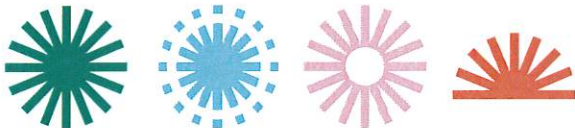




FINANCIAL STATEMENTS

Blyth Star Enterprises Limited -
A Company Limited by Guarantee



Company Registration Number **02152943**

Registered Charity Number **519443**

31ST MARCH 2025

www.blythstar.org.uk

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





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- 54-59 Detailed Analysis of Income and Expenditure



“ I absolutely love it here, you can just be you, with no one judging you.

Blyth Star Service User.

REPORT OF THE TRUSTEES

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 31st March 2025, 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

I am pleased to present the Annual Report for Blyth Star Enterprises Limited for the financial year ending 31 March 2025. This has been another year of resilience, growth, and meaningful impact as we continue to deliver essential adult social care, day services, and living support services to individuals with complex mental health needs and learning disabilities.

Throughout the year, we have remained steadfast in our mission to enable people to live purposeful and fulfilling lives, whatever challenges they face. The need for our services continues to grow as communities experience increasing pressures on mental health and social care provision, and we have responded with determination and innovation.

The external environment has remained challenging, marked by continued constraints in public sector funding, workforce pressures, and rising operational costs. Despite these obstacles, our dedicated staff, volunteers, and partners have ensured that Blyth Star Enterprises continues to provide high-quality, person-centred support to those who depend on us.

Our day and living support services once again delivered thousands of hours of tailored care, focused on empowering individuals to build confidence, develop skills, and achieve greater independence. We are proud that every service user receives support designed around their personal aspirations, promoting dignity, inclusion and choice in all aspects of their lives.

During the year, we continued to see measured growth and service development, strengthening existing partnerships and forming new collaborations to meet rising demand. This has enabled us to support a larger number of individuals across our communities and to broaden opportunities for social inclusion, vocational development, and personal achievement.

Our impact continues to be reflected in the successes of those we support. Many have transitioned to more independent living arrangements, undertaken training or employment opportunities, and reconnected with their communities - tangible outcomes that demonstrate the power of our work and the commitment of our exceptional team.

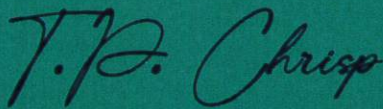
Looking ahead, we recognise the continuing challenges within the wider social care landscape. However, we remain optimistic and focused on our strategic priorities: to strengthen our financial sustainability, diversify income streams, and invest in our workforce. By doing so, we will ensure that Blyth Star Enterprises remains robust, adaptable, and responsive to the evolving needs of those we serve.

We will also continue to collaborate closely with local authorities, health providers, and community partners to enhance integration and advocate for improved social care policy and funding. Our shared goal is to ensure that every individual has access to the right support to live a fulfilling and meaningful life.

I would like to extend my sincere thanks to our trustees for their guidance and commitment, and to our management team and staff for their dedication, compassion, and professionalism. You are the foundation of everything we achieve.

Finally, I offer my gratitude to our funders, partners, and supporters. Your belief in our mission and continued generosity make it possible for us to deliver life-changing services and opportunities for the people who rely on us.

As we move forward into 2025–26, we do so with confidence, purpose, and a deep sense of pride in what we have accomplished together. With your continued support, Blyth Star Enterprises will remain a beacon of hope and opportunity for those living with complex mental health needs and learning disabilities.



Tim P. Crisp JP
Executive Chairman



CHIEF EXECUTIVE'S STATEMENT

Looking back at 2024/25, I feel extremely proud at what we have achieved and I am filled with appreciation towards our dedicated workforce who are the ones who have helped to make it all happen.

This year, Blyth Star Enterprises has preserved its commitment to delivering high quality, person-centred support to our service users, providing safe and effective services which respond to each individual's unique needs and promote health, wellbeing and independence. This would not be possible without our wonderful, dedicated and committed staff team to whom I am truly grateful.

Our community based services remain local to Northumberland, providing integrated support to 287 people across Blyth Star's living support and day services. Through open communication and idea sharing between departments, our services remain true to our vision and core values. Our common purpose recognises the importance of partnership working, and this year has seen a strengthening of relationships in a sector with an ever fluctuating landscape.

I am assured and privileged that Blyth Star Enterprises plays a key role in our local health and social care economy. I believe, and have been informed by stakeholders, service users and their family members that our Organisation has an excellent reputation among our Commissioning partner agencies. Again, this would not be possible without the steadfast commitment of our work force.

I would also like to thank our numerous Grant Funding Partners for their continued generosity which has enabled us to modernise and develop our Day Services to help us to better meet the ever changing needs of our client base of adults with complex mental health needs and learning disabilities, and for this we are most grateful.

The biggest changes we have seen to our services in light of the generosity of our grant funders has been the addition of both a dedicated teaching and learning centre and a kitchen garden at our horticultural day service at Stakeford Nurseries.

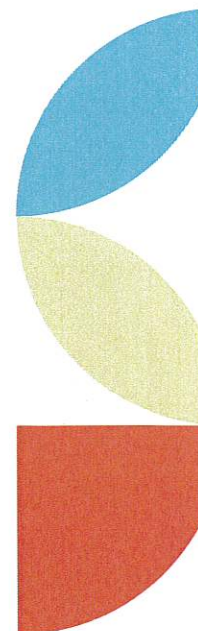
Having commenced work on the construction of the centre in the last financial year, I'm delighted to share that it is now fully functional and providing the ideal, year-round learning environment for our service users participating in our NOCN-endorsed horticultural training programmes.

The kitchen garden, which began taking shape in early 2025, is also making fantastic progress and will soon be providing high-quality, fresh produce to our kitchen at The Steamboat day service centre.

I'd like to close by expressing my sincere appreciation to all Blyth Star Enterprises employees, partners, and trustees for their ongoing commitment. Your dedication makes it possible for us to deliver on our core objectives, uphold our values year after year, and continue supporting the people at the centre of our Charity.



Julie Dixon
Chief Executive Officer



OUR PURPOSES AND ACTIVITIES

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

ABOUT US

Blyth Star Enterprises works 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 local communities.

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:

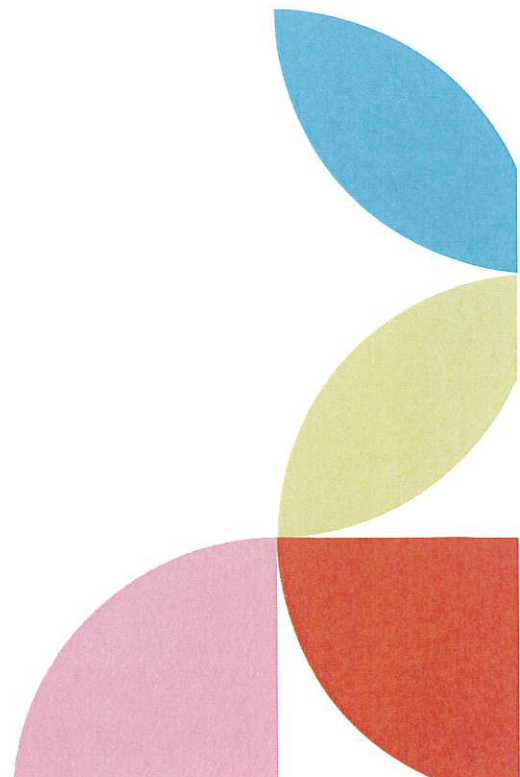
-  Living Support
-  Community Residential Rehabilitation
-  Day Services
-  Training and Employment Training
-  Life Coaching
-  Social and Leisure Activities

OUR VISION

People with individual needs living the life they choose.

The organisation is based upon 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 some of the 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 help people to maximise their independence and to have choice and control over their lives.

ABOUT US

For people with mental ill health;

Through recovery focused, age appropriate and 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 that people living with learning and other disabilities are as independent as possible and connected with their local communities.

OUR VALUES



Treat people with dignity and respect



Listen to ensure we deliver agreed plans and outcomes



Give people power to make choices



Encourage skill and expertise throughout the organisation



Support people to be involved with their communities



Welcome and support innovation and new ideas to maximise our impact



Take responsibility for our actions and act fairly



Promote leadership and learning



Be honest, open and accountable


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, day services, training and employment training services.

STRATEGIES FOR ACHIEVING OBJECTIVES

In order to achieve the objectives, the Charity provides community residential rehabilitation, living support, day services, 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 other neighbouring Local Authority areas.

Blyth Star Enterprises Limited is very involved in the local community and as such, is indebted to a number of local businesses for their support and 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.

LIVING SUPPORT SERVICES

The 2024-2025 financial year has been very successful for Blyth Star Enterprises' Living Support Services.

All of our independent supported living accommodation within our apartment buildings - Custom House and Bradbury's Old Chandlery, have remained occupied throughout the period by the same group of tenants, all of whom have complex mental health needs and learning disabilities. All compliance is also, at the time of writing, up to date for both buildings.

The extension to Custom House, which was partially grant funded, has finally been completed within this financial year and is already making a huge difference to the lives of our long-term residents, providing them with the indoor social space they need to support them in their personal recovery journeys. We have plans in place to get the kitchen in the new communal area up and running as a working kitchen, where our service users can learn cooking skills by helping staff prepare meals for all of our residents to enjoy.

In last year's report, we shared that we were looking to further expand our portfolio of properties

REVIEW OF ACTIVITIES - OVERVIEW

Blyth Star Enterprises Limited has continued to maintain its primarily organic service growth and innovative modernisation across all areas of the organisation. Our actual impact remains focused on our Organisations' principles of Somewhere to Live, Somewhere to Work and Someone to Care. The Organisations' services are delivered across two key areas: Living Support Services and Day Services.

within the community. We have achieved this this financial year and now have three bungalows within our outreach service, two of which have tenants who are incredibly settled. The third bungalow needs a little bit of maintenance work carried out before a tenant can move in, and we are in the process of sourcing a contractor.

Within our Outreach service, referrals remain healthy and calls from care managers requesting increases in support for their clients who we already support in the community continue to happen, which is testimony to the fantastic job that our outreach workers do, day in, day out. Sadly, we have had a few bereavements this year among our service users, some of whom we had worked with for a very long time, which has been incredibly sad for our staff.

From a staff perspective, we have seen some changes as a result of a number of staff members reaching retirement age, however, our policy of continuous recruitment to our bank staff has ensured consistency in staff ratios to allow us to backfill positions quickly so we can continue to operate efficiently.



DAY SERVICES (OVERVIEW)

While we seek to develop the potential of all individuals who attend Blyth Star's services, it is important to understand individuals' limitations too. Many of the service users that we work with are, for the most part, not able to enter competitive employment market due to the nature of their disabilities, which is why we provide sheltered work environments and seek to make these as real and as empowering as possible.

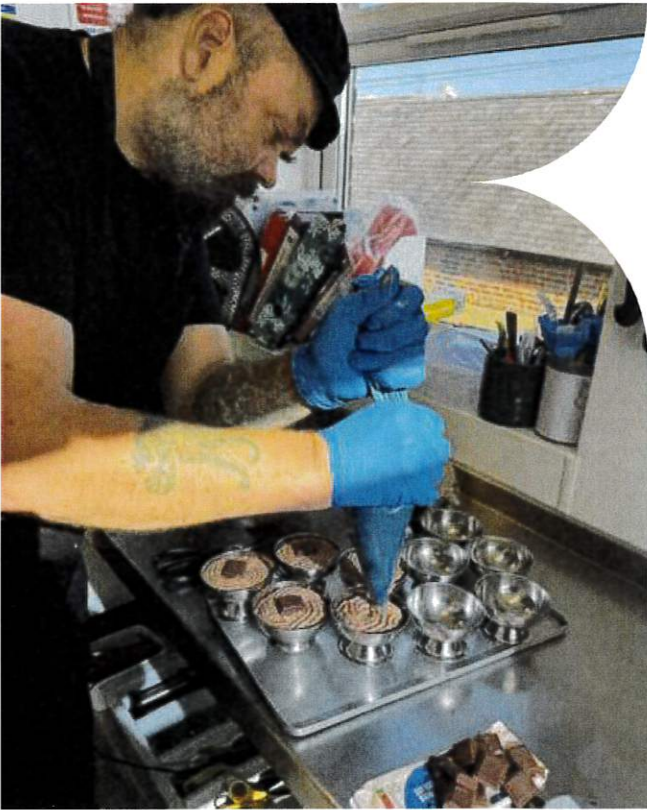
We currently have approximately 140 people using these services, of which two thirds are under the age of 40 and many of whom may require our support for the foreseeable future. This long term service therefore needs to remain relevant, interesting, challenging and sustainable.



THE STEAMBOAT

The 2024-25 financial period has been another remarkable year at The Steamboat. Our referrals are increasing organically month on month and we now support 59 service users, ranging in age from 22 to 81.

With such a diverse service user age range, and an even more diverse array of needs to support, we are constantly making changes and coming up with new ideas to keep our services at The Steamboat fresh and relevant.



LIVING SKILLS

While we have always offered elements of Living Skills support and training at The Steamboat, last year, we took steps towards formalising this into a modular framework of training.

Comprising five separate units designed to cover all aspects of essential living, the year-long training programme received external endorsement from the awarding organisation, NOCN, in 2024 and we're delighted to share that six of our service users have now successfully passed through the programme. We're now working with them continuously to improve their confidence so that they can safely apply what they have learned within their own homes.



CELEBRATING DIFFERENT CULTURES

As part of our monthly activity planning at The Steamboat, we always endeavour to include any celebrations or cultural events which our service users can enjoy and learn about at the same time. This year, we have taken part in both Burns Day and Chinese New Year. For each event, our kitchen team prepared a special meal for our service users to enjoy, while service users themselves enjoyed making decorations and learning about the cultural significance of the celebrations.

DAY TRIPS AND VISITS

Our service users do like to get out and about and explore new places. This year, as well as our usual visits to the local park, beach and cafe's, we were fortunate enough to receive complimentary tickets from National Trust for all of our service users to visit Seaton Delaval Hall and experience Luke Jeram's 'Helios' - a scale model art installation of the sun, which was suspended from the ceiling of the Great Hall.

THE STEAMBOAT KITCHEN

We were delighted to once again receive a 5-star hygiene rating for our kitchen at The Steamboat this financial year. Dan, our Catering Supervisor has been an asset to the team since joining Blyth Star in August 2024 and has been doing some wonderful work with our service users, helping them to develop their own cooking skills and delighting us with his increasingly creative pudding ideas.



ARTS AND CRAFTS

Arts and crafts are very important to our service users who attend The Steamboat. Many of our service users are highly creative and find the time that they spend engaging in arts and crafts very important to their sense of wellbeing.

During the last financial year, we started working on a big group project to create a 'fidget' or sensory blanket - a kind of sensory aid designed to provide stimulation and engagement for individuals with sensory processing disorders, dementia or other sensory-related challenges. Our service users enjoyed this project so much, they went on to make two more, all of which were then donated earlier in 2025 to a local care home in Blyth.

Another huge creative success during this financial period was a personal triumph for one of our service users, Connor. Connor handmade a set of incredibly detailed, highly delicate dolls he named the 'Chelsea dolls'. With bodies made from Hama beads, Connor went on to hand make all of the dolls' outfits, even going as far as customising their make up and hairstyles.

STAKEFORD NURSERIES

The 2024-25 financial year began on a high note at Stakeford Nurseries with a bumper spring season. Sales of bedding and hanging basket plants were extremely successful, allowing us to extend our opening hours to include Saturdays.



COMMERCIAL SUCCESSES

By the start of March, our commercial contracts for gardening services with Port of Blyth had been agreed, and we officially began work for them.

Around the same time, exciting progress was made on our new on-site teaching and learning centre for delivering our programme of in-house horticultural training, with approval for construction granted by Northumberland County Council. Construction works on the Centre continued steadily over the months that followed and through the Christmas period, and by the end of March 2025, we proudly had a fully painted and near-complete building.

In May, we delivered a commission of fully planted hanging baskets for Sanderson Arcade shopping centre in Morpeth, a highlight of our commercial work, while our garden maintenance team began taking on residential gardens for the season.

Before our homegrown fruit and vegetables were ready for sale, we trialled the buying in out-of-season varieties to maintain income during the quieter months. This enjoyed mixed success, but the local appetite remains for our homegrown produce.

The festive season brought continued success. Our Christmas wreaths and Christmas trees sold exceptionally well, with sales surpassing the previous year's figures.

Throughout the year, we continued to supply our organic plug plants, introducing a small price increase to cover rising costs and strengthen our profits.



TEAM ACTIVITIES

Beyond the day-to-day work, we also made time for a range of team and service user activities.

On 16th April 2024, we attended a Futures Event at Kirkley Hall to promote our day service to students, helping to raise awareness and build future connections.

September included enjoyable trips to Harrogate and Beamish, while December featured our annual Christmas lunch at the Foresters Arms and a trip to see a local pantomime. We rounded off the reporting period with a fun bowling outing on 4th March.

Overall, 2024–2025 was a year of growth, hard work, and achievement, marked by successful sales, new partnerships, an exciting building project, and a strong sense of community throughout.



THE WOODFUEL CENTRE

2024-25 has seen another busy year at The Woodfuel Centre.

As ever, the winter months of 2024 saw our teams out on the road making multiple deliveries of logs and kindling per day to our customers all across Northumberland. And when spring and summer 2025 came around, we started preparing in earnest for the next winter season.

SERVICE IMPROVEMENTS

Having experienced unprecedented levels of rainfall in the 2023-24 winter season, in this financial year, we agreed to make a capital investment into the development of a partially covered agricultural building to create a fit for purpose drying area for our air-dried logs. This has allowed us to keep our stock clean and dry and enabled us to meet the minimum moisture requirements for our customers and our Woodsure Ready to Burn accreditation.

DAYS TRIPS AND VISITS

At the end of the busy cutting season, our service users enjoyed a well deserved break, taking part in a number of day trips out to the Eat for England giant spoon sculpture, the Angel of the North, Craster and Dunstanburgh castle and the Discovery Museum in Newcastle.

HAPPY 50TH BIRTHDAY, RUSSELL

One of The Woodfuel Centre's longest standing service users, Russell, celebrated his 50th birthday in summer 2024. To mark the occasion, Blyth Star threw Russell a birthday BBQ and invited all of the service users from across its day services to attend.

Russell's magnificent birthday cake was made by one of Blyth Star's bank staff members, Susan. It was wonderfully crafted with all of Russell's favourite things represented in the decoration, including, of course, The Woodfuel Centre.

SERVICE USER SUCCESSES

Matty, one of our young service users at The Woodfuel Centre successfully completed a 4-day on-site training course to allow him to operate the factory's fork lift truck. This was a great personal achievement for Matty. His confidence and proficiency driving the fork lift has been a fantastic asset to our existing driving team, and it has been great to see him helping out with the lifting and moving of logs and kindling within the factory unit.



WOODWORK DEPARTMENT

Our Woodwork Department has also enjoyed a fantastic year in its own right.

We were delighted to be approached by Shanklea Primary School in Cramlington to help them create a new forest school area where children can explore the great outdoors and be with nature. We have also completed a number of successful private commissions for garden sheds and log stores and our ever-popular wooden tortoise planters, which sold out repeatedly from the retail unit at Stakeford Nurseries.

The biggest success for the Woodwork Department however was the recognition the service received from the High Sheriff of Northumberland.

Having hosted the High Sheriff for a visit to The Woodfuel Centre and Woodwork Department in early 2024, we were invited to apply for a High Sheriff's Award through the Community Foundation, which we won - receiving £1,500 to put towards the cost of some new equipment and software for the department. We were then asked by the High Sheriff personally if we could make a series of wooden medals, designed to be presented to all of the award winners at a ceremony hosted at the Alnwick Playhouse in March 2025.





TRAINING

We have seen some fantastic progress made by both staff and service users with various training courses and opportunities provided by and through Blyth Star Enterprises this financial year.




STAFF SUCCESSES


Our commitment to ensuring that all of our newly recruited Support Workers enrol for their Care Certificate is ongoing, with the majority of our new starters for the financial period 2024-25 now through their training.


All staff continue to complete the mandatory training required as per their roles via various online training platforms, and all staff required to complete their essential first aid at work training have attended their one-day course.

EXTERNAL ENDORSEMENT


We're incredibly proud that all of Blyth Star's in-house training programmes have now been externally endorsed by the awarding organisation, NOCN. This includes:

 The Woodfuel Centre Operations Training Programme

 Stakeford Nurseries Garden Maintenance Training Programme

 The Woodwork Operations Training Programme

 Stakeford Nurseries Retail Training Programme

 Stakeford Nurseries Horticulture Training Programme

 The Steamboat Living Skills Training Programme



SERVICE USER SUCCESSES

During the period, we had 65 service users registered to take part in our various endorsed training programmes:

18

at The Woodfuel Centre

13

in the Woodwork Department

7

at The Steamboat

27

at Stakeford Nurseries





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, day services, training and employment training services. **These services represent 90.77% (2024: 94.44%) of the Charity's total income which is a decrease on the previous year due largely to the change in recognition of a portion of care management income to grant income this year.**

EXPENDITURE

Expenditure has increased compared to the previous year primarily due to the organic growth in service delivery, the effect of Living Wage pay awards made to employees and the impact the enduring cost of living crisis is having on all businesses.

STATEMENT OF FINANCIAL POSITION






Our statement of financial position continues to grow stronger with total reserves of **£2,790,309 (2024: £2,531,674)** primarily unrestricted in nature.

We invested **£218,157** in capital assets during the year **(2024: £7,470)**, in our freehold property and our plant and 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 **£912,923 (2024: £818,915)**.

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



Financial Risk Management Policy

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

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

Investment Powers and Policy

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

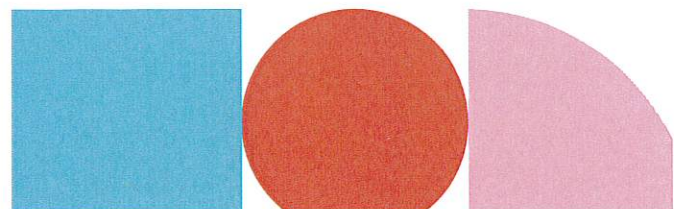
Reserves Policy and Going Concern

The Board of Trustees of the Charity have a strategy of continuing wherever 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 six 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 2025 unrestricted reserves were £2,588,693 (2024: £2,284,897) and six months running costs amounted to £1,191,355 (2024: £1,119,819) the Trustees are therefore pleased to report that unrestricted reserves exceed the minimum target by £1,397,338 (2024: £1,165,078).

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. 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.



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 and Wear NE30 1AY
Solicitors:	Carr & Co Arms Evertyne House Quay Road Blyth Northumberland NE24 2AS

DIRECTORS AND TRUSTEES

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

BLYTH STAR ENTERPRISES LIMITED: TRUSTEES AND DIRECTORS

Elected Trustees:

- ☀️ T.P. Chrisp JP (Chairman)
- ☀️ Anthony John Railton | Appointed 31.1.25
- ☀️ Dr Susan McAnelly JP | Appointed 21.5.25
- ☀️ Mrs S.M. Herron
- ☀️ Gordon Moore MBE | Appointed 31.1.25
- ☀️ Stephen Gibson
- ☀️ Michael Jackson | Appointed 31.1.25
- ☀️ Mrs L. Tweddle | Resigned 24.6.25
- ☀️ Joanne Hunter | Appointed 31.1.25

BLYTH STAR ENTERPRISES LIMITED: MANAGEMENT

Chief Executive Officer:

- ☀️ Ms J. Dixon

Consultant:

- ☀️ G. Moore MBE





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 the Board 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 be 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 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.

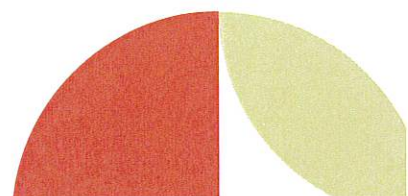
The Board of Directors will strive to recruit new Trustees from within the area of influence of the Charity, from wider professional spheres, i.e. local business community and people with experience of providing, organising or administering employer training.

In addition it will actively seek to recruit people with experience of mental ill health and 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 pack also contains 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 eight Trustees who meet 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.

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 Day Services Operations Manager.

Committees of Trustees are formed as and when required to cover Audit and Finance, Care Quality, Health and Safety and Risk. The Chief Executive Officer is assisted by the Day Services Operations Manager 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 and 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 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.**
-  **Failure to meet the requirements of our various regulators resulting in the inability to provide services.**
-  **Changes in legislation affecting charities and the care sector, including additional compliance requirements.**
-  **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)**
-  **Service delivery (recruitment or loss of staff, loss of contracts)**
-  **Governance (recruitment or loss of Trustees and management)**
-  **Growth risks (failure to achieve long term objectives, availability of investment)**
-  **External/political (Government policy changes, Local Authority changes)**
-  **Quality and reputation (compliance failure, breach of law or regulations, serious incident, adverse publicity)**



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

TRUSTEES RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

The Charity Trustees (who are also Company Directors 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;**
-  **State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements, and;**
-  **Observe the methods and principles in the Charities SORP;**
-  **Prepare the financial statements on the going concern basis unless it is inappropriate to presume the charitable company will continue in business.**
-  **Make sound judgments that are reasonable and prudent;**





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

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.

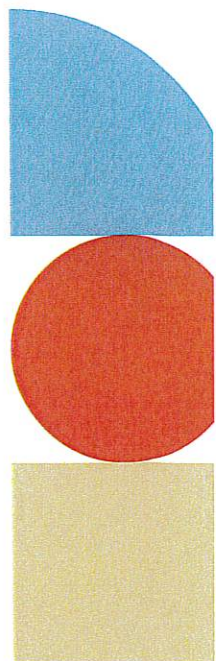
INDEPENDENT AUDITOR

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 22nd December 2025 and signed on their behalf by:



Tim P. Chrisp JP
Executive 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 2025

OPINION

We have audited the financial statements of Blyth Star Enterprises Limited (the 'charitable company') for the year ended 31st March 2025 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 2025 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 2025

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; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees/directors' report and from the requirement to prepare a strategic 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 2025

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 2025

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 2025

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

22nd December 2025

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME
AND EXPENDITURE ACCOUNT) - YEAR ENDED 31ST MARCH 2025

	<u>Note</u>	<u>Unrestricted Funds</u> £	<u>Restricted Funds</u> £	<u>Revaluation Reserve</u> £	<u>2025 Total</u> £	<u>2024 Total</u> £
INCOME:						
Donations and Legacies	3	68,958	164,534	-	233,492	101,966
Income from Other Trading Activities	4	71,191	-	-	71,191	63,223
Investment Income	5	10,344	-	-	10,344	6,696
Income from charitable activities	6	2,326,318	-	-	2,326,318	2,209,339
TOTAL INCOME		2,476,811	164,534	-	2,641,345	2,381,224
EXPENDITURE:						
Costs of Raising Funds:						
Trading Operations	7	22,129	-	-	22,129	18,483
Expenditure on Charitable Activities	8	2,238,201	122,380	-	2,360,581	2,198,656
Donations and Legacies Transfer		-	-	-	-	22,500
TOTAL EXPENDITURE		2,260,330	122,380	-	2,382,710	2,239,639
NET INCOME AND NET MOVEMENT IN FUNDS FOR THE YEAR		216,481	42,154	-	258,635	141,585
RECONCILIATION OF FUNDS						
Transfer Between Funds		87,315	(87,315)	-	-	-
Total Funds Brought Forward		2,284,897	228,668	18,109	2,531,674	2,390,089
TOTAL FUNDS CARRIED FORWARD		2,588,693	183,507	18,109	2,790,309	2,531,674

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 40 to 53 form part of these financial statements

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF FINANCIAL POSITION AS AT 31ST MARCH 2025

	<u>Note</u>	<u>2025</u>		<u>2024</u>	
		<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
FIXED ASSETS					
Tangible Assets	12		1,877,386		1,712,759
CURRENT ASSETS					
Stocks	13	6,125		4,817	
Debtors	14	159,525		340,373	
Bank and Cash Balances		869,927		590,709	
		<u>1,035,577</u>		<u>935,899</u>	
CREDITORS - AMOUNTS DUE WITHIN ONE YEAR					
	15	<u>122,654</u>		<u>116,984</u>	
NET CURRENT ASSETS			912,923	818,915	
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>2,790,309</u>	<u>2,531,674</u>	
Unrestricted Funds	20		2,588,693		2,284,897
Restricted Funds	20		183,507		228,668
Revaluation Reserve	20		18,109		18,109
TOTAL FUNDS			<u>2,790,309</u>	<u>2,531,674</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 22nd December 2025 and are signed on their behalf by:



.....
T. P. CHRISP
Chairman

Company Registration Number 02152943

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF CASH FLOWS FOR THE YEAR ENDING 31ST MARCH 2025

	<u>Note</u>	<u>2025</u> <u>£</u>	<u>2024</u> <u>£</u>
Cash flows from operating activities	22	<u>487,031</u>	<u>(33,569)</u>
Cash flows from investing activities			
Interest received		10,344	6,696
Purchase of tangible fixed assets		(218,157)	(7,470)
Proceeds from sale of tangible fixed assets		-	5,208
Cash used in investing activities		<u>(207,813)</u>	<u>4,434</u>
Increase / (decrease) in cash and cash equivalents in the year		279,218	(29,135)
Cash and cash equivalents at 31st March 2024		590,709	619,844
Total cash and cash equivalents at 31st March 2025		<u>869,927</u>	<u>590,709</u>

The notes on pages 40 to 53 form part of these financial statements

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS - YEAR ENDED 31ST MARCH 2025

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 2025

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.

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 2025

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 2025

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>2025</u> <u>Total</u>	<u>2024</u> <u>Total</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
<i>Donations:</i>				
Day Activities	1,138	-	1,138	301
Nursery	7,667	-	7,667	2
Central Services	60,153	-	60,153	30,063
Miscellaneous Projects	-	-	-	-
	<u>68,958</u>	<u>-</u>	<u>68,958</u>	<u>30,366</u>
<i>Grants Receivable:</i>	-	164,534	164,534	71,600
TOTAL INCOME	<u>68,958</u>	<u>164,534</u>	<u>233,492</u>	<u>101,966</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 2025

3 DONATIONS AND LEGACIES *(continued)*

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

	<u>£</u>
Jill & Norman Franklin Trust	40,000
The Ridley Family Charity	5,000
R.W. Mann Trust	2,000
Hadrian Trust	1,000
Frazer Trust	2,000
The Rothley Trust	900
The Sobell Foundation	5,000
The Beatrice Laing Trust	5,000
The Bailey Thomas Charitable Fund	5,000
The David Solomons Charitable Trust	750
The Boshier-Hinton Foundation	500
Northumberland County Council	97,384
	164,534

4 INCOME FROM OTHER TRADING ACTIVITIES

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2025</u>	<u>2024</u>
	<u>£</u>	<u>£</u>	<u>Total</u>	<u>Total</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
<i>Income Derived from Commercial Operations:</i>				
Day Activities	10,514	-	10,514	9,187
Nursery	60,677	-	60,677	54,036
	71,191	-	71,191	63,223

5 INVESTMENT INCOME

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2025</u>	<u>2024</u>
	<u>£</u>	<u>£</u>	<u>Total</u>	<u>Total</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
<i>Bank Interest Received:</i>				
Central Services	10,344	-	10,344	6,696
	10,344	-	10,344	6,696

BLYTH STAR ENTERPRISES LIMITED
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NOTES TO THE FINANCIAL STATEMENTS - YEAR ENDED 31ST MARCH 2025

6 INCOME FROM CHARITABLE ACTIVITIES

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2025</u>	<u>2024</u>
	<u>£</u>	<u>£</u>	<u>Total</u>	<u>Total</u>
			<u>£</u>	<u>£</u>
PROVISION OF CLIENT SERVICES				
<i>Care Management:</i>				
Residential Service/Living Support	1,694,016	-	1,694,016	1,574,763
Day Activities	216,255	-	216,255	191,614
Nursery	197,316	-	197,316	178,744
Miscellaneous Projects	-	-	-	36,480
<i>Rents and Housing Benefit:</i>				
Residential Service/Living Support	216,047	-	216,047	223,689
	<u>2,323,634</u>	<u>-</u>	<u>2,323,634</u>	<u>2,205,290</u>
OTHER CLIENT RELATED INCOME				
<i>Management Charges Income:</i>				
Central Services	192	-	192	1,138
<i>Miscellaneous Income:</i>				
Residential Service/Living Support	1,068	-	1,068	-
Day Activities	1,104	-	1,104	94
Nursery	308	-	308	-
Central Services	12	-	12	21
Miscellaneous Projects	-	-	-	30
<i>Sale of Assets</i>				
Nursery	-	-	-	2,766
	<u>2,684</u>	<u>-</u>	<u>2,684</u>	<u>4,049</u>
TOTAL INCOME	<u>2,326,318</u>	<u>-</u>	<u>2,326,318</u>	<u>2,209,339</u>

7 COST OF RAISING FUNDS - TRADING OPERATIONS

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2025</u>	<u>2024</u>
	<u>£</u>	<u>£</u>	<u>Total</u>	<u>Total</u>
			<u>£</u>	<u>£</u>
<i>Day Activities:</i>				
Purchases	718	-	718	1,510
	<u>718</u>	<u>-</u>	<u>718</u>	<u>1,510</u>
<i>Nursery:</i>				
Opening Stock	3,917	-	3,917	3,916
Purchases	22,720	-	22,720	16,974
Closing Stock	(5,226)	-	(5,226)	(3,917)
	<u>21,411</u>	<u>-</u>	<u>21,411</u>	<u>16,973</u>
TOTAL COST OF RAISING FUNDS	<u>22,129</u>	<u>-</u>	<u>22,129</u>	<u>18,483</u>

BLYTH STAR ENTERPRISES LIMITED
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NOTES TO THE FINANCIAL STATEMENTS - YEAR ENDED 31ST MARCH 2025

8 EXPENDITURE ON CHARITABLE ACTIVITIES

	Residential Service		Day Activities		Nursery		Central Services		Lionhearts Projects		2025 Total	Residential Service	Day Activities	Nursery	Central Services	Lionhearts Projects	2024 Total
	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted							
£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
Property Costs																	
Rent & Rates	28,858	-	26,472	-	1,553	-	13,148	-	-	-	70,031	33,861	22,817	1,493	12,813	-	70,984
Light & Heat	10,129	-	8,936	-	2,863	-	-	-	-	-	21,928	6,472	7,171	2,987	-	-	16,630
Repairs and Maintenance	27,848	-	3,347	-	18,716	-	3,249	-	-	-	53,160	33,146	2,565	20,799	6,662	163	63,335
Cleaning	4,206	-	1,604	-	4,041	-	58	-	-	-	9,909	3,691	1,508	3,811	20	26	9,056
Insurance	23,010	-	912	-	5,874	-	1,026	-	-	-	30,822	18,074	922	6,266	862	-	26,124
	94,051	-	41,271	-	33,047	-	17,481	-	-	-	185,850	95,244	34,983	35,356	20,357	189	186,129
Client Costs																	
Holidays, Outings and Celebrations	1,182	-	97	-	266	-	1,854	-	-	-	3,399	1,422	-	205	1,357	-	2,984
Activity Group	36	-	-	-	204	-	-	-	-	-	240	-	11	-	-	-	11
Food and Provisions	11,056	-	9,086	-	532	-	103	-	-	-	20,777	10,300	7,021	554	47	61	17,983
Social Training Escort	6,275	-	-	-	-	-	-	-	-	-	6,275	6,117	-	-	-	1,000	7,117
Wages	867,518	122,380	161,754	-	193,051	-	-	-	-	-	1,344,703	854,523	155,951	161,065	-	65,735	1,237,274
Recruitment Costs	967	-	147	-	147	-	58	-	-	-	1,319	1,067	126	96	49	102	1,440
Motor and Travel	166,798	-	100	-	21,392	-	4,880	-	-	-	193,170	123,043	130	15,187	3,167	16,137	157,664
Protective Clothing	-	-	120	-	1,423	-	-	-	-	-	1,543	-	92	1,237	-	-	1,329
	1,053,832	122,380	171,304	-	217,015	-	6,895	-	-	-	1,571,426	996,472	163,331	178,344	4,620	83,035	1,425,802
Management and Administration																	
Wages	-	-	-	-	-	-	403,134	-	-	-	403,134	-	-	-	322,296	-	322,296
Telephone and TV Costs	9,653	-	2,693	-	3,160	-	2,779	-	-	-	18,285	10,167	2,180	1,594	2,016	988	16,945
Postage Printing and Stationery	4,074	-	791	-	729	-	4,460	-	-	-	10,054	2,481	942	398	3,411	363	7,595
Advertising and Recruitment	318	-	-	-	150	-	8,738	-	-	-	9,206	-	-	120	6,332	-	6,452
Training	619	-	623	-	774	-	1,485	-	-	-	3,501	1,941	302	2,052	688	-	4,983
Subscriptions and Donations	-	-	877	-	2,400	-	1,495	-	-	-	4,772	-	799	1,245	570	-	2,614
Health and Safety	1,674	-	136	-	404	-	134	-	-	-	2,348	1,430	207	492	33	-	2,162
Sundry Expenses	-	-	-	-	-	-	40	-	-	-	40	40	-	-	91	-	131
Consultancy and Professional Fees	32,605	-	-	-	-	-	9,020	-	-	-	41,625	32,200	-	-	13,727	-	45,927
Entertaining and Conference Costs	-	-	-	-	-	-	7	-	-	7	-	-	-	-	-	-	-
Accountancy	-	-	-	-	-	-	17,895	-	-	-	17,895	-	-	-	16,798	-	16,798
Governance Costs	-	-	-	-	-	-	10,300	-	-	-	10,300	-	-	-	10,640	-	10,640
Irrecoverable Input Vat	-	-	-	-	11,514	-	15,539	-	-	-	27,053	-	-	7,273	17,372	-	24,645
	48,943	-	5,120	-	19,131	-	475,026	-	-	-	548,220	48,259	4,430	13,174	393,974	1,351	461,188
Finance Costs																	
Bank Charges	-	-	-	-	588	-	759	-	-	-	1,347	-	-	553	1,235	-	1,788
Depreciation	23,963	-	1,817	-	14,933	-	12,818	-	-	-	53,531	23,866	2,064	17,650	16,787	-	60,367
Authorised Push Payment Fraud	-	-	-	-	-	-	-	-	-	-	-	-	-	-	62,934	-	62,934
Bad Debts	-	-	-	-	207	-	-	-	-	-	207	-	-	-	-	448	448
	23,963	-	1,817	-	15,728	-	13,577	-	-	-	55,085	23,866	2,064	18,203	80,956	448	125,537
TOTAL CHARITABLE COSTS	1,220,789	122,380	219,512	-	284,921	-	512,979	-	-	-	2,360,581	1,163,841	204,808	245,077	499,907	85,023	2,198,656

BLYTH STAR ENTERPRISES LIMITED
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NOTES TO THE FINANCIAL STATEMENTS - YEAR ENDED 31ST MARCH 2025

9 NET INCOME FOR THE YEAR

This is stated after charging:

	<u>2025</u> <u>Total</u> <u>£</u>	<u>2024</u> <u>Total</u> <u>£</u>
Audit	10,300	10,640
Depreciation	53,531	60,367
<i>Operating lease costs:</i>		
Motor vehicles	87,331	67,885
Property	49,671	45,916
Telephone equipment	1,451	1,451
	<u>1,451</u>	<u>1,451</u>

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>2025</u> <u>Total</u> <u>£</u>	<u>2024</u> <u>Total</u> <u>£</u>
Residential Service	867,518	122,380	989,898	854,523
Day Activities	161,754	-	161,754	155,951
Nurseries	193,051	-	193,051	161,065
Central Services	403,134	-	403,134	322,296
Lionhearts Project	-	-	-	65,735
	<u>1,625,457</u>	<u>122,380</u>	<u>1,747,837</u>	<u>1,559,570</u>

Staff costs include: Employers National Insurance costs of £143,553 (2024: £120,790) and a defined contribution pension charge of £31,974 (2024: £27,762).

Two members of staff received emoluments in excess of £60,000 (2024: 1).

T. P. Chrisp received remuneration, including pension contributions and travel expenses, of £96,524 (2024: £90,523) for his services as Finance Director/Trustee. Another trustee was paid £33,638 (2024: £9,440) for her services as Philanthropy and Marketing Manager and one further trustee was paid £29,269 (2024: £28,186) for his services as a consultant. No other 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 as noted above, no Charity Trustees were paid or received any other benefits from employment with the charity in the year (2024: £Nil) neither were they reimbursed expenses during the year (2024: £Nil).

The key management personnel of the Charity comprise the trustees, the chief executive, Ms J. Dixon, the finance director/chairman, T. P. Chrisp, the philanthropy and marketing manager, Mrs L Tweddle and a consultant, G. Moore MBE. The total employee benefits of the key management personnel were £233,901 (2024: £198,257).

11 STAFF NUMBERS

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

	<u>2025</u> <u>Number</u>	<u>2024</u> <u>Number</u>
Accommodation	46	42
Workshops and Day Services	13	13
Central Services	9	8
	<u>68</u>	<u>63</u>

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
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12 TANGIBLE FIXED ASSETS

	<u>Freehold Property</u> £	<u>Motor Vehicles</u> £	<u>Fixtures & Fittings</u> £	<u>Plant & Equipment</u> £	<u>Total</u> £
COST					
At 1st April 2024	1,669,024	87,166	21,187	394,792	2,172,169
Additions	140,611	-	-	77,546	218,157
Disposals	-	(450)	(6,598)	(33,274)	(40,322)
At 31st March 2025	<u>1,809,635</u>	<u>86,716</u>	<u>14,589</u>	<u>439,064</u>	<u>2,350,004</u>
DEPRECIATION					
At 1st April 2024	100,915	62,523	15,939	280,033	459,410
Charge for year	16,755	6,161	1,622	28,992	53,530
Disposals	-	(450)	(6,598)	(33,274)	(40,322)
At 31st March 2025	<u>117,670</u>	<u>68,234</u>	<u>10,963</u>	<u>275,751</u>	<u>472,618</u>
NET BOOK VALUE					
At 31st March 2025	<u>1,691,965</u>	<u>18,482</u>	<u>3,626</u>	<u>163,313</u>	<u>1,877,386</u>
At 31st March 2024	<u>1,568,109</u>	<u>24,643</u>	<u>5,248</u>	<u>114,759</u>	<u>1,712,759</u>

13 STOCKS

	<u>2025</u> £	<u>2024</u> £
Nursery	5,225	3,917
Old Chandlery	900	900
	<u>6,125</u>	<u>4,817</u>

14 DEBTORS

	<u>2025</u> £	<u>2024</u> £
Trade Debtors	12,823	167,280
Prepayments and Accrued Income	56,395	74,706
The Woodfuel Centre CIC	88,663	98,367
Value Added Tax	1,456	-
Other Debtors	188	20
	<u>159,525</u>	<u>340,373</u>

BLYTH STAR ENTERPRISES LIMITED
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NOTES TO THE FINANCIAL STATEMENTS - YEAR ENDED 31ST MARCH 2025

15 CREDITORS

	<u>2025</u>	<u>2024</u>
	<u>£</u>	<u>£</u>
Amounts due within one year:-		
Trade Creditors	26,166	21,800
Accruals	62,164	60,117
Other Creditors	-	114
PAYE and NIC	34,324	33,933
Value Added Tax	-	1,020
	<u>122,654</u>	<u>116,984</u>

16 COMMITMENTS UNDER OPERATING LEASES

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

	<u>2025</u>	<u>2024</u>
	<u>£</u>	<u>£</u>
Not later than one year	124,790	84,688
Later than 1 year and not later than 5 years	189,190	59,552
Later than 5 years	-	-
	<u>313,980</u>	<u>144,240</u>

BLYTH STAR ENTERPRISES LIMITED
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NOTES TO THE FINANCIAL STATEMENTS - YEAR ENDED 31ST MARCH 2025

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	1,877,386	-	1,877,386
Current Assets	852,070	183,507	1,035,577
Current Liabilities	(122,654)	-	(122,654)
	<u>2,606,802</u>	<u>183,507</u>	<u>2,790,309</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	1,712,759	-	1,712,759
Current Assets	707,211	228,688	935,899
Current Liabilities	(116,984)	-	(116,984)
	<u>2,302,986</u>	<u>228,688</u>	<u>2,531,674</u>

19 AUDITORS REMUNERATION

		<u>2025</u>	<u>2024</u>
		<u>£</u>	<u>£</u>
Auditors Remuneration:	As Auditors	10,300	10,640
	Accountancy	15,625	14,680
	Payroll and Pension Services	2,600	2,436
		<u>28,525</u>	<u>27,756</u>

BLYTH STAR ENTERPRISES LIMITED
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NOTES TO THE FINANCIAL STATEMENTS - YEAR ENDED 31ST MARCH 2025

20 **STATEMENT OF FUNDS**

	<u>Balance</u> <u>1st April</u> <u>2024</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>2025</u> <u>£</u>
Unrestricted Funds :					
<i>General</i>	2,284,897	87,315	2,476,811	(2,260,330)	2,588,693
Revaluation Reserve	18,109	-	-	-	18,109
Restricted Funds:					
<i>Capital Grants</i>					
29 May 61 Charitable Trust	6,832	-	-	(6,832)	-
The Sylvia Waddilove Foundation	2,833	-	-	(2,833)	-
The D'Oyly Carte Charitable Trust	3,000	-	-	(3,000)	-
The Garfield Weston Foundation	8,000	-	-	(8,000)	-
Jill & Norman Franklin Trust	-	40,000	-	(40,000)	-
The Ridley Family Charity	-	5,000	-	(5,000)	-
R.W. Mann Trust	-	2,000	-	(2,000)	-
Hadrian Trust	-	1,000	-	(1,000)	-
Frazer Trust	-	2,000	-	(2,000)	-
The Rothley Trust	-	900	-	(900)	-
The Sobell Foundation	-	5,000	-	(5,000)	-
The Beatrice Laing Trust	-	5,000	-	(5,000)	-
The Bailey Thomas Charitable Fund	-	5,000	-	(5,000)	-
The David Solomons Charitable Trust	-	750	-	(750)	-
	20,665	66,650	-	(87,315)	-
Restricted Funds:					
<i>Revenue Grants</i>					
The Edward Gostling Foundation	200,003	-	-	(24,996)	175,007
Community Foundation	8,000	-	-	-	8,000
The Boshier-Hinton Foundation	-	500	-	-	500
Northumberland County Council	-	-	97,384	(97,384)	-
	208,003	500	97,384	(122,380)	183,507
	2,531,674	154,465	2,574,195	(2,470,025)	2,790,309

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS - YEAR ENDED 31ST MARCH 2025

20 STATEMENT OF FUNDS *(continued)*

Unrestricted Funds

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

Revaluation Reserve

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

Restricted Funds

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

Capital Grants

29 May 61 Charitable Trust	Monies received to create a building extension.
The Sylvia Waddilove Foundation	Monies received to create a building extension.
The D'Oyly Carte Charitable Trust	Monies received to support the Barren Land project.
The Garfield Weston Foundation	Monies received to create a building extension.
Jill & Norman Franklin Trust	Monies received to support the Barren Land project.
The Ridley Family Charity	Monies received to support the Barren Land project.
R.W. Mann Trust	Monies received to create a building extension.
Hadrian Trust	Monies received to support the Barren Land project.
Frazer Trust	Monies received to support the Barren Land project.
The Rothley Trust	Monies received to support the Barren Land project.
The Sobell Foundation	Monies received to support the Barren Land project.
The Beatrice Laing Trust	Monies received to support the Barren Land project.
The Bailey Thomas Charitable Fund	Monies received to support the Barren Land project.
The David Solomons Charitable Trust	Monies received to support the Barren Land project.

Revenue Grants

The Edward Gostling Foundation	Monies received to support living support services.
Community Foundation	Monies received to upgrade kitchen.
The Boshier-Hinton Foundation	Monies received to support client outings.
Northumberland County Council	Monies received to support outreach clients.

Transfer Between Funds

£87,315 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.

21 ANALYSIS OF CHANGES IN NET DEBT

	At <u>1 Apr 2024</u> £	<u>Cashflows</u> £	At <u>31 Mar 2025</u> £
Cash at bank and in hand	590,709	279,218	869,927

BLYTH STAR ENTERPRISES LIMITED
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22 RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FROM OPERATING ACTIVITIES

	<u>2025</u>	<u>2024</u>
	<u>£</u>	<u>£</u>
Net Movement in Funds	258,635	141,585
Depreciation	53,530	60,367
Profit on Disposal of Assets	-	(2,766)
Interest Income	(10,344)	(6,696)
Increase in Stock	(1,308)	(1)
Decrease/(increase) in Debtors	180,848	(223,309)
Increase/(decrease) in Creditors	5,670	(2,749)
	<u>487,031</u>	<u>(33,569)</u>

23 DIRECTORS' TRANSACTIONS AND RELATED PARTY TRANSACTIONS

T. P. Chrisp and G. Moore are also a directors of the The Woodfuel Centre CIC.

In the year to 31st March 2025, Blyth Star Enterprises Limited received a management charge of £192 (2024: £1,138) and a donation of £60,000 (2024: £30,000) from The Woodfuel Centre CIC. Grants received of £Nil (2024: £22,500) in respect of the purchase of an electric vehicle and employment of a support worker were transferred to The Woodfuel Centre CIC during the year.

At 31st March 2025 The Woodfuel Centre CIC owed £88,663 (2024: £98,367) to Blyth Star Enterprises Limited and this is shown in year end debtors.

Blyth Star Enterprises Limited continue to provide administrative support free of charge to The Woodfuel Centre CIC.

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

24 ULTIMATE CONTROLLING PARTY

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

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
DETAILED ANALYSIS OF INCOME AND EXPENDITURE
YEAR ENDED 31ST MARCH 2025

SUMMARY OF INCOME AND EXPENDITURE ACCOUNTS

	<u>Page</u>	<u>2025</u> <u>£</u>	<u>2024</u> <u>£</u>
RESIDENTIAL SERVICE/LIVING SUPPORT	55	690,342	664,816
DAY ACTIVITIES	56	8,781	34,478
NURSERY PROJECT	57	(40,364)	(26,502)
CENTRAL SERVICES	58	(442,278)	(458,989)
LIONHEARTS PROJECTS	59	-	(48,513)
		<u>216,481</u>	<u>165,290</u>

RECONCILIATION OF NET MOVEMENT IN FUNDS AND INCOME
AND EXPENDITURE ACCOUNTS

	<u>2025</u> <u>£</u>	<u>2024</u> <u>£</u>
INCOME AND EXPENDITURE ACCOUNT SURPLUS FOR YEAR	216,481	165,290
REVENUE GRANTS RELEASED TO INCOME AND EXPENDITURE ACCOUNT	(24,996)	(72,805)
GRANTS RECEIVED	67,150	71,600
GRANTS TRANSFERRED	-	(22,500)
NET MOVEMENT IN FUNDS IN YEAR	<u>258,635</u>	<u>141,585</u>

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
DETAILED ANALYSIS OF INCOME AND EXPENDITURE
YEAR ENDED 31ST MARCH 2025

RESIDENTIAL SERVICE/LIVING SUPPORT

		<u>2025</u>		<u>2024</u>	
	£		£		£
<u>INCOME</u>					
<i>Provision of Client Services:</i>					
Care Management		1,694,016		1,574,763	
Housing Benefit		216,047		223,689	
<i>Other Income:</i>					
Grants		122,380		30,205	
Training		1,068		-	
Students		-		-	
		2,033,511		1,828,657	
<u>EXPENDITURE</u>					
Wages	971,832		839,618		
Staff Pension	18,066		14,905		
Recruitment Expenses	967		1,067		
Activity Group	36		-		
Celebrations	1,182		1,422		
Cleaning Materials	4,206		3,691		
Social Training Escort	6,275		6,117		
Training	619		1,941		
Registered Landlord Fees	30,611		29,182		
Food Provisions	11,056		10,300		
Rent and Rates	28,858		33,861		
Heat and Light	10,129		6,472		
Motor and Travel Expenses	166,798		123,043		
Advertising and Promotions	318		-		
Printing Postage and Stationery	4,074		2,481		
Telephone	9,064		9,588		
TV Costs	589		579		
Repairs and Renewals	26,351		28,169		
Equipment Hire and Maintenance	1,497		4,977		
Insurance	23,010		18,074		
Professional Fees	1,994		3,018		
Health and Safety	1,674		1,430		
Depreciation	23,963		23,866		
Sundry Expenses	-		40		
		1,343,169		1,163,841	
SURPLUS FOR YEAR		690,342		664,816	

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
DETAILED ANALYSIS OF INCOME AND EXPENDITURE
YEAR ENDED 31ST MARCH 2025

DAY ACTIVITIES

	<u>2025</u>		<u>2024</u>	
	£	£	£	£
<u>TRADING INCOME</u>				
Sales		10,514		9,187
Cost of Sales		718		1,510
Net Trading Profit		<u>9,796</u>		<u>7,677</u>
<u>OTHER INCOME</u>				
Grants	-		39,600	
Training	1,068		-	
Donations	1,138		301	
Sundry Income	-		94	
Client Contribution	36		-	
Care Management	<u>216,255</u>		<u>191,614</u>	
		218,497		231,609
		<u>228,293</u>		<u>239,286</u>
<u>EXPENDITURE</u>				
Wages	158,902		153,163	
Staff Pensions	2,852		2,788	
Recruitment Expenses	147		126	
Activity Group	-		11	
Celebrations	97		-	
Cleaning Materials	1,604		1,508	
Protective Clothing	120		92	
Training	623		302	
Food and Provisions	9,086		7,021	
Rent and Rates	26,472		22,672	
Room Hire	-		145	
Heat and Light	8,936		7,171	
Motor and Travel Expenses	100		130	
Printing Postage and Stationery	791		942	
Telephone and Internet	2,308		1,821	
TV Costs	385		359	
Repairs and Renewals	3,059		1,685	
Equipment Hire and Maintenance	288		880	
Insurance	912		922	
Subscriptions	877		799	
Health and Safety	136		207	
Depreciation	<u>1,817</u>		<u>2,064</u>	
		219,512		204,808
SURPLUS FOR YEAR		<u>8,781</u>		<u>34,478</u>

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
DETAILED ANALYSIS OF INCOME AND EXPENDITURE
YEAR ENDED 31ST MARCH 2025

STAKEFORD NURSERIES PROJECT

	<u>2025</u>		<u>2024</u>	
	£	£	£	£
<u>INCOME</u>				
Sales		60,677		54,036
<u>COST OF SALES</u>				
Opening Stock	3,917		3,916	
Purchases	22,720		16,974	
	<u>26,637</u>		<u>20,890</u>	
Closing Stock	5,226		3,917	
		<u>21,411</u>		<u>16,973</u>
		39,266		37,063
<u>OTHER INCOME</u>				
Donations and Gift Aid	7,667		2	
Profit on Sale of Assets	-		2,766	
Client Contribution	308		-	
Care Management	197,316		178,744	
		<u>205,291</u>		<u>181,512</u>
		244,557		218,575
<u>EXPENDITURE</u>				
Wages	189,166		157,661	
Staff Pension	3,885		3,404	
Recruitment Expenses	147		96	
Celebrations	121		205	
Activity Group	204		-	
Cleaning Materials	4,041		3,811	
Protective Clothing	1,423		1,237	
Outings	145		-	
Training	774		2,052	
Food Provisions	532		554	
Rent and Rates	1,553		1,493	
Heat and Light	2,863		2,987	
Motor and Travel Expenses	21,392		15,187	
Advertising and Promotions	150		120	
Printing Postage and Stationery	729		398	
Telephone	2,991		1,435	
TV Costs	169		159	
Repairs and Renewals	12,979		14,753	
Equipment Hire and Maintenance	5,737		6,046	
Insurance	5,874		6,266	
Subscriptions	2,400		1,245	
Bank Charges & Interest	588		553	
Bad Debts	207		-	
Health and Safety	404		492	
Depreciation	14,933		17,650	
Irrecoverable Input Vat	11,514		7,273	
		<u>284,921</u>		<u>245,077</u>
DEFICIT FOR YEAR		<u>(40,364)</u>		<u>(26,502)</u>

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
DETAILED ANALYSIS OF INCOME AND EXPENDITURE
YEAR ENDED 31ST MARCH 2025

CENTRAL SERVICES

	<u>2025</u>		<u>2024</u>	
	£	£	£	£
<u>OTHER INCOME</u>				
Management Charges		192		1,138
Grants		-		3,000
Donations and Gift Aid		60,153		30,063
Miscellaneous Income		12		21
Bank Interest Received		10,344		6,696
		<u>70,701</u>		<u>40,918</u>
 <u>EXPENDITURE</u>				
Wages	395,963		316,643	
Staff Pension	7,171		5,653	
Recruitment Expenses	58		49	
Cleaning Materials	58		20	
Celebrations	1,854		1,357	
Training	1,485		688	
Entertaining	7		-	
Food and Provisions	103		47	
Rent, Rates and Water	12,786		12,396	
Room Hire	362		417	
Motor and Travel Expenses	4,880		2,917	
Partnership Working	-		250	
Advertising and Promotions	8,738		6,332	
Printing Postage and Stationery	4,460		3,411	
Telephone and Internet	2,700		2,016	
TV Costs	79			
Audit and Accountancy	28,195		27,438	
Consultancy, Legal and Professional Fees	9,020		13,727	
Repairs and Renewals	2,823		6,662	
Equipment Hire and Maintenance	426		-	
Insurance	1,026		862	
Subscriptions	1,475		570	
Donations	20		-	
Bank Charges and Interest	759		1,235	
Health and Safety	134		33	
Sundry Expenses	40		91	
Depreciation	12,818		16,787	
Authorised Push Payment Fraud	-		62,934	
Irrecoverable Input Vat	15,539		17,372	
		<u>512,979</u>		<u>499,907</u>
DEFICIT FOR YEAR		<u>(442,278)</u>		<u>(458,989)</u>

BLYTH STAR ENTERPRISES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
DETAILED ANALYSIS OF INCOME AND EXPENDITURE
YEAR ENDED 31ST MARCH 2025

LIONHEARTS PROJECTS

	<u>2025</u>		<u>2024</u>	
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
<u>OTHER INCOME</u>				
Care Management		-		36,480
Sundry Income		-		30
		<hr/>		<hr/>
		-		36,510
 <u>EXPENDITURE</u>				
Wages	-		64,723	
Staff Pensions	-		1,012	
Recruitment Expenses	-		102	
Social Training Escort	-		1,000	
Food and Provisions	-		61	
Cleaning Materials	-		26	
Motor and Travelling	-		16,137	
Postage and Stationery	-		363	
Telephone	-		988	
Repairs and Renewals	-		28	
Equipment Hire and Maintenance	-		135	
Bad Debts	-		448	
	<hr/>		<hr/>	
		-		85,023
 DEFICIT FOR YEAR		<hr/>		<hr/>
		-		(48,513)