

**St Margaret's Centre  
Financial Statements  
For the Year Ending  
31 March 2022**

**JANE ASCROFT ACCOUNTANCY LIMITED**

Chartered Accountants  
Enterprise House  
Harmire Enterprise Park  
Barnard Castle  
County Durham  
DL12 8XT

# St Margaret's Centre

## Financial Statements

Year Ended 31 March 2022

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# St Margaret's Centre

## Trustees' Annual Report

Year Ended 31 March 2022

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The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2022.

### Chair's report

#### **Looking Back**

The past year has been another challenging and exciting one for St Margaret's Centre, both in terms of the impact of the Covid pandemic and the financial climate, and in our participation as members in the formation and shaping of the new Durham Mental Wellbeing Alliance, which has been a major focus throughout the year.

With the relaxation of Covid restrictions the Centre began to re-open to attendees initially on a reduced basis on 12th April 2021. Referrals were initially low and understandably some people were anxious about returning. For those attendees who were unwilling or unable to return, contact and support was maintained by staff through social media and by telephone and a number of courses and activities were provided by Zoom sessions. My thanks go to our dedicated staff for their motivation, enthusiasm and creativity in enabling this to happen.

As restrictions eased the Centre has seen renewed interest in referrals from individuals, GPs, Care Coordinators, Social Workers, Health Care Workers and Community Support Staff.

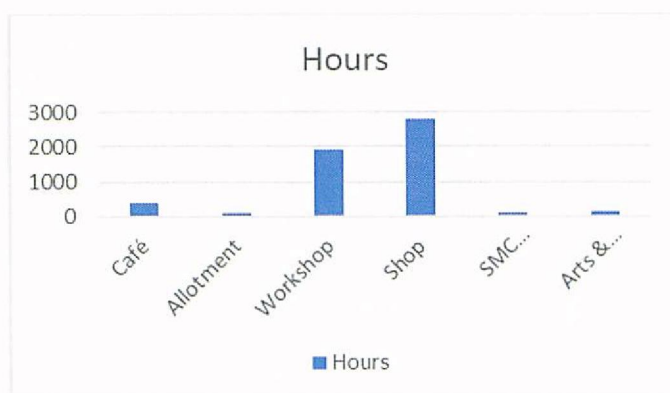
Between April 2021 and March 2022, 305 activities have been delivered. May 2021 saw the beginning of a peer-led textile group and in June 2021 a peer-led gardening group began. During that period 137 referral visits took place.

The Workers' Education Association (WEA) and Bishop Auckland College provided a total of 20 activities for which I am very grateful.

Between May and October a volunteer-led horticulture group ran on a weekly basis, providing further opportunities for people to learn gardening skills. August 2021 saw the official launch of the Centre's peer-led trading arm, The Cutting Edge craft shop. This provides Structured Volunteering and opportunities to learn a wide variety of skills such as CNC machine operation, product design and customer service as a stepping stone to gainful employment. Both initiatives have been highly successful.

Volunteers have made a major contribution. In the past year, 13 volunteers have contributed approximately 5,424 hours of work of the Centre. Based on the National Living Wage this equates to the economic value of £48,327.84 to St Margaret's Centre.

Our Volunteers have supported us with their time and skills to the work of St Margaret's Centre across a range of projects as follows:-



# **St Margaret's Centre**

## **Trustees' Annual Report *(continued)***

### **Year Ended 31 March 2022**

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St Margaret's Centre celebrated its 30th Anniversary in October with an event attended by the High Sheriff of Durham, Mayor and Mayoress of Durham and other local dignitaries, and provided an opportunity to showcase the work of the Centre and highlight the progress we have made.

I was delighted to welcome Anna Stephenson who joined the Trustee Board in November 2021. Anna's legal background and experience will be a great asset to the Board.

In January of this year I was also delighted to welcome Mrs Sue Snowdon, Lord Lieutenant of Durham on her visit to the Centre.

During the year, major repair works have been carried out to the gable wall of the building and in March 2022 the very old Central Heating boiler had to be taken out and a new system installed.

#### **Funding**

Principal funding for the Centre has continued throughout this year, via a final extension of the existing contract with Durham County Council. As in previous years, this contract does not fully fund the activities of the Centre and additional funds have been raised through sponsorship from local organisations, direct application to various Trusts, specific fundraising events, attendance at craft fairs, and through the income-generating activities of the Centre. Particularly, the woodwork facility which has been engaged in the restoration of furniture and making bespoke furniture and fittings, and in the implementation and operation of 'The Cutting Edge' CNC machine project which incorporates the facility for essential fundraising together with work skills training and experience.

I am extremely grateful to all of the organisations and individuals for their generous support and in particular I thank Hospital of God; Garfield Weston Foundation; Durham Benevolence Fund; Hadrian Trust; Barbour Foundation; Shakespearian Temperance Trust; Durham County Council; City of Durham Parish Council and North Road Methodist Church for their continued support, as well as the donations from St Margaret's Allotment Association; Keith Ellis; Clare Cook; Family and Friends of James Parlett (former Attendee) in his memory; Eunice Bell in memory of Peter Bell (former Attendee) and Deborah Rowley-Conwy for the funding of a presentation projector. My thanks also go to the Attendee who wishes to remain anonymous, for his ongoing fundraising efforts.

#### **Looking forward**

We face the challenge of changes in our principal funding arrangements with the introduction of the Durham Mental Wellbeing Alliance to replace the current Durham County Council contract arrangements. All aspects of our budget have been carefully examined with efficiency savings made in all areas of service. Unfortunately this included staffing. Through careful planning and review of our service delivery model we have ensured that this does not impact upon Attendee experience of the service.

# St Margaret's Centre

## Trustees' Annual Report *(continued)*

### Year Ended 31 March 2022

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The Trustee Board and I deeply regret the impact of this on our staff and every effort is being made to seek new sources of funding to enable us to continue to expand our range of services. The decision was however inevitable to ensure that the Charity avoids a budget deficit.

The Board is confident that as partners in the Alliance we will be able to offer improved opportunities for seamless access to a broader range of services for people with mental health conditions.

Our objective continues to be focussed on assisting attendees to regain confidence and life skills through the provision of activities, support, work experience and training which will enable them to move on. Our focus continues to be clearly measurable outcomes.

Finally, my thanks go to Dr Arnab Basu, MBE, and the Rt. Revd. Paul Butler, Bishop of Durham for their continued patronage and to the Trustees, members of staff and volunteers for their valued contributions, hard work and continued commitment and support to the St Margaret's Centre.

***Peter Thompson - Chairman June 2022.***

### **Objectives and Aims**

The principal activity of the charity is the provision of day centre facilities to support people with mental health problems in Durham. The Centre is used by more than 100 different people every week and is becoming increasingly popular as a health care facility.

#### **Public benefit**

In setting plans and priorities for areas of work, the Trustees of St Margaret's Centre have had regard to the guidance from the Charity Commission on the provision of public benefit. In particular, the Trustees consider how planned activities contribute to meeting the objectives set. How St Margaret's Centre delivers its principal charitable activities, as set out in its governing document, is demonstrated in the 'objectives and aims' statement above.

The public benefit arising from St Margaret's Centre's work is, therefore, implicit services provided to people with mental health issues.

### **Achievements and Performance**

See Chair's Report for more details

### **Financial Review**

The Charity has made a deficit this year of £14,781 (2021 - surplus of £36,835), which leaves the Charity with reserves of £171,088 (2021 - £185,869).

#### **Principal funding sources**

The Charity relied substantially on the fees paid by local authorities under the service level agreement which is received quarterly.

#### **Reserves policy**

The management committee has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be the equivalent to between six and twelve months of the resources expended. At this level, the Trustees feel that they would be able to continue the current activities in the event of a significant drop in funding.

# St Margaret's Centre

## Trustees' Annual Report *(continued)*

Year Ended 31 March 2022

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### **Structure, Governance and Management**

#### **Governing document**

Charitable Incorporated Organisation (CIO) constitution, registered 16 March 2015.

#### **Change of Status to CIO**

St Margaret's Centre was registered with the Charity Commission on 26 September 1994 under the charity number 1041128. In February 2015, the trustees resolved that it would be beneficial to establish a Charitable Incorporated Organisation (CIO) and to transfer the operations and assets of St Margaret's Centre thereto.

A constitution for the CIO was agreed by the existing trustees as applicants and the new St Margaret's Centre CIO was registered by the Charity Commission on 16 March 2015 under the name 'St Margaret's Centre' with the registered number 1160900.

The operations and assets of St Margaret's centre were transferred to St Margaret's centre (the new CIO) on 30 September 2015 and the old charity was removed from the Charity Commission's register via transfer of funds, recorded on 02 December 2015.

#### **Recruitment and appointment of new trustees**

Up to two trustees can be appointed under the terms of the Trust Deed by Waddington Street United Reformed Church, St Margaret's Church, Durham and St John's Church, Durham.

### **Reference and Administrative Details**

**Registered charity name**                      St Margaret's Centre

**Charity registration number**              1160900

**Principal office**

**The Trustees**

Mr J Woods  
Miss E McCabe  
Mr T P Jefferson  
Mr D Welsh  
Mr P Thompson  
Mr A J Walker  
Mrs D Rowley-Conwy  
Dr C Ramsden

**Independent Examiner**                      Jane Ascroft FCA MA (Cantab)  
Enterprise House  
Harmire Enterprise Park  
Barnard Castle  
County Durham  
DL12 8XT

# St Margaret's Centre

## Trustees' Annual Report *(continued)*

### Year Ended 31 March 2022

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Finally, my thanks go to Dr Arnab Basu, MBE, and the Rt. Revd. Paul Butler, Bishop of Durham for their continued patronage and to the Trustees, members of staff and volunteers for their valued contributions, hard work and continued commitment and support to the St Margaret's Centre.

*Peter Thompson - Chairman June 2022.*

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# St Margaret's Centre

## Trustees' Annual Report *(continued)*

Year Ended 31 March 2022

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The trustees' annual report was approved on 4 July 2022 and signed on behalf of the board of trustees by:



Mr P Thompson  
Trustee



# St Margaret's Centre

## Independent Examiner's Report to the Trustees of St Margaret's Centre

Year Ended 31 March 2022

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I report to the trustees on my examination of the financial statements of St Margaret's Centre ('the charity') for the year ended 31 March 2022.

### Responsibilities and Basis of Report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### Independent Examiner's Statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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



Jane Ascroft FCA MA (Cantab)  
Independent Examiner

Enterprise House  
Harmire Enterprise Park  
Barnard Castle  
County Durham  
DL12 8XT

# St Margaret's Centre

## Statement of Financial Activities

Year Ended 31 March 2022

			2022		2021
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>					
Donations and legacies	4	7,288	–	7,288	8,174
Charitable activities	5	197,629	26,750	224,379	212,758
Other trading activities	6	2,338	–	2,338	4,193
Investment income	7	1,169	–	1,169	1,527
Other income	8	8,004	–	8,004	40,201
<b>Total income</b>		<u>216,428</u>	<u>26,750</u>	<u>243,178</u>	<u>266,853</u>
<b>Expenditure</b>					
Expenditure on charitable activities	9,10	<u>231,209</u>	<u>26,750</u>	<u>257,959</u>	<u>230,018</u>
<b>Total expenditure</b>		<u>231,209</u>	<u>26,750</u>	<u>257,959</u>	<u>230,018</u>
<b>Net (expenditure)/income and net movement in funds</b>		<u>(14,781)</u>	<u>–</u>	<u>(14,781)</u>	<u>36,835</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>185,869</u>	<u>–</u>	<u>185,869</u>	<u>149,034</u>
<b>Total funds carried forward</b>		<u>171,088</u>	<u>–</u>	<u>171,088</u>	<u>185,869</u>

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

The notes on pages 9 to 18 form part of these financial statements.

# St Margaret's Centre

## Statement of Financial Position

31 March 2022

	Note	2022 £	2021 £
<b>Current Assets</b>			
Debtors	15	5,082	4,630
Investments	16	45,519	74,891
Cash at bank and in hand		124,203	107,740
		<u>174,804</u>	<u>187,261</u>
<b>Creditors: amounts falling due within one year</b>	17	3,716	1,392
<b>Net Current Assets</b>		<u>171,088</u>	<u>185,869</u>
<b>Total Assets Less Current Liabilities</b>		<u>171,088</u>	<u>185,869</u>
<b>Net Assets</b>		<u>171,088</u>	<u>185,869</u>
<b>Funds of the Charity</b>			
Unrestricted funds		171,088	185,869
<b>Total charity funds</b>	19	<u>171,088</u>	<u>185,869</u>

These financial statements were approved by the board of trustees and authorised for issue on ~~04.07.2022~~, and are signed on behalf of the board by:



Mr P Thompson  
Trustee

The notes on pages 9 to 18 form part of these financial statements.

# St Margaret's Centre

## Notes to the Financial Statements

Year Ended 31 March 2022

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### 1. General Information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is The Old School, Margery Lane, Durham, County Durham, DH1 4QJ.

### 2. Statement of Compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

### 3. Accounting Policies

#### Basis of Preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### Going Concern

There are no material uncertainties about the charity's ability to continue.

#### Judgements and Key Sources of Estimation Uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The trustees consider that there are no significant judgements or estimates affecting these financial statements.

#### Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# St Margaret's Centre

## Notes to the Financial Statements *(continued)*

Year Ended 31 March 2022

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### 3. Accounting Policies *(continued)*

#### Income

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impracticable to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

#### Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

#### Tangible Assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

# St Margaret's Centre

## Notes to the Financial Statements *(continued)*

Year Ended 31 March 2022

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### 3. Accounting Policies *(continued)*

#### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Buildings	-	20% straight line
Plant and machinery	-	20% straight line
Fixtures and fittings	-	15% straight line
Computer Equipment	-	100% straight line
Kitchen Equipment	-	20% straight line

#### Impairment of Fixed Assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

#### Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

#### Defined Contribution Plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

#### Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Accrued income and tax recoverable is included at the best estimate of the amounts receivable at the balance sheet date.

#### Cash at Bank and in Hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

# St Margaret's Centre

## Notes to the Financial Statements *(continued)*

Year Ended 31 March 2022

### 3. Accounting Policies *(continued)*

#### Creditors

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

#### Taxation

The company is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

### 4. Donations and Legacies

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
<b>Donations</b>				
Donations	7,288	7,288	8,174	8,174

### 5. Charitable Activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Grants	–	26,750	26,750
Durham County Council SLA funding	163,812	–	163,812
DCC Spot Purchase funding	1,407	–	1,407
Income from therapeutic work	19,456	–	19,456
Courses held	5	–	5
Community Cafe	12,949	–	12,949
	<u>197,629</u>	<u>26,750</u>	<u>224,379</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Grants	–	36,584	36,584
Durham County Council SLA funding	163,812	–	163,812
DCC Spot Purchase funding	348	–	348
Income from therapeutic work	10,491	–	10,491
Courses held	13	–	13
Community Cafe	1,510	–	1,510
	<u>176,174</u>	<u>36,584</u>	<u>212,758</u>

# St Margaret's Centre

## Notes to the Financial Statements *(continued)*

Year Ended 31 March 2022

### 6. Other Trading Activities

	Unrestricted Funds	Total Funds 2022	Unrestricted Funds	Total Funds 2021
	£	£	£	£
Schoolhouse	475	475	554	554
Printing and craft sales	414	414	332	332
Fundraising income	1,449	1,449	3,307	3,307
	<u>2,338</u>	<u>2,338</u>	<u>4,193</u>	<u>4,193</u>

### 7. Investment Income

	Unrestricted Funds	Total Funds 2022	Unrestricted Funds	Total Funds 2021
	£	£	£	£
Bank interest receivable	1,169	1,169	1,527	1,527
	<u>1,169</u>	<u>1,169</u>	<u>1,527</u>	<u>1,527</u>

### 8. Other Income

	Unrestricted Funds	Total Funds 2022	Unrestricted Funds	Total Funds 2021
	£	£	£	£
Employment allowance	4,000	4,000	4,000	4,000
HMRC Job Retention Scheme	4,004	4,004	36,201	36,201
	<u>8,004</u>	<u>8,004</u>	<u>40,201</u>	<u>40,201</u>

### 9. Expenditure on Charitable Activities by Fund Type

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Care provision	149,942	26,750	176,692
Support costs	81,267	–	81,267
	<u>231,209</u>	<u>26,750</u>	<u>257,959</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£
Care provision	114,398	36,584	150,982
Support costs	79,036	–	79,036
	<u>193,434</u>	<u>36,584</u>	<u>230,018</u>



# St Margaret's Centre

## Notes to the Financial Statements (continued)

Year Ended 31 March 2022

### 10. Expenditure on Charitable Activities by Activity Type

	Activities undertaken directly £	Support costs £	Total funds 2022 £	Total fund 2021 £
Care provision	176,692	–	176,692	150,982
Management	–	50,904	50,904	50,364
Finance	–	29,866	29,866	28,026
Governance costs	–	497	497	646
	<u>176,692</u>	<u>81,267</u>	<u>257,959</u>	<u>230,018</u>

### 11. Independent Examination Fees

	2022 £	2021 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>720</u>	<u>720</u>

### 12. Staff Costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2022 £	2021 £
Wages and salaries	167,923	162,416
Social security costs	14,649	13,932
Employer contributions to pension plans	13,641	13,191
	<u>196,213</u>	<u>189,539</u>

The average head count of employees during the year was 7 (2021: 7). The average number of full-time equivalent employees during the year is analysed as follows:

	2022 No.	2021 No.
Number of staff	<u>7</u>	<u>7</u>

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

### 13. Trustee Remuneration and Expenses

There was no trustees' remuneration nor other benefits for the current or previous year.

There were no trustees' expenses paid for the current or previous year.

# St Margaret's Centre

## Notes to the Financial Statements (continued)

Year Ended 31 March 2022

### 14. Tangible Fixed Assets

	Buildings £	Plant and machinery £	Fixtures and fittings £	Computer Equipment £	Kitchen Equipment £	Total £
<b>Cost</b>						
At 1 Apr 2021						
and 31 Mar 2022	<u>29,006</u>	<u>63,375</u>	<u>13,655</u>	<u>17,632</u>	<u>11,883</u>	<u>135,551</u>
<b>Depreciation</b>						
At 1 Apr 2021						
and 31 Mar 2022	<u>29,006</u>	<u>63,375</u>	<u>13,655</u>	<u>17,632</u>	<u>11,883</u>	<u>135,551</u>
<b>Carrying amount</b>						
At 31 Mar 2022	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
At 31 Mar 2021	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

### 15. Debtors

	2022 £	2021 £
Trade debtors	410	-
Prepayments and accrued income	4,672	4,000
Other debtors	-	630
	<u>5,082</u>	<u>4,630</u>

### 16. Investments

	2022 £	2021 £
Chapel Aid	<u>45,519</u>	<u>74,891</u>

### 17. Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	15	250
Accruals and deferred income	2,258	1,142
Pension creditor	1,443	-
	<u>3,716</u>	<u>1,392</u>

### 18. Pensions and Other Post Retirement Benefits

#### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £13,641 (2021: £13,191).

# St Margaret's Centre

## Notes to the Financial Statements *(continued)*

Year Ended 31 March 2022

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### 19. Analysis of Charitable Funds

#### Unrestricted funds

	At 1 April 2021 £	Income £	Expenditure £	At 31 March 2022 £
General funds	<u>185,869</u>	<u>216,428</u>	<u>(231,209)</u>	<u>171,088</u>

	At 1 April 2020 £	Income £	Expenditure £	At 31 March 2021 £
General funds	<u>149,034</u>	<u>230,269</u>	<u>(193,434)</u>	<u>185,869</u>

# St Margaret's Centre

## Notes to the Financial Statements (continued)

Year Ended 31 March 2022

### 19. Analysis of Charitable Funds (continued)

#### Restricted funds

	At 1 April 2021 £	Income £	Expenditure £	At 31 March 2022 £
Hadrian Trust	—	1,000	(1,000)	—
Garfield Weston Foundation	—	20,000	(20,000)	—
Hospital of God	—	1,000	(1,000)	—
Durham Benevolence Fund	—	1,000	(1,000)	—
Debbie Rowley-Conwy	—	250	(250)	—
Barbour Foundation	—	1,500	(1,500)	—
Durham County Council	—	2,000	(2,000)	—
	<u>—</u>	<u>26,750</u>	<u>(26,750)</u>	<u>—</u>

	At 1 April 2020 £	Income £	Expenditure £	At 31 March 2021 £
Durham AAP	—	1,440	(1,440)	—
Garfield Weston Foundation	—	20,000	(20,000)	—
Edward Gostling Foundation	—	5,000	(5,000)	—
Time to Change	—	5,000	(5,000)	—
County Durham Community Foundation	—	5,000	(5,000)	—
Sue Leekam	—	144	(144)	—
	<u>—</u>	<u>36,584</u>	<u>(36,584)</u>	<u>—</u>

The purpose of the restricted funds is as follows:

Garfield Weston Foundation - Core costs  
 Hospital of God Project costs - Supported Volunteering  
 Durham Benevolence Fund Project costs - Workshop Tools/Materials  
 Hadrian Trust Project costs - Workshop Tools/Materials  
 Debbie Rowley-Conwy - Equipment  
 Barbour Foundation Project costs - Supported Volunteering  
 Durham County Council Project costs - Raw Materials

# St Margaret's Centre

## Notes to the Financial Statements *(continued)*

Year Ended 31 March 2022

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### 20. Analysis of Net Assets Between Funds

	Unrestricted Funds £	Total Funds 2022 £
Current assets	174,804	174,804
Creditors less than 1 year	(3,716)	(3,716)
<b>Net assets</b>	<u>171,088</u>	<u>171,088</u>

	Unrestricted Funds £	Total Funds 2021 £
Current assets	187,261	187,261
Creditors less than 1 year	(1,392)	(1,392)
<b>Net assets</b>	<u>185,869</u>	<u>185,869</u>

# **St Margaret's Centre**

## **Management Information**

**Year Ended 31 March 2022**

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**The Following Pages Do Not Form Part of the Financial Statements.**

# St Margaret's Centre

## Detailed Statement of Financial Activities

Year Ended 31 March 2022

	2022 £	2021 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Donations	<u>7,288</u>	<u>8,174</u>
<b>Charitable activities</b>		
Grants	26,750	36,584
Durham County Council SLA funding	163,812	163,812
DCC Spot Purchase funding	1,407	348
Income from therapeutic work	19,456	10,491
Courses held	5	13
Community Cafe	<u>12,949</u>	<u>1,510</u>
	<u>224,379</u>	<u>212,758</u>
<b>Other trading activities</b>		
Schoolhouse	475	554
Printing and craft sales	414	332
Fundraising income	<u>1,449</u>	<u>3,307</u>
	<u>2,338</u>	<u>4,193</u>
<b>Investment income</b>		
Bank interest receivable	<u>1,169</u>	<u>1,527</u>
<b>Other income</b>		
Employment allowance	4,000	4,000
HMRC Job Retention Scheme	<u>4,004</u>	<u>36,201</u>
	<u>8,004</u>	<u>40,201</u>
<b>Total income</b>	<u>243,178</u>	<u>266,853</u>

# St Margaret's Centre

## Detailed Statement of Financial Activities (continued)

Year Ended 31 March 2022

	2022 £	2021 £
<b>Expenditure on charitable activities</b>		
<b>Care provision</b>		
Wages	105,705	101,894
Employer's NIC	8,505	8,002
Pension costs	7,344	7,083
Rent	10,193	9,788
Light, heat and water	9,797	6,191
Repairs & renewals	5,920	4,165
Insurance	4,328	4,060
Travelling	769	463
Equipment maintenance	4,675	1,971
Materials	10,807	4,811
Food purchases	7,418	1,758
Cleaning	1,231	796
	<u>176,692</u>	<u>150,982</u>
<b>Management</b>		
Wages	36,984	36,785
Employer's NIC	3,884	3,866
Pension costs	3,925	3,883
Telephone	2,471	2,203
Postage & stationery	1,758	1,756
Marketing & promotion	207	186
Sundries	149	81
IT software and maintenance	1,526	1,604
	<u>50,904</u>	<u>50,364</u>
<b>Finance</b>		
Wages	25,234	23,737
Employer's NIC	2,260	2,064
Pension costs	2,372	2,225
	<u>29,866</u>	<u>28,026</u>
<b>Governance costs</b>		
Accountancy and legal fees	497	646
	<u>497</u>	<u>646</u>
<b>Expenditure on charitable activities</b>	<u>257,959</u>	<u>230,018</u>
<b>Net (expenditure)/income</b>	<u>(14,781)</u>	<u>36,835</u>