed these within our audit team and with the charity's management and trustees. Our audit procedures were designed to be responsive to these risks, within the legal and regulatory framework and other regulations which apply to this charitable company to ensure we obtained audit evidence sufficient and appropriate to provide a basis for our opinion.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatement in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

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

Use of our report

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

Clear Body FCA

Prime Factor Limited

25 January 2023

**Chartered Accountants
Statutory Auditor**

41 Bridgeman Terrace
Wigan
Lancashire
United Kingdom
WN1 1TT

Prime Factor Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

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

FOR THE YEAR ENDED 31 MARCH 2022

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
	Notes						
Income and endowments from:							
Donations and legacies	3	330,858	149,635	480,493	237,174	138,618	375,792
Income from charitable activities	4	2,073,404	14,060	2,087,464	1,952,718	74,957	2,027,675
Other trading activities	5	448,749	-	448,749	279,621	-	279,621
Investments	6	-	-	-	1	-	1
Other income	7	16,829	-	16,829	11,655	-	11,655
Total income		2,869,840	163,695	3,033,535	2,481,169	213,575	2,694,744
Expenditure on:							
Raising funds	8	99,347	-	99,347	44,576	-	44,576
Charitable activities	9	2,696,971	232,051	2,929,022	2,408,643	224,165	2,632,808
Total expenditure		2,796,318	232,051	3,028,369	2,453,219	224,165	2,677,384
Net income/(expenditure) for the year/ Net movement in funds							
		73,522	(68,356)	5,166	27,950	(10,590)	17,360
Fund balances at 1 April 2021		318,872	108,172	427,044	290,922	118,762	409,684
Fund balances at 31 March 2022		392,394	39,816	432,210	318,872	108,172	427,044

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

**QUEEN'S HALL ACTION ON POVERTY
THE BRICK
BALANCE SHEET**

AS AT 31 MARCH 2022

	Notes	2022		2021	
		£	£	£	£
Fixed assets					
Tangible assets	13		476,345		39,869
Investments	14		1		1
			<u>476,346</u>		<u>39,870</u>
Current assets					
Stocks	15	46,292		39,438	
Debtors	16	122,899		199,438	
Cash at bank and in hand		271,915		475,580	
			<u>441,106</u>	<u>714,456</u>	
Creditors: amounts falling due within one year	18	(203,593)		(327,282)	
Net current assets			<u>237,513</u>		<u>387,174</u>
Total assets less current liabilities			<u>713,859</u>		<u>427,044</u>
Creditors: amounts falling due after more than one year	19		(281,649)		-
Net assets			<u><u>432,210</u></u>		<u><u>427,044</u></u>
Income funds					
Restricted funds	20		39,816		108,172
Unrestricted funds			392,394		318,872
			<u>432,210</u>		<u>427,044</u>

**QUEEN'S HALL ACTION ON POVERTY
THE BRICK
BALANCE SHEET (CONTINUED)**

AS AT 31 MARCH 2022

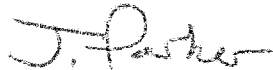
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2022, although an audit has been carried out under section 144 of the Charities Act 2011.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 25 January 2023



Dr J Parker
Trustee

Company Registration No. 08503176

**QUEEN'S HALL ACTION ON POVERTY
THE BRICK
STATEMENT OF CASH FLOWS**

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	2022		2021	
		£	£	£	£
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	24		(45,854)		68,441
Investing activities					
Purchase of tangible fixed assets		(458,797)		(26,273)	
Proceeds from disposal of tangible fixed assets		5,065		3,802	
Investment income received		-		1	
Net cash used in investing activities			(453,732)		(22,470)
Financing activities					
Proceeds from borrowings		142,000		-	
Repayment of borrowings		(7,466)		-	
Proceeds from new bank loans		162,000		-	
Repayment of bank loans		(613)		-	
Net cash generated from/(used in) financing activities			295,921		-
Net (decrease)/increase in cash and cash equivalents			(203,665)		45,971
Cash and cash equivalents at beginning of year			475,580		429,609
Cash and cash equivalents at end of year			271,915		475,580

QUEEN'S HALL ACTION ON POVERTY THE BRICK NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

Charity information

Queen's Hall Action On Poverty is a private company limited by guarantee incorporated in England and Wales. The registered office is 10 Arcade Street, Wigan, Lancashire, WN1 1LU, England.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Where goods are donated to the foodbank, an estimate of the value of an average food-parcel is made and this total amount is included as income in Donations and Legacies.

Donations of items to be sold in the charity shop are not included as income in the SOFA on receipt since the resources needed to ascertain such a valuation outweigh any benefit to the charity of such an exercise. Income is recognised at the time such donated goods are sold.

**QUEEN'S HALL ACTION ON POVERTY
THE BRICK
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

Grant income is recognised on receipt and when it is known that the grant conditions will be met, except where income is specifically received for future periods, when that portion is shown as deferred income.

Income from contracted services is recognised in the period to which the work relates.

Income from fundraising activities is recognised on receipt.

1.5 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Direct costs that specifically relate to an activity are allocated to that activity. Shared direct costs and support costs are apportioned between activities. The basis for apportionment, which is consistently applied and proportionate to the circumstances is:

Staffing - on the basis of time spent in accordance with any particular activity

Premises related costs - on the basis of floor space occupied by a particular activity

Other, non-specific support costs - on the basis of the usage of resources, in terms of time taken, capacity used, or other measures

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold land and buildings	25% straight line
Leasehold improvements	20% reducing balance
Plant and equipment	25% reducing balance
Fixtures and fittings	20% reducing balance
Computers	33% straight line
Motor vehicles	25% cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price and are subsequently measured at fair value at each reporting date.

A subsidiary is an entity controlled by the charity. Control is the power to govern the financial and operating policies of the entity so as to obtain benefits from its activities.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

**QUEEN'S HALL ACTION ON POVERTY
THE BRICK
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022**

1 Accounting policies

(Continued)

1.9 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.10 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.11 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

**QUEEN'S HALL ACTION ON POVERTY
THE BRICK
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies (Continued)

1.12 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.13 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Donations and gifts	330,858	149,635	480,493	237,174	138,618	375,792

Included in Donations and gifts are a large number of donations given to the charity by a number of individuals, companies and other organisations. These have been given to enable the charity to continue to carry out its operations to achieve its charitable objectives.

Included in Restricted Funds are goods donated specifically for the foodbank which have been given on the understanding that they will not be used for other purposes. It is impractical to measure the value of goods donated in this way, but an estimate of the value of each food parcel made and dispersed by the charity has been made.

In accordance with the SORP, goods donated for distribution to beneficiaries or for use by the charity are included in income from "Legacies and donations"

**QUEEN'S HALL ACTION ON POVERTY
THE BRICK
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

FOR THE YEAR ENDED 31 MARCH 2022

4 Income from charitable activities

	Charitable Income 2022 £	Charitable Income 2021 £
Wigan MBC Furniture Welfare	56,696	58,347
Other Local Authority Contracts	1,769,753	91,989
Grants	163,074	1,876,279
Charitable rental income	97,941	-
Other income	-	1,060
	<u>2,087,464</u>	<u>2,027,675</u>
Analysis by fund		
Unrestricted funds	2,073,404	1,952,718
Restricted funds	14,060	74,957
	<u>2,087,464</u>	<u>2,027,675</u>

**QUEEN'S HALL ACTION ON POVERTY
THE BRICK
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022**

4 Income from charitable activities **(Continued)**

The charity receives funding via various contracts with Wigan Council, as well as a number of grants and other funding streams. Details of the purposes and main conditions of the grants and funding streams are:

Unrestricted income:

Furniture Welfare - This funding from Wigan Council is to refurbish and equip council stocks of houses to ensure they are suitable for habitation.

Wigan and Leigh Night Hubs, Homelessness Support and A Bed Every Night - These income streams are derived largely from contracts with Wigan Council, to assist it to fulfil its statutory responsibility to care for those resident in the borough who face a variety of challenges including homelessness.

Wigan Outreach - This funding from Wigan Council provides support workers and other assistance for individuals facing long-term homelessness, often due to a number of complex issues.

Other Grants - These relate to a number of grants received to assist the charity with its general charitable aims.

Restricted income:

This relates to donations given to the charity, where the donor has specifically restricted the charitable purposes for which the grants can be used. Details are shown in another note.

5 Other trading activities

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Charity shop income and income from cafe	221,798	97,882
Final Finish	226,951	181,739
	<u> </u>	<u> </u>
Other trading activities	448,749	279,621
	<u> </u>	<u> </u>

6 Investments

	Total	Unrestricted funds
	2022	2021
	£	£
Interest receivable	-	1
	<u> </u>	<u> </u>

**QUEEN'S HALL ACTION ON POVERTY
THE BRICK
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

FOR THE YEAR ENDED 31 MARCH 2022

7 Other income

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Rent of space in Brickworks	6,000	6,000
University student placements	9,560	5,655
Scrap Metal	1,269	-
	<u>16,829</u>	<u>11,655</u>

8 Raising funds

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
<u>Fundraising and publicity</u>		
Other fundraising costs	4,100	-
Staff costs	4,368	3,492
	<u>8,468</u>	<u>3,492</u>
<u>Trading costs</u>		
Staff costs	90,879	41,084
	<u>99,347</u>	<u>44,576</u>

**QUEEN'S HALL ACTION ON POVERTY
THE BRICK
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022**

9 Charitable activities

	Charitable Expenditure 2022 £	Charitable Expenditure 2021 £
Staff costs	910,027	1,075,553
Travel & subsistence	23,667	17,808
Marketing & advertising	14,244	26,932
Client packs & foodbank	153,874	165,979
Mentoring costs	11,509	1,010
Costs of ancillary trading	167,492	116,360
Direct client support costs	103,739	131,637
Security costs for Hubs	840,225	588,463
	<u>2,224,777</u>	<u>2,123,742</u>
Share of support costs (see note 10)	669,146	464,126
Share of governance costs (see note 10)	35,099	44,940
	<u>2,929,022</u>	<u>2,632,808</u>
Analysis by fund		
Unrestricted funds	2,696,971	2,408,643
Restricted funds	232,051	224,165
	<u>2,929,022</u>	<u>2,632,808</u>

**QUEEN'S HALL ACTION ON POVERTY
THE BRICK
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022**

10 Support costs

	Support costs	Governance costs	2022	Support costs	Governance costs	2021
	£	£	£	£	£	£
Staff costs	332,820	-	332,820	131,478	-	131,478
Depreciation	15,253	-	15,253	8,061	-	8,061
Finance costs	14,574	-	14,574	2,618	-	2,618
Training, welfare & DBS	5,562	-	5,562	4,389	-	4,389
Volunteer expenses	4,014	-	4,014	2,158	-	2,158
Office administration expenses	94,228	-	94,228	79,703	-	79,703
Premises expenses	202,695	-	202,695	235,719	-	235,719
Audit fees	-	2,496	2,496	-	2,400	2,400
Legal and professional	-	2,687	2,687	-	2,231	2,231
Accountancy	-	10,980	10,980	-	13,806	13,806
Consultancy fees	-	18,936	18,936	-	26,503	26,503
	<u>669,146</u>	<u>35,099</u>	<u>704,245</u>	<u>464,126</u>	<u>44,940</u>	<u>509,066</u>
Analysed between						
Charitable activities	<u>669,146</u>	<u>35,099</u>	<u>704,245</u>	<u>464,126</u>	<u>44,940</u>	<u>509,066</u>

Governance costs include payments to the auditors of £2,496 for audit fees (2021 - £2,400). In addition, payments were made to the audit firm of £10,980 for non-audit services including accountancy and payroll (2021 - £13,806)

11 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year, except that the charity paid, on Christine Ellison's behalf, her fee of £90 as a registered social worker.

12 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Engaged in charitable activities	51	53
Engaged in fundraising activities	8	4
Engaged in management and administration	7	7
Total	<u>66</u>	<u>64</u>

**QUEEN'S HALL ACTION ON POVERTY
THE BRICK
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022**

12 Employees	(Continued)	
Employment costs	2022	2021
	£	£
Wages and salaries	1,219,186	1,131,330
Social security costs	96,981	97,371
Other pension costs	21,927	22,906
	<u>1,338,094</u>	<u>1,251,607</u>

There were no redundancy payments made in the year. (In the year ended 31 March 2021, statutory redundancy payments totalling £4,236 were made to staff in connection with redundancies necessitated by the Covid pandemic.)

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

**QUEEN'S HALL ACTION ON POVERTY
THE BRICK
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022**

13 Tangible fixed assets	Leasehold land and buildings	Leasehold improvements	Plant and equipment	Fixtures and fittings	Computers	Motor vehicles	Total
	£	£	£	£	£	£	£
Cost							
At 1 April 2021	-	24,714	16,568	7,118	17,971	26,089	92,460
Additions	240,090	213,806	538	1,045	1,218	2,100	458,797
Disposals	-	-	-	-	-	(12,271)	(12,271)
At 31 March 2022	240,090	238,520	17,106	8,163	19,189	15,918	538,986
Depreciation and impairment							
At 1 April 2021	-	22,953	8,805	1,400	6,160	13,275	52,593
Depreciation charged in the year	2,401	8,225	1,941	1,191	4,566	3,251	21,575
Eliminated in respect of disposals	-	-	-	-	-	(11,527)	(11,527)
At 31 March 2022	2,401	31,178	10,746	2,591	10,726	4,999	62,641
Carrying amount							
At 31 March 2022	237,689	207,342	6,360	5,572	8,463	10,919	476,345
At 31 March 2021	-	1,761	7,764	5,718	11,811	12,815	39,869

**QUEEN'S HALL ACTION ON POVERTY
THE BRICK
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

FOR THE YEAR ENDED 31 MARCH 2022

13 Tangible fixed assets

(Continued)

The leasehold land and buildings acquired in the year relate to a property at Firs Lane in Leigh which was acquired so that the charity could offer accommodation to selected service-users.

14 Fixed asset investments

Other investments

Cost or valuation

At 1 April 2021 & 31 March 2022

1

Carrying amount

At 31 March 2022

1

At 31 March 2021

1

The charity's fixed asset investment represents the ownership of the sole share of a non-trading, dormant company, Community Warehouse Enterprises Limited, whose registered office is at 10 Arcade Street, Wigan, WN1 1LU. The company has never traded.

	Notes	2022	2021
Other investments comprise:		£	£
Investments in subsidiaries		1	1

15 Stocks

2022
£

2021
£

Work in progress

46,292

39,438

16 Debtors

2022
£

2021
£

Amounts falling due within one year:

Trade debtors

97,592

172,782

Other debtors

6,811

9,886

Prepayments and accrued income

18,496

16,770

122,899

199,438

**QUEEN'S HALL ACTION ON POVERTY
THE BRICK
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

FOR THE YEAR ENDED 31 MARCH 2022

17 Loans and overdrafts

	2022	2021
	£	£
Bank loans	161,387	-
Other loans	134,534	-
	<u>295,921</u>	<u>-</u>
Payable within one year	14,272	-
Payable after one year	<u>281,649</u>	<u>-</u>

The charity has loans as follows:

Charity Bank loan of original capital £162,000, repayable by monthly instalments over 25 years, ending in May 2046. Interest is charged at 3% above base rate. The loan is secured by a fixed charge over the property at Firs Lane, Leigh.

The Big Issue Access loan of £142,000, repayable by monthly instalments concluding on April 2026 with a lump sum payment of £86,000. Interest is fixed at 7%. The loan terms stipulate that the loan must be used for the renovation of the warehouse and working capital.

18 Creditors: amounts falling due within one year

	Notes	2022	2021
		£	£
Bank loans	17	3,550	-
Other loans		10,722	-
Other taxation and social security		19,402	27,930
Deferred income		13,842	146,719
Trade creditors		101,959	97,927
Other creditors		2,300	-
Accruals and deferred income		51,818	54,706
		<u>203,593</u>	<u>327,282</u>

19 Creditors: amounts falling due after more than one year

	Notes	2022	2021
		£	£
Bank loans	17	157,837	-
Other borrowings		123,812	-
		<u>281,649</u>	<u>-</u>

**QUEEN'S HALL ACTION ON POVERTY
THE BRICK
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

FOR THE YEAR ENDED 31 MARCH 2022

20 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			Balance at 31 March 2022 £
	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	
Food bank	118,762	213,575	(224,165)	108,172	144,635	(229,611)	23,196
Afghan Relief fund	-	-	-	-	5,000	-	5,000
Canal and River Trust	-	-	-	-	4,060	-	4,060
Lottery Training Fund	-	-	-	-	10,000	(2,440)	7,560
	<u>118,762</u>	<u>213,575</u>	<u>(224,165)</u>	<u>108,172</u>	<u>163,695</u>	<u>(232,051)</u>	<u>39,816</u>

There were no unfulfilled conditions at the year-ended 31 March 2022 or 31 March 2021, nor contingencies needed in respect of restricted income recognised in the year.

21 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 March 2022 are represented by:						
Tangible assets	476,345	-	476,345	39,869	-	39,869
Investments	1	-	1	1	-	1
Current assets/(liabilities)	197,697	39,816	237,513	279,002	108,172	387,174
Long term liabilities	(281,649)	-	(281,649)	-	-	-
	<u>392,394</u>	<u>39,816</u>	<u>432,210</u>	<u>318,872</u>	<u>108,172</u>	<u>427,044</u>

22 Operating lease commitments

The charity operates from a number of leased premises.

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases on properties rented by the charity, which fall due as follows:

**QUEEN'S HALL ACTION ON POVERTY
THE BRICK
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022**

22	Operating lease commitments	(Continued)	
		2022	2021
		£	£
	Within one year	34,500	63,204
	Between two and five years	31,425	56,925
		<u>65,925</u>	<u>120,129</u>

23 Related party transactions

None of the trustees received any remuneration or were paid any expenses during the year, except as detailed in a prior note.

During the year, the charity entered into the following transactions with related parties:

Simon Dale, a trustee of the charity works for an independent social enterprise, Gearing Up (Wigan) CIC, which is based in the Brick Works premises at Hodson Street. Floor space is rented to the CIC on commercial terms of £500 per month and the organisation provides training and volunteer placements for participants in the charity. During the year, Gearing Up (Wigan) CIC made a donation of £6,000 to the charity. Neither Simon Dale or Gearing Up (Wigan) CIC received any benefit from the donation.

The charity uses premises known as the Brickworks at Hodson Street which are owned by William Ainscough, a former trustee, (resignation date, 31 January 2022). The premises are let to the charity on a landlord-repairing lease at a peppercorn rent. In the year ended 31 March 2021, the charity paid £43,640 for urgent roof repairs to this property to enable it to be used safely. A donation of £100,000 was received from William Ainscough in June 2021, being sufficient to cover the costs of the repairs with a surplus amount of £56,360.

24	Cash generated from operations	2022	2021
		£	£
	Surplus for the year	5,166	80,420
	Adjustments for:		
	Investment income recognised in statement of financial activities	-	(1)
	Gain on disposal of tangible fixed assets	(4,321)	(494)
	Depreciation and impairment of tangible fixed assets	19,574	8,555
	Movements in working capital:		
	(Increase) in stocks	(6,854)	(19,937)
	Decrease/(increase) in debtors	76,539	(21,509)
	(Decrease) in creditors	(5,084)	(3,966)
	(Decrease) in deferred income	(130,874)	
	Cash (absorbed by)/generated from operations	<u>(45,854)</u>	<u>43,068</u>

QUEEN'S HALL ACTION ON POVERTY

England & Wales - Charity number 1153055

Accounts

Charity Registration No. 1153055

Company Registration No. 08503176 (England and Wales)

QUEEN'S HALL ACTION ON POVERTY

THE BRICK

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

**QUEEN'S HALL ACTION ON POVERTY
THE BRICK
LEGAL AND ADMINISTRATIVE INFORMATION**

Trustees	Ms RA Ade-Hall Mr S Dale Rev SH McNally Dr J Parker W Ainscough C Ellison
Charity number	1153055
Company number	08503176
Principal address	10 Arcade Street Wigan Lancashire England WN1 1LU
Registered office	10 Arcade Street Wigan Lancashire England WN1 1LU
Auditor	Prime Factor Limited Statutory Auditors 41 Bridgeman Terrace Wigan Lancashire United Kingdom WN1 1TT

QUEEN'S HALL ACTION ON POVERTY THE BRICK CONTENTS

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QUEEN'S HALL ACTION ON POVERTY THE BRICK TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2021

The trustees are pleased to present their annual trustees' report and financial statements for the year ended 31 March 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's articles of association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

The charity's objects are the prevention and relief of poverty for the public benefit in Wigan, Leigh and surrounding areas. We work with people who are experiencing homelessness, poverty, crisis or worklessness, by providing support, practical skills and good quality social housing.

The trustees have paid due regard to guidance on public benefit issued by the Charity Commission in deciding what activities the charity should undertake.

Vision

To work with people in need within our community and to provide RELIEF, RESTORATION and REFORMATION by offering tailored support, hope, and opportunity to those looking to improve their quality of life.

The Brick has been in operation since 2008 and has grown significantly over the last few years. Our Strategy 2018-2023 provides a clear path concentrating on the Charity's **3 R's**

- Relief- ensuring people's felt needs are being met so they have the opportunity to transition from their hardship
- Restoration- Equipping people for self-sustaining, independent living
- Reformation- Speaking out and acting against social injustice and encouraging people to have their own voice

Summary

During the last year, **2,104** households in Wigan were assessed as owed prevention or relief housing duty. **1,434 (68%)** of those were assessed as having support needs. The Brick provided housing or homelessness support for **1,387** individuals during the 12-month period April 2020-March 2021, 97% of homeless households had support needs.

The last 12 months have been extremely difficult for everyone, but none more so than the people of Wigan and Leigh experiencing already tough times. Whilst most organisations sent their staff to work from home, the many people we support don't even have a home, and instead we carried on as frontline care workers. The Brick not only continued services during the pandemic, but increased services in order to meet demand. We followed Government Public Health Guidance relating to Social Community Care Settings and adhered to the working safely guidance during Coronavirus. This has helped to deliver and develop our good practice working arrangements.

We altered our food provision from a pick-up service to a delivery only service ensuring that people could continue to isolate and to minimise the need for people to leave their homes unnecessarily. Our crisis services refocused to a placed based offer ensuring those who were homeless, or needing advice were seen by us going to them and not forcing them to attend our centre, again minimising unnecessary travel.

QUEEN'S HALL ACTION ON POVERTY

THE BRICK

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

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

We continued throughout, remaining open and accessible providing valuable services throughout each lockdown and we are so proud of all our staff and volunteers, who have shown an unprecedented commitment, bravery and true dedication to ensuring the support to transition people from hardship is available. Highlights for year April 2020 – March 2021:

- **Moved all residents from shelter accommodation into self-contained and accommodated 653 different people throughout the 12 months**
- **Provided 19,135 beds in emergency access or supported accommodation across the 12 months**
- **Supported 531 people on street outreach**
- **Received 17,638 volunteer hours and increased number of volunteers to 144**
- **Supported 694 homeless presentations**
- **Distributed 11,064 food parcels**

COVID-19 The Charity's Response

Covid has a huge impact on the people we support across the Wigan borough, and our service provision. The project building that houses Crisis Intervention was closed, as it couldn't be managed safely due to a lack of physical space. Our outreach team took on the role that would have been taken by Crisis Intervention – but by going out to meet people rather than people dropping in to us. The outreach team worked to engage people about keeping themselves safe during the pandemic, ensuring they were aware of the restrictions and changing risk – as well as being connected to services that had changed location and availability.

“When the first lockdown was happening, I ended up ringing the police because I didn't want to get fined for being out and about so I wanted to get information on what was allowed and that. It was an hour a day you was allowed outside but because I was living in the woods how would I self-isolate? Then I got put through to the Wigan housing team and then that's how I got in contact and found out about the Brick” (rough sleeper)

There was a seismic shift in the way people were provided emergency beds as part of 'Everyone In' – a national push to provide safe accommodation for anyone who didn't have somewhere to go. Effectively it was impossible to 'Stay Home, Stay Safe' for people with no home. Wigan Council worked with a hotel in central Wigan to merge accommodation that was previously located in 2 hubs in Wigan (Wigan Hub and St Georges), and 1 in Leigh (Leigh Hub). Those hubs could not be made Covid secure as they offered shared dormitory style accommodation without sufficient space to maintain social distancing. The hotel accommodation was developed further over the next 6 months becoming a multi-agency hub for Brick staff, housing and homelessness teams, Complex Dependency workers, health and Addiction services. The formerly community based Brick Personal Transitions Service and Independent Living Mentors based themselves in the hotel, offering day to day support via face to face contact and remotely to people they already worked with in the community.

QUEEN'S HALL ACTION ON POVERTY
THE BRICK
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

Covid-19 also affected our commercial trading activities, when our shops in Gidlow Lane, Wigan and Railway Road, Leigh, then the BrickWorks closed to the public completely. Government restrictions meant initially that our group activities were cancelled. The only thing that remained open in the Brickworks space was Gearing Up, which experienced a huge rise in demand for bikes and bike maintenance.

The food bank moved from a small space in vacant retail premises first to the otherwise closed BrickWorks building in order to cope with the expected increase in referrals. They stayed there until Christmas 2020, when they moved into St Georges Church – where the night shelter had previously been accommodated.

Final Finish service continued after an initial pause during the first lock down, becoming busier than ever as homes were required for people to move into. As this was always primarily working alone in empty homes, Covid risk was assessed and managed.

Many of our volunteers were told to stay home due to health, age or caring responsibilities. A new set of volunteers from people furloughed from their regular jobs came to support the food bank with home deliveries and sorting the additional numbers of food parcels.

A small number of staff were furloughed, where others worked through. Ensuring that people were safe was always the priority of the charity, but like everyone else, we were learning every day about ways to cope, ways to connect without our shared spaces, and ways to continue to support people who were experiencing homelessness and extreme poverty.

Working over Zoom and was new for us but the Personal Transition Coaches adapted to remote working quickly, continuing to support people to make the best of the situation. The ILM service worked directly with people accommodated in the hotel to ensure that they received the right support at the right time. By April 2020 we increased our web chat service to 24/7 ensuring that there was always a member of staff available to talk to people who were anxious, at risk of or experiencing homelessness or financial vulnerability even in the middle of the night. During 2020/21 our staff responded to **1,005** live web chats, dealing with a range of concerns from advice around budgeting, access to emergency food and benefits queries to concerns about rough sleepers and homeless prevention.

QUEEN'S HALL ACTION ON POVERTY

THE BRICK

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Key Activities:

Personal Transitions Service

The Brick is an innovation partner of Mayday Trust, The Personal Transitions Service (PTS) remains at the forefront of our innovative approach to support. The PTS coaches work with people transitioning through homelessness whether they are accommodated within temporary accommodation or living in the community in their own tenancies. Within 20-21 the PTS service has matured from an asset coaching service to the PTS service – both person led, strength based and with a transitional focus. During 20/21 the PTS coaches worked with 131 people

Coaches are able to access a small budget for each person they work with, which is spent cooperatively with the individual. Money was variously spent on jigsaws, fishing equipment, jewellery making materials and baking resources. These small things allow people to engage in activities they choose, independently, together with a coach or within the community. People completed courses during their coaching support as varied as social care, warehouse management, teaching assistant qualifications and maths and English.

A number of people reduced or stopped drug or alcohol use. People reported different examples of achievements that they felt were important to them – such as reconnecting with a grandchild, sustaining a tenancy, applying for a job, getting a new pet, saving money to buy things for their home or starting a relationship.

Coaching activities are measured using WEBWMS surveys linked to asset based visualisation cards, a collaborative measure where people reflect on where they feel they are.

The PTS coaches work with individuals but also influence the organisation on both a day to day and broader level. For instance, they have input into how policies are reviewed and rewritten, how language is used on our social posts, and how recruitment adverts are written. The culture change brought about through engagement with Mayday Trust has been integral to how The Brick has developed.

The Brick recently undertook and passed an accreditation audit with Mayday Trust.

Taken from the report:

“we got [from the audit] a strong sense of a culture which encourages appropriate risk taking, communication and the default position of taking a person-led approach. Strong relationships allow for joint exploration and the sense that ‘everyone is in’ in terms of developing the culture. There was a feeling of community, cohesion, peer support and openness all based on shared values and a shared vision. There was a clear vision of what ‘a strength-based culture’ meant to The Brick.” Mayday Trust

Accommodation:

ABEN (A Bed Every Night)

291 people were referred to ABEN during 20-21.

143 people had an identified mental health support need at time of referral.

122 people had an identified drug support need

83 people had an identified alcohol support need

62 of people accommodated during 20-21 moved from ABEN into a tenancy of their own, or to further supported accommodation either within The Brick, or with a partner agency.

If someone chooses to leave ABEN then the outreach team is notified to ensure that people remain safe and engaged wherever they are. ABEN is frequently used by people more than once. If someone has been rough sleeping or sofa surfing for some time, they may not feel able to stay in one place for too long. Being able to leave and return to ABEN on their own terms is important in order to establish a trusting and supportive relationship where different social, health and housing options can be explored.

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Wigan Young Person's Hub

This new project emerged from a need to ensure that younger people weren't being negatively influenced by people who had been experiencing homelessness for longer periods. Staff observed that one of the biggest challenges of the Hotel accommodation provision was the mix of people with different experiences of homelessness – someone who has been street homeless for a number of years and through different services usually has a very different approach to managing their stay than someone who has more recently become homeless for the first time. This was a particular worry for staff when working with younger people who might lack resilience. In order to offer an alternative to younger people The Brick put together a bid to The Homeless Link Winter Transformation Grant to fund a three-month pilot of a young person's provision. This was successfully funded, and the pilot proved the positive impact of a smaller sized, dedicated space on the individuals accommodated. This project has since been commissioned by Wigan Council and funding extended to March 2022.

The service manager, felt it was essential to offer choice and participatory decision making to develop a truly person led provision. We were very determined to take the opportunity of a small space and small cohort to prove that quality support can make a critical difference in people's lives. Some of the residents of YP Hub arrived with high levels of trauma from adverse childhood experiences. Support was organised from a variety of agencies including an eating disorder clinic, addiction services, IAPT and an EMDR therapist. This has led to residents succeeding in returning to work, moving on to more settled tenancies, and reducing their substance use.

Residents are encouraged to take part in daily decision making, including meal planning and shopping for food, laundry and cleaning. Daily discussions with them to develop open dialogue and solve problems. Activities are organised like bike rides and hikes.

During the 10-week pilot **7** young people at risk of homelessness were accommodated, with **4** successful move ons with **3** residents still accommodated at the project at the end of March 2021. **2** young people were in paid employment when they arrived at the hub which was sustained throughout, and another **2** young people with the assistance of our training manager gained employment during their stay.

Emergency Access Accommodation

Since the end of March 2020 A Wigan town centre hotel has housed the people the supported by the charity, alongside Wigan Council placements, together with Brick staff and Wigan Council teams such Complex Dependency, Homelessness Solutions and Commissioning.

Wrap around 24/7 support has been delivered by Brick staff, working to engage, actively support people to move on to stable accommodation that suits their needs. Some people are in paid or voluntary employment so are out during the day, so Brick staff meet with them in the evening to ensure that their needs are being met.

"They'll help you as much as you're willing to help yourself. They'll do the difficult parts with you, but they do encourage you to do stuff yourself" (person supported by The Brick)

We have supported **201** placements in the Hotel during 20/21 and **32%** of these people moved onto a tenancy. Some people returned to lodging arrangements with family, some have moved back to ABEN, some have gone to hospital. A number received the respite they needed and left of their own accord.

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Placements within the hotel were divided up between Wigan Council teams and the Brick. Wigan Council placements were supported by council staff with housing and support during the day, but were able to access group activities run by The Brick, in addition to being supported by Brick staff during the evenings, nights and weekends. Women living at the hotel were all given housing support by Wigan Council, and a women's group was started by Brick staff to ensure that there was a safe space for women to build confidence and friendships while they were there. For some, circumstances have been complicated by immigration and residency issues that have taken some time to resolve. Staff have supported a number of individuals with contact with the Home Office to rectify mistakes, clarify and evidence residency in part due to Brexit and a change in residency legislation.

Some residents have had profound health and risk issues compounded by the pandemic, such as concurrent cancer and alcohol dependency. The hotel has also accommodated people who are high risk offenders who due to the nature of their offences are themselves at risk from other's who know their history. Staff have worked within very challenging circumstances to balance risk and keep people safe. The Brick's approach, despite the constraints of the hotel, the pandemic and surrounding system constraints, remains strength based, where the person is valued and placed at the heart of all our support.

Our activities coordinator has been based full time at the hotel throughout the last 12 months, organising daily activities including gardening, woodwork, reading, creative writing, film club.

148 individuals took part in activities at the hotel while staying there between 20/21.

Softer support such as helping someone navigate their new phone, or find a song to listen to is often part of activities, which is deliberately organised as a friendly and inclusive space. Usually, our training and development manager also runs a training programme for people supported within accommodation services. Much of this work was stopped due to Covid restrictions. We worked within the restrictions to offer as many meaningful opportunities to learn and develop as possible, including arranging the bike mentor who normally worked from The Brickworks to come up to the hotel where bike repair sessions were delivered as part of the activities calendar. These bikes were being fixed and given out to children who otherwise wouldn't have been able to access a bike.

Our ILM team lead is also a social work practice placement lead. **12** social work students were on placement within our projects during 20-21. This experience of direct, frontline and intensive support is a great opportunity for students in addition to The Brick being able to influence a new generation of social workers with our strength based practice. Being able to deliver placement experiences for a student's portfolio encourages us all to reflect on how social work theory is put into practice during our everyday work.

Supported Accommodation

The charity manages a property offering supported accommodation to people moving on from temporary or emergency accommodation. The house is divided into six self-contained studio flats, with an Independent Living Mentor offering wrap around support. Support includes move on planning, brokering social, work and education opportunities, while encouraging people to become increasingly independent from The Brick. Residents are also offered coaching through the PTS service. One of the key elements of our supported accommodation is that the people living there have to pledge to engage with support as well as do 'something' meaningful. We don't specify what, as we don't want to build dependency on opportunities offered by the Brick – it could be any or a variety of college, volunteering with another charity, work experience, fitness, or working with our in-house mentoring scheme.

The Brick Supported Accommodation has been a haven for several people who would have otherwise been at risk from staying in larger shared properties and typical temporary accommodation, it provides somewhere for people that might benefit from additional privacy because of social anxieties, mental health issues or indeed age, gender or sexuality. The Brick recognises that there is a no one size fits all approach to solving someone's homelessness. Our asset based approach means that we strive to accommodate individuality, as difficult as that can be. First provides what some individuals really need.

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FOR THE YEAR ENDED 31 MARCH 2021

Brick Retail

Whilst closed for several months due to Covid restrictions, Brick Retail brought in an income of **£97,873.09 for 20/21**. The Brick has three retail sites. Two are in Wigan, at Gidlow Lane and based within The Brickworks. The third is in Leigh. The Brick shops provide reach into the community, giving people insight into what the charity does. They also help the environment by diverting unwanted items away from landfill, and enabling people to buy pre loved items rather than new.

Staff and retail volunteers also value their customers, ensuring they are well and safe. During the first lockdown shop staff were checking in on customers who they knew to be isolated. The **41.5** tonnes of collected furniture and electricals results in CO2 savings of **30756kg**

Scale of impact of volunteers

Volunteers have made a major contribution to the work of the charity and in June 2021 we were honoured to be awarded with the Queen's Award for Voluntary Service.

Volunteers give of their time from a few hours per week to several days each week. It is thanks to our volunteers that we can reach out to so many people in need and have a sustainable service. In particular, the crisis intervention service, the foodbank and the shop rely heavily on a significant number of volunteers and volunteer hours.

During the year 17,638 hours of volunteer time were donated which equates in monetary value to £201,173. Since April

20-21 The Brick has supported **11** volunteers with help into gaining employment. Out of the 11, 9 have secured long term employment.

Our volunteer coordinator came through volunteering to employment with The Brick. This provides her an excellent insight into the volunteer experience through recruitment, retention and development/move on.

Fundraising activities

As with everything else, our approach to raising donations from private and business donors had to adapt due to Covid. The planned events such as a town centre sleep out in April, and a gala event in October couldn't go ahead. The sleep out became the Brick Garden Sleep out – which became our most engaging campaign to date, with over 300 people taking part and raising **£22,402**.

A Soul Like Yours, a poem written by Matt Kelly was the second big campaign after this, moving words which we were fortunate enough to get narrated by Johnny Vegas. This raised an incredible **£25,668**.

The fundraising campaigns are not only about raising money, but also about changing people's perceptions around homelessness – realising that people experiencing homelessness are people too, to be treated with respect and seen as having strengths and assets of their own.

We also ran two additional fundraisers which only happened because of Covid; 'Xmas party superheroes' – donating the cost of what would have been the office Christmas party and 'Donate your Commute' We are very thankful to local businesses who supported these campaigns.

As the Brick Garden Sleep Out was fun for everybody and we were in lockdown again at the beginning of 2021, we simply repeated it, and the second Big Back Garden Sleep (27th March) raised £8,821.

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Achievements and performance

Outreach

529 people were supported by the outreach team over 3,664 recorded contacts
79 % male
21 % female

Nearly half of this cohort have been supported for over a year. This represents the quality of contact and the trust that is built between the Brick Outreach team and the people they support. There are a huge number of reasons why someone might remain street homeless, or return to street homelessness. Outreach are there to support them no matter what has happened, and to ensure they are as safe as possible.

The outreach team has developed over 20/21 to become a key part of how The Brick reaches so many people across the Wigan Borough. The team have extensive street knowledge and years of experience of working with people living outside of services. Pre Covid, the team were primarily based at the Brick's Project building. They worked with people who attended the drop in crisis intervention service and also responded to Rough Sleeper reports to engage with people, and support them to come into the Project. When Covid closed the Project building, outreach took to the streets and became a service that not only engages with individuals, but provides intensive practical interventions alongside emotional support.

The outreach team are out in the community 7 days a week and they start early – at 6am. They complete proactive outreach every morning and respond to rough sleeper reports as and when required. Outreach are able to find people to ensure that they are safe, and that they have everything they need. Their work with people starts with building trust – many people who are rough sleeping have had negative interactions with services at some point and are less likely to make initial contact with an agency unless it's a crisis. Outreach might work with someone to establish their local connection, that they are accessing required medication or healthcare, and ensure they are connecting with emergency accommodation – but primarily they are building a relationship that may last weeks, months or even years.

Like many other towns, Wigan has a small cohort of people that are regular rough sleepers. People who may not be happy in supported accommodation for many reasons, including mental health or addictions. The outreach team act as friend and family to these individuals, providing consistent emotional support. That emotional support keeps people connected and safe, as they know that when they are ready to come in off the street, there's a place for them. Outreach are also there to ensure that if someone is newly street homeless, that they can access an alternative quickly and safely. Outreach work with many other services including We Are With You, Complex Dependency, Housing First and the Mental Health Team.

The Outreach Team supported an average of **23** people per month during 20/21 either relieving or preventing them from sleeping rough. Quite often the work of the Outreach Team does not end here. They ensure that people have the necessary support networks in place to continue to make positive steps and build for a better future.

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FOR THE YEAR ENDED 31 MARCH 2021

Brick Food

The Brick is working towards a transformational offer of food, where we offer wrap around support to other food communities using our experience of crisis intervention, alongside a community food offer. At the moment we recognise our food bank is largely transactional, and that to continue to work in line with our asset based model we want that to change. Our aim is to provide choice and dignity while still offering healthy nutritional food to people at risk of food poverty. We continue to work in partnership with Fur Clemt to ensure food that would be wasted is redistributed to people in need, and to develop a stronger offer that is in line with what people have told us they want.

The food bank moved twice during 20-21, from a small retail space to the Brickworks at the start of the first lockdown. This accommodated the additional volunteers needed to pack and make food deliveries. The delivery service was a way to reach people shielding at home, and because we didn't want people to make unnecessary and difficult journeys (many bus routes were cancelled at this point, and where previously they may have had a lift, it was no longer safe to do that).

42 additional volunteers came forward to support the food bank's Covid response. These volunteers were people who wanted to help, who had been furloughed from their regular employment, some had been redeployed from their regular work with Wigan Council. We were fortunate to receive donations from many businesses that had excess stock due to lockdown or recognised that need in the community was spiking. We worked alongside partner agencies to ensure food got to people who couldn't leave their houses because of health reasons, or were suddenly without work due to Covid. We passed on some hampers of pamper products to NHS staff as we wanted to show our appreciation for their huge efforts coping with the crisis.

Through April and May 2020 we saw an increase in referrals of between 200 and 300% compared to the previous year. In the first week of May 2020 Brick Food delivered 418 parcels in a single week.

A new van was funded through an £8000 grant from WRAP to support collections and distributions of food across the borough.

Brick Food volunteers are provided with training around person centred interventions, as part of our learning has been that every contact counts. People may attend for a food parcel who aren't in contact with any helping agencies, and being able to engage, enquire and respond empathically and effectively is a key role for those volunteers within Brick Food. This means that a food parcel can become a gateway to other support, whether that's from within the Brick or partner agencies.

Our Food Coordinator, along with our volunteer coordinator, and lots of other staff and volunteers then pulled together the Brick's Christmas hamper campaign, reaching over 200 families with nutritious basics, festive food and treats (including a turkey or ham or veggie alternative) along with toys for children and gifts for adults.

We're grateful to everyone who donates food to us throughout the year – **Thank You.**

"[I got] Food parcels, gas and 'lectric, my white goods as well... I moved into a flat with absolutely nothing and I got furniture off 'em [The Brick]... Everything like that they've helped me with, they're brilliant!" (Brick welfare and food recipient)

As well as food parcels, the Brick also provides a welfare service contracted by Wigan Council to source and deliver furniture and homewares to people referred through Universal Credit. During 2020-21 The Brick provided 561 of these welfare packages. Items are delivered by our drivers accompanied by a volunteer or trainee van mate. The driver is trained in safeguarding, so is able to pick up on issues within a home.

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Fundraising activities

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

During the year, the charity appointed a part-time fundraiser to assist in publicity, marketing and fundraising campaigns. The charity adheres to the code of conduct issued by The Fundraising Standards Board for all its fundraising work and takes its duties to all donors and potential donors very seriously, in accordance with those standards. It has received no complaints in regard to any fundraising activity.

Financial review

At the 31 March 2021, the charity had total funds of £427,044 including unrestricted reserves of £318,872 and restricted funds of £108,172.

Reserves policy

Trustees would seek to have six months' unrestricted reserves for all work except the work specifically paid for by the local authority or CCG. This would also give scope for small scale developments seeking partnership funding. The Trustees keep the financial situation of the charity under review and, in the interests of good financial management, will work towards holding reserves in its unrestricted funds in order to establish an appropriate level of working capital and to protect the future operations of the charity from the effects of any unforeseen and material variations in its income streams. At the balance sheet date, the total unrestricted funds total £318,872.

Principal sources of income

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

Our Food bank continues to be funded entirely from public donations and raising awareness of food insecurity is an important part of the charity's strategy. Post year-end, we have secured a grant from the national Lottery to transition the Food bank to a food community supporting the project operationally for the next three years.

The charity has support from a small, local, independent marketing advisor. This partnership helped to build the charity's profile across local media outlets and in our own social media and we presence.

All surplus funds are held in current bank accounts to enable the charity to handle its cash flow requirements.

The charity trustees have considered, and are committed to developing a robust reserve fund in order to help underpin the charity's long term financial position.

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FOR THE YEAR ENDED 31 MARCH 2021**

Trustees' consideration of risks:

Operational risks

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

The charity works with people who are transitioning from homelessness, are vulnerable, marginalised or coping with poverty. At times, people we work with can present challenging behaviour. The charity keeps health and safety, staff training and safeguarding at the centre of its key priorities.

Our operational policies and procedures are followed to ensure client, staff and volunteer safety.

Anti-social behaviour by our clients can become an issue in the local area surrounding our project buildings, which we endeavour to reduce by groups and activities taking place.

Tools are used at our Brick Works project and their use is subject to training requirements and proper use of personal protective equipment.

Financial risks

Another main risk to the charity is financial with limited funds available for a charity of this size and with our objectives in an ever changing financial environment.

Managers keep aware of funding opportunities both statutory and non-statutory. Income and costs are closely monitored and actions taken to rectify deviations from budget.

The Charity receives income from a wide variety of sources. The income streams include contracts/grants with and from the Local authority and from the CCG for specific pieces of work.

If those contracts/grants were to cease, then the work would no longer continue and the financial liability would be redundancy costs.

The charity is also reliant on income from the sale of goods in the charity shops and Brick Works sales room as well as income from individual donors and corporate sponsorship events.

The Trustees have reviewed the financial circumstances of the charity and consider that adequate resources continue to be available to fund the activities of the charity for the foreseeable future.

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Review of strategy

The Charity is now in its 4th year of the 5-year strategy and in the past year the charity and has continued to concentrate on three core principles:

- Relief
- Restoration
- Reform

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

- to continuously improve and develop all of our current services on offer.
 - to extend the Brick Retail, with a large commercial storage unit located near the Brick Works, which will divert donated unwanted goods to people in need, offer further training opportunities on the site and at the Brick Works for people who are unemployed, offer more volunteer opportunities for local people, and give a further source of income to the charity.
 - to continue to research and apply for relevant grant funding, and developing other fundraising activities.
 - to continue to develop relevant media and publicity material to become better known and enhance our reputation.
 - To continue to work in partnership with other voluntary agencies, statutory agencies and commercial agencies, and to build on the success of partnership working
 - to ensure the recruitment and retention of caring and compassionate staff and volunteers.
 - to become a registered provider of good quality social housing.
 - Expand our Trustee Board from 6 to 8
- Develop and embed an equalities strategy that ensures The Brick is fair, reflective and innovative

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

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

The Charity undertakes regular supervision and yearly appraisals and through these, we can ascertain whether any changes to the Organisation Structure is required to ensure a robust service delivery. All future work is measured against the aims and objectives of the Charity and we continually monitor performance and outcomes to ensure the Charity is fulfilling its core objective.

Structure, governance and management

The charity is a company limited by guarantee . It is governed by the terms set out in its governing document, the memorandum and articles of association.

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The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Ms RA Ade-Hall
Mr S Dale
Rev SH McInally
Dr J Parker
W Ainscough
C Ellison

None of the members of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Organisational structure

The Charity periodically reviews its membership and governance arrangements.

Trustees recruitment is managed through a simple process based on trustees' profiles, skills set and with informal interview.

The Charity has historically been restricted in its ability to pay the market average for senior management personnel.

Remuneration is reviewed annually. During the year we retained a senior leadership team comprising Louise Green, CEO and Keely Dalfen, Commercial and Finance Director and recruited Kerri Pegg, Operations Director in February 2021.

The Charity is led by a team of trustees who meet on a bi-monthly basis and who maintain an active interest in both strategic and operational developments

Decisions are taken as follows:

Strategic - by trustees and SLT
Operational - by SLT
Scheme of delegation - by trustees

Trustees take a pro-active role in the governance of the Brick and this approach allows an open and fluid relationship with staff, volunteers and trustees.

Induction and training of trustees

A full induction pack is prepared for Trustees containing information including charity commission guidance, governance documents other charity, strategic plan, corporate risk register, annual report, relevant policies and an overall introduction to the work of the charity.

New Trustees are invited to talk through the induction pack with the senior managers and complete a training plan.

An annual training day is held every year and is supplemented by trustee appraisals hosted by the Chair and senior manager

Relevant information is emailed to Trustees throughout the year.

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Interaction of the charity with the wider network

The Charity is an active member of the GM Network and has also established a partnership with the Mayday Trust. This work is especially significant for the charity as it has started to embed an asset based approach to working with people across our services.

Trustees' remuneration and transactions with related parties

Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

Simon Dale, a trustee of the charity works for an independent social enterprise, Gearing Up (Wigan) CIC based within the Brick Works premises. Floor space is rented on Commercial terms of £6,000 per year and the organisation provides training and volunteer placements for participants in the charity. During the year Gearing Up (Wigan) CIC made a donation of £7,500 to the charity. Gearing Up did not receive any benefit from the donation.

William Ainscough, a trustee, owns the property used by the charity at The Brick Works, Hodson Street, Wigan. The charity has signed a three-year landlord-repairing lease, at a peppercorn rent, for the use of the property for some of its charitable purposes. During the year, the charity paid for major repairs to the property including roof-repairs, to ensure that the property was in good order for use by the charity. Since April 2021, William Ainscough has made a substantial donation to the charity, in excess of the amounts spent on repairs to his property.

Statement of trustees' responsibilities

The trustees, who are also the directors of Queen's Hall Action On Poverty for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

Auditor

In accordance with the company's articles, a resolution proposing that Prime Factor Limited be reappointed as auditor of the company will be put at a General Meeting.

**QUEEN'S HALL ACTION ON POVERTY
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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
*FOR THE YEAR ENDED 31 MARCH 2021***

The trustees' report was approved by the Board of Trustees.

Dr J Parker

Trustee

Dated: 28 January 2022

QUEEN'S HALL ACTION ON POVERTY

THE BRICK

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF QUEEN'S HALL ACTION ON POVERTY

Opinion

We have audited the financial statements of Queen's Hall Action On Poverty (the 'charity') for the year ended 31 March 2021 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

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

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

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

Use of our report

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

Prime Factor Limited

28 January 2022

**Chartered Accountants
Statutory Auditor**

41 Bridgeman Terrace
Wigan
Lancashire
United Kingdom
WN1 1TT

Prime Factor Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

**QUEEN'S HALL ACTION ON POVERTY
THE BRICK
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2021**

		Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
	Notes						
Income and endowments from:							
Donations and legacies	3	237,174	138,618	375,792	65,663	82,953	148,616
Income from charitable activities	4	1,952,554	74,957	2,027,511	18,692	1,849,114	1,867,806
Other trading activities	5	279,784	-	279,784	384,872	-	384,872
Investments	6	1	-	1	2	-	2
Other income	7	11,655	-	11,655	11,340	-	11,340
Total income		<u>2,481,168</u>	<u>213,575</u>	<u>2,694,743</u>	<u>480,569</u>	<u>1,932,067</u>	<u>2,412,636</u>
Expenditure on:							
Raising funds	8	44,576	-	44,576	57,730	-	57,730
Charitable activities	9	2,408,642	224,165	2,632,807	431,393	1,861,064	2,292,457
Total resources expended		<u>2,453,218</u>	<u>224,165</u>	<u>2,677,383</u>	<u>489,123</u>	<u>1,861,064</u>	<u>2,350,187</u>
Net income/(expenditure) for the year/							
Net movement in funds		27,950	(10,590)	17,360	(8,554)	71,003	62,449
Fund balances at 1 April 2020		290,922	118,762	409,684	299,476	47,759	347,235
Fund balances at 31 March 2021		<u>318,872</u>	<u>108,172</u>	<u>427,044</u>	<u>290,922</u>	<u>118,762</u>	<u>409,684</u>

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

**QUEEN'S HALL ACTION ON POVERTY
THE BRICK
BALANCE SHEET**

AS AT 31 MARCH 2021

	Notes	2021		2020	
		£	£	£	£
Fixed assets					
Tangible assets	13		39,869		25,460
Investments	14		1		1
			<u>39,870</u>		<u>25,461</u>
Current assets					
Stocks	15	39,438		826	
Debtors	16	199,438		155,833	
Cash at bank and in hand		475,580		429,609	
		<u>714,456</u>		<u>586,268</u>	
Creditors: amounts falling due within one year	17	<u>(327,282)</u>		<u>(202,045)</u>	
Net current assets			387,174		384,223
Total assets less current liabilities			<u>427,044</u>		<u>409,684</u>
Income funds					
Restricted funds			108,172		118,762
Unrestricted funds			318,872		290,922
			<u>427,044</u>		<u>409,684</u>

**QUEEN'S HALL ACTION ON POVERTY
THE BRICK
BALANCE SHEET (CONTINUED)**

AS AT 31 MARCH 2021

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2021, although an audit has been carried out under section 144 of the Charities Act 2011.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 28 December 2021

Dr J Parker

Trustee

Company Registration No. 08503176

**QUEEN'S HALL ACTION ON POVERTY
THE BRICK
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2021**

	Notes	2021 £	£	2020 £	£
Cash flows from operating activities					
Cash generated from operations	22		68,441		72,176
Investing activities					
Purchase of tangible fixed assets		(26,273)		(11,159)	
Proceeds on disposal of tangible fixed assets		3,802		406	
Investment income received		1		2	
Net cash used in investing activities			(22,470)		(10,751)
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			45,971		61,425
Cash and cash equivalents at beginning of year			429,609		368,184
Cash and cash equivalents at end of year			475,580		429,609

QUEEN'S HALL ACTION ON POVERTY

THE BRICK

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

Charity information

Queen's Hall Action On Poverty is a private company limited by guarantee incorporated in England and Wales. The registered office is 10 Arcade Street, Wigan, Lancashire, WN1 1LU, England.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Where goods are donated to the foodbank, an estimate of the value of an average food-parcel is made and this total amount is included as income in Donations and Legacies.

Donations of items to be sold in the charity shop are not included as income in the SOFA on receipt since the resources needed to ascertain such a valuation outweigh any benefit to the charity of such an exercise. Income is recognised at the time such donated goods are sold.

QUEEN'S HALL ACTION ON POVERTY
THE BRICK
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

Grant income is recognised on receipt and when it is known that the grant conditions will be met, except where income is specifically received for future periods, when that portion is shown as deferred income.

Income from contracted services is recognised in the period to which the work relates.

Income from fundraising activities is recognised on receipt.

1.5 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Direct costs that specifically relate to an activity are allocated to that activity. Shared direct costs and support costs are apportioned between activities. The basis for apportionment, which is consistently applied and proportionate to the circumstances is:

Staffing - on the basis of time spent in accordance with any particular activity

Premises related costs - on the basis of floor space occupied by a particular activity

Other, non-specific support costs - on the basis of the usage of resources, in terms of time taken, capacity used, or other measures

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold improvements	20% reducing balance
Plant and equipment	25% reducing balance
Fixtures and fittings	20% reducing balance
Computers	20% reducing balance
Motor vehicles	25% cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price and are subsequently measured at fair value at each reporting date.

A subsidiary is an entity controlled by the charity. Control is the power to govern the financial and operating policies of the entity so as to obtain benefits from its activities.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

QUEEN'S HALL ACTION ON POVERTY
THE BRICK
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

1.9 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.10 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.11 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

**QUEEN'S HALL ACTION ON POVERTY
THE BRICK
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021**

1 Accounting policies (Continued)

1.12 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.13 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2021	2021	2021	2020	2020	2020
	£	£	£	£	£	£
Donations and gifts	237,174	138,618	375,792	65,663	82,953	148,616
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

Included in Donations and gifts are a large number of donations given to the charity by a number of individuals, companies and other organisations. These have been given to enable the charity to continue to carry out its operations to achieve its charitable objectives.

Included in Restricted Funds are goods donated specifically for the foodbank which have been given on the understanding that they will not be used for other purposes. It is impractical to measure the value of goods donated in this way, but an estimate of the value of each food parcel made and dispersed by the charity has been made.

In accordance with the SORP, goods donated for distribution to beneficiaries or for use by the charity are included in income from "Legacies and donations"

**QUEEN'S HALL ACTION ON POVERTY
THE BRICK
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021**

4 Income from charitable activities

	Charitable Income 2021 £	Charitable Income 2020 £
Wigan MBC Furniture Welfare	58,347	17,815
Hospital to Home	91,989	91,000
Grants	1,876,279	1,758,114
Other income	896	877
	<u>2,027,511</u>	<u>1,867,806</u>
Analysis by fund		
Unrestricted funds	1,952,554	18,692
Restricted funds	74,957	1,849,114
	<u>2,027,511</u>	<u>1,867,806</u>
Performance related grants		
Lottery Sustainability and Aspire to Attain	146,040	126,439
Wigan Borough CIF Funding	9,817	84,705
Winter Transformation	72,667	-
Lloyds Bank	20,687	20,687
Wigan and Leigh Night Hubs	1,078,362	934,145
Supporting People	27,600	16,100
A Bed Every Night	185,437	344,724
Social Impact Bond	65,634	93,924
WMBC Outreach	154,241	128,031
Other Grants	115,794	9,359
Other	-	-
	<u>1,876,279</u>	<u>1,758,114</u>

QUEEN'S HALL ACTION ON POVERTY
THE BRICK
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

4 Income from charitable activities

(Continued)

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

Unrestricted income:

Furniture Welfare - This funding from Wigan Council is to refurbish and equip council stocks of houses to ensure they are suitable for habitation.

Hospital to Home - This funding from Wigan Council is to provide assistance to those facing particular challenges on discharge from hospital, by providing specialist support staff.

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

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

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

Lloyds Bank - This represents a contribution towards the salary costs of senior management. WMBC contributed to schemes for the Wigan and Leigh Night Shelters, Outreach and to the A Bed Every Night scheme.

Wigan and Leigh Night Hubs, Supporting People and A Bed Every Night - These income streams are derived largely from contracts with Wigan Council, to assist it to fulfil its statutory responsibility to care for those resident in the borough who face a variety of challenges including homelessness.

Social Impact Bond - This funding from the Greater Manchester Combined Authority is to tackle entrenched rough sleeping by providing support-workers and other assistance to help individuals, often with complex issues, to tackle some of the root-causes of their rough-sleeping and to assist individuals to find long-term accommodation.

Wigan Outreach - This funding from Wigan Council provides support workers and other assistance for individuals facing long-term homelessness, often due to a number of complex issues.

Other Grants - These relate to a number of grants received to assist the charity with its general charitable aims.

Restricted income:

These relate to grants given to the charity, where the donor has specifically restricted the charitable purposes for which the grants can be used. In the year ended 31 March 2021, these grants were given largely to be applied for the specific challenges faced by individuals in crisis during the pandemic

There were no unfulfilled conditions at the year-ended 31 March 2021 or 31 March 2020, nor contingencies needed in respect of grant income or other income recognised in the year.

**QUEEN'S HALL ACTION ON POVERTY
THE BRICK
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021**

5 Other trading activities

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Charity shop income and income from cafe	97,882	152,530
Letting arrangements	163	12,076
Final Finish	181,739	220,266
	<u> </u>	<u> </u>
Other trading activities	279,784	384,872
	<u> </u>	<u> </u>

6 Investments

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Interest receivable	1	2
	<u> </u>	<u> </u>

7 Other income

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
University student placements	11,655	11,340
	<u> </u>	<u> </u>

**QUEEN'S HALL ACTION ON POVERTY
THE BRICK
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021**

8 Raising funds

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
<u>Fundraising and publicity</u>		
Seeking donations, grants and legacies	-	2,724
Staff costs	3,492	18,073
	<u>3,492</u>	<u>18,073</u>
Fundraising and publicity	3,492	20,797
	<u>3,492</u>	<u>20,797</u>
<u>Trading costs</u>		
Staff costs	41,084	36,933
	<u>41,084</u>	<u>36,933</u>
	<u>44,576</u>	<u>57,730</u>
	<u>44,576</u>	<u>57,730</u>

**QUEEN'S HALL ACTION ON POVERTY
THE BRICK
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021**

9 Charitable activities

	Charitable Expenditure 2021 £	Charitable Expenditure 2020 £
Staff costs	1,075,553	1,201,112
Travel & subsistence	17,807	17,995
Marketing & advertising	26,932	25,422
Client packs & foodbank	165,979	79,457
Mentoring costs	1,010	22,099
Costs of ancillary trading	116,360	140,400
Direct client support costs	131,637	106,728
Security costs for Hubs	588,463	317,128
	<u>2,123,741</u>	<u>1,910,341</u>
Share of support costs (see note 10)	464,126	346,372
Share of governance costs (see note 10)	44,940	35,744
	<u>2,632,807</u>	<u>2,292,457</u>
Analysis by fund		
Unrestricted funds	2,408,642	431,393
Restricted funds	224,165	1,861,064
	<u>2,632,807</u>	<u>2,292,457</u>

QUEEN'S HALL ACTION ON POVERTY
THE BRICK
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

10 Support costs

	Support costs	Governance costs	2021	Support costs	Governance costs	2020
	£	£	£	£	£	£
Staff costs	131,478	-	131,478	14,822	-	14,822
Depreciation	8,061	-	8,061	5,849	-	5,849
Finance costs	2,618	-	2,618	2,205	-	2,205
Training, welfare & DBS	4,389	-	4,389	7,207	-	7,207
Volunteer expenses	2,158	-	2,158	3,858	-	3,858
Office administration expenses	79,703	-	79,703	94,890	-	94,890
Premises expenses	235,719	-	235,719	217,541	-	217,541
Audit fees	-	2,400	2,400	-	2,000	2,000
Legal and professional	-	2,231	2,231	-	10,337	10,337
Accountancy	-	13,806	13,806	-	14,440	14,440
Consultancy fees	-	26,503	26,503	-	8,967	8,967
	<u>464,126</u>	<u>44,940</u>	<u>509,066</u>	<u>346,372</u>	<u>35,744</u>	<u>382,116</u>
Analysed between						
Charitable activities	<u>464,126</u>	<u>44,940</u>	<u>509,066</u>	<u>346,372</u>	<u>35,744</u>	<u>382,116</u>

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

11 Trustees

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

12 Employees

The average monthly number of employees during the year was:

	2021	2020
	Number	Number
Engaged in charitable activities	53	53
Engaged in fundraising activities	4	4
Engaged in management and administration	7	7
Total	<u>64</u>	<u>64</u>

**QUEEN'S HALL ACTION ON POVERTY
THE BRICK
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021**

12 Employees	(Continued)	
Employment costs	2021	2020
	£	£
Wages and salaries	1,131,330	1,166,255
Social security costs	97,371	89,863
Other pension costs	22,906	14,822
	<u>1,251,607</u>	<u>1,270,940</u>
	<u><u>1,251,607</u></u>	<u><u>1,270,940</u></u>

During the year, statutory redundancy payments totalling £4,236 were made to staff in connection with redundancies necessitated by the Covid pandemic.

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

**QUEEN'S HALL ACTION ON POVERTY
THE BRICK
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

FOR THE YEAR ENDED 31 MARCH 2021

13 Tangible fixed assets

	Leasehold improvements	Plant and equipment	Fixtures and fittings	Computers	Motor vehicles	Total
	£	£	£	£	£	£
Cost						
At 1 April 2020	24,714	25,172	3,861	12,975	16,765	83,487
Additions	-	3,893	3,257	5,305	13,818	26,273
Disposals	-	(12,496)	-	(309)	(4,494)	(17,299)
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 March 2021	24,714	16,569	7,118	17,971	26,089	92,461
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Depreciation and impairment						
At 1 April 2020	22,513	19,361	541	2,439	13,175	58,029
Depreciation charged in the year	440	1,528	859	3,732	1,995	8,554
Eliminated in respect of disposals	-	(12,084)	-	(11)	(1,896)	(13,991)
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 March 2021	22,953	8,805	1,400	6,160	13,274	52,592
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Carrying amount						
At 31 March 2021	1,761	7,764	5,718	11,811	12,815	39,869
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 March 2020	2,201	5,811	3,321	10,537	3,590	25,460
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

**QUEEN'S HALL ACTION ON POVERTY
THE BRICK
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021**

14 Fixed asset investments

	Other investments
Cost or valuation	
At 1 April 2020 & 31 March 2021	1
	<u> </u>
Carrying amount	
At 31 March 2021	1
	<u> </u>
At 31 March 2020	1
	<u> </u>

The charity owns the sole issued share in Community Warehouse Enterprise Limited, a company which has never traded.

	Notes	2021 £	2020 £
Other investments comprise:			
Investments in subsidiaries		1	1
		<u> </u>	<u> </u>

15 Stocks

	2021 £	2020 £
Work in progress	39,438	826
	<u> </u>	<u> </u>

16 Debtors

	2021 £	2020 £
Amounts falling due within one year:		
Trade debtors	172,782	126,798
Other debtors	9,886	5,880
Prepayments and accrued income	16,770	23,155
	<u> </u>	<u> </u>
	199,438	155,833
	<u> </u>	<u> </u>

**QUEEN'S HALL ACTION ON POVERTY
THE BRICK
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021**

17 Creditors: amounts falling due within one year

	Notes	2021 £	2020 £
Other taxation and social security		27,930	63,766
Deferred income		146,719	56,000
Trade creditors		97,927	53,056
Other creditors		-	952
Accruals and deferred income		54,706	28,271
		<u>327,282</u>	<u>202,045</u>

18 Retirement benefit schemes

Defined contribution schemes

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

The charge to profit or loss in respect of defined contribution schemes was £22,906 (2020 - £14,822).

19 Analysis of net assets between funds

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Fund balances at 31 March 2021 are represented by:						
Tangible assets	39,869	-	39,869	25,460	-	25,460
Investments	1	-	1	1	-	1
Current assets/(liabilities)	279,002	108,172	387,174	265,461	118,762	384,223
	<u>318,872</u>	<u>108,172</u>	<u>427,044</u>	<u>290,922</u>	<u>118,762</u>	<u>409,684</u>

20 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases on properties rented by the charity, which fall due as follows:

	2021 £	2020 £
Within one year	63,204	56,904
Between two and five years	56,925	67,200
	<u>120,129</u>	<u>124,104</u>

**QUEEN'S HALL ACTION ON POVERTY
THE BRICK
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021**

20 Operating lease commitments **(Continued)**

21 Related party transactions

None of the trustees received any remuneration or were paid any expenses during the year.

During the year, the charity entered into the following transactions with related parties:

Simon Dale, a trustee of the charity works for an independent social enterprise, Gearing Up (Wigan) CIC, which is based in the Brick Works premises at Hodson Street. Floor space is rented to the CIC on commercial terms of £500 per month and the organisation provides training and volunteer placements for participants in the charity. During the year, Gearing Up (Wigan) CIC made a donation of £7,500 to the charity. Neither Simon Dale or Gearing Up (Wigan) CIC received any benefit from the donation.

The charity uses premises known as the Brickworks at Hodson Street which are owned by William Ainscough, a trustee and are let to the charity on a landlord-repairing lease at a peppercorn rent. During the year, the charity paid approximately £44,000 for urgent roof repairs to this property to enable it to be used safely. A donation of £100,000 has been made by William Ainscough in June 2021.

22 Cash generated from operations	2021	2020
	£	£
Surplus for the year	17,361	80,420
Adjustments for:		
Investment income recognised in statement of financial activities	(1)	(2)
Gain on disposal of tangible fixed assets	(494)	(39)
Depreciation and impairment of tangible fixed assets	8,555	5,880
Movements in working capital:		
(Increase) in stocks	(38,612)	(19,937)
(Increase) in debtors	(43,605)	(21,509)
Increase/(decrease) in creditors	34,518	(3,966)
Increase in deferred income	90,719	
	<u>68,441</u>	<u>40,847</u>
Cash generated from operations	<u><u>68,441</u></u>	<u><u>40,847</u></u>

23 Analysis of changes in net funds

The charity had no debt during the year.