

Charity registration number 1153055

Company registration number 08503176 (England and Wales)

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



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

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

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

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

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

Objectives and activities

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

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

Vision

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

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

Summary:

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

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

Summary cont:

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

What we do

Housing

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

Food and Health

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

Well-being

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

Skills and capability

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

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

Where we work

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

Who we work with

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

How we do it

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

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

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

Why we do it

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

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

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

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

Scale and impact of volunteers

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

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

Key Achievements

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

Fundraising and Donations

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

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

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

Financial review

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

Reserves policy

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

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

Principal sources of income

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

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

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

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

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

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

Trustees' consideration of risks:

Operational risks

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

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

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

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

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

Financial risks

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

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

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

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

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

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

Strategy and 5 year Plan

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

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

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

Structure, governance and management

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

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

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

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

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

Organisational structure

The Charity periodically reviews its membership and governance arrangements.

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

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

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

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

Decisions are taken as follows:

Strategic - by trustees and SLT

Operational - by SLT

Scheme of delegation - by trustees

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

Induction and training of trustees

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

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

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

Relevant information is emailed to Trustees throughout the year.

Interaction of the charity with the wider network

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

Trustees' remuneration and transactions with related parties

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

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

Auditor

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

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

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



Dr Paul Plant

Trustee

Dated:20th.....DECEMBER 2023

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

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

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

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

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

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

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

Opinion

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

In our opinion, the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

We have nothing to report in this regard.

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

Matters on which we are required to report by exception

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

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

Responsibilities of trustees

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

Auditor's responsibilities for the audit of the financial statements

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

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

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

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

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

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

Use of our report

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

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

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

20th December 2023

Chartered Accountants
Statutory Auditor

Clare Jady FCA

41 Bridgeman Terrace
Wigan
Lancashire
United Kingdom
WN1 1TT

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

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

FOR THE YEAR ENDED 31 MARCH 2023

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

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

All income and expenditure derive from continuing activities.

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

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

AS AT 31 MARCH 2023

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

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

AS AT 31 MARCH 2023

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

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

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

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

The financial statements were approved by the Trustees on



Dr Paul Plant
Trustee

Company Registration No. 08503176

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

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

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

1 Accounting policies

Charity information

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

1.1 Accounting convention

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

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

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

1.2 Going concern

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

1.3 Charitable funds

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

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

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

1.4 Income

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

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

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

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

1 Accounting policies

(Continued)

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

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

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

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

Income from fundraising activities is recognised on receipt.

1.5 Expenditure

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

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

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

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

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

1.6 Intangible fixed assets other than goodwill

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

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

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

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

1 Accounting policies (Continued)

1.7 Tangible fixed assets

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

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

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

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

1.8 Fixed asset investments

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

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

1.9 Impairment of fixed assets

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

1.10 Stocks

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

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

1.11 Cash and cash equivalents

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

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

1 Accounting policies

(Continued)

1.12 Financial instruments

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

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

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

Basic financial assets

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

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

1.13 Employee benefits

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

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

1.14 Retirement benefits

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

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

2 Critical accounting estimates and judgements

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

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

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

3 Donations and legacies

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

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

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

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

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

4 Income from charitable activities

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

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

Unrestricted income:

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

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

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

Restricted income:

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

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

5 Other trading activities

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

6 Other income

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

7 Raising funds

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

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

8 Charitable activities

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

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

9 Support costs

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

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

10 Trustees

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

11 Employees

The average monthly number of employees during the year was:

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

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

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

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

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

12 Taxation

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

13 Intangible fixed assets

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

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

14 Tangible fixed assets

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

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

14 Tangible fixed assets (Continued)

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

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

15 Fixed asset investments

Other investments

Cost or valuation

At 1 April 2022 & 31 March 2023 1

Carrying amount

At 31 March 2023 1

At 31 March 2022 1

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

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

16 Stocks

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

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

17 Debtors		2023	2022
		£	£
Amounts falling due within one year:			
Trade debtors		53,588	97,592
Other debtors		3,431	6,811
Prepayments and accrued income		29,604	18,496
		<u>86,623</u>	<u>122,899</u>
18 Loans and overdrafts		2023	2022
		£	£
Bank loans		158,205	161,387
Other loans		123,748	134,534
		<u>281,953</u>	<u>295,921</u>
Payable within one year		13,797	14,272
Payable after one year		<u>268,156</u>	<u>281,649</u>

The charity has loans as follows:

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

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

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

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

20 Creditors: amounts falling due after more than one year

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

21 Restricted funds

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

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

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

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

22 Analysis of net assets between funds

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

23 Operating lease commitments

The charity operates from a number of leased premises.

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

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

24 Related party transactions

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

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

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

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

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