



Bringing Hope to Broken Lives

MORNING STAR
(SALISBURY)
(A Company Limited by Guarantee)
ANNUAL REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2024

CHARITY REGISTRATION No: 1094618

COMPANY REGISTRATION No: 4476953

There may be minor discrepancies in the totals if the pence are not being shown

**MORNING STAR (SALISBURY)
(A COMPANY LIMITED BY GUARANTEE)**

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MORNING STAR (SALISBURY)
(A COMPANY LIMITED BY GUARANTEE)

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	1094618
COMPANY REGISTRATION NUMBER:	4476953
START OF FINANCIAL YEAR	1st January 2024
END OF FINANCIAL YEAR	31st December 2024
DIRECTORS TO 31ST DECEMBER 2024	Brian Livesey (Chairperson) Ruth Livesey (Secretary) Rosie Dru Drury Elizabeth Beadle Irene Margaret Smith Sam Moran
EMPLOYEES	Mike Badger (CEO, Life Recovery Course Leader, and Support Worker, part time, 3 days pw) Kerry Badger (Charity Operations Manager, part time, 3 days pw) Hannah Badger (Financial Administrator, 4 hours pcm)
OBJECTS	For the benefit of the community the business of: (a) providing houses or hostels and any associated amenities for persons in necessitous circumstances upon terms appropriate to their means. (b) providing for persons suffering from drug and/or alcohol abuse or mentally afflicted, disabled physically or with learning disabilities, or otherwise suffering from breakdowns in interpersonal relationships Christian based values, services training and resources to better enable them to cope with the business of life.
REGISTERED OFFICE	Hothfield Coombe Road Salisbury SP2 8BT
CORRESPONDENCE ADDRESS	Hothfield Coombe Road Salisbury SP2 8BT
GOVERNING DOCUMENT	Memorandum and Articles of Association incorporated 3rd July 2002 as amended by Special Resolution dated 4th November 2002.
BANKERS	National Westminster Bank Plc 48 Blue Boar Row Salisbury Wiltshire SP1 1DF
SOLICITORS	Robinsons 83 Friar Gate Derby Derbyshire DE1 1PL
INDEPENDENT EXAMINER	Paul Bunyan B.Sc. ACA Brightwell House, Winterslow SP5 1QS

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MORNING STAR (SALISBURY)
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REPORT OF THE DIRECTORS
FOR THE YEAR ENDED 31ST DECEMBER 2024

Overview

In February 2024 we started a 5-year lease from Salisbury City Council for the Former Bowls Club in Victoria Park, Salisbury. This includes the pavilion building, former changing rooms. We now call this The Morning Star (Salisbury) Victoria Park Centre. Whilst we started by opening Tuesday, Wednesday, Thursday, and Sunday afternoon we found that we could not manage this as well as our other work and so reduced it later in the year to Tuesday, Wednesday and Sunday afternoons. Tuesday is mainly volunteering, Wednesday focusses on our Life Recovery Course topics and Sunday afternoon we gather for a short church service for those who would like to explore faith. In this, we seek a holistic approach to recovery. On other days, we do outreach work, networking, and furniture deliveries, talks and preparation for our charitable activities taking place. We have continued with our addiction and life controlling habits recovery programmes mainly through our courses and one to one advocacy and continued to support vulnerable adults in the community with the provision of food and furnishings. We have also continued to promote the cause of those struggling in poverty, homelessness, social isolation, and other storms of life though talks delivered to various community groups and schools to help the wider community to understand the plight of the poor and some of the challenges they face. We have hosted a volunteering day with B&Q who also donated many items for our work, and a group from a local secondary school.

This report is a brief outline of charity operations prepared by the CEO on behalf of the trustees. It starts with describing any major changes that have taken place over the course of this year. It then reviews charitable activities in alignment with our three-fold charity strategy which is meeting the needs of those in front of us, breaking the cycle of addiction and homelessness, and supporting people into housing as developed in our first year of operations. Finally, it identifies personnel recruitment, describes financial highlights, and summarises our future plans.

Major Changes

There were no new trustees appointed this year and no resignations. Last year (2023) we had agreed as a charity to stop pursuing possible partnerships in the purchase of housing for the time being. This followed extensive research that we did into the needs and existing provision in Salisbury. Using this data and following discussions, we felt we could address a needs gap by using our own skills, experience and network, to help more people by focussing our resources on building community, recovery capital, resilience and connection through provision of a safe meeting place, support working, creating volunteering opportunities for meaningful activity, our Life Recovery Course and creating a therapeutic environment. This has now been achieved in part through our five-year lease of a former bowls club in Victoria Park, Salisbury. This offers a meeting place, a venue for our Life Recovery Course, volunteering opportunities in a lovely park environment, and commercial kitchen facilities for meal preparation. We share meals prepared in these kitchen facilities with our clients on most days that we are there. We also offer opportunities for volunteering in the maintenance of the building and grounds. Our Victoria Park Centre also provides a place to store tools, and furniture for clients. It also affords new possibilities to use the large bowling green space adjacent to the building for community activities and volunteering work. So far, we have used this for recreational activities with those we are supporting, including badminton, football, boules and fitness sessions. There have been no changes to paid working hours this year.

Meeting the needs of those in front of us

We have continued to support both practically and relationally some of those who for complex reasons find themselves in extreme poverty or at a crisis point in their life, weighed down by their circumstances, broken relationships or stuck in a cycle of addiction. Such people often need someone safe to talk to, signposting to other services that may help, an extra pair of hands to help them move or furnish their homes, a supportive friend or material help to navigate very difficult life circumstances. This support has been through the provision of food, clothing or furniture donated by supporters and delivered to necessitous individuals; and sometimes by helping to transport personal belongings and donated furnishings to their new home. On occasions, we have helped those overwhelmed and burdened by goods they cannot dispose of themselves to take them to the recycling centre. We have also supported clients in improving their home environment by helping them to assemble beds, wardrobes, fit curtains and curtain poles and mount TVs to the wall. They often do not have the tools, ability or motivation to do this on their own. We also have met with several individuals over the course of the year with whom we walk alongside on a one-to-one basis offering a friendly listening ear, support and encouragement, signposting or advice when requested. We have supported and advocated for a wide range of individuals from those struggling with mental health problems, relationship problems, addiction, debt, those who have been abused, those excluded for various reasons from society and sometimes made homeless in the past. We believe strongly in collaborative working and have collaborated this year in particular with John Baker, Denis House, Salisbury City Council, Turning Point, Wiltshire Council, Christians Against Poverty, Entrain Space and a number of churches. We have had referrals this year from Entrain Space, Turning Point, Christians Against Poverty, Salisbury Foodbank, and the Health and Wellbeing Team at Wiltshire County Council. A number of individuals have also self-referred through word of mouth or our website.

Breaking the cycle of addiction and homelessness

This year, we have run one twelve-week Life Recovery Courses in our new Victoria Park Charity Centre. This was attended by an average of seven people with the aim to work together through the various life controlling issues which are causing ill health, relationship breakdown and poverty. In-between courses, we have also provided more client-led support for individuals, discussing recovery topics on a weekly basis on Wednesday afternoons. The objective of these courses is to facilitate mutual support to establish healthy, balanced, independent, and meaningful lives and to find connection, hope and a future. We actively encourage those who have a history of recovery from addiction to support others on the course achieve their goals. Whilst for many people there is no instant fix, most individuals have made some progress whilst on the course. This progress is captured and measured on end of course questionnaires using pre- and post-course metrics. At the end of each course and prior to the start of the next, we review the feedback and make any changes to the content and approach based on this feedback. We remain open to making any changes that may help people in the progress toward wellbeing and

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wholeness. The course has been supported regularly by a volunteer with lived experience and a trained counsellor. We also try to embrace state of the art methods and tools in addiction recovery that are widely known and available. For some individuals, this course works together with a therapeutic volunteering park environment every week on a Tuesday. This is also where we have informal conversations to try to work out together a way forward for those in entrenched situations, and those who have received help can also give of themselves too. We give thanks for our supporters who have generously supported this work with the provision of tools, materials and sometimes time too.

Supporting people into housing

The Morning Star (Salisbury) Victoria Park Centre has been used this year for short term storage of furniture and goods that are donated mostly to individuals who move from hostel accommodation into their own homes. Previously, we rented a storage facility. Often, those in hostels do not have, and cannot afford to buy kitchenware and basic furnishings such as beds, linen, curtain poles, drawers, wardrobes, chairs and tables. We are often donated such items and can pass them on to those who need them. We use this service to also help make connection and offer further support to such people. Supported volunteers often help in the collection and delivery of these items and can give to others as well as receiving themselves. We use our own small charity van and sometimes borrow a larger van from another charity we have a relationship with. Volunteers prepare moving-in packs to donate to those who need them.

Raising Awareness

Part of our work is also raising awareness of the causes, circumstances, and challenges of those facing poverty, social issues, homelessness, and addiction. In this, we seek to inspire others to join in the battle against poverty, injustice, addiction and homelessness. This is done through talks and discussion with churches, schools and community groups as well as individual conversations we have with the public and our volunteers. In the year ending 2024, our talks have been to various churches in Salisbury, a local care home and the Women's Institute. We also have raised awareness through our fundraising activities such as a Barn Dance and our support to the Clarendon Marathon, which also offered volunteering opportunities for our charity. We participated in the annual St Thomas' Christmas Tree Festival and in this context had many opportunities to discuss with the public some of the issues that those we support face. The tree was built from recycled pallets by our recovery community as part of the therapeutic activity taking place at our Victoria Park charity centre and resulted in a significant donation towards our work.

Staff Recruitment

There has been no paid staff recruitment this year. One new volunteer to support our staff on a regular basis on our volunteering day (Tuesdays) has been recruited.

Financial Support and Management

Most of the financial support for this year has again come through the generous giving of individuals and organisations, much of which came through standing orders, and through community group fundraising activity. We have had two major grants that have sustained us this year. These were from the Aldhelm Mission Fund and the Benefact Trust. We were also the beneficiary of a significant donation through the St Thomas' annual Christmas Tree festival. Several other local organisations raised funds for us through their own community events which has also helped us enormously, both financially and psychologically, including a local scout group, community coffee mornings and the Women's Institute (WI). We also had several grants from Salisbury Diocesan Fund for specific purposes to help clients with moving in costs. At the end of 2024, despite a predicted large increase in spending, our income has covered our expenditure; although some of the funding given in 2024 such as that from the Benefact Trust was intended to support the work for three years, and also some is committed to building improvements which at the end of 2024 had not been completed or paid for. We wish to thank all our supporters for their generosity and trust in us to invest donations wisely and fruitfully. We continue to prayerfully seek how we best use the resources we are given to help others in the future.

Future Plans

We have over the course of the year modified our approach and the way we spend our time to try to adapt to the needs of individuals and to match what we are personally able to do within our limits. Next year, we think it may help individuals by involving them in more horticultural activity in our grounds. To this end, we have obtained permission from Salisbury City Council to use part of the former bowls green to build three more vegetable plots on this land as therapeutic and meaningful activity. We are also seeking to recruit more non-supported volunteers in order that we may be able to offer support to more individuals in their recovery.

Financial Summary

Total income for the year was £65,615 and total expenditure was £65,472 resulting in a net surplus of £143 for the year. Expenditure was considerably more than last year due to the staff hours which have been increased to cover the cost of running the Victoria Park Centre.

The reserves policy is stated in note 16 to the financial statements.

The trustees set aside designated funds to put towards the cost of the Victoria Park Centre (VPC) over the next five years. It was agreed that £15,782 would be set aside for each year of the five-year lease, resulting in £78,908 of designated funds overall. During this first year of operations in Victoria Park, £10,408 of the designated funds were spent leaving £68,500 remaining.

As at 31st December 2024, the charity held funds of £100,392 of which £27,299 were reserves, £68,500 were designated funds and £4,593 were restricted funds. No funds were in deficit and the amount of reserves complies with the charity Financial Control Policy, being greater than 25% of the forecast expenditure for 2025.

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STATEMENT OF DIRECTORS' RESPONSIBILITIES:

The Charities Act and the Companies Act require the Board of Directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to:-

- a) select suitable accounting policies and then apply them consistently,
- b) make judgements and estimates that are reasonable and prudent,
- c) prepare financial statements on a going concern basis unless it is inappropriate to presume that the company will continue in business,
- d) state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.

The directors are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The directors are also responsible for the contents of the Report of the Directors, and the responsibility of the independent examiner in relation to the Report of the Directors is limited to examining the report and ensuring that, on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

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

I approve the attached statement of financial activities and balance sheet for the period ended 31st December 2024 and confirm that I have made available all information necessary for its preparation.

Approved by the Board of Directors:



Brian Livesey

Date of Approval by Directors:

14/06/2025

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MORNING STAR (SALISBURY)
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STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2024

Incorporating income and expenditure account. The notes on pages 10 to 17 form part of these financial statements.

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2024 £	TOTAL 2023 £
INCOME					
Voluntary Income	2a	24,626		24,626	21,200
Activities for Generating Funds	2b	2,507		2,507	1,885
Grants	2c	31,740	5,580	37,320	3,062
Interest Received	2d	1,162		1,162	742
TOTAL INCOME		60,035	5,580	65,615	26,889
EXPENSES					
Charitable Activities	3a	63,075	2,397	65,472	26,309
Other	3b	0	0	0	88
TOTAL RESOURCES EXPENDED		63,075	2,397	65,472	26,397
NET INCOME/(EXPENDITURE)		(3,040)	3,183	143	491
Transfer between funds	16	0	0	0	0
NET MOVEMENT IN FUNDS		(3,040)	3,183	143	491
RECONCILIATION OF FUNDS:					
Total Funds Brought Forward		98,840	1,410	100,250	99,758
TOTAL FUNDS CARRIED FORWARD		95,799	4,593	100,392	100,250

Approved by the Board of Directors:



Brian Livesey

Date of Approval by Directors: 14/06/2025

Movements on all reserves and all recognised gains and losses are shown above.

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MORNING STAR (SALISBURY)
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BALANCE SHEET
AS AT 31ST DECEMBER 2024

	Note	Unrestricted Funds £	Restricted Funds £	31-Dec-24 Total £	31-Dec-23 Total £
Fixed Assets					
Tangible assets	8	2,081	705	2,786	5,569
Current Assets					
Debtors	9	1,664	0	1,664	1,723
Prepayments	10	323	0	323	0
Cash at bank and in hand	11	92,077	3,888	95,965	93,943
Total Current Assets		94,064	3,888	97,952	95,666
Creditors: amounts falling due within one year	12	346	0	346	985
NET CURRENT ASSETS		93,718	3,888	97,606	94,681
TOTAL ASSETS less current liabilities		95,799	4,593	100,392	100,250
NET ASSETS	15	95,799	4,593	100,392	100,250
Funds of the Charity					
General Funds		27,299	0	27,299	98,840
Restricted Funds	13	0	4,593	4,593	1,410
Designated Funds	14	68,500	0	68,500	0
Total Funds		95,799	4,593	100,392	100,250

Approved by the Board of Directors:



Brian Livesey

Date of Approval by Directors: 14/06/2025

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**MORNING STAR (SALISBURY)
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Directors' responsibilities

The directors are satisfied that for the year ended on 31st December 2024 the charitable company was entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that no member or members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act. However, in accordance with section 145 of the Charities Act 2011, the accounts have been examined by an Independent Examiner whose report appears on page 16.

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

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime and in accordance with the Financial Reporting Standard for Smaller Entities.

The directors acknowledge their responsibility for ensuring that the company keeps proper accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and if its surplus and deficit for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

Approved by the Board of Directors:



Brian Livesey

Date of Approval by Directors: 14/06/2025

Company Registration No: 4476953.

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**MORNING STAR (SALISBURY)
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Accounting Basis, Policies and Analysis

Basis of Preparation

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The accounts have been prepared in accordance with: the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

Advantage has been taken of Section 396(5) of The Companies Act 2006 to allow the format of the financial statements to be adapted to reflect the special nature of the charity's operation and in order to comply with the requirements of the SORP.

The company has taken advantage of the exemption in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement.

Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period.

Material prior period errors

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

1. ACCOUNTING POLICIES

The particular accounting policies adopted are set out below.

Income

Recognition of Income

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the income
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Grants and Donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (section 24 of FRS 102 SORP).

Tax Reclaims on Donations and Gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Gifts in Kind

Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable. Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

Legacies

Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

Donated Goods

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

Donated Services and Facilities

Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.

Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.

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Volunteer Help

The value of any voluntary help received is not included in the accounts. However, the benefit to the charitable objects is described in the Directors' annual report in terms of the number of volunteers recruited.

Income from interest, royalties and dividends

This is included in the accounts when receipt is probable, and the amount receivable can be measured reliably.

Expenditure and liabilities

Liability Recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Governance and Support Costs

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Employee benefits

Short term benefits including holiday pay are recognised as an expense in the period in which the service is received.

Deferred Income

No material item of deferred income has been included in the accounts.

Creditors

Creditors are measured at settlement amounts less any trade discounts.

Legal status of the charity

The charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

Fixed Assets

These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or, if gifted, at the value to the charity on receipt.

Depreciation Expense

Depreciation is calculated at a rate to write off the cost of tangible fixed assets on a straight line basis over their estimated useful lives. The rates applied per annum are as follows:

Fixtures/Fittings	25%
Vehicles	12.5%

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

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MORNING STAR (SALISBURY)
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2. ANALYSIS OF INCOME

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2024 £	TOTAL 2023 £
a) Donations and Legacies					
Donations		22,697	0	22,697	22,128
Gift Aid		1,929	0	1,929	2,134
		24,626	0	24,626	24,262
b) Other Trading Activities					
Fundraising		2,507	0	2,507	1,885
		2,507	0	2,507	1,885
c) Grants					
Grant income		31,740	5,580	37,320	3,062
		31,740	5,580	37,320	3,062
d) Interest Received					
Reserve Account Interest		1,162	0	1,162	742
		1,162	0	1,162	742

3. ANALYSIS OF EXPENDITURE

	Unrestricted Funds £	Restricted Funds £	TOTAL 2024 £	TOTAL 2023 £
a) Charitable Activities				
Accountancy Fees				
Advertising and Promotion	39		39	400
Charity Networking	13		13	86
Client Accommodation Costs				500
Client Support Costs	3,129	367	3,496	4,197
Computer Software	60		60	60
Depreciation Charge	2,078	705	2,783	2,870
Fundraising Expense	1,559		1,559	317
Insurance	605		605	499
Legal and Professional Fees	669		669	193
Life Recovery Group	704		704	1,995
Victoria Park Centre (VPC) Building Costs	952		952	
VPC Building Insurance	654		654	
VPC Consumables	205		205	
VPC Equipment	730		730	
VPC Fire Systems	510		510	
VPC Food for Community Meals	725		725	

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VPC Gardening Project		421	421	
VPC Improvements			1,325	1,325
VPC Pest Control		348		348
VPC Professional Cleaning		140		140
VPC Utility Bills		999		999
Mobile Phone		84	84	84
Motor Expenses		1,487	1,487	1,403
National Insurance (Employers)	5	2,414	2,414	540
Office Equipment				374
Postage		132	132	416
Printing				
Rough Sleeper Outreach		14	14	142
Safeguarding Fees		145	145	
Salaries	5	41,480	41,480	10,722
Staff Pensions		2,444	2,444	694
Staff Retreat & Reflection		32	32	154
Stationery		39	39	77
Sundries				216
Training		18	18	327
Website Set Up & Hosting		246	246	42
		63,075	2,397	65,472
				26,309

	Unrestricted Funds £	Restricted Funds £	TOTAL 2024 £	TOTAL 2023 £
b) Other Expenditure				
Loss on disposal of assets	0		0	88
	0	0	0	88

4. DETAILS OF CERTAIN TYPES OF EXPENDITURE

	2024 £	2023 £
Assurance services other than audit or independent examination	0	0
Tax advisory fees	0	0
Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner	0	0
	0	0

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5. STAFF COSTS AND NUMBERS

	2024	2023
	£	£
Gross Wages and Salaries	41,480	10,722
Employer's National Insurance Costs	2,414	540
	43,894	11,262

Employees who were engaged in each of the following activities:

	2024	2023
	TOTAL	TOTAL
Costs of generating funds/fund raising	0	0
Activities in furtherance of organisation's objects	2	2
Supporting programmes	0	0
Management and Administration	1	1

6. PENSION SCHEME

Two employees pay into a private pension scheme. Morning Star (Salisbury) makes a 6% contribution.

7. TRUSTEES AND OTHER RELATED PARTIES

In this financial period the charity has not paid any Trustees remuneration or benefits nor paid any Trustees' expenses.

8. TANGIBLE FIXED ASSETS

FIXTURES/FITTINGS

		Unrestricted	Restricted	Total
		£	£	£
Cost	01-Jan-24	989	0	989
Additions		0	0	0
Cost at	31-Dec-24	989	0	989
Depreciation	01-Jan-24	582	0	582
Charge		247	0	247
Depreciation at	31-Dec-24	829	0	829
Net Book Value	31-Dec-24	160	0	160
Net Book Value	31-Dec-23	320	0	320

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VEHICLES

		Unrestricted £	Restricted £	Total £
Cost	01-Jan-24	15,348	5,640	20,988
Additions		0	0	0
Cost at	31-Dec-24	<u>15,348</u>	<u>5,640</u>	<u>20,988</u>
Depreciation	01-Jan-24	11,509	4,230	15,739
Charge		1,918	705	2,623
Depreciation at	31-Dec-24	<u>13,427</u>	<u>4,935</u>	<u>18,362</u>
Net Book Value	31-Dec-24	<u>1,921</u>	<u>705</u>	<u>2,626</u>
Net Book Value	31-Dec-23	3,840	1,410	5,250
TOTAL NBV	31-Dec-24	2,081	705	2,786
TOTAL NBV	31-Dec-23	4,160	1,410	5,569

9. DEBTORS

	Unrestricted Fund £	Restricted Fund £	Total 31-Dec-24 £	Total 31-Dec-23 £
Other Debtors (Gift Aid)	1,664	0	1,664	1,723
	<u>1,664</u>	<u>0</u>	<u>1,664</u>	<u>1,723</u>

10. PREPAYMENTS

	Unrestricted Fund £	Restricted Fund £	Total 31-Dec-24 £	Total 31-Dec-23 £
Training	179	0	179	0
Website hosting	144	0	144	0
	<u>323</u>	<u>0</u>	<u>323</u>	<u>0</u>

11. CASH AT BANK AND IN HAND

	Unrestricted Fund £	Restricted Fund £	Total 31-Dec-24 £	Total 31-Dec-23 £
Current Account	10,125	3,888	14,013	23,201
Reserve Account	81,952	0	81,952	70,742
Petty Cash	0	0	0	0
Cheques in Hand	0	0	0	0
	<u>92,077</u>	<u>3,888</u>	<u>95,965</u>	<u>93,943</u>

There may be minor discrepancies in the totals if the pence are not being shown

MORNING STAR (SALISBURY)
(A COMPANY LIMITED BY GUARANTEE)

12. CREDITORS AND ACCRUALS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Fund £	Restricted Fund £	Total 31-Dec-24 £	Total 31-Dec-23 £
PAYE/NIC control Account	0	0	0	927
Accounts Payable	0	0	0	0
Pension Creditor	206	0	206	58
Other Creditors	0	0	0	0
Wages and Salaries	0	0	0	0
Accruals	140	0	140	0
	346	0	346	985

13. RESTRICTED FUNDS

	THIS YEAR				
	Balance 01-Jan-24 £	Income	Expenditure	Transfer	Balance 31-Dec-24 £
Van	1,410	0	705		705
John Lewis Christmas Connections	0	917	367		550
Wiltshire Council	0	4,663	1,325		3,338
TOTAL	1,410	5,580	2,397		4,593

	LAST YEAR				
	Balance 01-Jan-23 £	Income	Expenditure	Transfer	Balance 31-Dec-23 £
Van	2,115	0	705	0	1,410
TOTAL	2,115	0	705	0	1,410

14. DESIGNATED FUNDS

	Balance 01-Jan-24 £	Income	Expenditure	Transfer	Balance 31-Dec-24 £
VPC Project	0	78,908	10,408		68,500
TOTAL	0	78,908	10,408		68,500

15. ANALYSIS OF NET ASSETS BY FUND

	Unrestricted Funds £	Restricted Funds £	TOTAL 2024 £	TOTAL 2023 £
Fixed Assets	2,081	705	2,786	5,569
Current Assets	94,064	3,888	97,952	95,666
Liabilities	346	0	346	985
	95,799	4,593	100,392	100,250

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**MORNING STAR (SALISBURY)
(A COMPANY LIMITED BY GUARANTEE)**

16. RECONCILIATION OF MOVEMENT ON CAPITAL AND RESERVES

The Company is Limited by Guarantee and is a Charity registered with the Charity Commission number 1094618 and is not, therefore, subject to Corporation Tax and does not have a Share Capital.

	2024 £	2023 £
Surplus / Deficit for the financial year	143	491
Balance Brought Forward	100,250	99,758
Closing Funds as at 31st December	<u><u>100,392</u></u>	<u><u>100,250</u></u>

17. RISK ASSESSMENT

The charity has sufficient reserve funds to continue to deliver its charitable activities and pay employees for more than the 3 months required by its financial control procedure. However, the use of the accumulated funds over and above the reserves are designated to be used to invest in our Victoria Park Centre project over a five-year lease period.

18. RESERVES POLICY

The directors have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The directors will endeavour not to set aside funds unnecessarily. In accordance with the Morning Star Financial Control Procedure the amount of reserve shall be a minimum of 25% of the forecast annual expenditure. In the event of a loss of income this then allows a 3-month notice period to be given to staff or beneficiaries.

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**MORNING STAR (SALISBURY)
(A COMPANY LIMITED BY GUARANTEE)**

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

I report to the trustees on my examination of the accounts of the above charity for the year ended 31st December 2024.

Respective responsibilities of trustees and examiner

The Directors of Morning Star ("the Charity") who are trustees under charity law are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ("the Act").

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

Independent examiner's statement

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

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

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



**Paul Bunyan B.Sc. ACA
Brightwell House
Winterstow SP5 1QS**

22nd July 2025

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