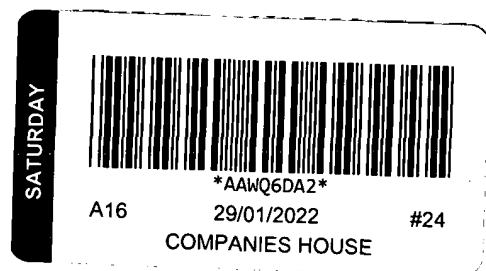


Charity Registration No. 1153055

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**

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<b>Trustees</b>	Ms RA Ade-Hall Mr S Dale Rev SH McNally Dr J Parker W Ainscough C Ellison
<b>Charity number</b>	1153055
<b>Company number</b>	08503176
<b>Principal address</b>	10 Arcade Street Wigan Lancashire England WN1 1LU
<b>Registered office</b>	10 Arcade Street Wigan Lancashire England WN1 1LU
<b>Auditor</b>	Prime Factor Limited Statutory Auditors 41 Bridgeman Terrace Wigan Lancashire United Kingdom WN1 1TT

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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 2021

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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**  
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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**  
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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  
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**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 others 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 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. It provides what some individuals really need.

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**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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**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.

**QUEEN'S HALL ACTION ON POVERTY  
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**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.

**QUEEN'S HALL ACTION ON POVERTY  
THE BRICK  
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2021**

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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.

**QUEEN'S HALL ACTION ON POVERTY  
THE BRICK  
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2021**

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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 McNally  
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.



**QUEEN'S HALL ACTION ON POVERTY  
THE BRICK  
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2021**

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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  
THE BRICK  
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2021**

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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**

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**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**

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**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**

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**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.

*Clean Tidy FCA*

**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							
<b><u>Income and endowments from:</u></b>							
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
<b>Total income</b>		<b>2,481,168</b>	<b>213,575</b>	<b>2,694,743</b>	<b>480,569</b>	<b>1,932,067</b>	<b>2,412,636</b>
<b><u>Expenditure on:</u></b>							
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
<b>Total resources expended</b>		<b>2,453,218</b>	<b>224,165</b>	<b>2,677,383</b>	<b>489,123</b>	<b>1,861,064</b>	<b>2,350,187</b>
<b>Net income/(expenditure) for the year/</b>							
<b>Net movement in funds</b>		<b>27,950</b>	<b>(10,590)</b>	<b>17,360</b>	<b>(8,554)</b>	<b>71,003</b>	<b>62,449</b>
Fund balances at 1 April 2020		290,922	118,762	409,684	299,476	47,759	347,235
<b>Fund balances at 31 March 2021</b>		<b>318,872</b>	<b>108,172</b>	<b>427,044</b>	<b>290,922</b>	<b>118,762</b>	<b>409,684</b>

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 £	£
<b>Fixed assets</b>					
Tangible assets	13		39,869		25,460
Investments	14		1		1
			<u>39,870</u>		<u>25,461</u>
<b>Current assets</b>					
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>	
<b>Creditors: amounts falling due within one year</b>	17	<u>(327,282)</u>		<u>(202,045)</u>	
Net current assets			387,174		384,223
<b>Total assets less current-liabilities</b>			<u>427,044</u>		<u>409,684</u>
<b>Income funds</b>					
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**

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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 £	£
<b>Cash flows from operating activities</b>					
Cash generated from operations	22		68,441		72,176
<b>Investing activities</b>					
Purchase of tangible fixed assets		(26,273)		(11,159)	
Proceeds on disposal of tangible fixed assets		3,802		406	
Investment income received		1		2	
<b>Net cash used in investing activities</b>			(22,470)		(10,751)
<b>Net cash used in financing activities</b>			-		-
<b>Net increase in cash and cash equivalents</b>			45,971		61,425
Cash and cash equivalents at beginning of year			429,609		368,184
<b>Cash and cash equivalents at end of year</b>			<u>475,580</u>		<u>429,609</u>

**QUEEN'S HALL ACTION ON POVERTY  
THE BRICK  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

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**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**

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**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

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**

	<b>Charitable Income 2021 £</b>	<b>Charitable Income 2020 £</b>
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>
<b>Performance related grants</b>		
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**

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**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  
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**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  
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2021

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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
	<hr/>	<hr/>
Fundraising and publicity	3,492	20,797
	<hr/>	<hr/>
<u>Trading costs</u>		
Staff costs	41,084	36,933
	<hr/>	<hr/>
	44,576	57,730
	<hr/>	<hr/>

**QUEEN'S HALL ACTION ON POVERTY  
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**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>
<b>Analysis by fund</b>		
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  
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**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 Number	2020 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  
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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2021**

<b>12 Employees</b>		<b>(Continued)</b>	
<b>Employment costs</b>		<b>2021</b>	<b>2020</b>
		<b>£</b>	<b>£</b>
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>

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**  
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**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
	£	£	£	£	£	£
<b>Cost</b>						
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)
At 31 March 2021	24,714	16,569	7,118	17,971	26,089	92,461
<b>Depreciation and impairment</b>						
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)
At 31 March 2021	22,953	8,805	1,400	6,160	13,274	52,592
<b>Carrying amount</b>						
At 31 March 2021	1,761	7,764	5,718	11,811	12,815	39,869
At 31 March 2020	2,201	5,811	3,321	10,537	3,590	25,460

**QUEEN'S HALL ACTION ON POVERTY  
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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**14 Fixed asset investments**

	Other investments
<b>Cost or valuation</b>	
At 1 April 2020 & 31 March 2021	1
<b>Carrying amount</b>	
At 31 March 2021	1
At 31 March 2020	1

The charity owns the sole issued share in Community Warehouse Enterprise Limited, a company which has never traded.

	2021 £	2020 £
Other investments comprise:		
Investments in subsidiaries	1	1

**15 Stocks**

	2021 £	2020 £
Work in progress	39,438	826

**16 Debtors**

	2021 £	2020 £
<b>Amounts falling due within one year:</b>		
Trade debtors	172,782	126,798
Other debtors	9,886	5,880
Prepayments and accrued income	16,770	23,155
	199,438	155,833

**QUEEN'S HALL ACTION ON POVERTY  
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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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

	2021	2020
Notes	£	£
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	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2021	2021	2021	2020	2020	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  
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**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.

<b>22 Cash generated from operations</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
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	
<b>Cash generated from operations</b>	<b>68,441</b>	<b>40,847</b>

**23 Analysis of changes in net funds**

The charity had no debt during the year.