



COMPANY REGISTRATION NUMBER 02152943  
REGISTERED CHARITY NUMBER 519443



**BLYTH STAR**  
ENTERPRISES  
somewhere to live • somewhere to work • someone to care

**BLYTH STAR ENTERPRISES LIMITED**  
**(A COMPANY LIMITED BY GUARANTEE)**

**FINANCIAL STATEMENTS**

**31ST MARCH 2021**

**BELL TINDLE WILLIAMSON LLP**

Chartered Accountants  
and Statutory Auditor  
The Old Post Office  
63 Saville Street  
North Shields  
Tyne & Wear  
NE30 1AY

**BLYTH STAR ENTERPRISES LIMITED**  
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**BLYTH STAR ENTERPRISES LIMITED**  
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**REPORT OF THE TRUSTEES – YEAR ENDED 31ST MARCH 2021**

The Trustees, who are also Directors for the purposes of company law, are pleased to present their annual Directors' Report together with the financial statements of the Charity for the year ending 31 March 2021 which are also prepared to meet the requirements for a Directors' Report and financial statements for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the charities Statement of Recommended Practice (applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland; FRS 102) (issued in October 2019).

### **Chairman's Statement**

Last year I wrote my opening statement remarking on the impact of the pandemic. It would be easy to just once again focus on the challenges of last year; the COVID-19 pandemic, social distancing, lockdowns and how to continue providing our vital services to those over the age of 18 with mental ill health and or learning disabilities that need us.

But faced with adversity, we chose innovation. We adapted, we achieved and we learned. With the onset of COVID-19, we modified our services swiftly so we could continue to support our client's, their families and carers. Working closely with our community health and social care partners we supported them directly by increasing our capacity to provide essential services to those in need but normally outside of our priority group. Overall the pandemic has helped expedite much greater collaboration between Blyth Star Enterprises, our health and social care partners and the wider community. This has once again only been possible thanks to the efforts of our fantastic staff, volunteers and supportive commissioners.

For the first part of the year the Virtual Support Model remained in place ensuring our Day Service users continued to receive the support they needed during these extraordinary times. Our Living Support Services had to adapt and subsequently make changes to the way in which support was delivered during the pandemic. Contingency plans were drawn up and deployed in order to prioritise and maximise service provision without having a significantly negative impact on our client's routines.

We eased into the autumn with widened access which unfortunately had to be reduced and restricted again as the country entered a third lockdown over Christmas and New Year. Our financial strategy has continued to both enable the survival of and protect the future of the charity. I must give credit to all those with budget responsibilities for the careful management of our expenditure and the maximisation of income generating opportunities that has meant we have not had to access financial reserves. In spite of ever-changing times, we have finished the year in a stronger financial position than projected.

Our committed Board continues to be reviewed regularly and although the majority of meetings have taken place virtually they have been no less effective with healthy and constructive debate and decision making and always quorate. We continue to seek new Trustees from outside the organisation to provide additional and complementary expertise and experience. We have conducted a review of our governance and organisational policies and remain confident that we continue to comply with the prevailing regulatory standards for the charity sector.

After a year of turmoil, we look to the future and we are optimistic about our direction. We are focused on our plans to revive and thrive as we emerged from the pandemic and person-centred care will remain at the heart of all we do. Despite uncertainty over the longer-term impact of Covid-19, we have demonstrated our agility over the last year and we will continue to adapt, plan and invest in developing our services for the future.

It just remains for me to thank all those whose hard work is fundamental to the success of the charity. My fellow Board members, our excellent staff team, our volunteers, our commissioners, partner organisations and other stakeholders who support the work we do. We simply couldn't do it without you, thank you.

**BLYTH STAR ENTERPRISES LIMITED**  
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**REPORT OF THE TRUSTEES – YEAR ENDED 31ST MARCH 2021**

**Our Purposes and Activities**

The Charity's purposes are set out in the objects contained in the company's Memorandum of Association.

***About Us***

At Blyth Star Enterprises Limited we work alongside people aged **18** and upwards with mental ill health and or learning and other disabilities to enable them to have meaningful and independent lives within their community. We support people to develop and take control of their own lives using a person centred approach focused on rehabilitation and recovery. Our services include living support, community residential rehabilitation, day services, training and employment training, life coaching, social and leisure activities. The organisation is based upon its three fundamental principles:-

- *somewhere to live*
- *somewhere to work*
- *someone to care*

***Where We Work***

We are a local organisation operating primarily in the South East of Northumberland, which contains the ten most deprived areas in all of Northumberland. We are also increasingly delivering services in the North and West of the county as the demand for our services grows.

Working in partnership with people we support, their families or carers and our commissioners, being person centred and focussing on what is important for every person is our passion. We pride ourselves on our ability to have a positive impact on people's lives. We recruit train and support our staff to support people to maximise their independence and to have choice and control over their lives.

***Our Vision***

People with individual needs living the lives they choose.

***Our Mission***

*For people with mental ill health:*

Through recovery focussed age appropriate person centred support, we encourage people with mental ill health to take back control of their own lives as much as they can.

*For people with learning and other disabilities:*

By delivering a range of flexible care and support services, we will ensure people with learning and other disabilities are as independent as possible and connected with their local communities.

***Our Values***

- Treat people with dignity and respect.
- Give people power to make choices.
- Support people to be involved with their communities.
- Take responsibility for our actions and act fairly.
- Be honest open and accountable.
- Listen to ensure we deliver agreed plans and outcomes.
- Encourage skill and expertise throughout the organisation.
- Welcome and support innovation and new ideas to maximise our impact.
- Promote leadership and learning.

**BLYTH STAR ENTERPRISES LIMITED**  
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**REPORT OF THE TRUSTEES – YEAR ENDED 31ST MARCH 2021**

**Objectives and Activities**

*Policies and Objectives*

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit.

*Summary of Objects as Set Out in the Governing Document*

The charitable objects are:

- To work with people who experience mental ill health and or learning and other disabilities, to enable them to live and work independently within their own local community and to support them towards achieving a quality of life.
- The provision of community residential rehabilitation, living support, meaningful day time activities, training and employment training services.

*Strategies for Achieving Objectives*

In order to achieve the objectives the Charity provides community residential rehabilitation, living support, meaningful day time activities, training and employment training services advice and support for people with mental ill health and or learning and other disabilities and their families and carers in Northumberland and neighbouring Local Authority areas. Blyth Star Enterprises Limited is very involved in the local community and as such is indebted to a number of volunteers who provide their services without financial reward.

**Achievements and Performance**

*Going Concern*

After making appropriate enquiries, the Trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. For this reason they will continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

*Review of Activities*

*Continuing to Provide the Best Quality of Care*

*Organisational Impact*

In a year that has held many challenges and financial pressures, Blyth Star Enterprises has continued to maintain its service growth and innovative modernisation across all areas of the Organisation. Our actual impact remains focused upon our Organisation's principles of 'Somewhere to Live, Somewhere to Work, Someone to Care'.

The Organisation's services are delivered across two primary areas, these being Living Support Services and Sheltered / Day services.

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*Review of Activities (continued)*

*Living Support Services*

During 2020-2021 Living Support Services had to adapt and make changes to the way it delivered support due to Covid 19. The public health crisis had an acute impact on those we support, therefore contingency plans were deployed in order to prioritise and maximise service provision without significantly disrupting our clients' routines.

The requirement to wear PPE proved to be a challenge in the initial stages as stock availability evidenced a global shortage alongside extended lead-in times for delivery. Blyth Star could not tap into any CQC resources, however our Local Authority colleagues were kind enough to lend a hand until we managed to secure our own approved provider.

Progress on The Old Chandlery apartments slowed down slightly, however work carried on nevertheless. On-site contractors experienced difficulties with staff self-isolation and the sourcing of materials due to the pandemic and Brexit. Work is due to be completed in December 2021.

Living Support Services staff became part of the newly formed COVID Hub and worked tirelessly to support local Northumberland vulnerable residents receive essential food, medication and other goods, during lockdowns and isolation. 3,000 meals were prepared on site and delivered free of charge when and where needed.

All apartments in Custom House have remained occupied; 2 clients have moved on but both apartments were referred to and commissioned within a matter of days. There remains a waiting list of new referrals to The Old Chandlery apartments when building work is completed and rooms are refurbished. Referrals to outreach remain healthy but are at times difficult to deliver due to demand and lack of workforce in the sector.

*Sheltered Employment/Day Services*

The service users we work with are, in the most part, not attractive to employers. We seek to develop the potential of all individuals but it is important to acknowledge that there are those whose disabilities prevent them from entering the mainstream employment market. This precisely why we provide sheltered work environments and seek to make these as real and empowering as possible.

We presently have 150 people using these services of which 66% are under the age of 40 many of whom may require our support for the foreseeable future. This long term service therefore needs to remain relevant, interesting, challenging and sustainable.

*Woodwork/Woodfuel*

March 2020: COVID-19 pandemic presented Blyth Star services with an unprecedented challenge. Services were faced with the difficult balance of a duty of care towards clients whilst at the same time upholding the principle of least restriction. All clients went into isolation as did the staff apart from 2 staff who remained on site to set up a daily communications programme for contacting the clients during this difficult time. This was at the end of one of our busiest winter periods at The Woodfuel Centre and the log orders were still at a high and continued to be so for the rest of March. The 2 staff continued contacting the clients on a daily basis to see how they were coping with the lockdown and they were very responsive and inquisitive as to when they would be able to return. The 2 staff also maintained deliveries meeting the demand of our firewood customers.

April saw the return of all but one of the staff who had to remain in isolation due to health conditions so the communications continued with the service users but so did the demand on log and kindling supply. We were finding that due to the lockdown which resulted in people isolating and working from home, they were using up most if not all of their fuel stocks and needed us to supply them with more than they would normally take for this time of year. This also included our biggest trade customer, Pearson's of Duns, who were in a similar situation to ourselves in experiencing increased demand resulting in them requesting additional supply over and above the previous year.

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*Review of Activities (continued)*

*Woodwork/Woodfuel*

This was a challenging time at The Woodfuel Centre as the stocks were getting low and there were no clients to assist in the production of materials. All staff from both The Woodfuel Centre and Woodwork pulled together to put up the orders to meet the demand of the customers and we never turned away an order due to lack of stock.

May-June-July: We continued with the production of wood fuels and still we were delivering to customers which was very unusual for the time of year, with people continuing to work from home. Clients were now becoming very anxious still being at home and were wanting so much to return to some sort of normality and return to their day services.

We had to plan ahead for the return of clients/isolating staff and any visitors who came to the workplace so we did all we reasonably could to protect the health, safety and wellbeing of the people at work with returning to their day placements to keep them safe from infection or catching the virus. All staff were consulted in the management of health and safety and we completed an updated risk assessment that was required for both departments for the return of the clients.

August saw the return of all clients and they were all pleased to return. They understood all the guidelines and restrictions that were placed within their service and continued where they left off prior to lockdown. Two weeks into their return we had an unannounced visit from the Health and Safety Executive (HSE) requesting a look around both projects to see if we were operating COVID-19 friendly so we invited them in to see what we had put in place. The visit was very in-depth, checking all areas of the workspace and offices including our welfare facilities and they left happy with what was inspected, in fact taking some photographs of the toilet entry systems and coloured bubble band we had to keep social distancing in order. This they said they would use back at their own offices.

September-December: Both departments were still at full occupancy with client attendance and everyone continued to build stock for the months ahead as the log and kindling orders were still at a high. We saw Pearson's of Duns continue to order large quantities of kindling which we were always able to meet and the logs kept going out as fast as we were producing them.

New Government ruling came into force stating that consumers of firewood were only allowed to burn woodfuels with a moisture content of 20% or less. We were already certified to sell firewood under the Woodsure accreditation scheme which meant we were already compliant with the Ready to Burn scheme meaning our wood fuel is certified for immediate use by the consumer. This scheme is backed by the Government's Department for Environment, Food and Rural Affairs (Defra) in support of The Air Quality Regulations 2020 England. This law will ban the sale of wet wood for use in homes.

January: We returned after the Christmas period to be faced again with another lockdown and all clients were to remain in isolation. This was another set-back to both the clients and the production side of the project. Again we were still in the busiest period of our log/kindling supply and had to meet the demands of the customers. We found that our stocks had been taken down to the minimum so were selling as much as we were producing.

February-March saw the clients return once again to their day services with the attendance levels still at 99% with new referrals and clients wanting to increase sessions and attend more days. We managed to get through the end of the season without any major COVID-19 related issues and clients were commended for their efforts during the difficult times.

During the year we have improved the yard storage facilities for the logs by replacing the wooden boxes to IBC metal cages making it safer for use and increasing storage area. Two new machines are on order to make production easier with one being a log grab lifting timbers into the factory more efficiently and safely and the other being a circular saw allowing staff to cut oversized logs into pieces that conform to standard. Going forward measures are in place to increase stock for the following winter to meet the increasing demands of firewood.

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*Review of Activities (continued)*

*Horticulture / Stakeford Nurseries*

At the beginning of this financial year our service users were under the restrictions of COVID-19 and associated isolation. April being one of our busiest times of year in the horticulture calendar meant that we had to reduce our sowing and plug plant orders as we did not have the resources to process as many plants. The vast majority of the plants we produce are a by-product of our horticulture training and therapeutic activities meaning when the service users were not attending, the seeds were not being sown. We wanted to make sure that the service users still had something of horticultural interest to occupy, at least some of, their time and give them something to focus on while they couldn't attend the nursery. Ensuring social distancing was maintained, we gave low maintenance tomato plants to all service users who wanted to continue growing produce while they were at home. We also talked to each service user on the days they would usually attend on the telephone or via video calling, taking the opportunity to check on their safety and wellbeing as well as to talk about what was happening in both their gardens at home as well as on site at the nursery.

All areas of Stakeford Nursery were made COVID-19 secure and we remained closed to the public until mid to late summer. This meant that all sales were made through pre-order and collection services. Our recently purchased EPOS and Card payment system were essential along with voluntary work provided from our Sales representative at East Riding Horticulture. Our volunteer helped in the poly-tunnels, on the road delivering and in the office too. The nursery has long made use of social media to link our work to the local community and as such we had an already established following. During the pandemic however we saw some of our Facebook posts reaching over 20,000 views with many comments sending well wishes, support and praise of what we do. This year Stakeford Nurseries' Facebook page reached an estimated 47,100 people.

In relation to our work in the community, we had little option but to focus our remaining resources on our contractual commitments such as to East Bedlington Parish Council, The Port of Blyth, GEOS Group and Key Enterprises all of which we managed to fulfil. With service users not attending it meant that we were not able to carry out garden maintenance works as regularly for the elderly and disabled in the community. Letters were sent to all and the level of understanding and support was encouraging. Once we were able to start again, the fact that we had retained all of our customers, shows the reliance on and support of the garden maintenance department's work. Despite our service users' isolation through spring and most of summer, the organic department still managed to produce almost 65,000 plants from seed, to Soil Association organic standards, keeping up with previous years.

By late summer we were making provisions for the Roots to Recovery programme and as such took delivery of our first Hybrid vehicle in November, followed by a trailer shortly afterwards. The aims of this project are to work alongside and reach beyond the scope of our regular garden maintenance department. We aim to establish further project work in further afield communities so that we can offer horticulture services to more potential beneficiaries.

Over the winter months we erected a new growing area to make the movement of plants easier for our service users as well as providing better training facilities and increasing the capacity of the retail department for the future.

In January 2021 one of our long-standing supervisors of 18 years, Richard Collingwood, made the decision to retire. Richard having been part of the staff team at St Georges Hospital, came to us when the Horticulture department there was closed and the provision moved to our current site. He has been a respected, experienced and knowledgeable member of the nursery team and we wish him well in the future.

Following the Christmas break the department closed to service users again, however this time for a much shorter period. Following this closure we are now back to service users accessing the same number of session's pre-lockdown. COVID-19 has had lasting effects on the department, many of which have been positive. We have split break times and more structured recreational time. Going forward, COVID-19 has brought to light that we really need to increase our indoor areas and we would like this to include better kitchen facilities. This hopefully would allow us to improve the welfare spaces but also to incorporate more work around healthy eating choices as well as cooking using the fresh produce we have grown.

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*Review of Activities (continued)*

*The Steamboat Day Service*

A very confusing time for everyone at the start of April 2020, the second week of a National Lockdown. Rules and guidelines to decipher and put into place, combined with a real concern for our clients, at home without the face to face support of their day service.

Clients were unable to attend day services but true to form, all Blyth Star staff continued to work from their individual department locations in order to provide the best service possible at this difficult time. Here at the Steamboat, our first priority was to ensure clients had a continuity of contact. As the majority of people were referred here because they experience social isolation, this was crucial in enabling them to manage the COVID-19 situation at home, as opposed to hospital.

Staff immediately composed a list of clients and their contact details in order to speak to them on a regular basis. This was greatly appreciated as others involved in their care were working from home, which necessitated leaving a message then waiting for a call back. Client's feedback suggested that they were grateful to be able to speak to staff when they needed to, - they knew that "we were there for them"

Senior management became aware that many people in the community were struggling at this time with their disability, or financial pressures. We have a well equipped kitchen at the Steamboat so immediately started producing up to 40 meals per day, ready to be delivered by Living Support staff.

Although no clients were attending the building, staff worked well to prepare for their eventual return. COVID-19 training was undertaken, continually updating our understanding of changes to guidelines, risk assessments, posters and screens were produced - all so the environment was safe for clients to return to.

Clients eventually returned in September. It was a massive task to support them to understand and carry out the new procedures such as temperature taking, wearing masks etc. but most difficult of all was helping them to stay in their "bubbles". As the success of our service is largely dependent on interaction, staff needed to be exceptionally creative in order to keep spirits up. Thankfully, we were lucky to receive a grant for the craft department which enabled us to purchase an extra television and two laptops. Staff devised TV and music quizzes, we also subscribed to Netflix so using safety screens, clients could enjoy watching a movie together. We bought various craft kits and board games that could be played with screen separation, lots of effort was put into trying to keep a positive atmosphere.

The second Lockdown early in 2021 was relatively short lived as our organisation assessed that there was far more risk from deteriorating mental health than there was from COVID-19. Vaccinations were available and being administered so by "keeping strictly to the rules" we were able to continue operating the service.

Staff and clients discussed the best way to use the remainder of the grant funding and a pool table was purchased. This has proved to be very popular and clients have accepted that it is part of the game to wear a mask and sit two metres apart between shots!

The most important factor is that we have managed to keep the service operating. Our clients have severe and enduring mental health difficulties and in order for them to live comfortably in the community, they need practical help and reassurance with everyday problems and situations – often on a daily basis. This prevents concerns and anxiety escalating out of control. Our aim is to continue to provide this service by facing up to and dealing with new situations as they arrive.

*Lionhearts*

Lionhearts continues to offer social care support to people with enduring mental health problems in North Northumberland. Its activity based programmes assist people who are often on the fringes of society who can become extremely socially isolated due to the rural nature of where they live.

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*Review of Activities (continued)*

*Lionhearts (continued)*

The delivery of the service developments to be funded from the successful Big Lottery bid in 2019 was inevitably affected by COVID-19. In agreement with the Big Lottery and in the spirit of the original application the team began to develop began the development and delivery of a rural outreach service to meet identified need.

**Financial Review**

*Principal Funding Sources*

The principal funding sources of the Charity are the provision of a community residential rehabilitation and recovery service, living support outreach services, independent supported living services and day and sheltered employment services. These services represent **81.4%** (93.1% : 2020) of the Charity's total income.

*Expenditure*

Expenditure decreased by **£81,422** compared to the previous year primarily due to careful management of budgets during COVID-19 with reductions seen in staffing, repairs and maintenance and motor and travelling costs.

*Balance Sheet*

Our balance sheet continues to grow stronger with total reserves of **£1,466,625** (2020 : £1,084,884) primarily unrestricted in nature.

We invested **£155,145** in capital assets during the year mainly in our freehold property and motor vehicles. We will continue the policy of investing where necessary to modernise, remain safe and where possible provide improved care at optimum cost.

Net current assets at the year-end were **£717,497** (2020: £447,175) with the increase being attributable to higher than normal cash balances due to grant income committed but not yet spent and a significant reduction in year end debtors.

**Financial and Risk Management Objectives and Policies**

As a registered Charity the financial objectives of Blyth Star Enterprises Limited are:

- To be financially stable at all times and to maintain sufficient reserves to achieve this.
- To be managed professionally and prudently in line with policies agreed by the Board of Trustees.
- To generate operating surpluses and to re-invest these towards the achievement of our charitable objectives.
- To control expenditure and operate efficiently.
- To monitor, control and minimise all financial and other risks.

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**Financial and Risk Management Objectives and Policies** *(continued)*

***Financial Risk Management Policy***

Internal financial controls are regularly reviewed in line with guidelines set by the Charity Commission this is the responsibility of senior management and the Board of Trustees. The Charity manages its cash resources, including sufficient working capital, so that operating needs are met without the need for regular short term borrowing, any surplus cash is invested so as to maximise interest income.

The charitable company is exposed to price risk in terms of statutory funding levels but is content that these are in line with those in the sector and budget accordingly. Credit risk is managed through regular contact with funders, liquidity and cash flow risks are managed through appropriate and carefully managed use of financial instruments with our principal bankers.

***Investment Powers and Policy***

Under the Memorandum and Articles of Association the Charity has the power to invest in any way the Trustees wish.

***Reserves Policy and Going Concern***

The Board of Trustees of the Charity have a strategy of continuing where possible to build reserves through planned operating surpluses. They are aware that a prudent approach, particularly in the current climate of financial and economic uncertainty, must be maintained to ensure that sufficient reserves are available to provide resources and flexibility to achieve future plans.

Should the Charity generate financial surpluses the current reserves policy allows for up to three months running costs to be kept as an uncommitted reserve. Any funds remaining should be committed to works and services which meet the aims of the Charity although once committed these do not have to be spent within one financial year but become restricted funds.

At 31st March 2021 unrestricted reserves were **£1,274,980** (2020 : £969,879) and three months running costs amounted to **£429,720** (2020 : £450,075) the Trustees are therefore pleased to report that unrestricted reserves exceed the minimum target by **£845,260** (2020 : £519,804).

Whilst this is reassuring ongoing and increasing uncertainty in our areas of activity suggest we continue with our prudent approach in respect of our reserve levels and on that basis the Trustees plan for unrestricted surpluses in future years to extend this operating cost period to six months. The growth in reserves will be achieved through continued income generation, establishment of unrestricted income streams and sound financial management but we are mindful that we still need to invest in our current projects or any future project that arises which will be of benefit to the Charity.

**Plans for Future Periods**

The Trustees and senior management team have set out a growth strategy for Blyth Star Enterprises Limited focused on the expansion and modernisation of our services. This expansion and modernisation will generate year on year surpluses that we can re-invest in our staff to improve our service delivery and provide even better support to people with mental ill health and (or) learning and other disabilities, their families and carers.

The Trustees are committed to continuing to invest in our Organisation through the use of our reserves and grant funding, rather than cut back on the services that we provide and the resultant impact that we can achieve for our beneficiaries.

**BLYTH STAR ENTERPRISES LIMITED**  
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**Reference and Administrative Details**

<b>Charity Name:</b>	Blyth Star Enterprises Limited
<b>Charity Registration Number:</b>	519443
<b>Company Registration Number:</b>	02152943
<b>Registered Office and Operational Address:</b>	The Old Chandlery 30 Ridley Street Blyth Northumberland NE24 3AG
<b>Bankers:</b>	Barclays Bank PLC 50 - 51 Northumbria House Manor Walks Shopping Centre Cramlington Northumberland NE23 6QP
<b>Senior Statutory Auditor:</b>	Emma Hartshorne-Ferguson BA FCA Bell Tindle Williamson LLP The Old Post Office 63 Saville Street North Shields Tyne & Wear NE30 1AY
<b>Solicitors:</b>	Yarwood & Stubbley 15 Stanley Street Blyth Northumberland NE24 2BT

**Directors and Trustees**

The directors of the charitable company (the Charity) are its Trustees for the purposes of Charity law. The Trustees who served during the year and since the year end were as follows:

**Key Management Personnel Blyth Star Enterprises Limited: Trustees and Directors**

<b>Elected Trustees:</b>	T. P. Chrisp	(Chairman)
	S. W. Gibson	(Company Secretary)
	Ms T. Rendall	
	Mrs S. M. Herron	
	Ms L. Tonks	

**Key Management Personnel Blyth Star Enterprises Limited: Management**

<b>Chief Executive:</b>	G. Moore MBE
<b>Operations Director:</b>	Ms J. Dixon

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**Structure, Governance and Management**

*Nature of Governing Document and How the Charity is Constituted*

Blyth Star Enterprises Limited was incorporated in the UK as a company limited by guarantee on 6th August 1987 and as a charity on 30th October 1987. The company was established under a Memorandum of Association which states the objects and powers of the company and is governed under its Articles of Association dated 18th June 1987 (updated 25th September 2015).

In the event of the company being wound up, the members are required to contribute an amount not exceeding £10.

The charitable company is managed by Trustees with expertise relevant to the management of the company. The Trustees meet quarterly to monitor performance, agree resource allocation, identify and agree solutions to problems and respond to any opportunities that arise. The Chief Executive Officer meets regularly with the Chairman of Trustees to discuss performance.

*Appointment of Trustees*

The Directors of the Company are also Charity Trustees for the purpose of Charity law. Should Blyth Star Enterprises Limited wish to recruit a new Trustee there are formal procedures in place to ensure a good candidate is selected. There is no specific age group or experience required to become a Trustee, however Trustees must not have unspent convictions for offences involving deception or dishonesty and be willing and able to demonstrate that they can add to the range of skills and experience present in the existing Trustees. They should also be able to demonstrate their commitment to actively participate in the governance and development of the company outside of Board meetings.

The Board of Directors will strive to recruit new Trustees from within the area of influence of the Charity, from wider professional spheres, i.e. local business community and people with experience of providing, organising or administering employment training. In addition it will actively seek to recruit people with experience of mental ill health and or learning disabilities, their families or carers.

Under the requirements of the Articles of Association, members of the Board are normally elected at the Annual General Meeting (AGM), with one third of the Board resigning at each AGM; this number being made up of those who have been appointed to the Board longest since their last appointment.

*Trustee Induction and Training*

There is a formal induction process for all new Trustees. This includes an orientation by the Chairman and Chief Executive Officer and the provision of an information pack which explains their legal obligations under Charity and company law, the Charity Commission publication "The Essential Trustee" and specific guidance on public benefit and conflicts of interest, and informs them of the content of the Memorandum and Articles of Association, the committee and decision-making processes, the current business plan and recent financial performance of the Charity. During the induction they meet key employees and other Trustees. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

*Organisational Structure and How Decisions are Made*

The Charity has no fixed maximum of Trustees. Currently there are 5 Trustees who meet frequently as a Board to discuss and decide the policies and strategy of the Charity. Individual Trustees participate in other meetings in between Board meetings specific to their areas of interest, expertise or in line with their delegated responsibilities.

**BLYTH STAR ENTERPRISES LIMITED**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**REPORT OF THE TRUSTEES – YEAR ENDED 31ST MARCH 2021**

**Structure, Governance and Management** *(continued)*

***Organisational Structure and How Decisions are Made*** *(continued)*

The Trustees have the ultimate responsibility for establishing the strategic direction and corporate objectives of the Charity with the day to day running of the Charity being the responsibility of the Chairman, the Chief Executive Officer, and the Operations Director.

Committees of Trustees are formed as and when required to cover Audit & Finance, Care Quality, Health & Safety and Risk. The Chief Executive Officer is assisted by the Operations Director and a variety of service level agreements for essential support services.

***Related Parties and Co-operation with Other Organisations***

Blyth Star Enterprises Limited is a specialist provider of care for people with mental ill health and or learning and other disabilities. Services are commissioned by Adult Social Services departments within local councils in the North East of England primarily but not exclusively Northumberland. The Charity enjoys good relationships with a variety of other local and national partners and statutory bodies.

***Pay Policy for Key Management Personnel***

The pay of Key Management Personnel is reviewed annually and normally increased in accordance with average earnings. The Trustees benchmark against average pay levels of other charities and similar organisations within the sector and in the region. Pay levels are set using this information together with budget and forecast information, ensuring that the Charity can afford any proposed increase. The Trustees then agree any uplift to remuneration.

***Principal Risks and Uncertainties***

Blyth Star Enterprises Limited operates within a highly regulated environment, with the majority of its income derived from the provision of services commissioned by a small number of public sector funders. As such the principal risks and uncertainties for Blyth Star Enterprises Limited are:

- Financial constraints placed on all care providers by public sector commissioners, as they in turn face financial cutbacks. This is a challenge faced throughout the care sector and is by no means unique to Blyth Star Enterprises Limited.
- Changes in legislation affecting charities and the care sector, including additional compliance requirements.
- Failure to meet the requirements of our various regulators resulting in the inability to provide services.
- Changes in legislation affecting businesses in general, such as pension auto-enrolment and changes to the National Living Wage. These lead to increases in our operating costs and again are not unique to Blyth Star Enterprises Limited.

***Risk Management***

The Trustees understand the importance of assessing major risks to which the Charity is exposed. There are appropriate systems, controls and procedures in place to minimise and mitigate any principal risks and uncertainties.

The following major risks to which Blyth Star Enterprises Limited is exposed are regularly reviewed:

- Financial (fraud, insufficient income, exceptional costs).
- Governance (recruitment or loss of Trustees and management).

**BLYTH STAR ENTERPRISES LIMITED**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**REPORT OF THE TRUSTEES – YEAR ENDED 31ST MARCH 2021**

*Principal Risks and Uncertainties (continued)*

*Risk Management (continued)*

- External/political (government policy changes, Local Authority changes).
- Quality and reputation (compliance failure, breach of law or regulations, serious incident, adverse publicity).
- Service delivery (recruitment or loss of staff, loss of contracts).
- Growth risks (failure to achieve long term objectives, availability of investment).

Blyth Star Enterprises Limited has reviewed its organisational risk management and assessment policies and procedures and uses the services of specialist Health & Safety/ Risk Management advisors to help oversee this area of our work, supported by the senior management team and Trustees.

**Trustees Responsibilities in Relation to the Financial Statements**

The Charity Trustees (who are also the directors of Blyth Star Enterprises Limited for the purposes of company law) are responsible for preparing a Trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

In preparing those financial statements, the Trustees are required to :

- Select suitable accounting policies and apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make sound judgments that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume the charitable company will continue in business.

The Trustees have overall responsibility for ensuring that the charitable company has appropriate systems and controls, financial and otherwise. The Trustees are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities and to provide reasonable assurance that:

- Blyth Star Enterprises Limited is operating efficiently and effectively;
- All assets are safeguarded against unauthorised use or disposition and are properly applied;
- Proper records are maintained, and financial information used within Blyth Star Enterprises Limited is reliable; and
- Blyth Star Enterprises Limited complies with relevant laws and regulations.

**BLYTH STAR ENTERPRISES LIMITED**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**REPORT OF THE TRUSTEES - YEAR ENDED 31ST MARCH 2021**

**Trustees Responsibilities in Relation to the Financial Statements** *(continued)*

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

***Statement of Disclosure to the Charity's Auditors***

In so far as the Trustees are aware at the time of approving our Trustees' Annual Report:

- there is no relevant information, being information needed by the Charity's auditors in connection with preparing their report, of which the Charity's auditors are unaware; and
- the Trustees, having made enquiries of fellow directors that they ought to have individually taken, have each taken all the steps that he/she is obliged to take as a director in order to make themselves aware of any relevant information and to establish that the Charity's auditors are aware of that information.

**Independent Auditor**

Emma Hartshorne Ferguson BA FCA and Bell Tindle Williamson LLP are deemed to be re-appointed under Section 487(2) of the Companies Act 2006. Re-appointment will be confirmed at the next Annual General Meeting.

This report was approved by the Trustees on 9th March 2022 and signed on their behalf by:



.....  
T. P. CHRISP  
Chairman

**BLYTH STAR ENTERPRISES LIMITED**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**INDEPENDENT AUDITORS REPORT TO THE TRUSTEES**  
**OF BLYTH STAR ENTERPRISES LIMITED**  
**YEAR ENDED 31ST MARCH 2021**

**OPINION**

We have audited the financial statements of Blyth Star Enterprises Limited (the 'charitable company') for the year ended 31st March 2021 which comprise the statement of financial activities (incorporating income and expenditure account), the statement of financial position, the statement of cashflows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31st March 2021 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

**BASIS FOR OPINION**

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

**CONCLUSIONS RELATING TO GOING CONCERN**

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

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

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

**BLYTH STAR ENTERPRISES LIMITED**  
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**INDEPENDENT AUDITORS REPORT TO THE TRUSTEES**  
**OF BLYTH STAR ENTERPRISES LIMITED**  
**YEAR ENDED 31ST MARCH 2021**

#### **OTHER INFORMATION**

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

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

#### **OPINIONS ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006**

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

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

#### **MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION**

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

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

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' and key management personnel remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

**BLYTH STAR ENTERPRISES LIMITED**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**INDEPENDENT AUDITORS REPORT TO THE TRUSTEES**  
**OF BLYTH STAR ENTERPRISES LIMITED**  
**YEAR ENDED 31ST MARCH 2021**

## **RESPONSIBILITIES OF TRUSTEES**

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

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

## **AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS**

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- The engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- We identified the laws and regulations applicable to the charitable company through discussions with trustees and other management, and from our commercial knowledge and experience of the charitable sector;
- We focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, taxation legislation and data protection, anti-bribery, employment, environmental, health and safety, mental health and mental capacity acts;
- We assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- Identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

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

- Making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;

**BLYTH STAR ENTERPRISES LIMITED**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**INDEPENDENT AUDITORS REPORT TO THE TRUSTEES**  
**OF BLYTH STAR ENTERPRISES LIMITED**  
**YEAR ENDED 31ST MARCH 2021**

**AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS** *(continued)*

- Considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations; and
- Understanding the design of the charitable company's remuneration policies.

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

- Performed analytical procedures to identify any unusual or unexpected relationships;
- Tested journal entries to identify unusual transactions;
- Assessed whether judgements and assumptions made in determining accounting estimates were indicative of potential bias; and
- Investigated the rationale behind significant or unusual transactions.

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

- Agreeing financial statement disclosures to underlying supporting documentation;
- Reading the minutes of meetings of those charged with governance;
- Enquiring of management as to actual and potential litigation and claims; and
- Reviewing correspondence with HMRC, relevant regulators and the charitable company's legal advisors.

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

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

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.

**BLYTH STAR ENTERPRISES LIMITED**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**INDEPENDENT AUDITORS REPORT TO THE TRUSTEES**  
**OF BLYTH STAR ENTERPRISES LIMITED**  
**YEAR ENDED 31ST MARCH 2021**

**AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS** *(continued)*

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

**USE OF OUR REPORT**

This report is made solely to the charitable company's trustees, as a body, in accordance with chapter 3 of part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's 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 charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Emma Hartshorne-Ferguson BA FCA (Senior Statutory Auditor)

For and on behalf of  
Bell Tindle Williamson LLP  
Chartered Accountants & Statutory Auditor  
The Old Post Office  
63 Saville Street  
North Shields  
Tyne & Wear  
NE30 1AY

9th March 2022

**BLYTH STAR ENTERPRISES LIMITED**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME**  
**AND EXPENDITURE ACCOUNT) - YEAR ENDED 31ST MARCH 2021**

	<u>Note</u>	<u>Unrestricted</u> <u>Funds</u> <u>£</u>	<u>Restricted</u> <u>Funds</u> <u>£</u>	<u>Revaluation</u> <u>Reserve</u> <u>£</u>	<u>2021</u> <u>Total</u> <u>£</u>	<u>2020</u> <u>Total</u> <u>£</u>
<b>INCOME:</b>						
Donations and Legacies	3	36,760	321,303	-	358,063	126,879
Income from Other Trading Activities	4	42,023	-	-	42,023	53,328
Investment Income	5	343	-	-	343	748
Income from charitable activities	6	1,700,189	-	-	1,700,189	1,701,873
<b>TOTAL INCOME</b>		<u>1,779,315</u>	<u>321,303</u>	<u>-</u>	<u>2,100,618</u>	<u>1,882,828</u>
<b>EXPENDITURE:</b>						
<b>Costs of Raising Funds:</b>						
Trading Operations	7	13,590	102	-	13,692	15,488
Expenditure on Charitable Activities	8	1,616,256	88,929	-	1,705,185	1,784,811
<b>TOTAL EXPENDITURE</b>		<u>1,629,846</u>	<u>89,031</u>	<u>-</u>	<u>1,718,877</u>	<u>1,800,299</u>
<b>NET INCOME/(EXPENDITURE) AND NET MOVEMENT IN FUNDS FOR THE YEAR</b>		149,469	232,272	-	381,741	82,529
<b>RECONCILIATION OF FUNDS</b>						
Transfer Between Funds		155,632	(155,632)	-	-	-
Total Funds Brought Forward		969,879	96,896	18,109	1,084,884	1,022,355
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>1,274,980</u>	<u>173,536</u>	<u>18,109</u>	<u>1,466,625</u>	<u>1,104,884</u>

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All income and expenditure derives from continuing activities.

*The notes on pages 23 to 39 form part of these financial statements*

**BLYTH STAR ENTERPRISES LIMITED**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**STATEMENT OF FINANCIAL POSITION AS AT 31ST MARCH 2021**

	<u>Note</u>	<u>2021</u>		<u>2020</u>	
		<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
<b>FIXED ASSETS</b>					
Tangible Assets	12		1,349,233		1,255,231
<b>CURRENT ASSETS</b>					
Stocks	13	3,651		5,933	
Debtors	14	112,069		244,534	
Bank and Cash Balances		704,450		299,339	
		<u>820,170</u>		<u>549,806</u>	
<b>CREDITORS - AMOUNTS DUE WITHIN ONE YEAR</b>	15		<u>102,673</u>		<u>102,631</u>
<b>NET CURRENT ASSETS</b>			717,497		447,175
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>2,066,730</u>		<u>1,702,406</u>
<b>CREDITORS - AMOUNTS DUE AFTER ONE YEAR</b>	15		600,105		617,522
<b>NET ASSETS</b>			<u>1,466,625</u>		<u>1,084,884</u>
Unrestricted Funds	20		1,274,980		969,879
Restricted Funds	20		173,536		96,896
Revaluation Reserve	20		18,109		18,109
<b>TOTAL FUNDS</b>			<u>1,466,625</u>		<u>1,084,884</u>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

These financial statements were approved by the directors and authorised for issue on 9th March 2022 and are signed on their behalf by:



.....  
T. P. CHRISP  
Chairman

Company Registration Number 02152943

*The notes on pages 23 to 39 form part of these financial statements*

**BLYTH STAR ENTERPRISES LIMITED**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**STATEMENT OF CASH FLOWS FOR THE YEAR ENDING 31ST MARCH 2021**

	<u>Note</u>	<u>2021</u> £	<u>2020</u> £
Cash generated by operating activities	21	<u>577,543</u>	<u>109,197</u>
<b>Cash flows from investing activities</b>			
Interest received		343	748
Purchase of tangible fixed assets		(155,145)	(134,304)
<b>Cash used in investing activities</b>		<u>(154,802)</u>	<u>(133,556)</u>
<b>Cash flows from financing activities</b>			
Repayment of borrowings		(17,630)	(29,995)
<b>Cash used in financing activities</b>		<u>(17,630)</u>	<u>(29,995)</u>
Increase / (decrease) in cash and cash equivalents in the year		405,111	(54,354)
Cash and cash equivalents at 31st March 2020		299,339	353,693
<b>Total cash and cash equivalents at 31st March 2021</b>		<u><u>704,450</u></u>	<u><u>299,339</u></u>

*The notes on pages 23 to 39 form part of these financial statements*

**BLYTH STAR ENTERPRISES LIMITED**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS - YEAR ENDED 31ST MARCH 2021**

**1 ACCOUNTING POLICIES**

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

**a) Basis of Preparation of Financial Statements**

The financial statements have been prepared under the historical cost convention and in accordance with Charities: Statement of Recommended Practice (applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Blyth Star Enterprises Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

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

**b) Preparation of the Financial Statements on a Going Concern Basis**

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern. There are no significant judgements or key sources of estimation uncertainty that effect the financial statements.

**c) Income**

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

The following specific policies are applied to particular categories of income:

- Donations and grants are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the entitled to the funds, the income is deferred until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.
- Investment income is included when receivable.
- Income from trading activities is recognised as earned.
- Income from charitable activities is recognised when an invoice is raised.

**d) Covid 19 Support**

During the year the Charity received Covid-19 support in the form of a Local Authority Grant. Covid-19 support grants are recognised at the fair value of the grants receivable using the accruals model. Under the accruals model the grant is recognised as income on a systematic basis over the period in which the entity recognises the costs for which the grant is intended to compensate.

**BLYTH STAR ENTERPRISES LIMITED**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS - YEAR ENDED 31ST MARCH 2021**

**1 ACCOUNTING POLICIES** *(continued)*

**e) Fund Accounting**

Unrestricted Funds are funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated Funds are funds in respect of grants received for capital purposes where the related capital asset has been purchased thereby satisfying the grant condition. The annual depreciation charge on these assets is charged to this fund. Designated funds form part of the Charity's unrestricted funds.

Restricted Funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund.

**f) Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the costs of commercial trading included in Day activities and Woodwork, and Nursery activities.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services. It includes both costs that can be allocated directly to specific departments and those costs of an indirect nature necessary to support them.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include audit fees and costs linked to the strategic management of the charity.

**g) Support Costs**

Support costs are those functions that assist in the work of the charity but do not directly undertake charitable activities. Support costs include office costs, finance, payroll and governance costs which support the charity's activities. These costs have been included within expenditure on charitable activities.

**h) Tangible Fixed Assets and Restricted Funds**

Blyth Star Enterprises Limited may receive grants that can only be used for expenditure on fixed assets. The directors consider that the following policies are required to satisfy their obligations under Company and Charitable Law:-

- Expenditure on the fixed asset is capitalised. The fixed asset being depreciated over its useful economic life in accordance with the company's accounting policy.
- Grants received specifically to finance the expenditure are credited to a restricted fund and are transferred to unrestricted reserves when the grant has been spent and the restriction no longer applies.

**BLYTH STAR ENTERPRISES LIMITED**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS - YEAR ENDED 31ST MARCH 2021**

**1 ACCOUNTING POLICIES** *(continued)*

**i) Tangible Fixed Assets**

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

Depreciation is calculated to write off the cost of fixed assets over the expected useful lives of the assets concerned. The principal annual rates for this purpose, which are consistent with those of the previous year, are:-

Motor Vehicles	<u>%</u> 25	reducing balance
Plant and Equipment	20/25	reducing balance
Plant and Equipment	6.67/10	straight line
Fixtures and Fittings	25	reducing balance
Freehold Property	1	straight line

**j) Stocks**

Stocks are valued at the lower of cost and net realisable value. Provision is made, where necessary, for obsolete and slow moving items.

**k) Debtors**

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

**l) Cash at Bank and in Hand**

Cash at bank and in hand comprises funds held in the charity bank current and deposit accounts and petty cash.

**m) Creditors and Provisions**

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

**n) Hire Purchase Contracts**

Assets held under hire purchase contracts are recognised in the statement of financial position as assets and liabilities at the lower of the fair value of the assets and the present value of the minimum hire purchase payments, which is determined at the inception of the hire purchase term.

**BLYTH STAR ENTERPRISES LIMITED**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS - YEAR ENDED 31ST MARCH 2021**

**1 ACCOUNTING POLICIES** *(continued)*

**o) Operating Leases**

Rentals payable under operating leases, including any lease incentives received, are charged to income on a straight line basis over the term of the relevant lease except where another more systematic basis is more representative of the time pattern in which economic benefits from the lease asset are consumed.

**p) Defined Contribution Pension Plans**

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

**q) Financial Instruments**

A financial asset or liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Debt instruments are subsequently measured at amortised cost.

**2 LEGAL STATUS**

Blyth Star Enterprises Limited is a private company limited by guarantee and as such has no share capital.

In the event of the charitable company being wound up, the Trustees would be required to contribute an amount not exceeding £10.

**3 DONATIONS AND LEGACIES**

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2021</u> <u>Total</u>	<u>2020</u> <u>Total</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
<i>Donations:</i>				
Residential Service/Living Support	30	-	30	30
Day Activities and Woodwork	-	-	-	5,575
Nursery	750	-	750	6
Central Services	1,782	-	1,782	4,176
Miscellaneous Projects	9,198	-	9,198	442
	<u>11,760</u>	<u>-</u>	<u>11,760</u>	<u>10,229</u>
<i>Grants Receivable:</i>	25,000	321,303	346,303	116,650
<b>TOTAL INCOME</b>	<u>36,760</u>	<u>321,303</u>	<u>358,063</u>	<u>126,879</u>

**BLYTH STAR ENTERPRISES LIMITED**  
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**NOTES TO THE FINANCIAL STATEMENTS - YEAR ENDED 31ST MARCH 2021**

**3 DONATIONS AND LEGACIES - continued**

In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the financial statements.

The charity was very grateful to receive the following grants during the year:

	<b>£</b>
29th May 1961 Charitable Trust	10,000
The Big Lottery Community Fund	39,250
CVA Blyth Valley	390
The Sobell Foundation	2,000
The Ridley Family Settlement	9,000
The National Lottery	8,000
East Bedlington Parish Council	500
The Souter Trust	3,000
Alnwick Town Council	850
The Hadrian Trust	1,000
The Co-op Community Foundation	5,168
The Watkin Family Fund	10,000
The Community Foundation	5,000
The Community Foundation - Anonymous	17,250
EDF Offshore Windfarm Trust	7,820
Joseph Strong Frazer Trust	1,500
The William Leach Foundation	2,500
Karbon Homes Community Fund	3,000
The John Horseman Trust	5,000
Rothley Trust	600
The RW Mann Charitable Trust	500
Hobson Charitable Foundation	1,000
The Garfield Weston Foundation	40,000
The Kirkby Foundation	16,814
The Bradbury Foundation	50,000
The D'Oyly Carte Charitable Trust	4,000
The Coquet Fund	4,000
The Barbour Foundation	10,000
The Evan Cornish Foundation	10,000
The Schroder Charity Trust	4,000
The Hadrian Trust	1,000
Nationwide Building Society Community Grants	25,000
Bernard Sunley Foundation	10,000
Northumberland County Council	25,000
Skills for Care	1,000
Northumberland County Council - Adult Social Care	12,161
	<hr/> <b>346,303</b> <hr/>

**BLYTH STAR ENTERPRISES LIMITED**  
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**NOTES TO THE FINANCIAL STATEMENTS - YEAR ENDED 31ST MARCH 2021**

4 **INCOME FROM OTHER TRADING ACTIVITIES**

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2021</u> <u>Total</u>	<u>2020</u> <u>Total</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
<i>Income Derived from Commercial Operations:</i>				
Day Activities and Woodwork	5,985	-	5,985	10,692
Nursery	36,038	-	36,038	42,636
	<u>42,023</u>	<u>-</u>	<u>42,023</u>	<u>53,328</u>

5 **INVESTMENT INCOME**

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2021</u> <u>Total</u>	<u>2020</u> <u>Total</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
<i>Bank Interest Received:</i>				
Central Services	343	-	343	748
	<u>343</u>	<u>-</u>	<u>343</u>	<u>748</u>

**BLYTH STAR ENTERPRISES LIMITED**  
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**NOTES TO THE FINANCIAL STATEMENTS - YEAR ENDED 31ST MARCH 2021**

**6 INCOME FROM CHARITABLE ACTIVITIES**

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2021</u>	<u>2020</u>
	<u>£</u>	<u>£</u>	<u>Total</u>	<u>Total</u>
			<u>£</u>	<u>£</u>
<b>PROVISION OF CLIENT SERVICES</b>				
<i>Care Management:</i>				
Residential Service/Living Support	1,223,208	-	1,223,208	1,222,254
Day Activities and Woodwork	192,777	-	192,777	203,496
Nursery	119,339	-	119,339	129,134
Miscellaneous Projects	45,471	-	45,471	40,802
<i>Rents and Housing Benefit:</i>				
Residential Service/Living Support	111,382	-	111,382	104,419
	<u>1,692,177</u>	<u>-</u>	<u>1,692,177</u>	<u>1,700,105</u>
<b>OTHER CLIENT RELATED INCOME</b>				
<i>Management Charges Income:</i>				
Central Services	866	-	866	1,041
<i>Students:</i>				
Residential Service/Living Support	-	-	-	150
<i>Insurance Claim</i>				
Residential Service/Living Support	7,120	-	7,120	-
<i>Miscellaneous Income:</i>				
Day Activities and Woodwork	-	-	-	165
Nursery	-	-	-	314
Central Services	26	-	26	98
	<u>8,012</u>	<u>-</u>	<u>8,012</u>	<u>1,768</u>
<b>TOTAL INCOME</b>	<u>1,700,189</u>	<u>-</u>	<u>1,700,189</u>	<u>1,701,873</u>

**7 COST OF RAISING FUNDS - TRADING OPERATIONS**

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2021</u>	<u>2020</u>
	<u>£</u>	<u>£</u>	<u>Total</u>	<u>Total</u>
			<u>£</u>	<u>£</u>
<i>Day Activities and Woodwork:</i>				
Purchases	6,525	102	6,627	5,854
<i>Nursery:</i>				
Opening Stock	5,033	-	5,033	2,307
Purchases	4,782	-	4,782	12,360
Closing Stock	(2,750)	-	(2,750)	(5,033)
	<u>7,065</u>	<u>-</u>	<u>7,065</u>	<u>9,634</u>
<b>TOTAL COST OF RAISING FUNDS</b>	<u>13,590</u>	<u>102</u>	<u>13,692</u>	<u>15,488</u>



**BLYTH STAR ENTERPRISES LIMITED**  
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**NOTES TO THE FINANCIAL STATEMENTS - YEAR ENDED 31ST MARCH 2021**

**9 NET INCOME FOR THE YEAR**

This is stated after charging:

	<u>2021</u> <u>Total</u> <u>£</u>	<u>2020</u> <u>Total</u> <u>£</u>
Audit	6,000	6,000
Depreciation	61,143	49,290
(Profit)/loss on Sale of Assets	-	(1,208)
<i>Operating lease costs:</i>		
Motor vehicles	69,765	71,286
Property	44,209	27,748
	<hr/>	<hr/>

**10 ANALYSIS OF STAFF COSTS, TRUSTEE REMUNERATION AND EXPENSES AND THE COST OF KEY MANAGEMENT PERSONNEL**

	<u>Unrestricted</u> <u>£</u>	<u>Restricted</u> <u>£</u>	<u>2021</u> <u>Total</u> <u>£</u>	<u>2020</u> <u>Total</u> <u>£</u>
Residential Service	515,894	12,161	528,055	587,720
Day Activities and Woodwork	98,581	6,180	104,761	137,959
Nurseries	126,965	15,483	142,448	146,395
Central Services	325,619	-	325,619	304,198
Other Projects	45,491	21,561	67,052	26,532
	<hr/>	<hr/>	<hr/>	<hr/>
	1,112,550	55,385	1,167,935	1,202,804

Staff costs include: Employers National Insurance costs of £77,798 (2020: £78,428) and a defined contribution pension charge of £20,186 (2020: £20,213).

One member of staff received emoluments in excess of £60,000 (2020: 1).

T. P. Chrisp received remuneration, including pension contributions and travel expenses, of £72,485 (2020: £72,688) for his services as Finance Director/Trustee. No remuneration, directly or indirectly, was paid or payable, from the funds of the Charity to any of its other directors/trustees during the year.

Other than T. P. Chrisp, no Charity Trustees were paid or received any other benefits from employment with the charity in the year (2020: £nil) neither were they reimbursed expenses during the year (2020: £nil).

The key management personnel of the Charity comprise the trustees, the chief executive, G. Moore, the finance director/chairman, T. P. Chrisp, and since 1st September 2019, the operations director J. Dixon. The total employee benefits of the key management personnel were £152,885 (2020: £133,027).

**11 STAFF NUMBERS**

The average number of employees during the year was as follows:

	<u>2021</u> <u>Number</u>	<u>2020</u> <u>Number</u>
Accommodation	32	36
Workshops	16	18
Central Services	8	8
	<hr/>	<hr/>
	56	62

**BLYTH STAR ENTERPRISES LIMITED**  
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**NOTES TO THE FINANCIAL STATEMENTS - YEAR ENDED 31ST MARCH 2021**

**12 TANGIBLE FIXED ASSETS**

	<b><u>Freehold Property</u></b> £	<b><u>Motor Vehicles</u></b> £	<b><u>Fixtures &amp; Fittings</u></b> £	<b><u>Plant &amp; Equipment</u></b> £	<b><u>Total</u></b> £
<b>COST</b>					
At 1st April 2020	1,051,242	77,870	19,157	579,845	1,728,114
Additions	121,778	28,396	-	4,971	155,145
Disposals	-	-	(2,882)	(81,771)	(84,653)
At 31st March 2021	<u>1,173,020</u>	<u>106,266</u>	<u>16,275</u>	<u>503,045</u>	<u>1,798,606</u>
<b>DEPRECIATION</b>					
At 1st April 2020	46,773	26,975	13,829	385,306	472,883
Disposals	-	-	(2,882)	(81,771)	(84,653)
Charge for year	10,467	15,090	1,448	34,138	61,143
At 31st March 2021	<u>57,240</u>	<u>42,065</u>	<u>12,395</u>	<u>337,673</u>	<u>449,373</u>
<b>NET BOOK VALUE</b>					
At 31st March 2021	<u>1,115,780</u>	<u>64,201</u>	<u>3,880</u>	<u>165,372</u>	<u>1,349,233</u>
At 31st March 2020	<u>1,004,469</u>	<u>50,895</u>	<u>5,328</u>	<u>194,539</u>	<u>1,255,231</u>

Freehold property includes The Old Chandlery and Customs House.

**Hire purchase contracts**

Included within the carrying value of tangible assets are the following amounts relating to assets held under hire purchase contracts:

	<b><u>Motor Vehicles</u></b> £	<b><u>Total</u></b> £
<b>At 31st March 2021</b>	-	-
At 31st March 2020	<u>4,921</u>	<u>4,921</u>

**13 STOCKS**

	<b><u>2021</u></b> £	<b><u>2020</u></b> £
Nursery	2,751	5,033
Old Chandlery	900	900
	<u>3,651</u>	<u>5,933</u>

**BLYTH STAR ENTERPRISES LIMITED**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS - YEAR ENDED 31ST MARCH 2021**

**14 DEBTORS**

	<u>2021</u>	<u>2020</u>
	<u>£</u>	<u>£</u>
Trade Debtors	55,495	140,450
Prepayments and Accrued Income	30,260	42,189
The Woodfuel Centre CIC	19,820	53,886
Blyth Star Catering Services CIC	6,494	7,849
Value Added Tax	-	160
	<u>112,069</u>	<u>244,534</u>

**15 CREDITORS**

	<u>2021</u>	<u>2020</u>
	<u>£</u>	<u>£</u>
<b>Amounts due within one year:-</b>		
Mortgage	19,000	17,000
Bank Loans	11,800	11,200
Trade Creditors	20,590	14,842
Accruals and Deferred Income	28,510	34,043
Other Creditors	186	431
PAYE and NIC	22,144	22,302
Value Added Tax	443	-
Hire Purchase Creditors	-	2,813
	<u>102,673</u>	<u>102,631</u>
<b>Amounts due after one and within two years:-</b>		
Mortgage	19,500	17,200
Bank Loans	12,000	11,300
Hire Purchase Creditors	-	-
	<u>31,500</u>	<u>28,500</u>
<b>Amounts due after two and within five years:-</b>		
Mortgage	61,500	52,800
Bank Loans	37,200	34,500
Hire Purchase Creditors	-	-
	<u>98,700</u>	<u>87,300</u>
<b>Amounts due after five years:-</b>		
Mortgage	182,844	214,422
Bank Loans	287,061	287,300
	<u>469,905</u>	<u>501,722</u>
	<u>600,105</u>	<u>617,522</u>

Bank borrowings included in the above figures are secured against the freehold land and property owned by the charity, and a general debenture.

Hire purchase creditors included in the above figures are secured against the assets purchased in this way.

**BLYTH STAR ENTERPRISES LIMITED**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS - YEAR ENDED 31ST MARCH 2021**

**16 COMMITMENTS UNDER OPERATING LEASES**

The total future minimum lease payments under non-cancellable operating leases are as follows:

	<u>2021</u>	<u>2020</u>
	<u>£</u>	<u>£</u>
Not later than one year	99,144	93,936
Later than 1 year and not later than 5 years	113,614	116,831
Later than 5 years	11,857	-
	<u>224,615</u>	<u>210,767</u>

**17 TAXATION**

As a Charity, Blyth Star Enterprises Limited is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

**18 ANALYSIS OF NET ASSETS**

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>
	<u>£</u>	<u>£</u>	<u>£</u>
Tangible Fixed Assets	1,349,233	-	1,349,233
Current Assets	646,634	173,536	820,170
Current Liabilities	(102,673)	-	(102,673)
Non Current Liabilities	(600,105)	-	(600,105)
	<u>1,293,089</u>	<u>173,536</u>	<u>1,466,625</u>

**ANALYSIS OF NET ASSETS - PREVIOUS YEAR**

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>
	<u>£</u>	<u>£</u>	<u>£</u>
Tangible Fixed Assets	1,255,231	-	1,255,231
Current Assets	452,910	96,896	549,806
Current Liabilities	(102,631)	-	(102,631)
Non Current Liabilities	(617,522)	-	(617,522)
	<u>987,988</u>	<u>96,896</u>	<u>1,084,884</u>

**BLYTH STAR ENTERPRISES LIMITED**  
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**NOTES TO THE FINANCIAL STATEMENTS - YEAR ENDED 31ST MARCH 2021**

**19 AUDITORS REMUNERATION**

		<u>2021</u>	<u>2020</u>
		<u>£</u>	<u>£</u>
Auditors Remuneration:	As Auditors	6,050	6,000
	Accountancy	14,241	13,040
	Payroll Services	1,704	1,540
		<u>21,995</u>	<u>20,580</u>

**20 STATEMENT OF FUNDS**

	<u>Balance</u> <u>1st April</u> <u>2020</u> <u>£</u>	<u>Transfers</u> <u>£</u>	<u>Income</u> <u>£</u>	<u>Expended</u> <u>£</u>	<u>Balance</u> <u>31st March</u> <u>2021</u> <u>£</u>
<b>Unrestricted Funds :</b>					
<i>General</i>	969,879	155,632	1,779,315	(1,629,846)	1,274,980
<b>Revaluation Reserve</b>	18,109	-	-	-	18,109
<b>Restricted Funds:</b>					
<i>Capital Grants</i>					
The Hospital of God at Greatham	1,000	-	-	-	1,000
The William Leech Charity	2,000	(2,000)	-	-	-
The Barbour Foundation	10,000	(10,000)	-	-	-
The RW Mann Charitable Trust	1,000	-	-	-	1,000
The Gwyneth Forrester Trust	40,000	(40,000)	-	-	-
The John Horseman Trust	5,000	(5,000)	-	-	-
UBS UK Donor-Advised Foundation	10,000	(10,000)	-	-	-
29th May 1961 Charitable Trust	-	(10,000)	10,000	-	-
The Watkin Family Fund	-	(10,000)	10,000	-	-
The Ridley Family Settlement	-	(5,000)	5,000	-	-
The John Horseman Trust	-	(5,000)	5,000	-	-
EDF Offshore Windfarm Trust	-	-	7,820	-	7,820
CVA Blyth Valley	-	(390)	390	-	-
The Garfield Weston Foundation	-	(29,346)	40,000	-	10,654
The Kirkby Foundation	-	(16,814)	16,814	-	-
The Community Foundation - Anonymous	-	(11,582)	11,582	-	-
The Bradbury Foundation	-	-	50,000	-	50,000
The Barbour Foundation	-	-	10,000	-	10,000
The Evan Cornish Foundation	-	-	10,000	-	10,000
The Schroder Charity Trust	-	-	4,000	-	4,000
East Bedlington Parish Council	-	(500)	500	-	-
	<u>69,000</u>	<u>(155,632)</u>	<u>181,106</u>	<u>-</u>	<u>94,474</u>

**BLYTH STAR ENTERPRISES LIMITED**  
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**NOTES TO THE FINANCIAL STATEMENTS - YEAR ENDED 31ST MARCH 2021**

20 **STATEMENT OF FUNDS** (continued)

	<u>Balance</u> <u>1st April</u> <u>2020</u> <u>£</u>	<u>Transfers</u> <u>£</u>	<u>Income</u> <u>£</u>	<u>Expended</u> <u>£</u>	<u>Balance</u> <u>31st March</u> <u>2021</u> <u>£</u>
<b>Restricted Funds:</b>					
<b>Revenue Grants</b>					
The Wolfson Foundation	4,096	-	-	(4,096)	-
The Postcode Lottery	1,660	-	-	(1,660)	-
The Donald Forester Trust	1,635	-	-	(1,635)	-
The Chrysalis Trust	1,575	-	-	(1,575)	-
The Allan & Nesta Ferguson Charitable Trust	1,575	-	-	(1,575)	-
The Didymus Trust	1,575	-	-	(1,575)	-
The MacRobert Trust	1,575	-	-	(1,575)	-
The D'Oyly Carte Charitable Trust	1,575	-	-	(1,575)	-
The John Horseman Trust	1,575	-	-	(1,575)	-
The Reece Group	830	-	-	(830)	-
The Oliver Ford Trust	1,575	-	-	(1,575)	-
The Baily Thomas Charitable Fund	1,575	-	-	(1,575)	-
Other Funders	1,575	-	-	(1,575)	-
The David Lister Charitable Trust	500	-	-	(500)	-
The EC Graham Charitable Trust	2,500	-	-	(2,500)	-
The Chrysalis Trust	2,500	-	-	(2,500)	-
The Big Lottery Community Fund	-	-	39,250	(19,625)	19,625
The Sobell Foundation	-	-	2,000	(2,000)	-
The Ridley Family Settlement	-	-	4,000	-	4,000
The National Lottery	-	-	8,000	(8,000)	-
The Souter Trust	-	-	3,000	(3,000)	-
Alnwick Town Council	-	-	850	-	850
The Community Foundation - Anonymous	-	-	5,668	-	5,668
The Community Foundation	-	-	5,000	(5,000)	-
The Co-op Community Foundation	-	-	5,168	(249)	4,919
Joseph Strong Frazer Trust	-	-	1,500	(1,500)	-
The William Leach Foundation	-	-	2,500	(2,500)	-
Karbon Homes Community Fund	-	-	3,000	(3,000)	-
Rothley Trust	-	-	600	(600)	-
The RW Mann Charitable Trust	-	-	500	(500)	-
Hobson Charitable Foundation	-	-	1,000	(1,000)	-
The D'Oyly Carte Charitable Trust	-	-	4,000	-	4,000
The Coquet Fund	-	-	4,000	-	4,000
The Hadrian Trust	-	-	1,000	(1,000)	-
The Hadrian Trust	-	-	1,000	-	1,000
Nationwide Building Society	-	-	-	-	-
Community Grants	-	-	25,000	-	25,000
Bernard Sunley Foundation	-	-	10,000	-	10,000
Skills for Care	-	-	1,000	(1,000)	-
Northumberland County Council - Adult Social Care	-	-	12,161	(12,161)	-
	<u>27,896</u>	<u>-</u>	<u>140,197</u>	<u>(89,031)</u>	<u>79,062</u>
	<u>1,084,884</u>	<u>-</u>	<u>2,100,618</u>	<u>(1,718,877)</u>	<u>1,466,625</u>

**BLYTH STAR ENTERPRISES LIMITED**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS - YEAR ENDED 31ST MARCH 2021**

**20 STATEMENT OF FUNDS (continued)**

**Unrestricted Funds**

These are funds which the trustees are free to use in accordance with the charity's objectives.

**Revaluation Reserve**

This represents the surplus between the original cost of the Old Chandlery freehold property and the professional valuation in 2011 which was used as the property's deemed cost on transition to FRS 102.

**Restricted Funds**

These are funds given for particular purposes and projects and are summarised as follows:

***Capital Grants***

The Hospital of God at Greatham	Monies received to support residential apartment build.
The William Leech Charity	Monies received to support residential apartment build.
The Barbour Foundation	Monies received to support residential apartment build.
The RW Mann Charitable Trust	Monies received to acquire an eco shed.
The Gwyneth Forrester Trust	Monies received to create residential apartments
The John Horseman Trust	Monies received to create residential apartments
UBS UK Donor-Advised Foundation	Monies received to create residential apartments.
29th May 1961 Charitable Trust	Monies received to create residential apartments.
The Watkin Family Fund	Monies received to create residential apartments.
The Ridley Family Settlement	Monies received to create residential apartments.
The John Horseman Trust	Monies received to create residential apartments.
EDF Offshore Windfarm Trust	Monies received to acquire Roots to Recovery equipment.
CVA Blyth Valley	Monies received to acquire refrigeration equipment.
The Garfield Weston Foundation	Monies received to create residential apartments.
The Kirkby Foundation	Monies received to acquire Roots to Recovery vehicle.
The Community Foundation - Anonymous	Monies received to acquire Roots to Recovery vehicle.
The Bradbury Foundation	Monies received to create residential apartments.
The Barbour Foundation	Monies received to acquire Roots to Recovery vehicle.
The Evan Cornish Foundation	Monies received to acquire Roots to Recovery vehicle.
The Schroder Charitable Trust	Monies received to acquire Roots to Recovery equipment.
East Bedlington Parish Council	Monies received to acquire training equipment.

***Revenue Grants***

The Wolfson Foundation	Monies received to acquire a motor vehicle.
The Postcode Lottery	Monies received to acquire a motor vehicle.
The John Horseman Trust	Monies received to support Next Steps costs.
The Reece Group	Monies received to employ woodwork trainers.
The Oliver Ford Trust	Monies received to support Next Steps costs.
The Baily Thomas Charitable Fund	Monies received to support Next Steps costs.
Other Funders	Monies received to support Next Steps costs.
The Allan & Nesta Ferguson Charitable Trust	Monies received to support Next Steps costs.
The Didymus Trust	Monies received to support Next Steps costs.
The MacRobert Trust	Monies received to support Next Steps costs.
The D'Oyly Carte Charitable Trust	Monies received to support Next Steps costs.
The Donald Forester Trust	Monies received to support Next Steps costs.

**BLYTH STAR ENTERPRISES LIMITED**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS - YEAR ENDED 31ST MARCH 2021**

**20 STATEMENT OF FUNDS** *(continued)*

**Capital Grants** *(continued)*

The Chrysalis Trust	Monies received to support Next Steps costs.
The David Lister Charitable Trust	Monies received to employ woodwork trainers.
The EC Graham Charitable Trust	Monies received to employ woodwork trainers.
The Chrysalis Trust	Monies received to employ woodwork trainers.
The Ridley Family Settlement	Monies received to support Roots to Recovery costs.
The D'Oyly Carte Charitable Trust	Monies received to support Roots to Recovery costs.
The Hadrian Trust	Monies received to support Roots to Recovery costs.
The Coquet Fund	Monies received to support Roots to Recovery costs.
The Community Foundation - Anonymous	Monies received to support Roots to Recovery costs.
Bernard Sunley Foundation	Monies received to support Roots to Recovery costs.
The Big Lottery Community Fund	Monies received to support the Berwick project.
The Sobell Foundation	Monies received to support Covid 19 project costs.
The Souter Trust	Monies received to support Covid 19 project costs.
The Hadrian Trust	Monies received to support Covid 19 project costs.
Joseph Strong Frazer Trust	Monies received to support Covid 19 project costs.
The William Leach Foundation	Monies received to support Covid 19 project costs.
Karbon Homes Community Fund	Monies received to support Covid 19 project costs.
Rothley Trust	Monies received to support Covid 19 project costs.
The RW Mann Charitable Trust	Monies received to support Covid 19 project costs.
Hobson Charitable Foundation	Monies received to support Covid 19 project costs.
The National Lottery	Monies received to support Covid 19 project costs.
The Co-op Community Foundation	Monies received to support Lionhearts project costs.
The Community Foundation	Monies received to support Covid 19 project costs.
Alnwick Town Council	Monies received to support Lionhearts project costs.
Nationwide Building Society Community Grants	Monies to support employment of a tenancy manager.
Skills for Care	Monies received to support general staff training.
Northumberland County Council - Adult Social Care	Monies received to support wages costs.

**Transfer Between Funds**

£155,632 of restricted reserves has been spent on capital expenditure during the year and a transfer has been made to unrestricted reserves as the restriction no longer applies.

**BLYTH STAR ENTERPRISES LIMITED**  
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**NOTES TO THE FINANCIAL STATEMENTS - YEAR ENDED 31ST MARCH 2021**

**21 RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FROM OPERATING ACTIVITIES**

	<u>2021</u>	<u>2020</u>
	<u>£</u>	<u>£</u>
Net Movement in Funds	381,741	82,529
Depreciation	61,143	49,290
Disposal of Fixed Assets at Book Value	-	1,334
Interest Income	(343)	(748)
Decrease/(Increase) in Stock	2,282	(2,726)
Decrease/(Increase) in Debtors	132,465	(10,636)
Increase/(Decrease) in Creditors	255	(9,846)
	<u>577,543</u>	<u>109,197</u>

**22 DIRECTORS' TRANSACTIONS AND RELATED PARTY TRANSACTIONS**

T. P. Chrisp is also a director of The Woodfuel Centre CIC. In the year to 31st March 2021, Blyth Star Enterprises Limited received a management charge of £866 (2020: 1,041) from The Woodfuel Centre CIC and paid a contribution of £6,540 towards overheads in respect of the Woodwork Department (2020: £6,540) to The Woodfuel Centre CIC.

During the year, Blyth Star Enterprises Limited paid £25,000 to The Woodfuel Centre CIC for project support.

Blyth Star Enterprises Limited continue to agree to support The Woodfuel Centre CIC until it is fully self financing.

At 31st March 2021 The Woodfuel Centre CIC owed £19,820 (2020: £53,886) to Blyth Star Enterprises Limited and this is shown in year end debtors.

T. P. Chrisp is also a director of Blyth Star Catering Services CIC. Transactions took place between Blyth Star Enterprises Limited and Blyth Star Catering Services CIC during the year. At 31st March 2021, Blyth Star Enterprises Limited were owed £6,494 (2020: £7,849) by Blyth Star Catering Services CIC and this amount is shown in year end debtors.

A director, S. Gibson, is also a partner of the charity's solicitors, Yarwood & Stubbley. Yarwood & Stubbley received fees of £650 (2020: £Nil) for legal work undertaken on behalf of Blyth Star Enterprises Limited.

The directors had no material interest in any other transaction entered into by the charity during the financial year.

No other transactions with related parties were undertaken such as are required to be disclosed under the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

**23 ULTIMATE CONTROLLING PARTY**

In the opinion of the Trustees, there is no ultimate controlling party of the charity other than the Board itself.

**24 EVENTS AFTER THE BALANCE SHEET DATE**

The charity is in the final legal stages of completing the purchase of a one bedroom bungalow in Blyth at a cost of £75,000. The charity will then become a social landlord and the chosen occupant will be provided with a service commissioned by the local authority and will pay rent to the charity for residence.

**BLYTH STAR ENTERPRISES LIMITED**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**DETAILED ANALYSIS OF INCOME AND EXPENDITURE**  
**YEAR ENDED 31ST MARCH 2021**

**SUMMARY OF INCOME AND EXPENDITURE ACCOUNTS**

	<u>Page</u>	<u>2021</u> <u>£</u>	<u>2020</u> <u>£</u>
RESIDENTIAL SERVICE/LIVING SUPPORT	41	597,564	482,543
DAY ACTIVITIES AND WOODWORK	42	45,147	13,554
NURSERY PROJECT	43	(19,894)	(23,295)
CENTRAL SERVICES	44	(435,789)	(399,777)
MISCELLANEOUS PROJECTS	45	(3,250)	3,168
		<u>183,778</u>	<u>76,193</u>

**RECONCILIATION OF NET MOVEMENT IN FUNDS AND INCOME**  
**AND EXPENDITURE ACCOUNTS**

	<u>2021</u> <u>£</u>	<u>2020</u> <u>£</u>
INCOME AND EXPENDITURE ACCOUNT SURPLUS FOR YEAR	183,778	76,193
GRANTS RELEASED TO INCOME AND EXPENDITURE ACCOUNT	(89,032)	(84,557)
CAPITAL GRANTS RELEASED TO INCOME AND EXPENDITURE ACCOUNT	(34,308)	(25,757)
GRANTS RECEIVED	321,303	116,650
NET MOVEMENT IN FUNDS IN YEAR	<u>381,741</u>	<u>82,529</u>

**BLYTH STAR ENTERPRISES LIMITED**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**DETAILED ANALYSIS OF INCOME AND EXPENDITURE**  
**YEAR ENDED 31ST MARCH 2021**

**RESIDENTIAL SERVICE/LIVING SUPPORT**

	<u>2021</u>	<u>2020</u>
	£	£
<b><u>INCOME</u></b>		
<i>Provision of Client Services:</i>		
Care Management	1,223,208	1,222,254
Housing Benefit	111,382	104,419
<i>Other Income:</i>		
Donations and Gift Aid	30	30
Insurance Claim	7,120	-
Grant	12,161	9,818
Students	-	150
	<u>1,353,901</u>	<u>1,336,671</u>
<b><u>EXPENDITURE</u></b>		
Wages	518,949	578,140
Staff Pension	9,106	9,580
Recruitment Expenses	716	955
Activity Group	-	-
Celebrations	95	223
Cleaning Materials	1,914	1,772
Entertaining	-	33
Practice Teacher	-	-
Social Training Escort	800	8,653
Training	-	1,515
Food Provisions	8,756	9,457
Rent and Rates	23,712	15,227
Heat and Light	12,409	8,478
Motor and Travel Expenses	98,548	127,921
Advertising	150	-
Printing Postage and Stationery	2,476	1,957
Telephone	8,126	8,791
TV Costs	-	8
Repairs and Renewals	20,908	28,612
Equipment Hire and Maintenance	1,541	1,538
Insurance	11,425	11,929
Mortgage and Loan Interest	30,107	30,013
Professional Fees	895	-
Health and Safety	415	248
Bad Debts	-	339
Depreciation	5,235	8,717
Sundry Expenses	54	22
	<u>756,337</u>	<u>854,128</u>
<b>SURPLUS FOR YEAR</b>	<u><u>597,564</u></u>	<u><u>482,543</u></u>

**BLYTH STAR ENTERPRISES LIMITED**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**DETAILED ANALYSIS OF INCOME AND EXPENDITURE**  
**YEAR ENDED 31ST MARCH 2021**

**DAY ACTIVITIES AND WOODWORK**

	<u>Woodwork</u>	<u>Day</u> <u>Activities</u>	<u>Total</u>	<u>2020</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
<b><u>TRADING INCOME</u></b>				
Sales	5,708	277	5,985	10,692
Cost of Sales	6,525	102	6,627	5,854
Net Trading Profit	(817)	175	(642)	4,838
<b><u>OTHER INCOME</u></b>				
Grants	7,956	102	8,058	7,726
Release from Grant Reserve	-	1,447	1,447	1,834
Donations	-	-	-	5,575
Care Management	60,899	131,878	192,777	203,496
Client Contributions	-	-	-	165
	<u>68,038</u>	<u>133,602</u>	<u>201,640</u>	<u>223,634</u>
<b><u>EXPENDITURE</u></b>				
Wages	35,493	67,357	102,850	135,900
Staff Pensions	347	1,564	1,911	2,059
Recruitment Expenses	-	49	49	163
Celebrations	2	-	2	127
Outings	-	-	-	165
Activity Group	-	25	25	-
Cleaning Materials	12	761	773	1,329
Protective Clothing	77	28	105	296
Training	150	-	150	1,667
Food and Provisions	-	1,508	1,508	3,445
Rent and Rates	-	20,552	20,552	19,405
Management Charge	6,540	-	6,540	6,540
Heat and Light	-	4,951	4,951	8,070
Motor and Travel Expenses	5,313	90	5,403	7,082
Volunteer Expenses	-	-	-	49
Printing Postage and Stationery	6	956	962	1,079
Telephone and Internet	672	1,574	2,246	2,642
TV Costs	-	120	120	103
Repairs and Renewals	1,828	1,376	3,204	14,465
Equipment Hire and Maintenance	2,239	898	3,137	1,457
Subscriptions	-	180	180	175
Health and Safety	13	41	54	873
Sundries	-	-	-	113
Depreciation	-	1,771	1,771	2,876
	<u>52,692</u>	<u>103,801</u>	<u>156,493</u>	<u>210,080</u>
<b>SURPLUS FOR YEAR</b>	<u>15,346</u>	<u>29,801</u>	<u>45,147</u>	<u>13,554</u>

**BLYTH STAR ENTERPRISES LIMITED**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**DETAILED ANALYSIS OF INCOME AND EXPENDITURE**  
**YEAR ENDED 31ST MARCH 2021**

**STAKEFORD NURSERIES PROJECT**

	<u>2021</u>		<u>2020</u>	
	£	£	£	£
<b><u>INCOME</u></b>				
Sales		36,038		42,636
<b><u>COST OF SALES</u></b>				
Opening Stock	5,033		2,307	
Purchases	4,782		12,360	
	<u>9,815</u>		<u>14,667</u>	
Closing Stock	<u>2,750</u>		<u>5,033</u>	
		<u>7,065</u>		<u>9,634</u>
		28,973		33,002
<b><u>OTHER INCOME</u></b>				
Donations and Gift Aid	750		6	
Grants	19,279		28,793	
Release from Grant Reserve	20,218		13,849	
Care Management	119,339		129,134	
Client Contributions	-		286	
Sundry Income	-		28	
		<u>159,586</u>		<u>172,096</u>
		188,559		205,098
<b><u>EXPENDITURE</u></b>				
Wages	140,394		144,096	
Staff Pension	2,054		2,299	
Recruitment Expenses	102		195	
Celebrations	270		153	
Outings	-		642	
Activity Group	328		-	
Cleaning Materials	3,467		3,010	
Protective Clothing	646		1,087	
Training	2,292		580	
Food Provisions	-		626	
Rent and Rates	1,521		1,512	
Heat and Light	2,350		2,350	
Motor and Travel Expenses	11,914		17,479	
Volunteer Expenses	25		-	
Advertising and Promotions	-		272	
Printing Postage and Stationery	199		222	
Telephone	1,532		1,272	
TV Costs	157		-	
Repairs and Renewals	6,404		19,080	
Equipment Hire and Maintenance	878		921	
Consultancy, Legal and Professional Fees	126		-	
Insurance	4,830		4,706	
Subscriptions	1,376		952	
Bank Charges & Interest	501		65	
Hire Purchase Interest	527		632	
Health and Safety	65		473	
Bad Debts	-		400	
Depreciation	24,012		16,724	
Irrecoverable Input Vat	<u>2,483</u>		<u>8,645</u>	
		208,453		228,393
<b>DEFICIT FOR YEAR</b>		<u>(19,894)</u>		<u>(23,295)</u>

**BLYTH STAR ENTERPRISES LIMITED**  
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**DETAILED ANALYSIS OF INCOME AND EXPENDITURE**  
**YEAR ENDED 31ST MARCH 2021**

**CENTRAL SERVICES**

	<u>2021</u>		<u>2020</u>	
	£	£	£	£
<b><u>INCOME</u></b>				
Sales		-		-
<i>Other Income:</i>				
Management Charges		866		1,041
Grants		1,660		16,220
Local Authority Grant		25,000		-
Release from Grant Reserve		11,675		9,967
Donations and Gift Aid		1,782		4,176
Miscellaneous Income		26		98
Profit on Sale of Assets		-		1,208
Bank Interest Received		343		748
		<u>41,352</u>		<u>33,458</u>
<b><u>EXPENDITURE</u></b>				
Wages	319,125		298,315	
Staff Pension	6,494		5,883	
Recruitment Expenses	49		150	
Staff Gifts	-		3,517	
Practice Teacher	225		-	
Cleaning Materials	6		59	
Celebrations	3,836		564	
Training	2,106		3,525	
Conference Costs	-		114	
Entertaining	36		401	
Food and Provisions	-		95	
Rent, Rates and Water	13,356		13,138	
Motor and Travel Expenses	803		(25)	
Advertising and Promotions	561		481	
Printing Postage and Stationery	4,560		3,834	
Telephone and Internet	3,275		3,062	
Audit and Accountancy	21,995		20,580	
Consultancy, Legal and Professional Fees	14,140		12,634	
Repairs and Renewals	6,971		8,035	
Donation	230		100	
Insurance	7,232		7,111	
Subscriptions	359		342	
Bank Charges and Interest	1,424		1,821	
Mortgage Interest	-		3,857	
Health and Safety	470		53	
Sundry Expenses	34		54	
Project Support	25,000		-	
Depreciation	29,153		20,469	
Irrecoverable Input Vat	15,701		25,066	
		<u>477,141</u>		<u>433,235</u>
<b>DEFICIT FOR YEAR</b>		<u>(435,789)</u>		<u>(399,777)</u>

**BLYTH STAR ENTERPRISES LIMITED**  
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**DETAILED ANALYSIS OF INCOME AND EXPENDITURE**  
**YEAR ENDED 31ST MARCH 2021**

**MISCELLANEOUS PROJECTS**

	<u>Lionhearts/ Berwick</u>	<u>Covid 19</u>	<u>2021</u>	<u>2020</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
<b><u>OTHER INCOME</u></b>				
Care Management	45,471	-	45,471	40,802
Grants	19,773	28,101	47,874	22,000
Release from Grant Reserve	82	890	972	107
Donations	-	9,198	9,198	442
	<u>65,326</u>	<u>38,189</u>	<u>103,515</u>	<u>63,351</u>
<b><u>EXPENDITURE</u></b>				
Wages	38,589	27,842	66,431	26,140
Staff Pensions	621	-	621	392
Recruitment Expenses	50	-	50	105
Training	338	3	341	264
Food and Provisions	-	5,355	5,355	1,887
Activity Group	3,760	-	3,760	9,145
Cleaning Materials	36	635	671	-
Protective Clothing	-	77	77	23
Motor and Travelling	15,215	812	16,027	15,583
Advertising & Promotions	-	-	-	240
Postage and Stationery	147	-	147	43
Telephone	729	-	729	778
Consultancy, Legal and Professional Fees	-	-	-	1,196
Repairs and Renewals	1,207	881	2,088	3,499
Equipment Hire and Maintenance	158	-	158	62
Health & Safety	24	9,314	9,338	322
Depreciation	82	890	972	504
	<u>60,956</u>	<u>45,809</u>	<u>106,765</u>	<u>60,183</u>
<b>(DEFICIT) / SURPLUS FOR YEAR</b>	<u>4,370</u>	<u>(7,620)</u>	<u>(3,250)</u>	<u>3,168</u>