



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 2022

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 2022

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 2022 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 - Mr Tim Chrisp JP

In my report last year, I wrote that 2021 had been a year marked by considerable change and challenge. Any cautious optimism we had that 2022 would be a more stable domestic and global environment appears to have been misplaced. As I write a key cross party priority is attempting to address the cost of living crisis and globally, the war in Ukraine and COVID continues to negatively influence many aspects of our lives. As the impact of COVID slowly diminishes we are left with its legacy of mental health issues, staff shortages, delays to some of our key initiatives and the absence of any effective response from the government to the underfunding of social care. The response of colleagues had been magnificent in 2020-21; the response in 2021-22 equally so, despite the residual exhaustion from the first year, the acute discomfort of working in PPE and the stressful lack of social contact. Our deepest gratitude goes to everyone involved, even though no simple thank you is an adequate recognition of their dedication.

One ongoing positive of the pandemic that has become even stronger has been the greater collaboration between Blyth Star Enterprises, our health and social care partners and the wider community. It is to their enormous credit and despite unrelenting pressures to maintain quality services, our fantastic staff, volunteers and supportive commissioners again succeeded in creating significant change in service delivery and improving our impact. The work of our teams delivering day and living support services went to extraordinary lengths to keep our residents and service users safe, responding calmly and determinedly to each new challenge - from waves of national or service lockdown, to the "pingdemic" right through to compulsory vaccinations. In this they were ably supported by our central services team ensuring the continued smooth running of the essential business processes of the organisation.

Our financial strategy has continued to both enable the survival of and protect the future of the charity. I must again give credit to all those with budget responsibilities for the careful management of our expenditure and the maximisation of income generating opportunities that have meant we have not had to access financial reserves. In spite of ever-changing times, we have again finished the year in a stronger financial position than forecast.

Our committed Board continues to be reviewed regularly and although the majority of meetings have once again 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 set by the Charity Commission, Companies House and our local authority commissioners. I believe Blyth Star Enterprises has evolved a more supportive, reflective and respectful ethos that accepts we have no monopoly on wisdom and expertise and that we have at least as much to learn as to offer.

After another turbulent year, we must again look to the future and continue to be optimistic about our direction. We remain focused on our plans to continue to revive and thrive as we navigate adverse times. Meeting the needs of our service users and delivering person-centred care will remain at the heart of all we do. Despite the continued uncertainty over the longer-term impact of Covid-19, we have remained steadfast over the last year and we will continue to adapt, plan and invest in developing our services for the future.

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Chairman's Statement - Mr Tim Chrisp JP (continued)

This year marked the final full year that Gordon Moore MBE acted as Chief Executive having been instrumental in establishing the organisation back in 1987. We extend our profound thanks for his personal commitment to our work over this considerable time and the fact we can look to the future with such confidence and positivity is in no small part down to his input and influence. It just remains for me to thank all those whose hard work is fundamental to the success of the charity, namely 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.

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.

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Our Purposes and Activities *(continued)*

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.

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, sheltered work, 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.

BLYTH STAR ENTERPRISES LIMITED
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REPORT OF THE TRUSTEES – YEAR ENDED 31ST MARCH 2022

Review of Activities

Continuing to Provide the Best Quality of Care

Organisational Impact

In yet another year that has held many challenges and financial pressures for social care providers, 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**, consisting of Community Residential Rehabilitation and Outreach and **Day Services** comprising of Meaningful Activities, Sheltered Work, Training and Employment Training.

Living Support Services - Mrs Susan Mosey, Manager

During 2021-2022 Living Support Services staff and service users were adapting to more relaxed measures relating to COVID-19. Although the advice for the general public and other sector organisations were far more relaxed, the guidance for social care staff necessitated the continued wearing of PPE and the following of enhanced infection control measures.

As part of the National Testing Programme, daily lateral flow testing was rolled out across the organisation and reduced to twice weekly at the beginning of the year. Any staff testing positive were required to self-isolate at home until they presented with 2 negative tests. All staff remained on full pay during this practice and were not disadvantaged financially as a result. This did however have an impact on the delivery of both our Community Residential Rehabilitation and Outreach Services, fortunately we had a healthy bank of staff to call and as a result any disruption was kept to a minimum.

In line with the experience of the entire Health and Social Care sector our Living Support Services in particular struggled to recruit new staff this being despite various incentives promoted throughout our recruitment drives. Unusually for the sector Blyth Star Enterprises offers an employer pension scheme, has consistently offered pay rates above the National Minimum Wage and National Living Wage and recently signed up to become a Living Wage Foundation Employer.

All of the apartments within our Custom House Community Residential Rehabilitation Facility remained occupied during the year although there was a small turnover of tenants. The four new apartments in our Old Chandlery facility were completed to a very high standard and ready to accept new tenants. 2 apartments were occupied almost immediately and the waiting list of referrals began to grow. Unfortunately due to unforeseen issues with their regulator, the Registered Provider for the building was unable to complete the necessary tenancies immediately and as a consequence we were unable to claim housing benefit for a period.

Our Outreach Services continue to grow in line with demand the pace of which is only limited by our ability to recruit. We purchased a second property on Woodbine Terrace in Blyth and a suitable service user was identified to occupy the property. Our existing property on the same street remained occupied throughout the year.

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 is precisely why we provide sheltered work environments and seek to make these as real and empowering as possible.

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Review of Activities (continued)

Day Services (continued)

We presently have approximately 130 people using these services following the pandemic, of which 66% are under the age of 40 and many of whom may require our support for the foreseeable future. This long term service therefore needs to remain relevant, interesting, challenging and sustainable.

Woodfuel Centre - Mr Neil Hedley, Manager

All service user sessions have reverted back to full occupancy following the Pandemic and a steady stream of new referrals continue to be received.

A staff member from our Stakeford Nursery has become a full time member at the woodfuel centre to help cover driving and delivery duties. A further full time staff member was recruited to back fill the departure of another employee which has increased productivity within the factory. This winter period has seen an increase in sales, the best to date, due primarily to the quality of our product, an increase new purchase customers and reliability of our delivery service. We have revamped our log storage within the factory to make it more efficient and to make access easier and this allows for a better method for drying the product. Our new purpose built log grab has assisted in the transporting of logs during the cutting process and can carry the timber more safely and efficiently than the previous method we employed.

A hopefully soon to be neighbour company, British Volt, have asked us to be involved with the intake and processing of their felled trees from their proposed new factory site in Cambois. The purpose of this joint venture, being the establishment of a time limited log bank, for the use those in need in the local community. The local area is one of high deprivation and it is hoped that this initiative will help the local community by providing seasoned wood fuel to those suffering fuel poverty, financial hardship, chronic ill health, disability or isolation, or to those who have difficulty obtaining or handling logs due to advanced age. Woodfuel have continued to be the sole supplier to Pearson's of Dunns for all their kindling needs and have had a long lasting relationship.

The woodwork department has been involved with 2 local schools during the year helping with the re-instating of their outdoor areas with new play equipment, sitting areas and mud kitchens. This was well received from both schools and our service users enjoyed making and assembling the installations at the projects both of which were well covered by the local press.

The department has continued to make log stores in conjunction with the woodfuel centre and now the service users are able to complete the stores from start to finish under supervision but without assistance. The department was also busy making up parts for bird boxes to give to the Blyth Community Gardens Project for them to distribute to local arts projects and schools for them to assemble and install on Crofton Heap. The Eco Shed has made good progress and sits well on the garden plot at Sleekburn, where one of the full time members of staff in woodfuel has developed the land ready for planting.

Horticulture / Stakeford Nurseries - Mr Daniel Hedley, Manager

This year has seen Stakeford Nurseries continue to work in the community on projects for East Bedlington Parish Council (EBPC), the Port of Blyth, GEOS group, BeST and a local scout group. Our service users participated in activities ranging from design, plant production, formative planting both on site and in the community and grounds maintenance tasks both domestic and commercially. The planter designs for EBPC were themed in commemoration of the Queen's Platinum jubilee, something our service users took great pride in. Nursery service users also got involved with a project helping to establish a forest school for Warkworth Primary school by planting native trees in the area working alongside our woodwork department. Another joint venture between the nurseries and woodwork, this time involving the Woodfuel Centre too, was a project for "The Friends of Crofton Field". The nursery also grew a range of plants for a community flowerbed a project that involved lots of other local organisations.

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Review of Activities (continued)

Horticulture / Stakeford Nurseries - Mr Daniel Hedley, Manager (continued)

During the winter of 2021 we made the decision to demolish the old wooden greenhouse that was formerly the organic department. This had not been in our use for some time due to concerns we had over the safety of the structure. We employed an external contractor to carry out the works. The work was carried out on time and to the agreed costs. This has now left us with a large area on site to be developed, plans for which are yet to be finalised. Our retail department popularity has continued to grow and to develop. To improve what we are able to offer in terms of retail training as well as customer experience, we have installed a large display fridge. We are also in the process of building a small greenhouse in the retail area which we will use to house “pick your own” peppers, tomatoes and cucumbers etc.

In early spring 2022 we were approached by Whitehouse Farm and they have become our latest commercial customer and supporter of our work. We have produced their hanging baskets and landscaped areas including ground preparation for grass, planting of hedges and decorative planting too. During COVID-19 we were not able to provide our usual training opportunities for our service users however this has since returned to normal. All individual service user training reviews are under way and development plans are being discussed. Our own service user garden on site has also been developed. We have increased our outdoor seating areas and installed shade and shelter areas for break times outside. The area is designed to allow service users to take ownership of an area of the nursery, develop transferable skills they can use at home and an opportunity to be creative in design and planning a garden.

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.

One of our over winter projects was to install new irrigation systems. This was carried out on the indoor raised beds for crop production as well as an overhead system for hanging basket production. We involved our service users in the installation process and have taught them why we set it up and how to use the new system. Despite us having to increase our costs for the organic products we grow, we have again maintained our customer base. In order to keep up with production in this area we purchased a portable heater for the organic greenhouse which has proven very useful in allowing us to utilise new areas of the nursery for this work.

The Roots to Recovery grant funding allowed us to purchase a trailer which arrived towards the end of summer 2021. This has proven to be an excellent addition to our vehicle operation. We have been able to transport machinery to work areas and transport large amounts of shrubs meaning we were also able to carry out types of work in the community that would once have been beyond our capacity. We continued to advertise for the senior support worker positions to run the Roots to Recovery Project. We found 2 successful candidates for the roles, as well as a new support worker for the nursery in the process.

The Steamboat Day Service - Mrs Judi Gray, Manager

The Steamboat day service continues to provide vital day care and offer meaningful activities to an often isolated and vulnerable client group, the service presently supports around 40 service users across the departments. The service continues to provide a fairly a specialist social care service that differs from our sheltered work and vocational training services. It is popular with Care Managers and provides an important mental health wellbeing maintenance service to those with long-term problems.

Discussions held during and at the end of COVID-19 with the staff team and those who use and refer to the service are helping to redefine the offer based upon the needs and wishes of those attending on a regular basis. This has been assisted by and the transition made easier by a significant turnover of long serving staff.

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Review of Activities (continued)

Lionhearts - Mrs Anne Marie Lister - Manager

The Berwick day service group sadly came to an end in April 22 due to the big lottery funding running out. Unfortunately the service was unsustainable as the Local Authority were unable to fund referrals. However the positive outcome is the group still meet up on a Friday at the Berwick Visitors Centre where they are working on developing their art skills. The group have now linked up with JAGART82, the proprietor of which is helping them with their art work and in addition the group also meet up at different places in Berwick on a Sunday to paint.

The Alnwick day service is now only running over 2 days, Wednesday and Thursday. The Monday walking group is now on a Thursday, incorporated in the mixed group, and the Tuesday art group is again a mixed group now taking place on a Wednesday. The aforementioned is due to various reasons such as COVID-19, no referrals being received primarily due to other groups setting up which are offered free via Social Prescribing, services users have also been subject to financial assessments which have concluded that they have to contribute or pay for the service, which unfortunately they don't want to as we are unable provide transport due to the cost involved. The men's group on a Thursday is now a mixed group. This group was originally supported with the grant money from the Big Lottery which came to an end in April 22.

We have received various grants to help with retaining the art therapy tutor over the last year up to April 22. This grant money included money to hold an art exhibition which service users from both Alnwick and Berwick displayed their art work and photographs. The first exhibition was at The Berwick Visitors Centre and lasted for 2 weeks. Some of the art work was sold to people who were on holiday from Yorkshire and London. The money went back into purchasing art materials for both groups. The second exhibition was held for one day at The Costello Centre in Alnwick. The ladies still continue to do art on a Wednesday even though we don't now have a art tutor. In total we have 7 people attend our Wednesday group and 8 attend the Thursday group. We have had only 1 new referral over the last year which we can attribute to the same reasons as the Berwick locality.

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. The delivery of the service developments to be funded from the successful Big Lottery bid in 2019 was again severely affected by COVID-19. In agreement with the Big Lottery and in the spirit of the original application, the team continued to develop a rural outreach service to meet identified need. This outreach service is slowly developing and we have 7 contracts in total covering Amble, Alnwick and Powburn areas. These contracts range from 1 hour to 2 hours support per person.

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 **87.0%** (2021: 81.4%) of the Charity's total income.

Expenditure

Expenditure only increased slightly compared to the previous year primarily due to careful management of budgets.

BLYTH STAR ENTERPRISES LIMITED
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Financial Review *(continued)*

Statement of Financial Position

Our balance sheet continues to grow stronger with total reserves of **£1,820,612** (2021: £1,466,625) primarily unrestricted in nature.

We invested **£385,827** in capital assets during the year mainly in our freehold property and plant & equipment. 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 **£387,811** (2021: £717,497) with the reduction being attributable to lower cash balances due to grant income being spent and an increase in year end creditors due to the early settlement of our Social Enterprise Investment Fund (SEIF) Loan.

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.

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.

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REPORT OF THE TRUSTEES – YEAR ENDED 31ST MARCH 2022

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

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 2022 unrestricted reserves were **£1,725,404** (2021 : £1,274,980) and six months running costs amounted to **£901,055** (2021: £859,439) the Trustees are therefore pleased to report that unrestricted reserves exceed the minimum target by **£824,439** (2021 : £415,541).

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 have implemented their plan for unrestricted surpluses in this and future years to be extended to six months operating cost. 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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REPORT OF THE TRUSTEES – YEAR ENDED 31ST MARCH 2022

Reference and Administrative Details

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

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

Key Management Personnel Blyth Star Enterprises Limited: Management

Chief Executive:	Ms J. Dixon
Consultant:	G. Moore MBE

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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.

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REPORT OF THE TRUSTEES – YEAR ENDED 31ST MARCH 2022

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 2022

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 14th December 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 2022

OPINION

We have audited the financial statements of Blyth Star Enterprises Limited (the 'charitable company') for the year ended 31st March 2022 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 2022 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
(A COMPANY LIMITED BY GUARANTEE)
INDEPENDENT AUDITORS REPORT TO THE TRUSTEES
OF BLYTH STAR ENTERPRISES LIMITED
YEAR ENDED 31ST MARCH 2022

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 2022

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 2022

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 2022

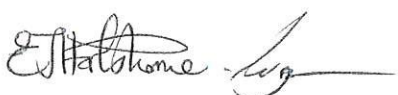
AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS *(continued)*

- 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

14th December 2022

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME
AND EXPENDITURE ACCOUNT) - YEAR ENDED 31ST MARCH 2022

	<u>Note</u>	<u>Unrestricted Funds £</u>	<u>Restricted Funds £</u>	<u>Revaluation Reserve £</u>	<u>2022 Total £</u>	<u>2021 Total £</u>
INCOME:						
Donations and Legacies	3	1,990	266,304	-	268,294	358,063
Income from Other Trading Activities	4	59,230	-	-	59,230	42,023
Investment Income	5	61	-	-	61	343
Income from charitable activities	6	1,828,512	-	-	1,828,512	1,700,189
TOTAL INCOME		1,889,793	266,304	-	2,156,097	2,100,618
EXPENDITURE:						
Costs of Raising Funds:						
Trading Operations	7	17,827	638	-	18,465	13,692
Expenditure on Charitable Activities	8	1,683,785	99,860	-	1,783,645	1,705,185
TOTAL EXPENDITURE		1,701,612	100,498	-	1,802,110	1,718,877
NET INCOME AND NET MOVEMENT IN FUNDS FOR THE YEAR		188,181	165,806	-	353,987	381,741
RECONCILIATION OF FUNDS						
Transfer Between Funds		262,243	(262,243)	-	-	-
Total Funds Brought Forward		1,274,980	173,536	18,109	1,466,625	1,084,884
TOTAL FUNDS CARRIED FORWARD		1,725,404	77,099	18,109	1,820,612	1,466,625

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.

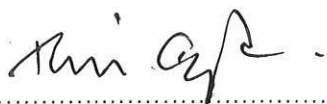
The notes on pages 23 to 37 form part of these financial statements

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF FINANCIAL POSITION AS AT 31ST MARCH 2022

	<u>Note</u>	<u>2022</u>	<u>2021</u>
		<u>£</u>	<u>£</u>
FIXED ASSETS			
Tangible Assets	12	1,678,008	1,349,233
CURRENT ASSETS			
Stocks	13	10,457	3,651
Debtors	14	301,037	112,069
Bank and Cash Balances		<u>527,540</u>	<u>704,450</u>
		839,034	820,170
CREDITORS - AMOUNTS DUE WITHIN ONE YEAR	15	<u>451,223</u>	<u>102,673</u>
NET CURRENT ASSETS		387,811	717,497
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>2,065,819</u>	<u>2,066,730</u>
CREDITORS - AMOUNTS DUE AFTER ONE YEAR	15	245,207	600,105
NET ASSETS		<u>1,820,612</u>	<u>1,466,625</u>
Unrestricted Funds	20	1,725,404	1,274,980
Restricted Funds	20	77,099	173,536
Revaluation Reserve	20	18,109	18,109
TOTAL FUNDS		<u>1,820,612</u>	<u>1,466,625</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 14th December 2022 and are signed on their behalf by:



.....
T. P. CHRISP
Chairman

Company Registration Number 02152943

The notes on pages 23 to 37 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 2022

	<u>Note</u>	<u>2022</u> <u>£</u>	<u>2021</u> <u>£</u>
Cash generated by operating activities	21	<u>238,718</u>	<u>577,543</u>
Cash flows from investing activities			
Interest received		61	343
Purchase of tangible fixed assets		(385,827)	(155,145)
Cash used in investing activities		<u>(385,766)</u>	<u>(154,802)</u>
Cash flows from financing activities			
Repayment of borrowings		(29,862)	(17,630)
Cash used in financing activities		<u>(29,862)</u>	<u>(17,630)</u>
Increase / (decrease) in cash and cash equivalents in the year		(176,910)	405,111
Cash and cash equivalents at 31st March 2021		704,450	299,339
Total cash and cash equivalents at 31st March 2022		<u>527,540</u>	<u>704,450</u>

The notes on pages 23 to 37 form part of these financial statements

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS - YEAR ENDED 31ST MARCH 2022

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.

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS - YEAR ENDED 31ST MARCH 2022

1 ACCOUNTING POLICIES *(continued)*

d) 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.

e) 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.

f) 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.

g) 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 2022

1 ACCOUNTING POLICIES *(continued)*

h) 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:-

	<u>%</u>	
Motor Vehicles	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

i) Stocks

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

j) Debtors

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

k) 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.

l) 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.

m) 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.

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS - YEAR ENDED 31ST MARCH 2022

1 ACCOUNTING POLICIES *(continued)*

n) 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.

o) 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>2022</u> <u>Total</u>	<u>2021</u> <u>Total</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
<i>Donations:</i>				
Residential Service/Living Support	180	-	180	30
Day Activities and Woodwork	100	-	100	-
Nursery	58	-	58	750
Central Services	1,652	-	1,652	1,782
Miscellaneous Projects	-	-	-	9,198
	<u>1,990</u>	<u>-</u>	<u>1,990</u>	<u>11,760</u>
<i>Grants Receivable:</i>	<u>-</u>	<u>266,304</u>	<u>266,304</u>	<u>346,303</u>
TOTAL INCOME	<u>1,990</u>	<u>266,304</u>	<u>268,294</u>	<u>358,063</u>

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

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS - YEAR ENDED 31ST MARCH 2022

3 DONATIONS AND LEGACIES (continued)

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

	<u>£</u>
The Clothworkers Foundation	25,000
The Albert Hunt Trust	25,000
The Bradbury Foundation	50,000
The Beatrice Laing Trust	10,000
The Edward Gostling Foundation	25,000
The Wolfson Foundation	44,000
The Bernard Sunley Foundation	10,000
The EC Graham Belford Charitable Settlement	5,000
The Big Lottery Community Fund	39,250
The Ridley Family Settlement	5,000
The William Leach Foundation	6,000
The Rothley Trust	1,250
The William Webster Charitable Trust	3,000
The David Solomons Charitable Trust	1,000
The Community Foundation Ringtons Fund	3,925
Northumberland County Council	2,000
Northumberland County Council	4,930
Northumberland County Council	575
The Sobell Foundation	2,500
Northumberland County Council	2,874
	<u>266,304</u>

4 INCOME FROM OTHER TRADING ACTIVITIES

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2022</u> <u>Total</u>	<u>2021</u> <u>Total</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
<i>Income Derived from Commercial Operations:</i>				
Day Activities and Woodwork	11,816	-	11,816	5,985
Nursery	47,414	-	47,414	36,038
	<u>59,230</u>	<u>-</u>	<u>59,230</u>	<u>42,023</u>

5 INVESTMENT INCOME

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2022</u> <u>Total</u>	<u>2021</u> <u>Total</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
<i>Bank Interest Received:</i>				
Central Services	61	-	61	343

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS - YEAR ENDED 31ST MARCH 2022

6 INCOME FROM CHARITABLE ACTIVITIES

	<u>Unrestricted</u> £	<u>Restricted</u> £	<u>2022</u> <u>Total</u> £	<u>2021</u> <u>Total</u> £
PROVISION OF CLIENT SERVICES				
<i>Care Management:</i>				
Residential Service/Living Support	1,300,608	-	1,300,608	1,223,208
Day Activities and Woodwork	209,393	-	209,393	192,777
Nursery	154,613	-	154,613	119,339
Central	660	-	660	-
Miscellaneous Projects	55,013	-	55,013	45,471
<i>Rents and Housing Benefit:</i>				
Residential Service/Living Support	107,249	-	107,249	111,382
	<u>1,827,536</u>	<u>-</u>	<u>1,827,536</u>	<u>1,692,177</u>
OTHER CLIENT RELATED INCOME				
<i>Management Charges Income:</i>				
Central Services	662	-	662	866
<i>Students:</i>				
Residential Service/Living Support	100	-	100	-
<i>Insurance Claim</i>				
Residential Service/Living Support	-	-	-	7,120
<i>Miscellaneous Income:</i>				
Day Activities and Woodwork	17	-	17	-
Central Services	197	-	197	26
	<u>976</u>	<u>-</u>	<u>976</u>	<u>8,012</u>
TOTAL INCOME	<u>1,828,512</u>	<u>-</u>	<u>1,828,512</u>	<u>1,700,189</u>

7 COST OF RAISING FUNDS - TRADING OPERATIONS

	<u>Unrestricted</u> £	<u>Restricted</u> £	<u>2022</u> <u>Total</u> £	<u>2021</u> <u>Total</u> £
<i>Day Activities and Woodwork:</i>				
Purchases	9,293	638	9,931	6,627
Closing Stock	(3,503)	-	(3,503)	-
	<u>5,790</u>	<u>638</u>	<u>6,428</u>	<u>6,627</u>
<i>Nursery:</i>				
Opening Stock	2,750	-	2,750	5,033
Purchases	12,790	-	12,790	4,782
Closing Stock	(3,503)	-	(3,503)	(2,750)
	<u>12,037</u>	<u>-</u>	<u>12,037</u>	<u>7,065</u>
TOTAL COST OF RAISING FUNDS	<u>17,827</u>	<u>638</u>	<u>18,465</u>	<u>13,692</u>

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS - YEAR ENDED 31ST MARCH 2022

8 EXPENDITURE ON CHARITABLE ACTIVITIES

	Residential Service				Day Activities and Woodwork				Nursery				Central Services				Other Projects				Day Activities and Woodwork				Residential Service				Nursery				Central Services				Other Projects				2021 Total			
	Unrestricted	Restricted	£	£	Unrestricted	Restricted	£	£	Unrestricted	Restricted	£	£	Unrestricted	Restricted	£	£	Unrestricted	Restricted	£	£	Unrestricted	Restricted	£	£	Unrestricted	Restricted	£	£	Unrestricted	Restricted	£	£	Unrestricted	Restricted	£	£								
Property Costs																																												
Rent & Rates	23,223	-	22,424	-	1,704	600	13,811	-	-	-	-	61,762	23,712	-	20,552	-	1,521	-	13,356	-	-	-	-	-	59,141	-	-	-	-	-	-	-	-	-	-	59,141	-							
Light & Heat	11,729	-	8,548	-	2,350	-	-	-	-	-	-	22,627	12,409	-	4,951	-	2,350	-	-	-	-	-	-	-	19,710	-	-	-	-	-	-	-	-	-	-	19,710	-							
Repairs and Maintenance	19,144	-	4,632	1,118	12,417	-	5,892	-	-	-	312	43,515	22,449	-	6,341	-	7,282	-	6,971	-	2,246	-	2,246	-	45,289	-	-	-	-	-	-	-	-	-	-	45,289	-							
Cleaning	2,513	-	825	-	3,529	-	12	-	-	-	28	6,907	1,914	-	773	-	3,467	-	6	-	671	-	671	-	6,831	-	-	-	-	-	-	-	-	-	-	6,831	-							
Insurance	16,363	-	3,778	-	5,029	-	910	-	-	-	-	26,080	11,425	-	-	-	4,830	-	7,232	-	-	-	-	23,487	-	-	-	-	-	-	-	-	-	-	-	23,487	-							
	72,972	-	40,207	1,118	25,029	600	20,625	-	-	-	340	160,891	71,909	-	32,617	-	19,450	-	27,565	-	2,917	-	2,917	-	154,458	-	-	-	-	-	-	-	-	-	-	154,458	-							
Client Costs																																												
Holidays, Outings and Celebrations	541	-	113	-	-	-	3,555	-	-	-	-	4,209	95	-	2	-	270	-	3,836	-	-	-	-	4,203	-	-	-	-	-	-	-	-	-	-	-	4,203	-							
Activity Group	71	-	-	-	-	-	-	-	-	-	11,138	11,209	-	-	25	-	328	-	-	-	3,760	-	3,760	-	4,113	-	-	-	-	-	-	-	-	-	-	4,113	-							
Consumables	-	-	-	-	-	-	-	-	-	-	-	3,462	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-								
Food and Provisions	8,636	-	5,141	-	591	-	113	-	-	-	1,291	15,772	8,756	-	1,508	-	-	-	-	-	5,355	-	5,355	-	15,619	-	-	-	-	-	-	-	-	-	-	15,619	-							
Social Training Escort	3,140	-	-	-	-	-	-	-	-	-	-	3,140	800	-	-	-	-	-	-	-	-	-	-	800	-	-	-	-	-	-	-	-	-	-	-	800	-							
Wages	563,653	10,740	115,013	-	131,676	16,197	-	-	-	-	-	837,279	528,055	-	104,761	-	142,448	-	-	-	-	-	-	775,264	-	-	-	-	-	-	-	-	-	-	-	775,264	-							
Volunteer Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	25	-	-	-	-	-	-	25	-	-	-	-	-	-	-	-	-	-	25	-								
Motor and Travel	116,014	-	8,141	-	15,731	-	6,465	-	3,218	12,550	162,119	-	98,548	-	5,403	-	11,913	-	803	-	16,024	-	16,024	-	132,691	-	-	-	-	-	-	-	-	-	132,691	-								
Protective Clothing	-	-	277	-	1,146	-	97	-	-	-	-	1,520	-	-	105	-	646	-	-	-	77	-	77	-	828	-	-	-	-	-	-	-	-	-	828	-								
	692,055	10,740	128,685	-	149,144	16,197	10,230	-	3,218	28,441	1,038,710	-	636,254	-	111,804	-	155,630	-	4,639	-	25,216	-	25,216	-	933,543	-	-	-	-	-	-	-	-	-	933,543	-								
Management and Administration																																												
Wages	-	-	-	-	-	-	305,775	-	48,272	39,555	393,602	-	-	-	-	-	-	-	325,619	-	67,052	-	67,052	-	392,671	-	-	-	-	-	-	-	-	-	-	392,671	-							
Staff Gifts	-	-	-	-	-	-	-	-	3,000	-	3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-								
Management Charge & Project Support	-	-	6,540	-	-	-	-	-	-	-	6,540	-	-	-	6,540	-	-	-	25,000	-	-	-	-	-	31,540	-	-	-	-	-	-	-	-	-	-	31,540	-							
Telephone and TV Costs	7,315	-	2,333	-	1,380	-	2,120	-	-	849	13,997	-	8,126	-	2,366	-	1,689	-	3,275	-	729	-	729	-	16,185	-	-	-	-	-	-	-	-	-	-	16,185	-							
Postage Printing and Stationery	1,936	-	1,162	-	106	-	3,293	-	-	20	6,517	-	2,476	-	962	-	199	-	4,560	-	147	-	147	-	8,344	-	-	-	-	-	-	-	-	-	8,344	-								
Advertising and Recruitment	1,641	-	197	-	1,299	-	858	-	50	-	4,045	-	866	-	49	-	102	-	610	-	50	-	50	-	1,677	-	-	-	-	-	-	-	-	-	1,677	-								
Practice Teacher	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	225	-	-	-	-	225	-	-	-	-	-	-	-	-	-	-	-	225	-								
Training	7,949	-	209	-	549	-	694	-	-	-	9,401	-	-	-	150	-	2,292	-	2,106	-	341	-	341	-	4,889	-	-	-	-	-	-	-	-	-	4,889	-								
Subscriptions and Donations	-	-	209	-	1,353	-	410	-	-	-	1,972	-	-	-	180	-	1,376	-	359	-	-	-	-	1,915	-	-	-	-	-	-	-	-	-	-	1,915	-								
Health and Safety	976	-	183	-	189	-	30	-	-	2,000	3,378	-	415	-	54	-	65	-	470	-	9,338	-	9,338	-	10,342	-	-	-	-	-	-	-	-	-	10,342	-								
Sundry Expenses	165	-	52	-	-	-	26	-	-	-	243	-	54	-	-	-	-	264	-	-	-	-	318	-	-	-	-	-	-	-	-	-	-	-	318	-								
Consultancy and Professional Fees	1,996	-	-	-	445	-	6,407	-	-	-	8,848	-	895	-	-	-	126	-	14,140	-	-	-	15,161	-	-	-	-	-	-	-	-	-	-	-	15,161	-								
Entertaining and Conference Costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	36	-	-	-	-	36	-	-	-	-	-	-	-	-	-	-	-	36	-								
Accountancy	-	-	-	-	-	-	14,259	-	-	-	14,259	-	-	-	-	-	-	15,945	-	-	-	-	15,945	-	-	-	-	-	-	-	-	-	-	-	15,945	-								
Governance Costs	-	-	-	-	-	-	6,250	-	-	-	6,250	-	-	-	-	-	-	6,050	-	-	-	-	6,050	-	-	-	-	-	-	-	-	-	-	-	6,050	-								
Irrecoverable Input Vat	-	-	-	-	6,812	-	15,014	-	-	-	21,826	-	-	-	-	-	2,483	-	15,701	-	-	-	18,184	-	-	-	-	-	-	-	-	-	-	-	18,184	-								
	21,978	-	10,885	-	12,133	-	355,136	-	51,322	42,424	493,878	-	12,832	-	10,301	-	8,332	-	414,360	-	77,657	-	77,657	-	523,482	-	-	-	-	-	-	-	-	-	523,482	-								
Finance Costs																																												
Bank Charges	-	-	-	-	634	-	1,532	-	-	-	2,166	-	-	-	-	-	501	-	1,424	-	-	-	-	1,925	-	-	-	-	-	-	-	-	-	-	-	1,925	-							
Bank Loan and Mortgage Interest	30,201	-	-	-	-	-	-	-	-	-	30,201	-	30,107	-	-	-	-	-	-	-	-	-	-	30,107	-	-	-	-	-	-	-	-	-	-	-	30,107	-							
Hire Purchase Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-								
Depreciation	5,581	-	-	-	24,778	-	26,693	-	-	-	57,052	-	5,235	-	1,771	-	24,012	-	29,153	-	972	-	972	-	61,143	-	-	-	-	-	-	-	-	-	61,143	-								
Bad Debts	-	-	756	-	(9)	-	-	-	-	-	747	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-								
	35,782	-	756	-	25,403	-	28,225	-	-	-	90,166	-	35,342	-	1,771	-	25,040	-	30,577	-	972	-	972	-	93,702	-	-	-	-	-	-	-	-	-	93,702	-								
TOTAL CHARITABLE COSTS	822,787	10,740	180,533	1,118	211,709	16,797	414,216	-	54,540	71,205	1,783,645	-	756,337	-	156,493	-	208,452	-	477,141	-	106,762	-	106,762	-	1,705,185	-	-	-	-	-	-	-	-	-	1,705,185	-								

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS - YEAR ENDED 31ST MARCH 2022

9 NET INCOME FOR THE YEAR

This is stated after charging:

	<u>2022</u> <u>Total</u> <u>£</u>	<u>2021</u> <u>Total</u> <u>£</u>
Audit	6,250	6,050
Depreciation	57,052	61,143
<i>Operating lease costs:</i>		
Motor vehicles	74,066	69,765
Property	49,053	44,209
Telephone equipment	1,490	1,490

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>2022</u> <u>Total</u> <u>£</u>	<u>2021</u> <u>Total</u> <u>£</u>
Residential Service	563,653	10,740	574,393	528,055
Day Activities and Woodwork	115,013	-	115,013	104,761
Nurseries	131,676	16,197	147,873	142,448
Central Services	305,775	-	305,775	325,619
Other Projects	48,272	39,555	87,827	67,052
	1,164,389	66,492	1,230,881	1,167,935

Staff costs include: Employers National Insurance costs of £87,817 (2021: £77,798) and a defined contribution pension charge of £21,385 (2021: £20,186).

One member of staff received emoluments in excess of £60,000 (2021: 1).

T. P. Chrisp received remuneration, including pension contributions and travel expenses, of £74,491 (2021: £72,485) 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 (2021: £nil) neither were they reimbursed expenses during the year (2021: £nil).

The key management personnel of the Charity comprise the trustees, the chief executive, Ms J. Dixon, the finance director/chairman, T. P. Chrisp, and a consultant, G. Moore MBE. The total employee benefits of the key management personnel were £162,575 (2021: £152,885).

11 STAFF NUMBERS

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

	<u>2022</u> <u>Number</u>	<u>2021</u> <u>Number</u>
Accommodation	34	32
Workshops and Day Services	16	16
Central Services	8	8
	58	56

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS - YEAR ENDED 31ST MARCH 2022

12 TANGIBLE FIXED ASSETS

	<u>Freehold Property</u>	<u>Motor Vehicles</u>	<u>Fixtures & Fittings</u>	<u>Plant & Equipment</u>	<u>Total</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
COST					
At 1st April 2021	1,173,020	106,266	16,275	503,046	1,798,607
Additions	352,976	-	6,537	26,314	385,827
Disposals	-	-	(700)	(22,964)	(23,664)
At 31st March 2022	1,525,996	106,266	22,112	506,396	2,160,770
DEPRECIATION					
At 1st April 2021	57,240	42,065	12,395	337,674	449,374
Disposals	-	-	(700)	(22,964)	(23,664)
Charge for year	10,814	16,051	967	29,220	57,052
At 31st March 2022	68,054	58,116	12,662	343,930	482,762
NET BOOK VALUE					
At 31st March 2022	1,457,942	48,150	9,450	162,466	1,678,008
At 31st March 2021	1,115,780	64,201	3,880	165,372	1,349,233

13 STOCKS

	<u>2022</u>	<u>2021</u>
	<u>£</u>	<u>£</u>
Nursery	3,503	2,751
Woodwork	6,054	-
Old Chandlery	900	900
	10,457	3,651

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS - YEAR ENDED 31ST MARCH 2022

14 DEBTORS

	<u>2022</u>	<u>2021</u>
	<u>£</u>	<u>£</u>
Trade Debtors	194,627	55,495
Prepayments and Accrued Income	61,047	30,260
The Woodfuel Centre CIC	44,854	19,820
Blyth Star Catering Services CIC	509	6,494
	<u>301,037</u>	<u>112,069</u>

15 CREDITORS

	<u>2022</u>	<u>2021</u>
	<u>£</u>	<u>£</u>
Amounts due within one year:-		
Mortgage	19,000	19,000
Bank Loans	336,309	11,800
Trade Creditors	34,176	20,590
Accruals and Deferred Income	37,882	28,510
Other Creditors	476	186
PAYE and NIC	22,410	22,144
Value Added Tax	970	443
	<u>451,223</u>	<u>102,673</u>

Amounts due after one and within two years:-

Mortgage	19,500	19,500
Bank Loans	-	12,000
	<u>19,500</u>	<u>31,500</u>

Amounts due after two and within five years:-

Mortgage	61,500	61,500
Bank Loans	-	37,200
	<u>61,500</u>	<u>98,700</u>

Amounts due after five years:-

Mortgage	164,207	182,844
Bank Loans	-	287,061
	<u>164,207</u>	<u>469,905</u>
	<u>245,207</u>	<u>600,105</u>

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

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS - YEAR ENDED 31ST MARCH 2022

16 COMMITMENTS UNDER OPERATING LEASES

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

	<u>2022</u>	<u>2021</u>
	<u>£</u>	<u>£</u>
Not later than one year	103,997	99,144
Later than 1 year and not later than 5 years	106,567	113,614
Later than 5 years	11,857	11,857
	<u>222,421</u>	<u>224,615</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	1,678,008	-	1,678,008
Current Assets	761,935	77,099	839,034
Current Liabilities	(337,449)	-	(337,449)
Non Current Liabilities	(358,981)	-	(358,981)
	<u>1,743,513</u>	<u>77,099</u>	<u>1,820,612</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	1,349,233	-	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>

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS - YEAR ENDED 31ST MARCH 2022

19 AUDITORS REMUNERATION

		<u>2022</u>	<u>2021</u>
		<u>£</u>	<u>£</u>
Auditors Remuneration:	As Auditors	6,300	6,050
	Accountancy	13,375	14,241
	Payroll Services	834	1,704
		<u>20,509</u>	<u>21,995</u>

20 STATEMENT OF FUNDS

	<u>Balance</u> <u>1st April</u> <u>2021</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>2022</u> <u>£</u>
Unrestricted Funds :					
<i>General</i>	1,274,980	262,243	1,889,793	(1,701,612)	1,725,404
Revaluation Reserve	18,109	-	-	-	18,109
Restricted Funds:					
<i>Capital Grants</i>					
The Hospital of God at Greatham	1,000	(1,000)	-	-	-
The RW Mann Charitable Trust	1,000	-	-	-	1,000
EDF Offshore Windfarm Trust	7,820	(7,210)	-	-	610
The Garfield Weston Foundation	10,654	(10,654)	-	-	-
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	(3,697)	-	-	303
The Clothworkers Foundation	-	(25,000)	25,000	-	-
The Albert Hunt Trust	-	(25,000)	25,000	-	-
The Bradbury Foundation	-	(50,000)	50,000	-	-
The Beatrice Laing Trust	-	(10,000)	10,000	-	-
The Edward Gostling Foundation	-	(25,000)	25,000	-	-
The Wolfson Foundation	-	(44,000)	44,000	-	-
The Bernard Sunley Foundation	-	(10,000)	10,000	-	-
The EC Graham Belford Charitable Settlement	-	-	5,000	-	5,000
	<u>94,474</u>	<u>(261,561)</u>	<u>194,000</u>	<u>-</u>	<u>26,913</u>

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS - YEAR ENDED 31ST MARCH 2022

20 STATEMENT OF FUNDS (continued)

	<u>Balance</u> <u>1st April</u> <u>2021</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>2022</u> <u>£</u>
Restricted Funds:					
<i>Revenue Grants</i>					
The Big Lottery Community Fund	19,625	-	39,250	(58,875)	-
The Ridley Family Settlement	4,000	-	-	(4,000)	-
Alnwick Town Council	850	-	-	(850)	-
The Community Foundation - Anonymous	5,668	-	-	(5,668)	-
The Co-op Community Foundation	4,919	(682)	-	(3,382)	855
The D'Oyly Carte Charitable Trust	4,000	-	-	(3,129)	871
The Coquet Fund	4,000	-	-	(4,000)	-
The Hadrian Trust	1,000	-	-	-	1,000
Nationwide Building Society Community Grants	25,000	-	-	(7,292)	17,708
The Bernard Sunley Foundation	10,000	-	-	-	10,000
The Ridley Family Settlement	-	-	5,000	-	5,000
The William Leach Foundation	-	-	6,000	-	6,000
The Rothley Trust	-	-	1,250	-	1,250
The William Webster Charitable Trust	-	-	3,000	-	3,000
The David Solomons Charitable Trust	-	-	1,000	-	1,000
The Community Foundation Ringtons Fund	-	-	3,925	(2,923)	1,002
Northumberland County Council	-	-	2,000	(2,000)	-
Northumberland County Council	-	-	4,930	(4,930)	-
Northumberland County Council	-	-	575	(575)	-
The Sobell Foundation	-	-	2,500	-	2,500
Northumberland County Council	-	-	2,874	(2,874)	-
	<u>79,062</u>	<u>(682)</u>	<u>72,304</u>	<u>(100,498)</u>	<u>50,186</u>
	<u>1,466,625</u>	<u>-</u>	<u>2,156,097</u>	<u>(1,802,110)</u>	<u>1,820,612</u>

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.

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS - YEAR ENDED 31ST MARCH 2022

20 STATEMENT OF FUNDS *(continued)*

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 RW Mann Charitable Trust	Monies received to acquire an eco shed.
EDF Offshore Windfarm Trust	Monies received to acquire Roots to Recovery equipment.
The Garfield Weston Foundation	Monies received to create residential apartments.
The Bradbury Foundation	Monies received to create residential apartments.
The Barbour Foundation	Monies received to support residential apartments build.
The Evan Cornish Foundation	Monies received to acquire Roots to Recovery vehicle.
The Schroder Charitable Trust	Monies received to acquire Roots to Recovery equipment.
The Clothworkers Foundation	Monies received to create residential apartments.
The Albert Hunt Trust	Monies received to create residential apartments.
The Bradbury Foundation	Monies received to create residential apartments.
The Beatrice Laing Trust	Monies received to create residential apartments.
The Edward Gostling Foundation	Monies received to create residential apartments.
The Wolfson Foundation	Monies received to create residential apartments.
The Bernard Sunley Foundation	Monies received to create residential apartments.
The EC Graham Belford Charitable Settlement	Monies received to acquire Roots to Recovery equipment.

Revenue Grants

The Big Lottery Community Fund	Monies received to support the Lionhearts project.
The Ridley Family Settlement	Monies received to support Roots to Recovery costs.
Alnwick Town Council	Monies received to support Lionhearts project costs.
The Community Foundation - Anonymous	Monies received to support Roots to Recovery costs.
The Co-op Community Foundation	Monies received to support Lionhearts project costs.
The D'Oyly Carte Charitable Trust	Monies received to support Next Steps costs.
The Coquet Fund	Monies received to support Roots to Recovery costs.
The Hadrian Trust	Monies received to support Roots to Recovery costs.
Nationwide Building Society Community Grants	Monies received to support employment of a tenancy manager.
The Bernard Sunley Foundation	Monies received to support Roots to Recovery costs.
The Ridley Family Settlement	Monies received to support Roots to Recovery costs.
The William Leach Foundation	Monies received to support Roots to Recovery costs.
The Rothley Trust	Monies received to support Roots to Recovery costs.
The William Webster Charitable Trust	Monies received to support Roots to Recovery costs.
The David Solomons Charitable Trust	Monies received to support Roots to Recovery costs.
The Community Foundation Ringtons Fund	Monies received to support Covid 19 project costs.
Northumberland County Council	Monies received to support Covid 19 project costs.
Northumberland County Council	Monies received to support Covid 19 project costs.
Northumberland County Council	Monies received to support Covid 19 project costs.
The Sobell Foundation	Monies received to support employment of a support worker.
Northumberland County Council	Monies received to support workforce recruitment.

Transfer Between Funds

£262,243 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
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS - YEAR ENDED 31ST MARCH 2022

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

	<u>2022</u>	<u>2021</u>
	<u>£</u>	<u>£</u>
Net Movement in Funds	353,987	381,741
Depreciation	57,052	61,143
Interest Income	(61)	(343)
(Increase)/Decrease in Stock	(6,806)	2,282
(Increase)/Decrease in Debtors	(188,968)	132,465
Increase in Creditors	23,514	255
	<u>238,718</u>	<u>577,543</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 2022, Blyth Star Enterprises Limited received a management charge of £662 (2021: £866) from The Woodfuel Centre CIC and paid a contribution of £6,540 towards overheads in respect of the Woodwork Department (2021: £6,540) to The Woodfuel Centre CIC.

During the year, Blyth Star Enterprises Limited paid £Nil (2021: £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 2022 The Woodfuel Centre CIC owed £44,854 (2021: £19,820) 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 2022, Blyth Star Enterprises Limited were owed £509 (2021: £6,494) 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 & Stubley. Yarwood & Stubley received fees of £Nil (2021: £650) 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 STATEMENT OF FINANCIAL POSITION DATE

The charity is in the process of being gifted one of the properties that it currently rents. The Trustees are of the opinion that the property has a current market value of about £80,000.

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
DETAILED ANALYSIS OF INCOME AND EXPENDITURE
YEAR ENDED 31ST MARCH 2022

SUMMARY OF INCOME AND EXPENDITURE ACCOUNTS

	<u>Page</u>	<u>2022</u> <u>£</u>	<u>2021</u> <u>£</u>
RESIDENTIAL SERVICE/LIVING SUPPORT	39	585,350	597,564
DAY ACTIVITIES AND WOODWORK	40	36,306	45,147
NURSERY PROJECT	41	1,189	(19,894)
CENTRAL SERVICES	42	(402,830)	(435,789)
MISCELLANEOUS PROJECTS	43	473	(3,250)
		220,488	183,778

RECONCILIATION OF NET MOVEMENT IN FUNDS AND INCOME
AND EXPENDITURE ACCOUNTS

	<u>2022</u> <u>£</u>	<u>2021</u> <u>£</u>
INCOME AND EXPENDITURE ACCOUNT SURPLUS FOR YEAR	220,488	183,778
GRANTS RELEASED TO INCOME AND EXPENDITURE ACCOUNT	(100,498)	(89,032)
CAPITAL GRANTS RELEASED TO INCOME AND EXPENDITURE ACCOUNT	(32,307)	(34,308)
GRANTS RECEIVED	266,304	321,303
NET MOVEMENT IN FUNDS IN YEAR	353,987	381,741

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
DETAILED ANALYSIS OF INCOME AND EXPENDITURE
YEAR ENDED 31ST MARCH 2022

RESIDENTIAL SERVICE/LIVING SUPPORT

	<u>2022</u>	<u>2021</u>
	<u>£</u>	<u>£</u>
<u>INCOME</u>		
<i>Provision of Client Services:</i>		
Care Management	1,300,608	1,223,208
Housing Benefit	107,249	111,382
<i>Other Income:</i>		
Donations and Gift Aid	180	30
Insurance Claim	-	7,120
Grant	10,740	12,161
Students	100	-
	<u>1,418,877</u>	<u>1,353,901</u>
<u>EXPENDITURE</u>		
Wages	564,752	518,949
Staff Pension	9,641	9,106
Recruitment Expenses	919	716
Activity Group	71	-
Celebrations	486	95
Cleaning Materials	2,513	1,914
Entertaining	55	-
Social Training Escort	3,140	800
Training	7,949	-
Food Provisions	8,636	8,756
Rent and Rates	23,223	23,712
Heat and Light	11,729	12,409
Motor and Travel Expenses	116,014	98,548
Advertising	722	150
Printing Postage and Stationery	1,936	2,476
Telephone	7,315	8,126
Repairs and Renewals	17,802	20,908
Equipment Hire and Maintenance	1,342	1,541
Insurance	16,363	11,425
Mortgage and Loan Interest	30,201	30,107
Professional Fees	1,996	895
Health and Safety	976	415
Depreciation	5,581	5,235
Sundry Expenses	165	54
	<u>833,527</u>	<u>756,337</u>
SURPLUS FOR YEAR	<u>585,350</u>	<u>597,564</u>

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
DETAILED ANALYSIS OF INCOME AND EXPENDITURE
YEAR ENDED 31ST MARCH 2022

DAY ACTIVITIES AND WOODWORK

	<u>Woodwork</u>	<u>Day</u> <u>Activities</u>	<u>Total</u>	<u>2021</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
<u>TRADING INCOME</u>				
Sales	11,762	54	11,816	5,985
Cost of Sales	5,488	940	6,428	6,627
Net Trading Profit	6,274	(886)	5,388	(642)
<u>OTHER INCOME</u>				
Grants	-	1,756	1,756	8,058
Release from Grant Reserve	-	1,303	1,303	1,447
Donations	-	100	100	-
Sundry Income	-	17	17	-
Care Management	77,071	132,322	209,393	192,777
	83,345	134,612	217,957	201,640
<u>EXPENDITURE</u>				
Wages	26,953	86,249	113,202	102,850
Staff Pensions	386	1,425	1,811	1,911
Recruitment Expenses	-	197	197	49
Celebrations	60	53	113	2
Activity Group	-	-	-	25
Cleaning Materials	17	808	825	773
Protective Clothing	52	225	277	105
Training	105	104	209	150
Food and Provisions	73	5,068	5,141	1,508
Rent and Rates	-	22,424	22,424	20,552
Management Charge	6,540	-	6,540	6,540
Heat and Light	-	8,548	8,548	4,951
Motor and Travel Expenses	8,014	127	8,141	5,403
Printing Postage and Stationery	10	1,152	1,162	962
Telephone and Internet	523	1,642	2,165	2,246
TV Costs	-	168	168	120
Repairs and Renewals	2,235	2,317	4,552	3,204
Equipment Hire and Maintenance	300	898	1,198	3,137
Insurance	3,029	749	3,778	-
Subscriptions	-	209	209	180
Health and Safety	152	31	183	54
Sundries	-	52	52	-
Bad Debts	-	756	756	-
Depreciation	-	-	-	1,771
	48,449	133,202	181,651	156,493
SURPLUS FOR YEAR	34,896	1,410	36,306	45,147

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
DETAILED ANALYSIS OF INCOME AND EXPENDITURE
YEAR ENDED 31ST MARCH 2022

STAKEFORD NURSERIES PROJECT

	<u>2022</u>		<u>2021</u>
	<u>£</u>	<u>£</u>	<u>£</u>
<u>INCOME</u>			
Sales		47,414	36,038
<u>COST OF SALES</u>			
Opening Stock	2,750		5,033
Purchases	12,790		4,782
	<u>15,540</u>		<u>9,815</u>
Closing Stock	3,503		2,750
		<u>12,037</u>	<u>7,065</u>
		35,377	28,973
<u>OTHER INCOME</u>			
Donations and Gift Aid	58		750
Grants	16,797		19,279
Release from Grant Reserve	22,850		20,218
Care Management	154,613		119,339
		<u>194,318</u>	<u>159,586</u>
		229,695	188,559
<u>EXPENDITURE</u>			
Wages	145,263		140,394
Staff Pension	2,610		2,054
Recruitment Expenses	1,139		102
Celebrations	-		270
Activity Group	-		328
Cleaning Materials	3,529		3,467
Protective Clothing	1,146		646
Training	549		2,292
Food Provisions	591		-
Rent and Rates	2,304		1,521
Heat and Light	2,350		2,350
Motor and Travel Expenses	15,731		11,914
Volunteer Expenses	-		25
Advertising and Promotions	160		-
Printing Postage and Stationery	106		199
Telephone	1,221		1,532
TV Costs	159		157
Repairs and Renewals	11,503		6,404
Equipment Hire and Maintenance	914		878
Consultancy, Legal and Professional Fees	445		126
Insurance	5,029		4,830
Subscriptions	1,353		1,376
Bank Charges & Interest	634		501
Hire Purchase Interest	-		527
Health and Safety	189		65
Bad Debts	(9)		-
Depreciation	24,778		24,012
Irrecoverable Input Vat	6,812		2,483
		<u>228,506</u>	<u>208,453</u>
SURPLUS / (DEFICIT) FOR YEAR		<u>1,189</u>	<u>(19,894)</u>

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
DETAILED ANALYSIS OF INCOME AND EXPENDITURE
YEAR ENDED 31ST MARCH 2022

CENTRAL SERVICES

	<u>2022</u>	<u>2021</u>
	£	£
<u>INCOME</u>		
Sales	-	-
<i>Other Income:</i>		
Management Charges	662	866
Care Management	660	-
Grants	-	1,660
Local Authority Grant	-	25,000
Release from Grant Reserve	8,154	11,675
Donations and Gift Aid	1,652	1,782
Miscellaneous Income	197	26
Bank Interest Received	61	343
	<u>11,386</u>	<u>41,352</u>
<u>EXPENDITURE</u>		
Wages	299,404	319,125
Staff Pension	6,371	6,494
Recruitment Expenses	-	49
Practice Teacher	-	225
Cleaning Materials	12	6
Protective Clothing	97	-
Celebrations	3,456	3,836
Training	694	2,106
Entertaining	99	36
Food and Provisions	113	-
Rent, Rates and Water	13,811	13,356
Motor and Travel Expenses	6,165	803
Partnership Working	300	-
Advertising and Promotions	858	561
Printing Postage and Stationery	3,293	4,560
Telephone and Internet	2,120	3,275
Audit and Accountancy	20,509	21,995
Consultancy, Legal and Professional Fees	6,407	14,140
Repairs and Renewals	5,892	6,971
Donation	-	230
Insurance	910	7,232
Subscriptions	410	359
Bank Charges and Interest	1,532	1,424
Health and Safety	30	470
Sundry Expenses	26	34
Project Support	-	25,000
Depreciation	26,693	29,153
Irrecoverable Input Vat	15,014	15,701
	<u>414,216</u>	<u>477,141</u>
DEFICIT FOR YEAR	<u>(402,830)</u>	<u>(435,789)</u>

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
DETAILED ANALYSIS OF INCOME AND EXPENDITURE
YEAR ENDED 31ST MARCH 2022

MISCELLANEOUS PROJECTS

	<u>Lionhearts/ Berwick</u>	<u>Covid 19</u>	<u>2022</u>	<u>2021</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
<u>OTHER INCOME</u>				
Care Management	55,013	-	55,013	45,471
Grants	64,275	6,930	71,205	47,874
Release from Grant Reserve	-	-	-	972
Donations	-	-	-	9,198
	<u>119,288</u>	<u>6,930</u>	<u>126,218</u>	<u>103,515</u>
<u>EXPENDITURE</u>				
Wages	81,945	4,930	86,875	66,431
Staff Pensions	952	-	952	621
Staff Gifts	-	3,000	3,000	-
Recruitment Expenses	50	-	50	50
Training	-	-	-	341
Consumables	3,462	-	3,462	-
Food and Provisions	1,291	-	1,291	5,355
Activity Group	11,138	-	11,138	3,760
Cleaning Materials	28	-	28	671
Protective Clothing	-	-	-	77
Motor and Travelling	15,768	-	15,768	16,027
Postage and Stationery	20	-	20	147
Telephone	849	-	849	729
Repairs and Renewals	312	-	312	2,088
Equipment Hire and Maintenance	-	-	-	158
Health & Safety	-	2,000	2,000	9,338
Depreciation	-	-	-	972
	<u>115,815</u>	<u>9,930</u>	<u>125,745</u>	<u>106,765</u>
SURPLUS / (DEFICIT) FOR YEAR	<u>3,473</u>	<u>(3,000)</u>	<u>473</u>	<u>(3,250)</u>