

BELL VIEW (BELFORD)

England & Wales · Charity number 1075896

Details

Other names	BELL VIEW (BELFORD) LIMITED, THE BELL VIEW PROJECT
Status	Registered
Legal form	Charitable company
Company number	03582229
Registered	1999-06-09
Register	View on the Charity Commission register

Contact

Address	Bell View Resource Centre 33 West Street Belford NE70 7QB
Phone	01668219220
Email	reception@bellviewbelford.co.uk
Website	www.bellviewbelford.co.uk

Activities

Objects: (A) THE RELIEF OF OLDER PEOPLE, DISABLED PEOPLE AND THOSE IN POOR HEALTH IN PARTICULAR THOSE RESIDENT IN RURAL NORTH NORTHUMBERLANDI. BY THE PROVISION OF SUPPORT AND TRAINING TO THEIR CARERS;II. BY ENCOURAGING AND FACILITATING INTERGENERATIONAL ACTIVITY;III. IN ANY MANNER WHICH NOW IS OR MAY AT ANY TIME BE DEEMED TO BE CHARITABLE.(B) THE ADVANCEMENT OF EDUCATION, PARTICULARLY IN RURAL NORTH NORTHUMBERLAND TO PROVIDE PEOPLE WITH A BETTER UNDERSTANDING OF THE NEEDS AND WISHES OF PERSONS OF DIFFERENT AGE GROUPS.(C) THE RELIEF OF POVERTY, PARTICULARLY IN NORTH NORTHUMBERLAND

Activities: BELL VIEW (BELFORD) OPERATES FROM A FULLY INTEGRATED MULTI-USE RESOURCE CENTRE TO SUPPORT AND ENABLE OLDER, VULNERABLE, DISABLED OR DISADVANTAGED PEOPLE AND THEIR CARERS TO "LIVE WELL". THIS INCLUDES PROVIDING FACILITIES FOR DAY CARE, LEISURE, CREATIVE AND SOCIAL ACTIVITIES AND THERAPEUTIC SERVICES, AS WELL AS PROVIDING OFFICE AND MEETING ACCOMMODATION FOR SERVICE PROVIDERS AND COMMUNITY GROUPS.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Accommodation/housing, Economic/community Development/employment
- **Who:** Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** NORTH NORTHUMBERLAND
- Northumberland

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£1,812,843	£2,049,969	£1,132,478	73
2024-03-31	£1,741,729	£1,683,832	£1,369,604	14
2023-03-31	£1,282,798	£1,281,849	£1,311,706	10
2022-03-31	£1,303,469	£1,262,819	£1,313,962	53
2021-03-31	£1,190,414	£979,569	£1,284,393	45

Trustees

Name	Role	Appointed
Dr EMMA CHRISTINA MILLER		
Dr Shirley Anne Tinnion		2022-03-21
Eileen Duncan		
Guy Renner-Thompson		2016-11-22
Jane Elizabeth Cowley		2024-03-25
KATHLEEN MARY WILLIAMSON		
Margaret Todd		2015-06-24
Rev Louise Margaret Taylor-Kenyon		2021-02-02

BELL VIEW (BELFORD)

England & Wales - Charity number 1075896

Accounts

Company registration number: 03582229

Charity registration number: 1075896

BELL VIEW (BELFORD)

(A company limited by guarantee)

Annual Report and Financial Statements
for the Year Ended 31 March 2025

Bell View (Belford)

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Bell View (Belford)

Reference and Administrative Details

Trustees	Mr G Renner Thompson Mrs M Todd Dr E Miller The Reverend L M Taylor-Kenyon Mr M J McMahon (resigned 12 January 2025) Miss E Duncan Dr S A Tinnion Mrs K M Williamson Mrs H B Henderson (resigned 17 January 2025) Mrs J E Cowley
Registered Office	33 West Street Belford Northumberland NE70 7QB The charity is incorporated in England and Wales.
Company Registration Number	03582229
Charity Registration Number	1075896
Bankers	Barclays Bank Plc 5 St Anne's Street Quayside Newcastle upon Tyne NE1 2BH Flagstone 1st Floor, Clareville House 26-27 Oxendon Street London
Auditor	Azets Audit Services Bulman House Regent Centre Gosforth Newcastle upon Tyne NE3 3LS

Bell View (Belford)

Chairperson's and Operational Report

Chair's Report for year ending 31st March 2025

As a longstanding trustee of Bell View (Belford), I am honoured to have taken on the role of Chair. This has been a year of significant change, yet we have emerged both more resilient and more sustainable than ever. Our charity remains partially dependent upon grant funding: we are extremely grateful to all our funders, but particularly thankful of the Trusts and Foundations who have provided Bell View with longer-term commitments. I am delighted to report that we are continuing to provide the support we had envisaged 20 years ago when Bell View Resource Centre was opened.

A Year of Strategic Transformation

The 2024-25 financial year required us to make some of the most difficult decisions in our charity's history. The closure of Bell View Care (one of our two trading subsidiaries that support the charity's work) in February 2025 was not taken lightly, but declining client numbers and mounting financial losses left us with no choice. However, what followed demonstrates the resilience and innovation that defines our organisation.

Within a month, we had successfully launched Home From Home as a new service within our Bell View Help at Home trading subsidiary. This wasn't just about maintaining services - it was about creating a more sustainable model that could serve our community for years to come.

Leadership and Governance

We saw substantial transitions at the top of our organisation with the departures of CEO Barry Lyden, Executive Advisor Ann Gibbons, and my predecessor as Chair, Martin McMahon. Following these changes, the Board took this opportunity to streamline our structure and reduce overheads while maintaining service excellence.

Our decision not to replace the CEO role reflects our confidence in the collaborative management team led by Juliet Short, Charlie Wadsworth and Cat Wood. This approach has already proven effective and positions us well for the future.

Financial Stewardship

Our £237,000 deficit reflects the planned costs of transformation - closure expenses, launch costs, infrastructure improvements, and reorganisation. Despite this necessary investment, our unrestricted reserves remain robust at £318,000, held primarily within our profitable Help at Home business: this solid financial foundation ensures we can complete our transition and build a more sustainable future.

Looking Forward

As we enter our next chapter, I am excited about our prospects. Our new charity strategy builds on these established foundations while opening doors to serve a broader demographic, ensuring we remain relevant and vital to both our traditional service users and new communities who can benefit from our expertise. Our streamlined structure, the success of Help at Home, and the early positive signs from Home From Home give me great confidence. We have maintained our charitable mission while building a more resilient organisation.

Bell View (Belford)

Chairperson's and Operational Report

I extend my deepest gratitude to our incredible volunteers, dedicated staff, and loyal supporters who have stood with us through this period of change. Together, we continue to make a real difference in the lives of people across our region.

A handwritten signature in black ink that reads "E Duncan". The signature is written in a cursive, flowing style.

Eileen Duncan 09 Oct 2025 14:57:40 BST (UTC +1)

Eileen Duncan, Chair of Trustees

Bell View (Belford)

Chairperson's and Operational Report

Operational Report for the Year ended 31st March 2025 Executive Summary

The 2024-25 financial year marked a pivotal transformation for Bell View Belford as we successfully restructured our operations to ensure long-term sustainability while maintaining our commitment to supporting older, vulnerable, and disadvantaged people across our region.

Key Achievements:

- Maintained strong financial position with £317K unrestricted reserves
- Completed strategic leadership transition and organisational restructuring
- Expanded community programming within Bell View (Belford) while maintaining our core charitable services
- Successfully launched 'Home From Home at Bell View' service following the strategic closure of Bell View Care
- Bell View Help at Home achieved record performance

Bell View Belford - One Company

Bell View Belford is a company limited by guarantee and a registered charity, which historically hosted two connected trading companies: Bell View Care Limited (now ceased operations) and Help at Home Limited. Both trading arms were established to support the charity's mission.

Bell View Belford serves as the community charity hub, providing support and services from Belford to scattered rural, coastal, and village communities extending to the Scottish border. For over 20 years, we've championed asset-based community development, recognising that our rural communities' greatest strengths lie not in external services but in the skills, connections, and mutual support of local people. We continue to support older, vulnerable, disabled, or disadvantaged people and their carers, while increasingly serving our whole community as active participants and contributors, not passive recipients - a philosophy that has guided us since our doors opened in 2004.

Help at Home operates as a profitable social enterprise providing domiciliary care across Belford, Wooler, Berwick, Seahouses and surrounding areas. Under Cat Wood's leadership, this CQC-regulated service (rated 'Good' at the last inspection) enables clients to remain in their own homes. With dedicated care providers regularly supporting more than thirty clients, Help at Home achieved record performance this year and continues to be the cornerstone of our financial sustainability.

Home From Home Service

Launched in March 2025, Home From Home provides adult day care services, filling the gap left by Bell View Care's closure while operating under a more sustainable model. This new service operates within our Help at Home trading subsidiary, benefiting from established management expertise and operational efficiencies. Early indicators show strong demand and positive feedback, with the service expected to reach break-even within its first year of operation.

Bell View (Belford)

Chairperson's and Operational Report

Financial Performance and Strategic Investment: Understanding Our 2024-25 Financial Position

The charity itself operates with income of £323,000. Like most charities, we rely significantly on fundraising activities and grant income to support the cost of our charitable services and Help at Home provides crucial core funding to the charity through gifting annual profits to the charity. It's important to note that while our consolidated accounts show turnover of £1.8 million, Bell View (Belford) the charity remains a medium-sized charity. The consolidated figure includes the considerable turnover of our trading subsidiary Bell View Help at Home.

The reported deficit of £237,000 reflects strategic transformation across the Bell View group: this planned investment breaks down into several key categories:

Transformation Costs:

- Staff transition and reorganisation costs
- One-off closure expenses for Bell View Care operations
- Launch investments for Home From Home service
- Infrastructure improvements to Bell View Resource Centre

Strategic Context: Despite this deficit, Bell View maintains a robust financial foundation with unrestricted reserves of £317K, primarily held within our profitable Help at Home business. Our cash position remains strong, ensuring operational continuity throughout this transition period.

Funding Partners and Community Support

We are profoundly grateful to our funding partners who help make our charitable work possible. We are particularly grateful for the long-term support from The Ballinger Charitable Trust, the FB & PFB Lough Fund (via The Community Foundation) and the Sir James Knott Trust. As a medium-sized charity, we remain significantly dependent on grant funding to deliver our charitable programmes. See the table below to see our primary funding sources for 2024-25

Sources of Funding (2024-25)

Income Stream	Amount
Gifting from Trading Arms	£117,000
Grants (core) & restricted grants	£98,000
Donations	£25,000
Investment Income	£17,000
Room Hire/Lettings	£15,000
Fundraising	£11,000

Bell View (Belford)

Chairperson's and Operational Report

Key Partners (2024-25)

Thank you to the following key partners, whose funding has helped us to maintain and expand our vital services:-

- Belford Community Group
- Capt Leyland Fund
- Community Foundation North East
- Community Fridge Hubbub
- Co-op Community Fund
- Kellet Fund
- FB and PFB Lough Fund [ongoing support]
- Sir James Knott Trust [Y2 of 3 years]
- The Ballinger Trust [ongoing support]
- The Barmoor Wind Farm Trust
- Thriving Together

Bell View (Belford): Our Charitable Activities and Community Outreach Core Services and Programming

Our Resource Centre continues as the heart of community life, with our Warm Hub and Warm Space provisions remaining highly popular. True to our founding principles, we create platforms for community members to share their skills and support one another rather than simply providing services. Bell View hosts more than 30 different activities ranging from exercise classes to craft workshops, educational programmes to social groups across the region.

Additionally, our food distribution programme expanded significantly in 2024-25. Through a subscription funded by Northumberland County Council, we now receive 100kg of food weekly from FareShare North East. This supplements our existing food project and is distributed to people in need and to the wider community via our Share Shed and a Share Table at Belford Community Shop. The programme has continued to grow, and we are delighted that the wider community shares excess produce - a perfect example of community reciprocity in action.

In summary, during 2024-25, 55 active groups delivered 1,160 sessions generating 31,000 attendances from an estimated 800-1,200 unique users. These unique users comprise both core regular users of our facility (circa 200-400) and occasional visitors, for example staff from statutory/VCSE organisations attending training or meetings plus those joining us for community events.

Our community transport programme is a vital enabling service that underpins everything we do. Recognising that rural isolation is one of the biggest challenges our communities face, transport grew by 15% during this period delivering approximately 1,000 journeys and covering more than 18,000 miles. We're delighted to have recently expanded our impact through the Rural Aspirations project, providing daily transport home for college students-opening educational prospects that might otherwise be inaccessible in our rural area. This service doesn't just move people - it connects them to opportunities, services, and each other.

Bell View (Belford)

Chairperson's and Operational Report

Recognising that rurality brings challenges to all age groups, we have continued to broaden our appeal. For example, we have hosted the marvellous Holiday at Home programme for younger children; supported the Berwickshire Swap within Bell View; ran a collaborative Christmas Fair with Belford Community Group; enjoyed being a venue (again) for the Belford Arts Festival Weekend; introduced a Wellbeing Weekend event and held a wonderful Family Fun Day to celebrate our 20th anniversary.

In 2025-26, we're already enjoying new programmes including: Karate classes; British Sign Language instruction; Tai Chi sessions; Mindfulness; Reiki; Reflexology. Furthermore, we have additional community programmes in development.

The feedback from our beneficiaries remains overwhelmingly positive and participants acknowledge the welcoming nature of our centre and its vital role in combatting rural isolation.

"There's such a warm, welcoming atmosphere: it's very special. I'm so glad I walked through that door. At Bell View, no one's a stranger, just a friend you haven't yet met."

"The social aspect is the thing I like most about the exercise sessions. I'm on my own now, so this keeps me going during the week. I've gained some really good friends here. Without a doubt, this is a welcoming place."

Volunteers and Community Partnership

The dedication of our volunteers remains the lifeblood of Bell View. We have a veritable army of helpers in the form of our 90 superb volunteers. We estimate that they undertook more than 6000 hours of work on our behalf during this year - with an estimated worth of £117,000. We couldn't afford them!

Some volunteers are also service users, creating reciprocal relationships where people both give and receive support - this blurring of traditional boundaries between helper and helped has been central to our ethos since 2004. Feedback from our volunteers: "It's a great way to meet your neighbours & meet new people. The team are a happy, fun group of people who always make me feel welcome and valued."

Our volunteers contribute across all activities including fundraising, café operations, client transportation, gardening, and programme delivery. Every activity at Bell View reflects community assets in action - residents sharing their skills, supporting one another, and forging new friendships through shared interests. These are not services we deliver; they are connections we facilitate.

We celebrated this stellar service through our Volunteer Recognition Evening in June 2025, presenting long service awards and acknowledging the extraordinary commitment that makes our work possible.

Bell View (Belford)

Chairperson's and Operational Report

Team Changes and Key Management

During the year both Ann Gibbons and Barry Lyden, our Executive Advisor and CEO, stepped down. In addition, our Trustee Chair, Martin McMahon resigned in January 2025. We would like to thank Ann, Barry and Martin and wish them the very best for the future. Eileen Duncan, our longest serving Trustee with a tenure over 27 years is the new Chair of the Trustee Board.

In addition to simplifying our Trading Arm structure we have taken steps to streamline the Charity team organisation. Following the departure of our CEO, the Board have decided not to replace that role. This streamlined structure reduces overhead costs while leveraging our team's extensive experience and proven capabilities. The day-to-day activities are led by an experienced management team including: Juliet Short (Head of Operations); Charlie Wadsworth (Head of Finance) and Cat Wood (Help at Home Manager). In January 2025, we welcomed Emma Arthur as our Events and Operations manager.

Risk Management and Continuity

Our governance transition was managed with careful succession planning, maintaining operational continuity and stakeholder confidence. The Board maintains an appropriate skills mix and oversight capability for our transformed operations.

Looking Forward: Sustainability and Growth Financial Projections

With our streamlined organisational structure and robust operational plan, and with 6 months into the new financial year, we are in a period of financial stability which we fully anticipate continuing. Home From Home's early success indicators suggest sustainable operations within the first full year, while Help at Home continues a strong, robust business with increasing demand.

Bell View Strategic Priorities

Our transformed structure positions us to serve our community more effectively while ensuring long-term financial sustainability. We remain committed to supporting older, vulnerable, and disadvantaged people while expanding our reach across all age groups in our rural communities. Our strategic priorities build on our asset-based approach:

- Expand our community transport services - recognising this as the key enabler for everything else we do in addressing rural isolation
- Develop new community programming addressing identified local needs
- Strengthen funding partnerships and diversify revenue streams
- Continue infrastructure investments in Belford Resource Centre
- Support more resident-led initiatives using Bell View's resources as a platform
- Explore opportunities for regional service expansion

Bell View (Belford)

Chairperson's and Operational Report

Conclusion

The 2024-25 year tested our resilience and strategic thinking. Through careful planning, community support, and the dedication of our staff and volunteers, we have emerged stronger and more sustainable. Our financial deficit reflects strategic investment, and our strong balance sheet provides the foundation for continued growth and service delivery.

Our refreshed strategy does not change who we are but amplifies what we have always done best - seeing our rural communities not as isolated or lacking, but as rich in untapped potential, waiting for the right connections to flourish. After 20 years, we know that the question is not "what does our community need?" but "what can our community create together?"

We enter 2025-26 with confidence in our mission, excitement about our new service offerings, and gratitude for the community that makes our work possible.

Bell View (Belford)

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Structure, governance and management

Nature of governing document

The company was incorporated on 16th June 1998. It is registered under the Companies Act 1985, Company Number: 3582229 and is a registered charity, Charity Number: I075896. The company is governed by its Memorandum and Articles of Association, of which an updated version was adopted by Special Resolution and passed at the Annual General Meeting on 28th November 2006. The Articles were amended by special resolution on the 15th December, 2020.

Induction and training of trustees

The skill base and representation of the Management Committee is regularly reviewed. A Trustee Recruitment and Induction pack has been compiled and reviewed by the trustees. They include the vision and aims of Bell View, selected portions of Bell View documents, Charity commission publications and NCVO documents. Current practice is that from time-to-time upcoming trustee vacancies will be advertised and applications sought. Enquirers are invited to visit the charity, meet with and have informal discussions with one or two current trustees and the CEO. They may also meet with staff, managers, and users of the services. An invitation will be given to attend part of at least one Trustee meeting. Following this a more formal discussion with the board of trustees may take place before applicants are invited to put themselves forward for election at the following AGM.

The training needs of both trustees and staff are assessed on a regular basis, arrangements are made to access appropriate training as identified wherever possible and appropriate.

Organisational structure

The Trustee Board comprises a maximum of twelve Directors/Trustees, elected by the membership at the Annual General Meeting, together with a maximum of four co-optees. Co-opted Directors/Trustees serve until the next Annual General Meeting. At each Annual General Meeting one third of the elected Directors/Trustees shall retire. Those who have been in office longest shall retire first. All retiring Directors/Trustees shall be eligible for re-election.

Risk Management:

The Management Committee has reviewed the major risks the charity is exposed to and established systems to mitigate the risk identified. They have approved a strategic plan which allows for the diversification of funding and an expansion of activities.

Bell View (Belford)

Trustees' Report

Objectives and activities

Objects and aims

Bell View (Belford) is a community charity, based in Belford North Northumberland, providing support and services to scattered rural and coastal towns and villages covering an extensive area up to the border with Scotland.

The objects of the charity are;

(a) The relief of older people, disabled people and those in poor health in particular those resident in rural North Northumberland

i. By the provision of support and training to their carers;

ii. By encouraging and facilitating intergenerational activity;

iii. In any manner which is now or may at any time be deemed to be charitable.

(b) The advancement of education, particularly in rural North Northumberland to provide people with a better understanding of the needs and wishes of persons of different age groups

(c) The relief of poverty, particularly in North Northumberland.

The Trustees are satisfied that Bell View (Belford) continues to deliver activities to meet these objects.

Fundraising disclosures

The charity is required to report how it deals with fundraising from the public. The charity does not use a professional fundraiser or commercial participator to raise funds. Any monies raised direct from the public follows all guidelines set out by the Charity Commission and UK law in every respect. We respect the privacy and contact preferences of all public donors.

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Financial review

The total consolidated income in the year was £1,812,843 compared to £1,741,729 the year before. The net movement in funds decreased by £237,126. The majority of the General Funds remain designated and as at 31 March 2025 the charity had unrestricted free reserves of £30,916. The level of net assets has remained strong whilst continuing to deliver and expand services to its beneficiaries.

Grants remain a principal source of funding, and the support of individual funders continues to play an important part of the Charity. Bell View Help at Home Limited has been the main contributor to the overall growth. All taxable profits for the year ended 31 March 2025 will be gifted to the charity, providing significant financial support to Bell View in due course.

Policy on reserves

The Management Committee reviewed the charity's reserves requirements. It was decided that the aim would be to have sufficient unrestricted reserves to cover three months' running costs for the Resource Centre, including staff costs. These and other reserves are itemised as designated reserves and are detailed in the notes to the accounts.

Bell View (Belford)

Trustees' Report

Investment policy and objectives

It is the Trustees' responsibility to safeguard the charity's assets and to decide how to use these assets in order to achieve the charity's aims. In managing these assets, the Trustees are seeking to balance the obligation to safeguard the charity's resources, with a desire to maximize the return achieved, and a need to ensure that funds are available as required to pay for goods and services. This policy sets out how the Trustees aim to achieve this and is based on the guidance in the Charity Commission's publication CC14 - Charities and Investment Matters.

The company has the power to invest in or upon such investments, securities, or property as it may think fit. For the time being we are following a low-risk investment policy with ease of access and flexible arrangements. If we move to a position where we need to consider further investment to maximize return, the Trustees will seek the advice of an independent Financial Advisor on such investments.

Key Management Personnel

Mr B.D. Lyden - Chief Executive Officer to November 2024

Mrs A. Gibbons - Executive Advisor to December 2024

Ms J. Short - Head of Operations

Mr C. Wadsworth – Head of Finance

Ms L.A. Matthews – Manager Bell View Care Limited to February 2025

Mrs C. Wood - Manager Bell View Help at Home Limited

Trustees and Officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Mr G Renner Thompson
	Mrs M Todd
	Dr E Miller
	The Reverend L M Taylor-Kenyon
	Mr M J McMahon (resigned 12 January 2025)
	Miss E Duncan
	Dr S A Tinnion
	Mrs K M Williamson
	Mrs H B Henderson (resigned 17 January 2025)
	Mrs J E Cowley

Bell View (Belford)

Trustees' Report

Statement of trustees' responsibilities

The trustees (who are also the directors of Bell View (Belford) for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the parent charitable company and the group and of the incoming resources and application of resources, including its income and expenditure, of the charitable group for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the parent charitable company will continue in business.

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

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

Disclosure of information to auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

Reappointment of auditor

In accordance with section 485 of the Companies Act 2006, a resolution for the re-appointment of Azets Audit Services as auditors of the charity is to be proposed at the forthcoming Annual General Meeting.

Bell View (Belford)

Trustees' Report

The annual report was approved by the trustees of the charity on 09 October 2025 and signed on its behalf by:

E Duncan

Eileen Duncan 09 Oct 2025 14:57:40 BST (UTC +1)

.....

Miss E Duncan
Trustee

Bell View (Belford)

Independent Auditor's Report to the Members of Bell View (Belford)

Opinion

We have audited the financial statements of Bell View (Belford) (the 'charitable parent company') and its subsidiaries (the 'group') for the year ended 31 March 2025, which comprise the Consolidated Statement of Financial Activities, Consolidated Balance Sheet, Balance Sheet, Consolidated Statement of Cash Flows, and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and parent charity's affairs as at 31 March 2025 and of the group's incoming resources and application of resources, including its income and expenditure 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 responsibilities for the audit of the financial statements section of our report. We are independent of the group 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 group's ability to continue as a going concern for a period of at least twelve months from when the financial statements were authorised for issue.

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

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. 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.

Bell View (Belford)

Independent Auditor's Report to the Members of Bell View (Belford)

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.

Opinion on other matter 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 and Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the and Trustees' Report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

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

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

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

Responsibilities of trustees

As explained more fully in the Statement of trustees' responsibilities (set out on page 13), 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 charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Bell View (Belford)

Independent Auditor's Report to the Members of Bell View (Belford)

Auditor 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.

Extent to which the audit was considered capable of detecting irregularities, including fraud:

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above and on the Financial Reporting Council's website to detect material misstatements in respect of irregularities, including fraud.

We obtain and update our understanding of the entity, its activities, its control environment, and likely future developments, including in relation to the legal and regulatory framework applicable and how the entity is complying with that framework. Based on this understanding, we 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. This includes consideration of the risk of acts by the entity that were contrary to applicable laws and regulations, including fraud.

In response to the risk of irregularities and non-compliance with laws and regulations, including fraud, we designed procedures which included:

- Enquiry of management and those charged with governance around actual and potential litigation and claims as well as actual, suspected and alleged fraud;
- Reviewing minutes of meetings of those charged with governance;
- Assessing the extent of compliance with the laws and regulations considered to have a direct material effect on the financial statements or the operations of the entity through enquiry and inspection;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management bias and override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for indicators of potential bias.

Bell View (Belford)

Independent Auditor's Report to the Members of Bell View (Belford)

Because of the field in which the client operates, we identified the following areas as those most likely to have a material impact on the financial statements: compliance with the Care Quality Commission, UK Companies Act and the Charities Act.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. 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 controls.

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

Use of our report

This report is made solely to the charitable parent 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 group'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 parent company and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Simon Brown 15 Oct 2025 08:16:12 BST (UTC +1)

Simon Brown BA ACA DChA (Senior Statutory Auditor)

For and on behalf of Azets Audit Services

Chartered Accountants

Statutory Auditor

Bulman House

Regent Centre

Gosforth

Newcastle upon Tyne

NE3 3LS

Date: 15 October 2025

Azets Audit Services is a trading name of Azets Audit Services Limited.

Bell View (Belford)

Consolidated Statement of Financial Activities for the Year Ended 31 March 2025

(Including Consolidated Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2025 £	Total 2024 £
Income and Endowments from:					
Donations and legacies	3	97,997	25,331	123,328	320,900
Charitable activities	4	1,661,182	-	1,661,182	1,407,938
Investment income	5	17,343	-	17,343	3,937
Other income	6	10,990	-	10,990	8,954
Total Income		<u>1,787,512</u>	<u>25,331</u>	<u>1,812,843</u>	<u>1,741,729</u>
Expenditure on:					
Raising funds	7	(2,214)	-	(2,214)	(475)
Charitable activities	8	<u>(2,002,536)</u>	<u>(45,219)</u>	<u>(2,047,755)</u>	<u>(1,683,357)</u>
Total Expenditure		<u>(2,004,750)</u>	<u>(45,219)</u>	<u>(2,049,969)</u>	<u>(1,683,832)</u>
Net (expenditure)/income		<u>(217,238)</u>	<u>(19,888)</u>	<u>(237,126)</u>	<u>57,897</u>
Net movement in funds		(217,238)	(19,888)	(237,126)	57,897
Reconciliation of funds					
Total funds brought forward		<u>534,797</u>	<u>834,807</u>	<u>1,369,604</u>	<u>1,311,707</u>
Total funds carried forward	23	<u>317,559</u>	<u>814,919</u>	<u>1,132,478</u>	<u>1,369,604</u>

All of the group's activities derive from continuing operations during the above two periods.

The funds breakdown for 2024 is shown in note 23.

Bell View (Belford)**(Registration number: 03582229)****Consolidated Balance Sheet as at 31 March 2025**

	Note	2025 £	2024 £
Fixed assets			
Intangible assets	14	2,516	2,924
Tangible assets	15	<u>738,046</u>	<u>772,160</u>
		<u>740,562</u>	<u>775,084</u>
Current assets			
Debtors	17	89,490	88,194
Cash at bank and in hand	18	<u>557,353</u>	<u>760,214</u>
		646,843	848,408
Creditors: Amounts falling due within one year	19	<u>(229,655)</u>	<u>(199,033)</u>
Net current assets		<u>417,188</u>	<u>649,375</u>
Total assets less current liabilities		1,157,750	1,424,459
Creditors: Amounts falling due after more than one year	20	(25,272)	(53,954)
Provisions	21	<u>-</u>	<u>(901)</u>
Net assets		<u>1,132,478</u>	<u>1,369,604</u>
Funds of the group:			
Restricted		814,919	834,807
Unrestricted income funds			
General funds		<u>317,559</u>	<u>534,797</u>
Total funds	23	<u>1,132,478</u>	<u>1,369,604</u>

The financial statements on pages 19 to 43 were approved by the trustees, and authorised for issue on and signed on their behalf by:
09 October 2025

E Duncan

Eileen Duncan 09 Oct 2025 14:57:40 BST (UTC +1)

Miss E Duncan

Trustee

Bell View (Belford)**(Registration number: 03582229)
Balance Sheet as at 31 March 2025**

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	15	718,728	752,125
Current assets			
Debtors	17	24,489	32,161
Cash at bank and in hand	18	<u>359,101</u>	<u>382,811</u>
		383,590	414,972
Creditors: Amounts falling due within one year	19	<u>(195,335)</u>	<u>(46,226)</u>
Net current assets		<u>188,255</u>	<u>368,746</u>
Total assets less current liabilities		906,983	1,120,871
Creditors: Amounts falling due after more than one year	20	<u>(25,272)</u>	<u>(28,865)</u>
Net assets		<u><u>881,711</u></u>	<u><u>1,092,006</u></u>
Funds of the charity:			
Restricted		814,919	834,807
Unrestricted income funds			
Unrestricted funds		<u>66,792</u>	<u>257,199</u>
Total funds	23	<u><u>881,711</u></u>	<u><u>1,092,006</u></u>

The financial statements on pages 19 to 43 were approved by the trustees, and authorised for issue on and signed on their behalf by:
09 October 2025

E Duncan

.....
Eileen Duncan 09 Oct 2025 14:57:40 BST (UTC +1)

Miss E Duncan
Trustee

Bell View (Belford)**Consolidated Statement of Cash Flows for the Year Ended 31 March 2025**

	Note	2025 £	2024 £
Cash flows from operating activities			
Net cash (expenditure)/income		(237,126)	57,897
Adjustments to cash flows from non-cash items			
Depreciation	7	44,710	49,653
Amortisation	7	408	408
Investment income	5	<u>(17,343)</u>	<u>(3,937)</u>
		(209,351)	104,021
Working capital adjustments			
(Increase)/decrease in debtors	17	(1,296)	21,015
Increase in creditors	19	33,032	9,299
Decrease in provisions	21	<u>(901)</u>	<u>-</u>
Net cash flows from operating activities		<u>(178,516)</u>	<u>134,335</u>
Cash flows from investing activities			
Interest receivable and similar income	5	17,343	3,937
Purchase of tangible fixed assets	15	<u>(10,596)</u>	<u>(38,627)</u>
Net cash flows from investing activities		6,747	(34,690)
Cash flows from financing activities			
Repayment of loans and borrowings	19	<u>(31,092)</u>	<u>(15,680)</u>
Net (decrease)/increase in cash and cash equivalents		(202,861)	83,965
Cash and cash equivalents at 1 April		<u>760,214</u>	<u>676,249</u>
Cash and cash equivalents at 31 March		<u><u>557,353</u></u>	<u><u>760,214</u></u>

All of the cash flows are derived from continuing operations during the above two periods.

Bell View (Belford)

Notes to the Financial Statements for the Year Ended 31 March 2025

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

The address of its registered office is: 33 West Street, Belford, Northumberland, NE70 7QB

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (effective 1 January 2019 - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Bell View (Belford) 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 notes.

Basis of consolidation

The consolidated financial statements consolidate the financial statements of the charity and its subsidiary undertakings drawn up to 31 March 2025.

No statement of financial activities is presented for the charity as permitted by section 408 of the Companies Act 2006. The charity made a deficit after tax for the financial year of £210,295 (2024 - surplus of £16,931).

Bell View (Belford)

Notes to the Financial Statements for the Year Ended 31 March 2025

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

Inter-company transactions, balances and unrealised gains on transactions between the charity and its subsidiaries, which are related parties, are eliminated in full.

Intra-group losses are also eliminated but may indicate an impairment that requires recognition in the consolidated financial statements.

Accounting policies of subsidiaries have been changed where necessary to ensure consistency with the policies adopted by the group. Non-controlling interests in the net assets of consolidated subsidiaries are identified separately from the group's equity therein. Non-controlling interests consist of the amount of those interests at the date of the original business combination and the non-controlling shareholder's share of changes in equity since the date of the combination. Total comprehensive income is attributed to non-controlling interests even if this results in the non-controlling interests having a deficit balance.

Going concern

The trustees consider that there are no material uncertainties about the group's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the group.

Estimation uncertainty and judgements

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported.

Income and endowments

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 the income receivable can be measured reliably.

Donations and legacies

Donations 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 by the charity before the charity is entitled to the funds, the income is deferred and not recognised 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 these conditions will be fulfilled in the reporting period.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Bell View (Belford)

Notes to the Financial Statements for the Year Ended 31 March 2025

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Goodwill

Goodwill is amortised over its useful life, which shall not exceed ten years if a reliable estimate of the useful life cannot be made.

Amortisation

Amortisation is provided on intangible fixed assets so as to write off the cost, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Amortisation method and rate
Goodwill	over 10 years

Tangible fixed assets

Individual fixed assets costing £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Land and Buildings	2% on cost
Office Equipment	25% on cost and 25% reducing balance
Motor Vehicles	25% on cost
Computer Equipment	25% on cost

Bell View (Belford)

Notes to the Financial Statements for the Year Ended 31 March 2025

Plant and Machinery	25% on cost, 20% on cost and 10% on cost
Fixture and Fittings	25% on cost and 15% reducing balance

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Provisions

Provisions are recognised when the charity has an obligation at the reporting date as a result of a past event, it is probable that the charity will be required to settle that obligation and a reliable estimate can be made of the amount of the obligation.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the group.

Bell View (Belford)

Notes to the Financial Statements for the Year Ended 31 March 2025

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The group operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the group has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2025 £
Donations and legacies;			
Donations and legacies	97,997	25,331	123,328
	<u>97,997</u>	<u>25,331</u>	<u>123,328</u>
	Unrestricted funds General £	Restricted funds £	Total 2024 £
Donations and legacies;			
Donations and legacies	162,686	158,214	320,900
	<u>162,686</u>	<u>158,214</u>	<u>320,900</u>

4 Income from charitable activities

	Unrestricted funds General £	Total 2025 £
Resource centre operations	15,781	15,781
Bell View Care Limited operations	217,621	217,621
Bell View Help at Home Limited operations	1,427,780	1,427,780
	<u>1,661,182</u>	<u>1,661,182</u>

Bell View (Belford)

Notes to the Financial Statements for the Year Ended 31 March 2025

	Unrestricted funds General £	Total 2024 £
Resource centre operations	117,656	117,656
Bell View Care Limited operations	209,946	209,946
Bell View Help at Home Limited operations	1,080,336	1,080,336
	<u>1,407,938</u>	<u>1,407,938</u>

5 Investment income

	Unrestricted funds General £	Total 2025 £
Other investment income	17,343	17,343
	<u>17,343</u>	<u>17,343</u>

	Unrestricted funds General £	Total 2024 £
Other investment income	3,937	3,937
	<u>3,937</u>	<u>3,937</u>

6 Other income

	Unrestricted funds General £	Total 2025 £
Fundraising	10,990	10,990

	Unrestricted funds General £	Total 2024 £
Fundraising	8,954	8,954

Bell View (Belford)

Notes to the Financial Statements for the Year Ended 31 March 2025

7 Expenditure on raising funds

a) Costs of trading activities

	Note	Unrestricted funds General £	Total 2025 £	Total 2024 £
Fundraising trading costs;				
Fundraising		2,214	2,214	475
		<u>2,214</u>	<u>2,214</u>	<u>475</u>

8 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2025 £
Expenditure from Bell View (Belford) Operations	509,102	45,219	554,321
Expenditure from Bell View Care Operations	252,506	-	252,506
Expenditure from Bell View Help at Home Limited Operations	1,240,928	-	1,240,928
	<u>2,002,536</u>	<u>45,219</u>	<u>2,047,755</u>
	Unrestricted funds General £	Restricted funds £	Total 2024 £
Expenditure from Bell View (Belford) Operations	291,699	142,340	434,039
Expenditure from Bell View Care Operations	202,089	-	202,089
Expenditure from Bell View Help at Home Limited Operations	1,047,229	-	1,047,229
	<u>1,541,017</u>	<u>142,340</u>	<u>1,683,357</u>

In addition to the expenditure analysed above, there are also governance costs of £57,832 (2024 - £27,827) which relate directly to charitable activities. See note 9 for further details.

Bell View (Belford)

Notes to the Financial Statements for the Year Ended 31 March 2025

9 Analysis of governance and support costs

Support costs allocated to charitable activities

	Governance costs	Total 2025
	£	£
Resource centre operations	57,832	57,832
	Governance costs	Total 2024
	£	£
Resource centre operations	27,827	27,827

10 Net incoming/outgoing resources

Net (outgoing)/incoming resources for the year include:

	2025	2024
	£	£
Audit fees	13,230	12,250
Other non-audit services	8,490	5,750
Depreciation of fixed assets	46,738	49,653
Amortisation of goodwill	408	408

11 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the group during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

Bell View (Belford)

Notes to the Financial Statements for the Year Ended 31 March 2025

12 Staff costs

The aggregate payroll costs were as follows:

	2025 £	2024 £
Staff costs during the year were:		
Wages and salaries	1,524,808	1,201,048
Social security costs	104,854	77,013
Pension costs	18,656	13,761
	<u>1,648,318</u>	<u>1,291,822</u>

The monthly average number of persons (including senior management / leadership team) employed by the group during the year expressed as full time equivalents was as follows:

	2025 No	2024 No
Bell View (Belford) Charity	15	14
Bell View Care Limited	11	12
Bell View Help at Home Limited	47	37
	<u>73</u>	<u>63</u>

No employee received emoluments of more than £60,000 during the year.

The total employee benefits of the key management personnel of the group were £146,031 (2024 - £149,820).

13 Taxation

The group is a registered charity and is therefore potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Bell View (Belford)

Notes to the Financial Statements for the Year Ended 31 March 2025

14 Intangible fixed assets

Group	Goodwill £	Total £
Cost		
At 1 April 2024	<u>34,080</u>	<u>34,080</u>
At 31 March 2025	<u>34,080</u>	<u>34,080</u>
Amortisation		
At 1 April 2024	31,156	31,156
Charge for the year	<u>408</u>	<u>408</u>
At 31 March 2025	<u>31,564</u>	<u>31,564</u>
Net book value		
At 31 March 2025	<u>2,516</u>	<u>2,516</u>
At 31 March 2024	<u>2,924</u>	<u>2,924</u>

Goodwill cost of £4,080 represents the amount paid by Bell View Help at Home Limited in connection with the acquisition of a business in 2021. Bell View Help at Home Limited is amortising goodwill evenly over its estimated useful life of 10 years. Goodwill cost of £30,000 represents the amount paid by Bell View Care Limited in connection with the acquisition of a business in 2008. Bell View Care Limited amortised goodwill evenly over its estimated useful life of 10 years.

Bell View (Belford)**Notes to the Financial Statements for the Year Ended 31 March 2025****15 Tangible fixed assets****Group**

	Land and buildings £	Office Equipment £	Motor vehicles £	Computer equipment £	Plant and Machinery £	Fixture and Fittings £	Total £
Cost							
At 1 April 2024	1,182,576	21,022	228,284	12,631	20,957	77,887	1,543,357
Additions	-	3,313	4,535	-	336	2,412	10,596
At 31 March 2025	<u>1,182,576</u>	<u>24,335</u>	<u>232,819</u>	<u>12,631</u>	<u>21,293</u>	<u>80,299</u>	<u>1,553,953</u>
Depreciation							
At 1 April 2024	473,029	18,844	197,923	4,901	10,515	65,985	771,197
Charge for the year	<u>23,652</u>	<u>2,448</u>	<u>13,178</u>	<u>1,933</u>	<u>1,352</u>	<u>2,147</u>	<u>44,710</u>
At 31 March 2025	<u>496,681</u>	<u>21,292</u>	<u>211,101</u>	<u>6,834</u>	<u>11,867</u>	<u>68,132</u>	<u>815,907</u>
Net book value							
At 31 March 2025	<u>685,895</u>	<u>3,043</u>	<u>21,718</u>	<u>5,797</u>	<u>9,426</u>	<u>12,167</u>	<u>738,046</u>
At 31 March 2024	<u>709,547</u>	<u>2,178</u>	<u>30,361</u>	<u>7,730</u>	<u>10,442</u>	<u>11,902</u>	<u>772,160</u>

Included within the net book value of land and buildings above is £Nil (2024 - £Nil) in respect of freehold land and buildings and £685,895 (2024 - £709,547) in respect of leaseholds.

Bell View (Belford)

Notes to the Financial Statements for the Year Ended 31 March 2025

Charity

	Land and buildings £	Office Equipment £	Motor vehicles £	Computer equipment £	Plant and Machinery £	Fixture and Fittings £	Total £
Cost							
At 1 April 2024	1,182,576	4,558	191,535	12,631	8,184	76,950	1,476,434
Additions	-	870	-	-	336	2,412	3,618
At 31 March 2025	1,182,576	5,428	191,535	12,631	8,520	79,362	1,480,052
Depreciation							
At 1 April 2024	473,029	4,524	175,171	4,901	1,636	65,048	724,309
Charge for the year	23,652	251	8,180	1,933	852	2,147	37,015
At 31 March 2025	496,681	4,775	183,351	6,834	2,488	67,195	761,324
Net book value							
At 31 March 2025	685,895	653	8,184	5,797	6,032	12,167	718,728
At 31 March 2024	709,547	34	16,364	7,730	6,548	11,902	752,125

Included within the net book value of land and buildings above is £Nil (2024 - £Nil) in respect of freehold land and buildings and £685,895 (2024 - £709,547) in respect of leaseholds.

A lease was granted by Northumberland County Council to the charitable company for a period of 999 years commencing 6th October 2003.

Bell View (Belford)

Notes to the Financial Statements for the Year Ended 31 March 2025

16 Fixed asset investments

Charity

Details of undertakings

Details of the investments in which the charity holds 20% or more of the nominal value of any class of share capital are as follows:

Undertaking	Country of incorporation	Holding	Proportion of voting rights and shares held		Principal activity
			2025	2024	
Subsidiary undertakings					
Bell View Care Limited	United Kingdom	Ordinary	100%	100%	day care facilities and ancillary services
Bell View Help at Home Limited	United Kingdom	Ordinary	100%	100%	provides care and support to people in their own homes

Subsidiaries

The deficit for the financial period of Bell View Care Limited was £67,431 (2024 - surplus £7,859) and the aggregate amount of capital and reserves at the end of the period was £4,102 (2024 - £78,834).

The profit for the financial period of Bell View Help at Home Limited was £157,282 (2024 - £99,234) and the aggregate amount of capital and reserves at the end of the period was £246,666 (2024 - £198,765).

Bell View (Belford)

Notes to the Financial Statements for the Year Ended 31 March 2025

17 Debtors

	Group		Charity	
	2025	2024	2025	2024
	£	£	£	£
Trade debtors	72,099	64,703	5,241	13,713
Due from group undertakings	-	-	11,861	12,857
Prepayments	11,152	5,399	3,869	5,399
Accrued income	5,172	1,412	-	-
Other debtors	1,067	16,680	3,518	192
	<u>89,490</u>	<u>88,194</u>	<u>24,489</u>	<u>32,161</u>

Group debtors includes £5,172 (2024: £1,412) receivable after more than one year.

Charity debtors includes £10,865 (2024: £10,934) receivable after more than one year.

	Group		Charity	
	2025	2024	2025	2024
	£	£	£	£
Due from group undertakings	-	-	10,865	10,934
Accrued income	5,172	1,412	-	-
	<u>5,172</u>	<u>1,412</u>	<u>10,865</u>	<u>10,934</u>

18 Cash and cash equivalents

	Group		Charity	
	2025	2024	2025	2024
	£	£	£	£
Cash on hand	814	2,821	527	923
Cash at bank	556,539	757,393	358,574	381,888
	<u>557,353</u>	<u>760,214</u>	<u>359,101</u>	<u>382,811</u>

Bell View (Belford)

Notes to the Financial Statements for the Year Ended 31 March 2025

19 Creditors: amounts falling due within one year

	Group		Charity	
	2025	2024	2025	2024
	£	£	£	£
Bank loans	5,514	7,924	5,514	7,437
Trade creditors	8,705	11,688	4,923	5,673
Other taxation and social security	36,600	41,734	3,634	3,798
Other creditors	178,836	137,687	181,264	29,318
	<u>229,655</u>	<u>199,033</u>	<u>195,335</u>	<u>46,226</u>

20 Creditors: amounts falling due after one year

	Group		Charity	
	2025	2024	2025	2024
	£	£	£	£
Bank loans	<u>25,272</u>	<u>53,954</u>	<u>25,272</u>	<u>28,865</u>

21 Provisions

Group

	Deferred tax	Total
	£	£
At 1 April 2024	(901)	(901)
Credited to the statement of recognised gains and losses	<u>901</u>	<u>901</u>
At 31 March 2025	<u>-</u>	<u>-</u>

22 Pension and other schemes

Defined contribution pension scheme

The group operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the group to the scheme and amounted to £18,656 (2024 - £13,761).

Bell View (Belford)

Notes to the Financial Statements for the Year Ended 31 March 2025

23 Funds

Group

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2025 £
Unrestricted funds					
General					
Unrestricted revenue fund	20,904	1,787,512	(2,004,750)	227,250	30,916
Designated					
Designated future staffing fund	138,164	-	-	(90,504)	47,660
Designated transport fund	20,000	-	-	(20,000)	-
Designated running costs fund	57,036	-	-	(57,036)	-
Designated building refurbishment and replacement fund	20,000	-	-	(20,000)	-
Designated redundancy and sickness cover fund	20,262	-	-	2,359	22,621
Designated infrastructure fund	26,313	-	-	(26,313)	-
Help at Home: Running costs (for 3 months)	51,471	-	-	16,691	68,162
Help at Home: Future staffing fund (for 1 month)	75,870	-	-	32,330	108,200
Help at Home: Redundancy and sickness cover fund	36,200	-	-	3,800	40,000
Help at Home: Didgitization	34,829	-	-	(34,829)	-
Bell View Care: Future staffing fund (for 1 month)	16,092	-	-	(16,092)	-
Bell View Care: Running costs (for 3 months)	17,656	-	-	(17,656)	-
	<u>513,893</u>	<u>-</u>	<u>-</u>	<u>(227,250)</u>	<u>286,643</u>
Total unrestricted funds	<u>534,797</u>	<u>1,787,512</u>	<u>(2,004,750)</u>	<u>-</u>	<u>317,559</u>
Restricted funds					
Building fund	745,916	-	-	-	745,916
General equipment fund	3,657	-	(1,611)	-	2,046
Bingo fund	16,070	-	(5,356)	-	10,714

Bell View (Belford)

Notes to the Financial Statements for the Year Ended 31 March 2025

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2025 £
Training fund	1,042	-	(828)	-	214
Silver singers fund	1,671	-	(1,000)	-	671
Gentle exercise group	3,941	-	(5,065)	2,000	876
Men's project fund	7,267	1,635	(6,023)	-	2,879
National Lottery Community Fund	194	431	(66)	-	559
New generator fund	5,412	-	-	-	5,412
Recliner chairs fund	3,144	-	-	(2,000)	1,144
Warm hub fund	6,088	-	(1,316)	-	4,772
NHS Rehab	4,990	-	(1,000)	-	3,990
Rural IT project (from Thriving Together)	30,070	3,000	(20,900)	-	12,170
Cafe Equipment - dishwasher	1,920	-	-	-	1,920
Small projects fund	3,425	780	(721)	-	3,484
Food project fund	-	5,985	(1,333)	-	4,652
Building improvement	-	10,000	-	-	10,000
Decor improvement	-	3,500	-	-	3,500
Total restricted funds	834,807	25,331	(45,219)	-	814,919
Total funds	1,369,604	1,812,843	(2,049,969)	-	1,132,478
	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2024 £
Unrestricted funds					
General					
Unrestricted revenue fund	237,728	1,583,515	(1,541,492)	(258,847)	20,904
Designated					
Designated future staffing fund	67,178	-	-	70,986	138,164
Designated transport fund	10,000	-	-	10,000	20,000
Designated running costs fund	41,548	-	-	15,488	57,036
Designated building refurbishment and replacement fund	20,000	-	-	-	20,000
Designated redundancy and sickness cover fund	14,820	-	-	5,442	20,262

Bell View (Belford)

Notes to the Financial Statements for the Year Ended 31 March 2025

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2024 £
Designated loss of grant income fund	65,000	-	-	(65,000)	-
Designated future project fund	10,000	-	-	(10,000)	-
Designated infrastructure fund	26,500	-	-	(187)	26,313
Help at Home: Running costs (for 3 months)	-	-	-	51,471	51,471
Help at Home: Future staffing fund (for 1 month)	-	-	-	75,870	75,870
Help at Home: Redundancy and sickness cover fund	-	-	-	36,200	36,200
Help at Home: Didgitization	-	-	-	34,829	34,829
Bell View Care: Future staffing fund (for 1 month)	-	-	-	16,092	16,092
Bell View Care: Running costs (for 3 months)	-	-	-	17,656	17,656
	<u>255,046</u>	<u>-</u>	<u>-</u>	<u>258,847</u>	<u>513,893</u>
Total unrestricted funds	<u>492,774</u>	<u>1,583,515</u>	<u>(1,541,492)</u>	<u>-</u>	<u>534,797</u>
Restricted funds					
Building fund	745,916	-	-	-	745,916
General equipment fund	3,657	-	-	-	3,657
Community support fund	8,199	-	-	(8,199)	-
Bingo fund	16,070	-	-	-	16,070
Potting shed fund	3,009	-	-	(3,009)	-
Training fund	1,042	-	-	-	1,042
Silver singers fund	2,331	-	(660)	-	1,671
Gentle exercise group	2,027	-	(6,240)	8,154	3,941
Men's project fund	15,500	1,046	(12,288)	3,009	7,267
National Lottery Community Fund	3,401	105,000	(108,207)	-	194
New generator fund	5,412	-	-	-	5,412
Recliner chairs fund	3,144	-	-	-	3,144
Warm hub fund	4,914	6,200	(5,026)	-	6,088
NHS Rehab	-	4,990	-	-	4,990
Rural IT project (from Thriving Together)	-	37,658	(7,588)	-	30,070

Bell View (Belford)

Notes to the Financial Statements for the Year Ended 31 March 2025

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2024 £
Cafe Equipment - dishwasher	-	1,920	-	-	1,920
Small projects fund	4,311	1,400	(2,331)	45	3,425
Total restricted funds	<u>818,933</u>	<u>158,214</u>	<u>(142,340)</u>	<u>-</u>	<u>834,807</u>
Total funds	<u>1,311,707</u>	<u>1,741,729</u>	<u>(1,683,832)</u>	<u>-</u>	<u>1,369,604</u>

Transfers between funds are to align designated funds with future expenditure expectations.

24 Analysis of net assets between funds

Group

	Unrestricted General £	Restricted £	Total funds £
Intangible fixed assets	2,516	-	2,516
Tangible fixed assets	19,318	718,728	738,046
Net current assets/(liabilities)	320,997	96,191	417,188
Creditors over 1 year	(25,272)	-	(25,272)
Total net assets	<u>317,559</u>	<u>814,919</u>	<u>1,132,478</u>
	Unrestricted General £	Restricted £	Total funds at 31 March 2024 £
Intangible fixed assets	2,924	-	2,924
Tangible fixed assets	1,105	771,055	772,160
Net current assets/(liabilities)	584,722	63,752	648,474
Creditors over 1 year	(53,954)	-	(53,954)
Total net assets	<u>534,797</u>	<u>834,807</u>	<u>1,369,604</u>

Bell View (Belford)

Notes to the Financial Statements for the Year Ended 31 March 2025

25 Analysis of net funds

Group

	At 1 April 2024	Financing cash flows	At 31 March 2025
	£	£	£
Cash at bank and in hand	760,214	(202,861)	557,353
Debt due within one year	(7,924)	2,410	(5,514)
Debt due after more than one year	<u>(53,954)</u>	<u>28,682</u>	<u>(25,272)</u>
Net funds	<u>698,336</u>	<u>(171,769)</u>	<u>526,567</u>

26 Related party transactions

During the year the charity made the following related party transactions:

During the year, the charity invoiced Bell View Care Limited £12,090 (2024: £14,711) for transport, £11,592 (2024: £16,016) for premises, £3,117 (2024: £3,155) for financial management, £5,625 (2024: £10,958) for miscellaneous expenses, £11,134 (2024: £0) for staff support charges. £3,518 (2024: £10,958) was outstanding at the year end.

During the year, the charity was invoiced by Bell View Care Limited £4,644 (2024: £1,753). This included the sale of a motor vehicle for £4,210, the transfer of remaining fixed assets from Bell View Care on cessation of trade at their net book value of £125 and £309 for miscellaneous expenses. £0 (2024: £0) was outstanding at the year end.

The charity has one loan to Bell View Help at Home Limited. At 31 March 2025 the amounts repayable within one year were £996 (2024: £1,923) and the amounts falling due after more than one year were £10,865 (2024: £10,934).

During the year, the charity invoiced Bell View Help at Home Limited £5,707 (2024: £6,025) for premises, £775 (2024: £208) for subscriptions, £455 (2024: 240) for broadband, £5,551 (2024: £15,822) for financial management support, £11,134 (2024: £0) for staff charge costs, £1,423 (2024: £0) for transport costs, £7,773 (2024: £0) for bookkeeping costs and £189 (2024: £426) sundry expenses. The company owed Bell View (Belford) £4,119 (2024: £821) at the year end.

In the year ended 31 March 2025, the charity received gift aid donations from Bell View Help at Home Limited in the sum of £109,381 (2024: £66,129) and from Bell View Care Limited in the sum of £7,301 (2024: £0).

At 31 March 2025, the charity held funds of £150,000 in Flagstone bank accounts (2024 :£0) on behalf of Bell View Help at Home Limited. This is included within other creditors within the charity.

Bell View (Belford)

Comparative Consolidated Statement of Financial Activities for the Year Ended 31 March 2024 (Including Consolidated Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2024 £
Income and Endowments from:				
Donations and legacies	3	162,686	158,214	320,900
Charitable activities	4	1,407,938	-	1,407,938
Investment income	5	3,937	-	3,937
Other income	6	8,954	-	8,954
Total income		<u>1,583,515</u>	<u>158,214</u>	<u>1,741,729</u>
Expenditure on:				
Raising funds	7	(475)	-	(475)
Charitable activities	8	<u>(1,541,017)</u>	<u>(142,340)</u>	<u>(1,683,357)</u>
Total expenditure		<u>(1,541,492)</u>	<u>(142,340)</u>	<u>(1,683,832)</u>
Net income		<u>42,023</u>	<u>15,874</u>	<u>57,897</u>
Net movement in funds		42,023	15,874	57,897
Reconciliation of funds				
Total funds brought forward		<u>492,774</u>	<u>818,933</u>	<u>1,311,707</u>
Total funds carried forward	23	<u><u>534,797</u></u>	<u><u>834,807</u></u>	<u><u>1,369,604</u></u>

BELL VIEW (BELFORD)

England & Wales - Charity number 1075896

Accounts

Company registration number: 03582229

Charity registration number: 1075896

BELL VIEW (BELFORD)

(A company limited by guarantee)

Annual Report and Financial Statements
for the Year Ended 31 March 2024

Bell View (Belford)

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Bell View (Belford)

Reference and Administrative Details

Trustees

Mr G Renner Thompson
Mrs M Todd
Dr E Miller
The Reverend L M Taylor-Kenyon
Mr M J McMahon
Miss E Duncan
Mrs G C Leyland (resigned 15 January 2024)
Dr S A Tinnion
Mrs K F Binder (resigned 23 March 2024)
Mrs K M Williamson
Mrs B Twiname (resigned 27 November 2023)
Mrs H B Henderson (appointed 25 March 2024)
Mrs J E Cowley (appointed 25 March 2024)
Mrs A Johnson (resigned 8 June 2023)

Registered Office

33 West Street
Belford
Northumberland
NE70 7QB
The charity is incorporated in England and Wales.

Bell View (Belford)

Reference and Administrative Details

Company Registration Number 03582229

Charity Registration Number 1075896

Bankers

Barclays Bank Plc
Barclays Bank Plc
5 St Anne's Street
Quayside
Newcastle upon Tyne
NE1 2BH

Santander UK plc
Bootle
Customer Service Centre
Bridle Road
Bootle
Merseyside
L30 4GB

CAF Bank Limited
Head Office
Kings Hill
West Malling
Kent
ME19 4TA

Auditor

Azets Audit Services
Bulman House
Regent Centre
Gosforth
Newcastle upon Tyne
NE3 3LS

Bell View (Belford)

Chairperson's and Chief Executive's Report

Chairs Report for year ending 31st March 2024

The year produced challenges and progress in equal measures. The Charities services continued to expand with the addition of a new class in green woodworking, the reopening of the community garden and a new digital inclusion service to support people in the use of technology. The Warm Hub continues to attract people with its proposition of good company and a hot meal, particularly on a chilly day. Overall, we are now well above pre-covid levels in attendance at the centre for the wide range of activities and services that we offer.

Bell View Help At Home

Our not-for-profit domiciliary care business continues to forge ahead and is now consistently achieving 1,000 hours of care delivery each week. This has grown from an average of 400 hours not long ago. Finding the right people for the role of carer is a challenge but those that make it through their first 6 months tend to stay.

Bell View Day Care

The Day Care Service has been a core part of Bell View since we started. It is important to note that we are now the only Adult Day Care service operating in the area and one of the very few in the whole of Northumberland. However, in February we started a trial of a second service located in Berwick. If successful, this will be expanded to two or three days a week.

The Future

Towards the end of the year, we started work on a strategy plan that will be operational from the beginning of 2025. This will be our most ambitious plan to date and will involve changing our objects to include the needs of all those in need of additional support or guidance in North Northumberland, in addition to supporting our older people. We want to appeal to a broader cross section of Belford and the wider community in North Northumberland and understand how our facilities and services can best support them.

Fundraising

The success of Help at Home now means we are of a size and scale that we also must explore new and different funding sources and income generating activity. Alongside this we need to commence a thorough review of the services we currently provide and understand in detail where we are choosing to put our charitable funds and ensure the choices, we make deliver the best possible outcomes for our current and future beneficiaries.

M McMahon

Martin McMahon 28 Oct 2024 16:21:59 GMT (UTC +0)

Martin McMahon

Bell View (Belford)

Chairperson's and Chief Executive's Report

CEO report for year ending 31st March 2024

Ann Gibbons, Interim CEO September 23 – May 24 (author)

Kim Binder, Interim CEO September 22 – August 23

Kim Binder acted as interim CEO (and continued as Chair) for a year in line with Charity Commission Guidance. Ann Gibbons was then appointed as interim CEO until Barry Lyden (CEO) returned to work full time in May 2024, following an extended absence due to ill health.

2023 – 24 was an exciting and challenging year for the charity as the new charity team embedded and started to make a difference.

The charity continued its work with communities across North Northumberland, supporting our aims and objectives.

Outreach

From April 1st, with a handover from Royal Voluntary Service, we commenced delivery of a new outreach service in Wooler. The Gathering is a weekly four-hour drop-in programme delivering a range of activities and lunch. This complemented our existing programme of outreach events in Bowsden, Beadnell, Cornhill, Glanton and Seahouses.

Warm Hub

In-house, our Warm Hub continued to serve home-made soup, and our lunch clubs remained very popular.

Gentle Exercise

Our exercise programmes were in demand, and we were delighted to be able to extend our Mini-Gym hours during this period.

Bell View Singers and Other Groups

Our Bell View Singers also thrived, and we were pleased to continue to support many community-led groups within our resource centre, including a new class in green woodworking, and a new digital inclusion service to support people in the use of technology. Our popular community transport service has been further strengthened by the addition of a small but perfectly formed volunteer car scheme during this year.

We saw increased usage of the Resource Centre which continues to be a popular meeting venue for many, including NHS and Northumberland County Council.

In May 2023, we were pleased to welcome Jerry Mitchinson as our Outdoors & Men's Shed Coordinator. Our allotment gardens were formally re-opened in June 2023 at a well-attended Volunteer Celebration Evening, and we were able to install our new polytunnel in August.

Bell View (Belford)

Chairperson's and Chief Executive's Report

The charity delivered a varied programme of fundraising events highlights of which included a family-oriented Coronation Fete in May 2023, hosting Belford Show's Plant Sale, two superb musical evenings, a ceilidh, and seasonal fairs.

Team Changes

Our team was further strengthened at the tail end of the year when we introduced Daniel Short and Tony Quince (Digital Inclusion Coordinators), as part of a collaborative digital inclusion project working with alongside The Glendale Gateway Trust.

Within our Finance Team our long-term Finance Manager Paula Catling, and Bookkeeper Cris Atwell have retired. We thank them for their stellar work over many years and wish them well in their well-earned retirement. Thanks also to Nicky Gordon for her help as Temporary Finance Manager. This year we have welcomed to the team Claire Norenberg as Bookkeeper and Charlie Wadsworth as Finance Manager.

Bell View Care Ltd

Our Day Care services under Bell View Care Ltd, led by Laura Mathews continued to support the objectives of the Charity, providing specialist services, care and support to its clients whilst also providing essential relief to carers in the region. The increasing number of clients from Berwick and the lack of Day Care provision in the town led to an agreement to trial a Berwick Day Care run by Bell View Care. This started in February 2024 at Northern View and will be developed over the course of the year.

Bell View Help at Home Ltd

Under the continued leadership of Cat Wood, the demand for the services provided by Bell View Help at Home continued to be high, with other providers choosing to avoid the complexities of the geography and the lack of available staff in the North of the County. During the year we celebrated achieving a 'Good' rating for our services from the Care Quality Commission and we passed the milestone of delivering 1000 care hours in a week. We were delighted when Northumberland County Council launched the Carers Guarantee in January, which secured better pay and conditions for staff, and we were early adopters of the scheme.

Our teams in the Charity, Bell View Care and Help at Home have worked hard to support our beneficiaries and clients and we would like to thank them all for their commitment and energy.

Throughout the year, our wonderful team of volunteers have been amazing, supporting many events and activities and we would like to thank them wholeheartedly for the essential role they play in furthering the work of Bell View.

Finally, we would like to thank the Trustees and Directors of Bell View and its subsidiaries for their hard work and commitment, to say goodbye and thank you to Kim Binder, Barbara Twiname and Georgie Leyland and to welcome Helen Henderson and Jane Cowley.

A Gibbons

Ann Gibbons 29 Oct 2024 08:43:17 GMT (UTC +0)

Ann Gibbons

Bell View (Belford)

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Structure, governance and management

Nature of governing document

The company was incorporated on 16th June 1998. It is registered under the Companies Act 1985, Company Number: 3582229 and is a registered charity, Charity Number: 1075896. The company is governed by its Memorandum and Articles of Association, of which an updated version was adopted by Special Resolution and passed at the Annual General Meeting on 28th November 2006.

Induction and training of trustees

The skill base and representation of the Management Committee is regularly reviewed. A Trustee Recruitment and Induction pack has been compiled and reviewed by the trustees. They include the vision and aims of Bell View, selected portions of Bell View documents, Charity commission publications and NCVO documents. Current practice is that from time-to-time upcoming trustee vacancies will be advertised and applications sought. Enquirers are invited to visit the charity, meet with and have informal discussions with one or two current trustees and the CEO. They may also meet with staff, managers, and users of the services. An invitation will be given to attend part of at least one Trustee meeting. Following this a more formal discussion with the board of trustees may take place before applicants are invited to put themselves forward for election at the following AGM.

The training needs of both trustees and staff are assessed on a regular basis, arrangements are made to access appropriate training as identified wherever possible and appropriate.

Organisational structure

The day-to-day running of the Company is organized by the Management Committee, whose membership comprises a maximum of twelve Directors/Trustees, elected by the membership at the Annual General Meeting, together with a maximum of four co-optees.

Co-opted Directors/Trustees serve until the next Annual General Meeting. At each Annual General Meeting one third of the elected Directors/Trustees shall retire. Those who have been in office longest shall retire first. All retiring Directors/Trustees shall be eligible for re-election.

Risk Management:

The Management Committee has reviewed the major risks the charity is exposed to and established systems to mitigate the risk identified. They have developed a strategic plan which allows for the diversification of funding and activities and reduces the reliance on grant funding in the longer term.

Bell View (Belford)

Trustees' Report

Objectives and activities

Objects and aims

Bell View (Belford) is a community charity, based in Belford North Northumberland, providing support and services to scattered rural and coastal towns and villages covering an extensive area up to the border with Scotland.

Bell View exists to support and enable older, vulnerable, disabled, or disadvantaged people and those who care for them to "live well".

"Living Well" includes the whole person, the environment within which they live and the social engagement and participation they have access to.

We aim to:

- enable older, vulnerable, disabled, or disadvantaged people to live in the home of their choice.
- enable older, vulnerable, disabled, or disadvantaged people and their carers to "live well" by promoting their physical, mental, and emotional well-being.
- reduce older, vulnerable, disabled, or disadvantaged people's social and geographic isolation and increase their community engagement and participation.
- improve older, vulnerable, disabled or disadvantaged people's access to good quality housing/accommodation and to reduce fuel poverty.

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Bell View (Belford)

Trustees' Report

Financial review

The year to 31 March 2024 has been another positive year with the extension of group activities and increasing numbers of people using the Resource Centre and our charitable services. Trading income from room lettings continues to improve and fundraising activities have been well supported.

The charity's incoming resources (excluding its subsidiary companies) for the year showed an increase on the previous year. Grants remain the principal source of funding, accounting for most of the charity's income (excluding its subsidiary companies). The support of individual funders continues to play an important part of the Charity.

Bell View Help at Home Limited has been the main contributor to the overall growth, with income increasing by 22% in the year. The team continues to provide quality domiciliary care services. All taxable profits for the year ended 31 March 2024 will be gifted to the charity, providing significant financial support to Bell View in due course.

Bell View Care Limited has provided day services throughout the year with daily attendance numbers rising from the previous year. Increased operating costs have resulted in profitability slightly reducing compared to the previous year.

The total consolidated income in the year was £1,741,729 compared to £1,282,798 the year before. The net movement in funds increased by £57,897. The majority of the General Funds remain designated and as at 31 March 2024 the charity had unrestricted reserves of £20,904. Overall the group has marginally increased its level of net assets whilst continuing to deliver and expand services to its beneficiaries.

Policy on reserves

The Management Committee reviewed the charity's reserves requirements, particularly after the pandemic and future uncertainty. It was decided that the aim would be to have sufficient unrestricted reserves to cover six months' running costs for the Resource Centre, including staff costs. These and other reserves are itemized as designated reserves and are detailed in the notes to the accounts.

Bell View (Belford)

Trustees' Report

Principal funding sources

The charity is very grateful to all its funders and supporters throughout 2023/24 with some being mentioned below:

National Lottery Community Fund
Garfield Weston Foundation
Barbour Foundation
The Ballinger Trust
The Shears Foundation
Sir James Knott Trust
The Joicey Trust
The Community Foundation
FB and PFB Lough Fund
The Percy Bilton Charity
Northumberland County Council
Community Action Northumberland
Co-op Local Community Fund
Belford Community Group
Belford Parish Council
Belford Medical Equipment Fund
Yorkshire Building Society

Investment policy and objectives

It is the Trustees' responsibility to safeguard the charity's assets and to decide how to use these assets in order to achieve the charity's aims. In managing these assets, the Trustees are seeking to balance the obligation to safeguard the charity's resources, with a desire to maximize the return achieved, and a need to ensure that funds are available as required to pay for goods and services. This policy sets out how the Trustees aim to achieve this and is based on the guidance in the Charity Commission's publication CC14 - Charities and Investment Matters.

The company has the power to invest in or upon such investments, securities, or property as it may think fit. For the time being we are following a low-risk investment policy with ease of access and flexible arrangements. If we move to a position where we need to consider further investment to maximize return, the Trustees will seek the advice of an independent Financial Advisor on such investments.

Bell View (Belford)

Trustees' Report

Key Management Personnel

Chief Executive Officer: Mr B.D. Lyden from May 2024

Interim Chief Executive Officer: Mrs A. Gibbons from September 2023 to May 2024

Senior Management Team:

Ms J. Short (Services Manager)

Mrs P. Catling Finance Manager (Retired May 2024)

Mrs N. Gordon - Temporary Finance Manager to May 2023

Mr C. Wadsworth – Finance Manager from May 2024

Ms L.A. Matthews – Manager Bell View Care Limited

Mrs C. Wood - Manager Bell View Help at Home Limited

Bell View (Belford)

Trustees' Report

Statement of trustees' responsibilities

The trustees (who are also the directors of Bell View (Belford) for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the parent charitable company and the group and of the incoming resources and application of resources, including its income and expenditure, of the charitable group for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the parent charitable company will continue in business.

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

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

Disclosure of information to auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

Reappointment of auditor

Azets Audit Services Limited, trading as Azets Audit Services, were appointed auditor to the company following their acquisition of the trade of Tait Walker LLP, trading as MHA Tait Walker, on 1 May 2022.

In accordance with section 485 of the Companies Act 2006, a resolution for the re-appointment of Azets Audit Services as auditors of the charity is to be proposed at the forthcoming Annual General Meeting.

Bell View (Belford)

Trustees' Report

The annual report was approved by the trustees of the charity on 29 October 2024 and signed on its behalf by:

M McMahon

Martin McMahon 28 Oct 2024 16:21:59 GMT (UTC +0)

.....
Mr M J McMahon
Trustee

Trustees and Officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Mr G Renner Thompson
	Mrs M Todd
	Dr E Miller
	The Reverend L M Taylor-Kenyon
	Mr M J McMahon
	Miss E Duncan
	Mrs G C Leyland (resigned 15 January 2024)
	Dr S A Tinnion
	Mrs K F Binder (resigned 23 March 2024)
	Mrs K M Williamson
	Mrs B Twiname (resigned 27 November 2023)
	Mrs H B Henderson (appointed 25 March 2024)
	Mrs J E Cowley (appointed 25 March 2024)
	Mrs A Johnson (resigned 8 June 2023)

Bell View (Belford)

Independent Auditor's Report to the Members of Bell View (Belford)

Opinion

We have audited the financial statements of Bell View (Belford) (the 'charitable parent company') and its subsidiaries (the 'group') for the year ended 31 March 2024, which comprise the Consolidated Statement of Financial Activities, Consolidated Balance Sheet, Balance Sheet, Consolidated Statement of Cash Flows, and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and parent charity's affairs as at 31 March 2024 and of the group's incoming resources and application of resources, including its income and expenditure 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 responsibilities for the audit of the financial statements section of our report. We are independent of the group 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 group's ability to continue as a going concern for a period of at least twelve months from when the financial statements were authorised for issue.

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

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. 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.

Bell View (Belford)

Independent Auditor's Report to the Members of Bell View (Belford)

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.

Opinion on other matter 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 and Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the and Trustees' Report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

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

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

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

Responsibilities of trustees

As explained more fully in the Statement of trustees' responsibilities (set out on page 11), 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 charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Bell View (Belford)

Independent Auditor's Report to the Members of Bell View (Belford)

Auditor 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:

- challenging assumptions and judgements made by management in their significant accounting estimates;
- enquiries with directors about any known or suspected instances of non-compliance with laws and regulations and fraud; and
- review financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- reviewing board minutes; and
- reviewing journal transactions.

Because of the field in which the client operates, we identified the following areas as those most likely to have a material impact on the financial statements: compliance with the Care Quality Commission, UK Companies Act and the Charities Act.

Owing to the inherent limitations of an audit, there is an unavoidable risk that some material misstatements in the financial statements may not be detected, even though the audit is properly planned and performed in accordance with the ISAs (UK). For instance, the further removed non-compliance is from the events and transactions reflected in the financial statements, the less likely the auditor is to become aware of it or recognise the non-compliance.

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

Bell View (Belford)

Independent Auditor's Report to the Members of Bell View (Belford)

Use of our report

This report is made solely to the charitable parent 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 group'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 parent company and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Simon Brown 29 Oct 2024 09:56:10 GMT (UTC +0)

.....
Simon Brown BA ACA DChA (Senior Statutory Auditor)
For and on behalf of Azets Audit Services
Chartered Accountants
Statutory Auditor
Bulman House
Regent Centre
Gosforth
Newcastle upon Tyne
NE3 3LS

Date: 29 October 2024
.....

Azets Audit Services is a trading name of Azets Audit Services Limited.

Bell View (Belford)**Consolidated Statement of Financial Activities for the Year Ended 31 March 2024****(Including Consolidated Income and Expenditure Account and Statement of Total Recognised Gains and Losses)**

	Note	Unrestricted £	Restricted £	Total 2024 £	Total 2023 £
Income and Endowments from:					
Donations and legacies	3	162,686	158,214	320,900	155,482
Charitable activities	4	1,407,938	-	1,407,938	1,117,288
Investment income	5	3,937	-	3,937	1,772
Other income	6	8,954	-	8,954	8,256
Total Income		<u>1,583,515</u>	<u>158,214</u>	<u>1,741,729</u>	<u>1,282,798</u>
Expenditure on:					
Raising funds	7	(475)	-	(475)	(233)
Charitable activities	8	<u>(1,541,017)</u>	<u>(142,340)</u>	<u>(1,683,357)</u>	<u>(1,284,821)</u>
Total Expenditure		<u>(1,541,492)</u>	<u>(142,340)</u>	<u>(1,683,832)</u>	<u>(1,285,054)</u>
Net income/(expenditure)		<u>42,023</u>	<u>15,874</u>	<u>57,897</u>	<u>(2,256)</u>
Net movement in funds		42,023	15,874	57,897	(2,256)
Reconciliation of funds					
Total funds brought forward		<u>492,774</u>	<u>818,933</u>	<u>1,311,707</u>	<u>1,313,963</u>
Total funds carried forward	23	<u><u>534,797</u></u>	<u><u>834,807</u></u>	<u><u>1,369,604</u></u>	<u><u>1,311,707</u></u>

All of the group's activities derive from continuing operations during the above two periods.

The funds breakdown for 2023 is shown in note 23.

Bell View (Belford)**(Registration number: 03582229)****Consolidated Balance Sheet as at 31 March 2024**

	Note	2024 £	2023 £
Fixed assets			
Intangible assets	14	2,924	3,332
Tangible assets	15	<u>772,160</u>	<u>783,186</u>
		<u>775,084</u>	<u>786,518</u>
Current assets			
Debtors	17	88,194	109,209
Cash at bank and in hand	18	<u>760,214</u>	<u>676,249</u>
		848,408	785,458
Creditors: Amounts falling due within one year	19	<u>(199,033)</u>	<u>(195,985)</u>
Net current assets		<u>649,375</u>	<u>589,473</u>
Total assets less current liabilities		1,424,459	1,375,991
Creditors: Amounts falling due after more than one year	20	(53,954)	(63,383)
Provisions	21	<u>(901)</u>	<u>(901)</u>
Net assets		<u>1,369,604</u>	<u>1,311,707</u>
Funds of the group:			
Restricted		834,807	818,933
Unrestricted income funds			
General funds		<u>534,797</u>	<u>492,774</u>
Total funds	23	<u>1,369,604</u>	<u>1,311,707</u>

The financial statements on pages 17 to 44 were approved by the trustees, and authorised for issue on 29 October 2024 signed on their behalf by:



Martin McMahon 28 Oct 2024 16:21:59 GMT (UTC +0)

Mr M J McMahon
Trustee

Bell View (Belford)**(Registration number: 03582229)
Balance Sheet as at 31 March 2024**

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	15	752,125	769,340
Current assets			
Debtors	17	32,161	27,078
Cash at bank and in hand	18	<u>382,811</u>	<u>376,517</u>
		414,972	403,595
Creditors: Amounts falling due within one year	19	<u>(44,303)</u>	<u>(61,560)</u>
Net current assets		<u>370,669</u>	<u>342,035</u>
Total assets less current liabilities		1,122,794	1,111,375
Creditors: Amounts falling due after more than one year	20	<u>(30,788)</u>	<u>(36,300)</u>
Net assets		<u>1,092,006</u>	<u>1,075,075</u>
Funds of the charity:			
Restricted		834,807	818,933
Unrestricted income funds			
Unrestricted funds		<u>257,199</u>	<u>256,142</u>
Total funds	23	<u>1,092,006</u>	<u>1,075,075</u>

The financial statements on pages 17 to 44 were approved by the trustees, and authorised for issue on 29 October 2024 signed on their behalf by:

M McMahon

.....
Martin McMahon 28 Oct 2024 16:21:59 GMT (UTC +0)

Mr M J McMahon
Trustee

Bell View (Belford)**Consolidated Statement of Cash Flows for the Year Ended 31 March 2024**

	Note	2024 £	2023 £
Cash flows from operating activities			
Net cash income/(expenditure)		57,897	(2,256)
Adjustments to cash flows from non-cash items			
Depreciation	7	49,653	63,863
Amortisation	7	408	408
Investment income	5	(3,937)	(1,772)
Profit on disposal of tangible fixed assets		-	(14,175)
		<u>104,021</u>	<u>46,068</u>
Working capital adjustments			
Decrease/(increase) in debtors	17	21,015	(12,177)
Increase/(decrease) in creditors	19	9,299	(9,291)
Increase in provisions	21	-	901
Net cash flows from operating activities		<u>134,335</u>	<u>25,501</u>
Cash flows from investing activities			
Interest receivable and similar income	5	3,937	1,772
Purchase of tangible fixed assets	15	(38,627)	(40,909)
Sale of tangible fixed assets		-	16,810
Net cash flows from investing activities		<u>(34,690)</u>	<u>(22,327)</u>
Cash flows from financing activities			
Repayment of loans and borrowings	19	<u>(15,680)</u>	<u>(15,084)</u>
Net increase/(decrease) in cash and cash equivalents		83,965	(11,910)
Cash and cash equivalents at 1 April		<u>676,249</u>	<u>688,159</u>
Cash and cash equivalents at 31 March		<u><u>760,214</u></u>	<u><u>676,249</u></u>

All of the cash flows are derived from continuing operations during the above two periods.

Bell View (Belford)

Notes to the Financial Statements for the Year Ended 31 March 2024

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

The address of its registered office is: 33 West Street, Belford, Northumberland, NE70 7QB

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (effective 1 January 2019 - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Bell View (Belford) 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 notes.

Basis of consolidation

The consolidated financial statements consolidate the financial statements of the charity and its subsidiary undertakings drawn up to 31 March 2024.

No statement of financial activities is presented for the charity as permitted by section 408 of the Companies Act 2006. The charity made a surplus after tax for the financial year of £16,931 (2023 - deficit of £56,641).

Bell View (Belford)

Notes to the Financial Statements for the Year Ended 31 March 2024

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

Inter-company transactions, balances and unrealised gains on transactions between the charity and its subsidiaries, which are related parties, are eliminated in full.

Intra-group losses are also eliminated but may indicate an impairment that requires recognition in the consolidated financial statements.

Accounting policies of subsidiaries have been changed where necessary to ensure consistency with the policies adopted by the group. Non-controlling interests in the net assets of consolidated subsidiaries are identified separately from the group's equity therein. Non-controlling interests consist of the amount of those interests at the date of the original business combination and the non-controlling shareholder's share of changes in equity since the date of the combination. Total comprehensive income is attributed to non-controlling interests even if this results in the non-controlling interests having a deficit balance.

Going concern

The trustees consider that there are no material uncertainties about the group's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the group.

Estimation uncertainty and judgements

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported.

Income and endowments

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 the income receivable can be measured reliably.

Donations and legacies

Donations 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 by the charity before the charity is entitled to the funds, the income is deferred and not recognised 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 these conditions will be fulfilled in the reporting period.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Bell View (Belford)

Notes to the Financial Statements for the Year Ended 31 March 2024

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Goodwill

Goodwill is amortised over its useful life, which shall not exceed ten years if a reliable estimate of the useful life cannot be made.

Amortisation

Amortisation is provided on intangible fixed assets so as to write off the cost, less any estimated residual value, over their expected useful economic life as follows:

Asset class

Goodwill

Amortisation method and rate

over 10 years

Tangible fixed assets

Individual fixed assets costing £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class

Land and Buildings

Office Equipment

Motor Vehicles

Computer Equipment

Depreciation method and rate

2% on cost

25% on cost and 25% reducing balance

25% on cost

25% on cost

Bell View (Belford)

Notes to the Financial Statements for the Year Ended 31 March 2024

Plant and Machinery	25% on cost, 20% on cost and 10% on cost
Fixture and Fittings	25% on cost and 15% reducing balance

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Bell View (Belford)

Notes to the Financial Statements for the Year Ended 31 March 2024

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Provisions

Provisions are recognised when the charity has an obligation at the reporting date as a result of a past event, it is probable that the charity will be required to settle that obligation and a reliable estimate can be made of the amount of the obligation.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the group.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The group operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the group has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Bell View (Belford)

Notes to the Financial Statements for the Year Ended 31 March 2024

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2024 £
Donations and legacies;			
Donations and legacies	162,686	158,214	320,900
	<u>162,686</u>	<u>158,214</u>	<u>320,900</u>
	Unrestricted funds General £	Restricted funds £	Total 2023 £
Donations and legacies;			
Donations and legacies	78,118	76,020	154,138
Gift aid reclaimed	1,344	-	1,344
	<u>79,462</u>	<u>76,020</u>	<u>155,482</u>

4 Income from charitable activities

	Unrestricted funds General £	Total 2024 £
Resource centre operations	117,656	117,656
Bell View Care Limited operations	209,946	209,946
Bell View Help at Home Limited operations	1,080,336	1,080,336
	<u>1,407,938</u>	<u>1,407,938</u>
	Unrestricted funds General £	Total 2023 £
Resource centre operations	18,238	18,238
Bell View Care Limited operations	211,615	211,615
Bell View Help at Home Limited operations	887,435	887,435
	<u>1,117,288</u>	<u>1,117,288</u>

Bell View (Belford)

Notes to the Financial Statements for the Year Ended 31 March 2024

5 Investment income

	Unrestricted funds General £	Total 2024 £
Other investment income	3,937	3,937
	<u>3,937</u>	<u>3,937</u>
	Unrestricted funds General £	Total 2023 £
Other investment income	1,772	1,772
	<u>1,772</u>	<u>1,772</u>

6 Other income

	Unrestricted funds General £	Total 2024 £
Fundraising	8,954	8,954
	<u>8,954</u>	<u>8,954</u>
	Unrestricted funds General £	Total 2023 £
Fundraising	8,256	8,256
	<u>8,256</u>	<u>8,256</u>

7 Expenditure on raising funds

a) Costs of trading activities

	Note	Unrestricted funds General £	Total 2024 £	Total 2023 £
Fundraising trading costs;				
Fundraising		475	475	233
		<u>475</u>	<u>475</u>	<u>233</u>

Bell View (Belford)

Notes to the Financial Statements for the Year Ended 31 March 2024

8 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2024 £
Expenditure from Bell View (Belford) Operations	291,699	142,340	434,039
Expenditure from Bell View Care Operations	202,089	-	202,089
Expenditure from Bell View Help at Home Limited Operations	1,047,229	-	1,047,229
	<u>1,541,017</u>	<u>142,340</u>	<u>1,683,357</u>
	Unrestricted funds General £	Restricted funds £	Total 2023 £
Expenditure from Bell View (Belford) Operations	182,971	139,145	322,116
Expenditure from Bell View Care Operations	170,787	-	170,787
Expenditure from Bell View Help at Home Limited Operations	791,918	-	791,918
	<u>1,145,676</u>	<u>139,145</u>	<u>1,284,821</u>

In addition to the expenditure analysed above, there are also governance costs of £27,827 (2023 - £20,203) which relate directly to charitable activities. See note 9 for further details.

9 Analysis of governance and support costs

Support costs allocated to charitable activities

	Governance costs £	Total 2024 £
Resource centre operations	<u>27,827</u>	<u>27,827</u>
	Governance costs £	Total 2023 £
Resource centre operations	<u>20,203</u>	<u>20,203</u>

Bell View (Belford)

Notes to the Financial Statements for the Year Ended 31 March 2024

10 Net incoming/outgoing resources

Net incoming/(outgoing) resources for the year include:

	2024 £	2023 £
Audit fees	12,250	2,900
Other non-audit services	5,750	7,965
Depreciation of fixed assets	49,653	63,863
Amortisation of goodwill	408	408

11 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the group during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

Bell View (Belford)

Notes to the Financial Statements for the Year Ended 31 March 2024

12 Staff costs

The aggregate payroll costs were as follows:

	2024 £	2023 £
Staff costs during the year were:		
Wages and salaries	1,201,048	882,640
Social security costs	77,013	60,293
Pension costs	13,761	14,034
	<u>1,291,822</u>	<u>956,967</u>

The monthly average number of persons (including senior management / leadership team) employed by the group during the year expressed as full time equivalents was as follows:

	2024 No	2023 No
Bell View (Belford) Charity	14	10
Bell View Care Limited	12	7
Bell View Help at Home Limited	37	35
	<u>63</u>	<u>52</u>

No employee received emoluments of more than £60,000 during the year.

The total employee benefits of the key management personnel of the group were £149,820 (2023 - £162,302).

13 Taxation

The group is a registered charity and is therefore potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Bell View (Belford)**Notes to the Financial Statements for the Year Ended 31 March 2024****14 Intangible fixed assets****Group**

	Goodwill £	Total £
Cost		
At 1 April 2023	34,080	34,080
At 31 March 2024	34,080	34,080
Amortisation		
At 1 April 2023	30,748	30,748
Charge for the year	408	408
At 31 March 2024	31,156	31,156
Net book value		
At 31 March 2024	2,924	2,924
At 31 March 2023	3,332	3,332

Goodwill cost of £4,080 represents the amount paid by Bell View Help at Home Limited in connection with the acquisition of a business in 2021. Bell View Help at Home Limited is amortising goodwill evenly over its estimated useful life of 10 years. Goodwill cost of £30,000 represents the amount paid by Bell View Care Limited in connection with the acquisition of a business in 2008. Bell View Care Limited amortised goodwill evenly over its estimated useful life of 10 years.

Bell View (Belford)

Notes to the Financial Statements for the Year Ended 31 March 2024

15 Tangible fixed assets

Group

	Land and buildings £	Office Equipment £	Motor vehicles £	Computer equipment £	Plant and Machinery £	Fixture and Fittings £	Total £
Cost							
At 1 April 2023	1,182,576	21,727	210,285	2,325	20,957	68,067	1,505,937
Additions	-	502	17,999	10,306	-	9,820	38,627
Disposals	-	(1,207)	-	-	-	-	(1,207)
At 31 March 2024	<u>1,182,576</u>	<u>21,022</u>	<u>228,284</u>	<u>12,631</u>	<u>20,957</u>	<u>77,887</u>	<u>1,543,357</u>
Depreciation							
At 1 April 2023	449,377	16,795	181,243	2,325	9,127	63,884	722,751
Charge for the year	23,652	3,256	16,680	2,576	1,388	2,101	49,653
Eliminated on disposals	-	(1,207)	-	-	-	-	(1,207)
At 31 March 2024	<u>473,029</u>	<u>18,844</u>	<u>197,923</u>	<u>4,901</u>	<u>10,515</u>	<u>65,985</u>	<u>771,197</u>
Net book value							
At 31 March 2024	<u>709,547</u>	<u>2,178</u>	<u>30,361</u>	<u>7,730</u>	<u>10,442</u>	<u>11,902</u>	<u>772,160</u>
At 31 March 2023	<u>733,199</u>	<u>4,932</u>	<u>29,042</u>	<u>-</u>	<u>11,830</u>	<u>4,183</u>	<u>783,186</u>

Included within the net book value of land and buildings above is £Nil (2023 - £Nil) in respect of freehold land and buildings and £709,547 (2023 - £733,199) in respect of leaseholds.

Bell View (Belford)

Notes to the Financial Statements for the Year Ended 31 March 2024

Charity

	Land and buildings £	Office Equipment £	Motor vehicles £	Computer equipment £	Plant and Machinery £	Fixture and Fittings £	Total £
Cost							
At 1 April 2023	1,182,576	4,558	191,535	2,325	8,184	67,130	1,456,308
Additions	-	-	-	10,306	-	9,820	20,126
At 31 March 2024	1,182,576	4,558	191,535	12,631	8,184	76,950	1,476,434
Depreciation							
At 1 April 2023	449,377	4,511	166,990	2,325	818	62,947	686,968
Charge for the year	23,652	13	8,181	2,576	818	2,101	37,341
At 31 March 2024	473,029	4,524	175,171	4,901	1,636	65,048	724,309
Net book value							
At 31 March 2024	709,547	34	16,364	7,730	6,548	11,902	752,125
At 31 March 2023	733,199	47	24,545	-	7,366	4,183	769,340

Included within the net book value of land and buildings above is £Nil (2023 - £Nil) in respect of freehold land and buildings and £709,547 (2023 - £733,199) in respect of leaseholds.

A lease was granted by Northumberland County Council to the charitable company for a period of 999 years commencing 6th October 2003.

Bell View (Belford)

Notes to the Financial Statements for the Year Ended 31 March 2024

16 Fixed asset investments

Charity

Details of undertakings

Details of the investments in which the charity holds 20% or more of the nominal value of any class of share capital are as follows:

Undertaking	Country of incorporation	Holding	Proportion of voting rights and shares held		Principal activity
			2024	2023	
Subsidiary undertakings					
Bell View Care Limited	United Kingdom	Ordinary	100%	100%	day care facilities and ancillary services
Bell View Help at Home Limited	United Kingdom	Ordinary	100%	100%	provides care and support to people in their own homes

Subsidiaries

The profit for the financial period of Bell View Care Limited was £7,857 (2023 - £15,948) and the aggregate amount of capital and reserves at the end of the period was £78,834 (2023 - £70,975).

The profit for the financial period of Bell View Help at Home Limited was £99,234 (2023 - £68,440) and the aggregate amount of capital and reserves at the end of the period was £198,765 (2023 - £165,658).

Bell View (Belford)**Notes to the Financial Statements for the Year Ended 31 March 2024****17 Debtors**

	Group		Charity	
	2024	2023	2024	2023
	£	£	£	£
Trade debtors	64,703	67,426	13,713	-
Due from group undertakings	-	-	12,857	14,780
Prepayments	5,399	13,896	5,399	6,746
Accrued income	1,412	1,839	-	-
Other debtors	16,680	26,048	192	5,552
	<u>88,194</u>	<u>109,209</u>	<u>32,161</u>	<u>27,078</u>

Group debtors includes £1,412 (2023: £1,412) receivable after more than one year.

Charity debtors includes £10,934 (2023: £12,857) receivable after more than one year.

	Group		Charity	
	2024	2023	2024	2023
	£	£	£	£
Due from group undertakings	-	-	10,934	12,857
Accrued income	1,412	1,412	-	-
	<u>1,412</u>	<u>1,412</u>	<u>10,934</u>	<u>12,857</u>

18 Cash and cash equivalents

	Group		Charity	
	2024	2023	2024	2023
	£	£	£	£
Cash on hand	2,821	722	923	722
Cash at bank	757,393	675,527	381,888	375,795
	<u>760,214</u>	<u>676,249</u>	<u>382,811</u>	<u>376,517</u>

Bell View (Belford)**Notes to the Financial Statements for the Year Ended 31 March 2024****19 Creditors: amounts falling due within one year**

	Group		Charity	
	2024	2023	2024	2023
	£	£	£	£
Bank loans	7,924	14,175	5,514	5,514
Trade creditors	11,688	5,222	5,673	-
Other taxation and social security	41,734	24,536	3,798	-
Trustees current accounts	-	31	-	31
Other creditors	137,687	152,021	29,318	56,015
	<u>199,033</u>	<u>195,985</u>	<u>44,303</u>	<u>61,560</u>

Bell View (Belford)

Notes to the Financial Statements for the Year Ended 31 March 2024

20 Creditors: amounts falling due after one year

	Group		Charity	
	2024	2023	2024	2023
	£	£	£	£
Bank loans	<u>53,954</u>	<u>63,383</u>	<u>30,788</u>	<u>36,300</u>

21 Provisions

Group

	Deferred tax	Total
	£	£
At 1 April 2023	<u>(901)</u>	<u>(901)</u>

22 Pension and other schemes

Defined contribution pension scheme

The group operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the group to the scheme and amounted to £13,761 (2023 - £14,034).

Bell View (Belford)

Notes to the Financial Statements for the Year Ended 31 March 2024

23 Funds

Group

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2024 £
Unrestricted funds					
General					
Unrestricted revenue fund	237,728	1,583,515	(1,541,492)	(258,847)	20,904
Designated					
Designated future staffing fund	67,178	-	-	70,986	138,164
Designated transport fund	10,000	-	-	10,000	20,000
Designated running costs fund	41,548	-	-	15,488	57,036
Designated building refurbishment and replacement fund	20,000	-	-	-	20,000
Designated redundancy and sickness cover fund	14,820	-	-	5,442	20,262
Designated loss of grant income fund	65,000	-	-	(65,000)	-
Designated future project fund	10,000	-	-	(10,000)	-
Designated infrastructure fund	26,500	-	-	(187)	26,313
Help at Home: Running costs (for 3 months)	-	-	-	51,471	51,471
Help at Home: Future staffing fund (for 1 month)	-	-	-	75,870	75,870
Help at Home: Redundancy and sickness cover fund	-	-	-	36,200	36,200
Help at Home: Didgitization	-	-	-	34,829	34,829
Bell View Care: Future staffing fund (for 1 month)	-	-	-	16,092	16,092
Bell View Care: Running costs (for 3 months)	-	-	-	17,656	17,656
	<u>255,046</u>	<u>-</u>	<u>-</u>	<u>258,847</u>	<u>513,893</u>
Total unrestricted funds	<u>492,774</u>	<u>1,583,515</u>	<u>(1,541,492)</u>	<u>-</u>	<u>534,797</u>
Restricted funds					
Restricted funds group fund	217	121	-	-	338

Bell View (Belford)

Notes to the Financial Statements for the Year Ended 31 March 2024

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2024 £
Building fund	745,916	-	-	-	745,916
General equipment fund	3,657	-	-	-	3,657
Community support fund	8,199	-	-	(8,199)	-
Bringo fund	16,070	-	-	-	16,070
Potting shed fund	3,009	-	-	(3,009)	-
Gym project fund	155	-	(200)	45	-
Cultural events fund	305	578	(383)	-	500
Arts engagement project fund	214	-	-	-	214
Wheelchair replacement fund	1,384	-	(830)	-	554
First aid fund	615	-	(15)	-	600
Arts, crafts and therapy project fund	235	-	-	-	235
Queen's Jubilee/tea dance fund	505	500	(767)	-	238
Asset based community development fund	708	-	(377)	-	331
Training fund	1,042	-	-	-	1,042
Walking for health fund	267	-	-	-	267
Cornhill Easter/ Christmas project fund	223	201	(276)	-	148
Silver singers fund	2,331	-	(660)	-	1,671
Gentle exercise group fund	2,027	-	(6,240)	8,154	3,941
Men's project fund	15,500	1,046	(12,288)	3,009	7,267
National Lottery Community Fund	3,401	105,000	(108,207)	-	194
Food project fund	(574)	-	574	-	-
IT project fund	57	-	(57)	-	-
New generator fund	5,412	-	-	-	5,412
Recliner chairs fund	3,144	-	-	-	3,144
Warm hub fund	4,914	6,200	(5,026)	-	6,088
NHS Rehab	-	4,990	-	-	4,990
Rural IT project (from Thriving Together)	-	37,658	(7,588)	-	30,070
Cafe Equipment- dishwasher	-	1,920	-	-	1,920
Total restricted funds	818,933	158,214	(142,340)	-	834,807
Total funds	1,311,707	1,741,729	(1,683,832)	-	1,369,604

Bell View (Belford)

Notes to the Financial Statements for the Year Ended 31 March 2024

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
Unrestricted funds					
General					
Unrestricted revenue fund	186,945	1,206,778	(1,145,909)	(10,086)	237,728
Designated					
Designated future staffing fund	80,799	-	-	(13,621)	67,178
Designated transport fund	50,000	-	-	(40,000)	10,000
Designated running costs fund	23,774	-	-	17,774	41,548
Designated building refurbishment and replacement fund	40,000	-	-	(20,000)	20,000
Designated redundancy and sickness cover fund	30,387	-	-	(15,567)	14,820
Designated loss of grant income fund	-	-	-	65,000	65,000
Designated future project fund	-	-	-	10,000	10,000
Designated infrastructure fund	-	-	-	26,500	26,500
Designated Bringo fund	10,000	-	-	(10,000)	-
Designated new project fund	10,000	-	-	(10,000)	-
	<u>244,960</u>	<u>-</u>	<u>-</u>	<u>10,086</u>	<u>255,046</u>
Total unrestricted funds	<u>431,905</u>	<u>1,206,778</u>	<u>(1,145,909)</u>	<u>-</u>	<u>492,774</u>
Restricted funds					
Restricted funds group fund	99	118	-	-	217
Building fund	769,568	-	(23,652)	-	745,916
General equipment fund	4,307	-	(650)	-	3,657
Community support fund	8,199	-	-	-	8,199
Bringo fund	24,789	-	(8,719)	-	16,070
Transport fund	10,234	-	(10,234)	-	-
Potting shed fund	9	3,000	-	-	3,009
Gym project fund	1,170	-	(1,015)	-	155
Cultural events fund	305	-	-	-	305
Arts engagement project fund	214	-	-	-	214
Wheelchair replacement fund	1,444	-	(60)	-	1,384
First aid fund	954	-	(339)	-	615

Bell View (Belford)

Notes to the Financial Statements for the Year Ended 31 March 2024

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
Arts, crafts and therapy project fund	235	-	-	-	235
Queen's Jubilee/tea dance fund	200	305	-	-	505
Asset based community development fund	1,071	-	(363)	-	708
Training fund	1,042	-	-	-	1,042
Walking for health fund	267	-	-	-	267
Cornhill Easter/ Christmas project fund	223	-	-	-	223
Silver singers fund	1,251	1,080	-	-	2,331
Gentle exercise group fund	902	1,125	-	-	2,027
Replacement boilers fund	12	-	-	(12)	-
Men's project fund	15,500	-	-	-	15,500
National Lottery Community Fund	36,532	56,934	(90,065)	-	3,401
Food project fund	3,474	-	(4,048)	-	(574)
IT project fund	57	-	-	-	57
New generator fund	-	5,400	-	12	5,412
Recliner chairs fund	-	3,144	-	-	3,144
Warm hub fund	-	4,914	-	-	4,914
Total restricted funds	882,058	76,020	(139,145)	-	818,933
Total funds	1,313,963	1,282,798	(1,285,054)	-	1,311,707

Bell View (Belford)

Notes to the Financial Statements for the Year Ended 31 March 2024

24 Analysis of net assets between funds

Group

	Unrestricted General £	Restricted £	Total funds £
Intangible fixed assets	2,924	-	2,924
Tangible fixed assets	1,105	771,055	772,160
Net current assets/(liabilities)	584,722	63,752	648,474
Creditors over 1 year	(53,954)	-	(53,954)
Total net assets	<u>534,797</u>	<u>834,807</u>	<u>1,369,604</u>
	Unrestricted		Total funds at 31 March 2023 £
	General £	Restricted £	
Intangible fixed assets	3,332	-	3,332
Tangible fixed assets	24,860	758,326	783,186
Net current assets/(liabilities)	527,965	60,607	588,572
Creditors over 1 year	(63,383)	-	(63,383)
Total net assets	<u>492,774</u>	<u>818,933</u>	<u>1,311,707</u>

Bell View (Belford)

Notes to the Financial Statements for the Year Ended 31 March 2024

25 Analysis of net funds

Group

	At 1 April 2023 £	Financing cash flows £	At 31 March 2024 £
Cash at bank and in hand	676,249	83,965	760,214
Debt due within one year	(14,175)	6,251	(7,924)
Debt due after more than one year	<u>(63,383)</u>	<u>9,429</u>	<u>(53,954)</u>
Net funds	<u>598,691</u>	<u>99,645</u>	<u>698,336</u>

26 Related party transactions

During the year the charity made the following related party transactions:

During the year, the charity invoiced Bell View Care Limited £14,711 (2023: £14,215) for transport, £16,016 (2023: £9,750) for premises, £3,155 (2023: £9,006) for financial management, £19,889 for miscellaneous expenses. £10,958 (2023: £2,843) was outstanding at the year end.

During the year, the charity was invoiced by Bell View Care Limited £1,753 for miscellaneous expenses, £10,978 was outstanding at the year end.

The charity has two loans to Bell View Help at Home Limited. At 31 March 2024 the amounts repayable within one year were £1,923 (2023: £1,923) and the amounts falling due after more than one year were £10,934 (2023: £12,857).

During the year, the charity invoiced Bell View Help at Home Limited £6,025 (2023: £6,798) for premises, £208 (2023: £nil) for subscriptions, £666 (2023: £6,798) for premises, £208 (£198) for subscriptions, £666 (2023: £731), £240 (2023: £240) for broadband, £15,822 (2023: £11,127) for financial management support and £426 (2023: £25) sundry expenses. The company owed Bell View (Belford) £821 at the year end.

During the year, the charity was invoiced by Bell View Help at Home Limited £0 (2023: £570) for employee costs and £0 (2023: £165) for advertising. No amount was outstanding at the year end. £0 (2023: £354) for training and £0 (2023: £80) for advertising. £354 was outstanding at the year end and has since been paid.

In the year ended 31 March 2024, the charity received gift aid donations from Bell View Help at Home Limited in the sum of £66,129 (2023: £20,000) and from Bell View Care Limited in the sum of £0 (2023: £10,000).

Bell View (Belford)

**Comparative Consolidated Statement of Financial Activities for the
Year Ended 31 March 2023
(Including Consolidated Income and Expenditure Account and
Statement of Total Recognised Gains and Losses)**

	Note	Unrestricted £	Restricted £	Total 2023 £
Income and Endowments from:				
Donations and legacies	3	79,462	76,020	155,482
Charitable activities	4	1,117,288	-	1,117,288
Investment income	5	1,772	-	1,772
Other income	6	8,256	-	8,256
Total income		<u>1,206,778</u>	<u>76,020</u>	<u>1,282,798</u>
Expenditure on:				
Raising funds	7	(233)	-	(233)
Charitable activities	8	<u>(1,145,676)</u>	<u>(139,145)</u>	<u>(1,284,821)</u>
Total expenditure		<u>(1,145,909)</u>	<u>(139,145)</u>	<u>(1,285,054)</u>
Net income/(expenditure)		<u>60,869</u>	<u>(63,125)</u>	<u>(2,256)</u>
Net movement in funds		60,869	(63,125)	(2,256)
Reconciliation of funds				
Total funds brought forward		<u>431,905</u>	<u>882,058</u>	<u>1,313,963</u>
Total funds carried forward	23	<u><u>492,774</u></u>	<u><u>818,933</u></u>	<u><u>1,311,707</u></u>

BELL VIEW (BELFORD)

England & Wales - Charity number 1075896

Accounts

Bell View (Belford)
Report and Financial Statements
for the Year ended
31st March 2023

Bell View (Belford)
33 West Street Belford Northumberland NE70 7QB
Tel: 01668 219 220 Email: bellviewbelford@hotmail.co.uk
Registered Charity No: 1075896
Company Ltd by Guarantee No: 3582229



Frances E. Octon

BELL VIEW (BELFORD)

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FOR THE YEAR ENDED 31 MARCH 2023**

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BELL VIEW (BELFORD)

CHAIRPERSON'S AND CHIEF EXECUTIVE'S REPORT FOR THE YEAR ENDED 31 MARCH 2023

Due to the extended absence of our CEO because of ill health and with the Charity Commission's agreement and appropriate governance, I have been undertaking an Interim CEO role. This ended in September 2023 when an external interim CEO was appointed. I am therefore completing this report as both Chairperson and CEO for the year under review.

It is hard to believe that at the beginning of the 2022/23 year we were still routinely testing for Covid and were wearing masks in our work and around our building. Confidence amongst our beneficiaries remained very low and there was still reluctance and caution about social proximity.

What a difference a year has made. We are delighted to see people returning to our Resource Centre. We have extended our range of activities and people have returned to their groups, lunch clubs and the café and through the opening of our Warm Hub we have seen many more people meeting socially for coffee and cake or our soup lunches.

Our outreach work in the more rural areas of North Northumberland has continued to expand, with new partnerships being developed and exciting opportunities on the horizon. Our 'Bringo' community transport scheme continues to provide an invaluable service and underpins all of our activities.

I am pleased to report how well our two trading arms are operating. Our Help at Home service provides high quality domiciliary care services to people in their own homes and our Day Centre is thriving, offering social engagement for beneficiaries and respite for family carers.

This year has also been a year of transition for the charity. We have said fond farewells to a number of long serving employees and I want to record my thanks for all they have done to make Bell View what it is today.

We have said a big welcome and hello to those whose responsibility it is to carry the torch forward and to build on what Bell View is and represents in our local communities. Our new staff bring with them a wealth of knowledge and experience and we are delighted to have them on board.

I cannot end without saying thank you to everyone, employees, volunteers, trustees and helpers who make Bell View the success that it is.

A very big thank you!

Kim Binder

BELL VIEW (BELFORD)
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Bell View (Belford) is a community charity, based in Belford North Northumberland, providing support and services to scattered rural and coastal towns and villages covering an extensive area up to the border with Scotland.

Bell View exists to support and enable older, vulnerable, disabled or disadvantaged people and those who care for them to "live well".

"Living Well" includes the whole person, the environment within which they live and the social engagement and participation they have access to.

We aim to:

- enable older, vulnerable, disabled, or disadvantaged people to live in the home of their choice.
- enable older, vulnerable, disabled, or disadvantaged people and their carers to "live well" by promoting their physical, mental, and emotional well-being.
- reduce older, vulnerable, disabled, or disadvantaged people's social and geographic isolation and increase their community engagement and participation.
- improve older, vulnerable, disabled or disadvantaged people's access to good quality housing/accommodation and to reduce fuel poverty.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities.

BELL VIEW (BELFORD)
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023

ACHIEVEMENT AND PERFORMANCE
CHARITY ACTIVITIES

We continued to support our beneficiaries during the year and welcomed a number of new faces: Juliet Short our Services Manager, Joanne Leightley and Katie Walker at reception, Kat Lee a Finance Assistant, Beth Asquith an additional Social Activities Co-ordinator and Brian Cafferty our new Facilities Manager. Since the year-end Jerry Mitchinson joined us as Outdoors Co-ordinator and in August 2023 we welcomed Ann Gibbons as our Interim CEO. We have also welcomed many new volunteers.

Resource Centre

After the challenges of recent years we are delighted to see people returning to the Resource Centre and we have been working closely with the community to reinstate some activities and introduce new ones.

We have introduced a Warm Hub and Warm Space to ease the pressure of escalating fuel costs by providing coffee, biscuits and soup lunches. We have welcomed the Belford Book Group and reinstated a digital support service 'Tea, Talk & Tech' as well as extending our Mini Gym provision.

Longstanding groups and activities continue to flourish including exercise, arts and craft, music, history, quiz and game nights and social events.

During 2023, we have hosted a Summer Holiday Children's Craft Group, launched a Green Woodworking Group and begun a Gardening Group. These activities have helped to reinvigorate both the indoor and outdoor spaces in Bell View and continue to support the health and wellbeing of the local community.

Whilst there continues to be demand for room hire, the demand for space for face-to-face training has decreased significantly. This is a trend which is echoed across the country following the use of online training platforms during the height of the pandemic and is unlikely to be reversed in the near future. Nevertheless, we continue to work with businesses, groups, individuals and voluntary groups enabling training, pop-up and fundraising events and the development of new programmes.

Our position as the local Community Resilience /Emergency Hub was further strengthened by the addition of a secondary generator and we continue to work with the Community Resilience Team at Northumberland County Council and stakeholders within the local community to ensure a co-ordinated response in the event of an emergency.

Outreach Services

We have continued to provide support in sparsely populated rural areas, providing a range of regular activities in partnership with local communities and village hall committees. We have extended these activities to Beadnell, Bowsden, Cornhill, Glanton and Seahouses.

During 2022-23, we enjoyed live music at our outreach venues. This was very well received with over 70 people attending a coffee morning in Seahouses on one occasion.

Outreach activity included special events throughout the year - from Christmas to the Coronation. We enjoyed an exceptional Saturday Christmas Lunch in Cornhill with approximately 60 residents in attendance for a festive lunch, music, games and a glass of bubbly. We plan to support more celebrations in the coming years.

Quotes:

"Dear all, a huge thank you for the lovely Coronation party you gave us and the way you look after us the year round. You are all amazing."

"The helpers and organisers did a great job. The hall was so "Christmassy" and filled with chatter just what you want. Please pass our thanks to all concerned"

"What truly wonderful staff Bell View had running the event...they really do care. O my word it was amazing, I cannot thank you, your staff and volunteers. My mum loved it and well, it made me cry! You really do care up North, bringing the community together and helping reduce isolation. Keep up the amazing work"

BELL VIEW (BELFORD)
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023

"I just wanted to say how much I appreciate Bell View. The staff and helpers are all kind and friendly. There is a lovely warm atmosphere. Bell View is a great asset to Belford and the surrounding area"

From April 2023 we have taken over hosting a weekly session, "The Gathering", in the Glendale Centre at Wooler. Typically, the group arrive for refreshments, board games and conversation in the morning, followed by a cooked lunch. We have implemented a programme of activities, which includes crafts, exercise, films, games, guest speakers and musicians.

We continue to take a proactive approach to working with additional communities.

Food Project

We continued to deliver a food project helping to tackle the dual issues of food waste and food poverty until May 2022. Whilst we continue to distribute food via our Food Share Project and via the Warm Hub and Warm Space, we are not currently distributing food to individuals as demand has fallen significantly during the past year.

Community Transport

Our 'Bringo' scheme continues to provide wheelchair accessible community transport for people who are unable to readily access other means of transport. During 2022-23, we provided approximately 1325 journeys, taking people to and from medical appointments and social activities. We expect demand to increase during 2023-24 and have tentatively begun to undertake some journeys under voluntary car scheme terms, where volunteers use their own cars, in order to meet transport requests. We expect this to give us more flexibility and scope in the future.

We are working with North Northumberland Voluntary Forum Community Transport Steering Group and others, to shape and influence the provision of future community transport in North Northumberland.

Volunteers

Our volunteers are at the heart of all our work. We estimate that our amazing volunteer team have donated approximately 3900 hours during 2022-23.

Our volunteer team has grown by approximately 50% within the last year: the generosity of our growing volunteer team enables us to make a positive difference within our local communities. A huge thank you to each and every volunteer.

Volunteer evening, quote:

"Thank you so much for a lovely sociable evening on Wednesday, not to mention the delicious wine/cheese etc. Bell View is very fortunate to have you all"

Future

Our future plans include establishing further meaningful outdoor pastimes to support social connections and improved wellbeing. The reinvigoration of our outdoor space is already making a difference.

We are expanding our Digital Inclusion Project to include a Digital Support Officer in the near future to encourage improved digital inclusion in North Northumberland. Working in conjunction with The Glendale Gateway Trust, we will provide increased support to local people.

In addition, we hope to develop a Community Shed Project and a Winter Matinee programme.

We are starting to review the efficiency and carbon footprint of our building and how we can adapt and become more energy-efficient into the future.

We continue to work in partnership with the Food Network. We are also collaborating with The Glendale Gateway Trust and the United Reformed Church to explore the concept of a mobile community pantry.

We will continue to take a proactive approach to working with new partners on new initiatives.

BELL VIEW (BELFORD)
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023

BELL VIEW HELP AT HOME LTD

Bell View Help at Home Limited is a wholly owned social enterprise providing domiciliary care working across Wooler, Berwick, Seahouses, Belford and surrounding areas. The company is under new leadership with the appointment of Cat Wood as Registered Manager in November 2022 and we are pleased to report that we were again rated "Good" by the Care Quality Commission in our most recent inspection. Our team of dedicated and highly trained care professionals take pride in delivering high quality care to clients enabling them to remain in their own homes. The demand for these services has never been greater, with demand currently exceeding our capacity to take on more clients. We continue to invest in recruitment for more carers to join our fabulous team and continue to grow this much valued service.

BELL VIEW CARE LTD

Bell View Care Limited is a wholly owned social enterprise providing day services in our Resource Centre in Belford. The company is under new leadership with the appointment of a new manager, Laura Matthews. We continue to provide a place where people are given practical assistance and the opportunity to socialise with others, whilst receiving the care and support of professionally trained staff. We provide opportunities to be involved with and enjoy meaningful activities such as music, singing, light exercise, games, puzzles, arts and crafts and local day trips. We also offer assisted bathing facilities. We currently transport clients from other areas in North Northumberland to our centre in Belford.

Recognising the growing need for these services and that we have a constant waiting list we are working towards developing sustainable local services in Alnwick and Berwick where demand is evident but there is limited current provision.

BELL VIEW (BELFORD)
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023

FINANCIAL REVIEW

The year to 31 March 2023 has been positive with the return of group activities and increasing numbers of people using the Resource Centre and our charitable services. Trading income from room lettings continues to improve year on year albeit this is still only 60% of the levels generated before the pandemic. Fundraising activities have been well supported but income generated from these activities has fallen by 28% as a result of the current economic climate.

The support of funders with cost of living grants and core cost grant funding has been invaluable during this year.

The charity's incoming resources (excluding its subsidiary companies) for the year were maintained, with a slight increase of nearly 3% on the previous year. Grants continue to remain the principal source of funding accounting for 69% of the charity's income (excluding its subsidiary companies), down from 77% in the previous year.

Bell View Care Limited has provided day services throughout the year with daily attendance numbers rising as confidence has returned. As a result the company's turnover increased by 45% compared with the previous year. Increased costs of operating have resulted in profitability remaining the same as the previous year. These profits are being retained to fund future improvements and expansion.

Bell View Help at Home Limited continues to provide quality domiciliary care services with demand currently exceeding the capacity to take on more clients. Turnover increased by 3% compared with the previous year. All of the taxable profits for the year ended 31 March 2023 will be gifted to the charity, providing significant financial support to Bell View in due course.

The total income in the year was £1,282,798 compared to £1,303,469 the year before. At 31 March 2023, the charity had unrestricted reserves of £256,140, an increase of 2.6% from the previous year.

Overall the group has maintained its level of net assets whilst continuing to deliver and expand services to its beneficiaries.

The charity is very grateful to all its funders and supporters throughout 2022/23 with some being mentioned below:

National Lottery Community Fund
Garfield Weston Foundation
Barbour Foundation
The Ballinger Trust
Sir James Knott Trust
The Joicey Trust
E C Graham Belford Charitable Settlement
The Community Foundation (Adderstone Fund, The Pargiter Trust, Arts Council Jubilee Fund, The Ringtons Fund, Arnold Clark)
FB and PFB Lough Fund
The Percy Bilton Charity
Royal Warrant Holders Association Charity Fund
Northumberland County Council
Community Action Northumberland
Co-op Local Community Fund
Belford Community Group
Belford Parish Council
Belford Medical Equipment Fund
Yorkshire Building Society

Investment Policy:

It is the Trustees' responsibility to safeguard the charity's assets and to decide how to use these assets in order to achieve the charity's aims. In managing these assets, the Trustees are seeking to balance the obligation to safeguard the charity's resources, with a desire to maximise the return achieved, and a need to ensure that funds are available as required to pay for goods and services. This policy sets out how the Trustees aim to achieve this, and is based on the guidance in the Charity Commission's publication CC14 - Charities and Investment Matters.

BELL VIEW (BELFORD)
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023

The company has the power to invest in or upon such investments, securities or property as it may think fit. For the time being we are following a low risk investment policy with ease of access and flexible arrangements. If we move to a position where we need to consider further investment in order to maximise return, the Trustees would seek the advice of an independent Financial Advisor on any such investments.

Reserves Policy:

The Management Committee has reviewed the charity's requirements for reserves, in particular as a result of the impact of the pandemic and future uncertainty. It was decided that the aim would be to have sufficient unrestricted reserves to cover six months running costs for the Resource centre, including staff costs. At 31 March 2023 these amounts were £41,548 and £67,178 respectively and are shown in designated funds.

Other designated funds are detailed in the notes to the accounts

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STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document:

The company was incorporated on 16th June 1998. It is registered under the Companies Act 1985, Company Number: 3582229 and is a registered charity, Charity Number: 1075896. The company is governed by its Memorandum and Articles of Association, of which a new version was adopted by Special Resolution and passed at the Annual General Meeting on 28th November 2006.

The day to day running of the Company is organised by the Management Committee, whose membership comprises a maximum of twelve Directors/Trustees, elected by the membership at the Annual General Meeting, together with a maximum of four co-optees.

Co-opted Directors/Trustees serve until the next Annual General Meeting. At each Annual General Meeting one third of the elected Directors/Trustees shall retire. Those who have been in office longest shall retire first. All retiring Directors/Trustees shall be eligible for re-election.

Risk Management:

The Management Committee has conducted a review of the major risks to which the charity is exposed and has established systems to mitigate the risk identified. They have developed a strategic plan which allows for the diversification of funding and activities and reduces the reliance on grant funding in the longer term.

Trustee Induction and Training:

The skill base and representation of the Management Committee is regularly reviewed. A Trustee Recruitment and Induction pack has been compiled and reviewed by the trustees. They include the vision and aims of Bell View, selected portions of Bell View documents, Charity commission publications and NCVO documents. Current practice is that from time to time upcoming trustee vacancies will be advertised and applications sought. Enquirers are invited to visit the charity, meet with and have informal discussions with one or two current trustees and the CEO. They may also meet with staff, managers and users of the services. An invitation will be given to attend part of at least one Trustee meeting. Following this a more formal discussion with the board of trustees may take place before applicants are invited to put themselves forward for election at the following AGM.

The training needs of both trustees and staff are assessed on a regular basis, arrangements are made to access appropriate training as identified wherever possible and appropriate.

BELL VIEW (BELFORD)
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company Number

03582229 (England and Wales)

Registered Charity Number

1075896

Registered Office

33 West Street
Belford
Northumberland
NE70 7QB

Management Committee (Trustees/Directors)

Mrs K.F. Binder (Chair)
Miss E. Duncan (Treasurer)
Mrs K.M. Williamson
Dr E. Miller
Mrs B. Twiname
Mrs M. Todd
Mr G. Renner Thompson
Mrs A. Johnson (resigned June 2023)
Mrs G.C. Leyland
The Reverend L.M. Taylor-Kenyon
Mr M. McMahon
Dr S.A. Tinnion

Key Management Personnel

Chief Executive Officer: Mr B.D. Lyden
Interim Chief Executive Officer: Mrs K.F. Binder from July 2022 to September 2023
Interim Chief Executive Officer: Mrs A. Gibbons from September 2023
Senior Management Team:
Mr P. Harrison (Centre Operations Manager) Left employment December 2022
Ms J. Field (Services Development Manager) Left employment April 2022
Ms J. Short (Services Manager) Started September 2022
Mrs P. Catling (Finance Manager) on Sabbatical leave from June 2022 to May 2023
Mrs N. Gordon (Temporary Finance Manager) from June 2022 to May 2023
Ms V. Kelly (Bell View Care Limited) to November 2022
Ms L.A. Matthews (Bell View Care Limited) from November 2022
Mrs S. Mills (Bell View Help at Home Limited) Retired September 2022
Mrs C. Wood (Bell View Help at Home Limited) Acting Registered Manager from September 2022 and promoted to Registered Manager on 1st November 2022

Chartered Accountants and Statutory Auditors

Greaves Grindle
Victoria House
Bondgate Within
Alnwick
Northumberland
NE66 1TA

BELL VIEW (BELFORD)
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023

Bankers

Barclays Bank plc.
1 Churchill Place
London
E14 5HP

CAF Bank Limited
25 Kings Hill Avenue
West Malling
Kent
ME19 4TA

Santander
Bridal Road
Bootle
Merseyside
G1R 0AA

Virgin Money
Jubilee House
Gosforth
Newcastle upon Tyne
NE3 4PL

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Bell View (Belford) for the purposes of company law) are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They 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.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Greaves Grindle, will be proposed for re-appointment at the forthcoming Annual General Meeting.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on and signed on its behalf by:

.....
Mrs K F Binder - Trustee

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS AND TRUSTEES OF BELL VIEW (BELFORD)

Opinion

We have audited the financial statements of Bell View (Belford) (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 March 2023 which comprise the Consolidated Statement of Financial Activities, the Charity Statement of Financial Activities, the Consolidated Balance Sheet, Consolidated Cash Flow Statement and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group and charitable company's affairs as at 31 March 2023 and of the group's incoming resources and application of resources, including its income and expenditure, 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 and the Charities Act 2011.

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 group and parent 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 group's or parent 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.

Other information

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

We have nothing to report in this regard.

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.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS AND TRUSTEES OF BELL VIEW (BELFORD)

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the group and parent 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 and the Charities Act 2011 requires us to report to you if, in our opinion:

- adequate and sufficient accounting records have not been kept by the charitable company or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company's financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' 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' exemption from the requirement to prepare a strategic report .

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 9, the trustees (who are also the directors of the parent charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the group's and parent 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 group or parent charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed auditor under the Companies Act 2006 and section 151 of the Charities Act 2011 and report in accordance with those Acts.

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:

As part of our audit procedures, we assessed the systems and internal controls of the charitable company and its subsidiaries to help us understand the susceptibility of the financial statements of the group to material misstatement, including those misstatements arising from non-compliance with laws and regulations, including fraud.

Laws and regulations that are of direct significance to the group financial statements include Companies Act 2006, Charities Act 2011, Income Tax Act 2007, Corporation Tax Act 2010 and other laws and regulations that concern Companies House, the Charity Commission and HM Revenue and Customs. Those laws and regulations of significance to the entity but of indirect significance to the financial statements include the Health and Social Care Act 2008 (Regulated Activities) Regulations 2014 and Care Quality Commission (Registration) Regulations 2009.

In particular, we assessed the susceptibility of the group to fraud, by considering the internal controls applying to significant parts of its operations, including but not limited to income recognition, payments to staff and suppliers, and the security of cash and other assets. We also addressed the risk of management override of controls by investigating any entries and transactions that were unusual or outside the normal course of business. The engagement partner reviewed all work done to ensure this was adequate and carried out with due professional scepticism.

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS AND TRUSTEES OF
BELL VIEW (BELFORD)**

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the 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 members and trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Jane Harvey (Senior Statutory Auditor)
for and on behalf of Greaves Grindle
Chartered Accountants and Statutory Auditors
Victoria House
Bondgate Within
Alnwick
Northumberland
NE66 1TA

Date:

BELL VIEW (BELFORD)

**CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	79,462	76,020	155,482	171,069
Charitable activities	5				
Resource centre operations		18,238	-	18,238	28,793
Bell View Care Limited operations		221,615	-	221,615	176,576
Bell View Help at Home Limited operations		877,435	-	877,435	915,412
Other trading activities	3	8,256	-	8,256	11,394
Investment income	4	1,772	-	1,772	225
Total		1,206,778	76,020	1,282,798	1,303,469
EXPENDITURE ON					
Raising funds	6	233	-	233	425
Charitable activities	7				
Resource centre operations		182,971	139,145	322,116	290,810
Bell View Care Limited operations		168,220	-	168,220	135,774
Bell View Help at Home Limited operations		791,280	-	791,280	835,810
Total		1,142,704	139,145	1,281,849	1,262,819
NET INCOME/(EXPENDITURE)		64,074	(63,125)	949	40,650
Tax on activities		(3,205)	-	(3,205)	(11,081)
Net movement in funds		60,869	(63,125)	(2,256)	29,569
RECONCILIATION OF FUNDS					
Total funds brought forward		431,904	882,058	1,313,962	1,284,393
TOTAL FUNDS CARRIED FORWARD		492,773	818,933	1,311,706	1,313,962

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

BELL VIEW (BELFORD)

**THE CHARITY STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING THE CHARITY INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	109,463	76,020	185,483	186,068
Charitable activities	5				
Resource centre operations		73,529	-	73,529	63,381
Other trading activities	3	8,256	-	8,256	11,394
Investment income	4	<u>720</u>	<u>-</u>	<u>720</u>	<u>138</u>
Total		191,968	76,020	267,988	260,981
 EXPENDITURE ON					
Raising funds	6	233	-	233	425
Charitable activities	7				
Resource centre operations		185,253	139,145	324,398	290,426
Total		<u>185,486</u>	<u>139,145</u>	<u>324,631</u>	<u>290,851</u>
 NET INCOME/(EXPENDITURE)		6,482	(63,125)	(56,643)	(29,870)
 RECONCILIATION OF FUNDS					
Total funds brought forward		<u>249,658</u>	<u>882,058</u>	<u>1,131,716</u>	<u>1,161,586</u>
 TOTAL FUNDS CARRIED FORWARD		<u>256,140</u>	<u>818,933</u>	<u>1,075,073</u>	<u>1,131,716</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

BELL VIEW (BELFORD)
CONSOLIDATED BALANCE SHEET
31 MARCH 2023

	Notes	Group 2023 £	Group 2022 £	Charity 2023 £	Charity 2022 £
FIXED ASSETS					
Intangible assets	14	3,332	3,740	-	-
Tangible assets	15	<u>783,186</u>	<u>808,773</u>	<u>769,339</u>	<u>777,992</u>
		786,518	812,513	769,339	777,992
CURRENT ASSETS					
Debtors	16	109,209	95,620	27,078	26,098
Cash at bank and in hand		<u>676,249</u>	<u>688,159</u>	<u>376,517</u>	<u>427,379</u>
		785,458	783,779	403,595	453,477
CREDITORS					
Amounts falling due within one year	17	<u>(195,985)</u>	<u>(204,372)</u>	<u>(61,560)</u>	<u>(57,938)</u>
NET CURRENT ASSETS		<u>589,473</u>	<u>579,407</u>	<u>342,035</u>	<u>395,539</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		1,375,991	1,391,920	1,111,374	1,173,531
CREDITORS					
Amounts falling due after more than one year	18	<u>(63,384)</u>	<u>(77,695)</u>	<u>(36,301)</u>	<u>(41,815)</u>
PROVISIONS FOR LIABILITIES	20	<u>(901)</u>	<u>(263)</u>	-	-
NET ASSETS		<u>1,311,706</u>	<u>1,313,962</u>	<u>1,075,073</u>	<u>1,131,716</u>
FUNDS	21				
Unrestricted funds		492,773	431,904	256,140	249,658
Restricted funds		<u>818,933</u>	<u>882,058</u>	<u>818,933</u>	<u>882,058</u>
TOTAL FUNDS		<u>1,311,706</u>	<u>1,313,962</u>	<u>1,075,073</u>	<u>1,131,716</u>

The directors (trustees) have prepared group accounts in accordance with section 398 of the Companies Act 2006 and section 138 of the Charities Act 2011. These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and those prepared for circulation to the members of the company.

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:

.....
Mrs K F Binder - Trustee

.....
Miss E Duncan - Trustee

The notes form part of these financial statements

BELL VIEW (BELFORD)

**CONSOLIDATED CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2023**

	Notes	2023 £	2022 £
Cash flows from operating activities			
Cash generated from operations	1	40,845	100,643
Interest paid		(2,375)	(2,068)
Tax paid		<u>(12,967)</u>	<u>(17,321)</u>
Net cash provided by operating activities		<u>25,503</u>	<u>81,254</u>
Cash flows from investing activities			
Purchase of intangible fixed assets		-	(4,080)
Purchase of tangible fixed assets		(40,911)	-
Sale of tangible fixed assets		16,810	-
Interest received		<u>1,772</u>	<u>225</u>
Net cash used in investing activities		<u>(22,329)</u>	<u>(3,855)</u>
Cash flows from financing activities			
Loan repayments in year		<u>(15,084)</u>	<u>(10,802)</u>
Net cash used in financing activities		<u>(15,084)</u>	<u>(10,802)</u>
Change in cash and cash equivalents in the reporting period		(11,910)	66,597
Cash and cash equivalents at the beginning of the reporting period		<u>688,159</u>	<u>621,562</u>
Cash and cash equivalents at the end of the reporting period		<u><u>676,249</u></u>	<u><u>688,159</u></u>

Bell View (Belford) uses the exemption conferred by section 1.12 of FRS 102 in not preparing a separate cash flow statement for Bell View (Belford) as a separate entity.

The notes form part of these financial statements

BELL VIEW (BELFORD)

**NOTES TO THE CONSOLIDATED CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2023**

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2023 £	2022 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	949	40,650
Adjustments for:		
Depreciation charges	64,271	59,138
Profit on disposal of fixed assets	(14,175)	-
Interest received	(1,772)	(225)
Interest paid	2,375	2,068
Increase in debtors	(12,177)	(2,789)
Increase in creditors	<u>1,374</u>	<u>1,801</u>
Net cash provided by operations	<u>40,845</u>	<u>100,643</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.22 £	Cash flow £	At 31.3.23 £
Net cash			
Cash at bank and in hand	<u>688,159</u>	<u>(11,910)</u>	<u>676,249</u>
	<u>688,159</u>	<u>(11,910)</u>	<u>676,249</u>
Debt			
Debts falling due within 1 year	(14,947)	772	(14,175)
Debts falling due after 1 year	<u>(77,695)</u>	<u>14,311</u>	<u>(63,384)</u>
	<u>(92,642)</u>	<u>15,083</u>	<u>(77,559)</u>
Total	<u>595,517</u>	<u>3,173</u>	<u>598,690</u>

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Group financial statements

The financial statements consolidate the results of the charity and its subsidiaries Bell View Care Limited and Bell View Help at Home Limited on a line-by-line basis. A separate Statement of Financial Activities and Income and Expenditure Account for the charity alone has also been presented.

Income

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

Income from Government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred. In respect of the furlough grant; all conditions, with respect to the eligible costs being claimed, need to be met.

Expenditure

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

Charitable activities

The group's charitable activities comprise the operation of the charity's resource centre and the operations of the subsidiaries Bell View Care Limited and Bell View Help at Home Limited.

Goodwill

Goodwill cost of £4,080, being the amount paid by Bell View Help at Home Limited in connection with the acquisition of a business in 2021, is being amortised evenly over its estimated useful life of ten years. Goodwill cost of £30,000, being the amount paid by Bell View Care Limited in connection with the acquisition of a business in 2008, was amortised evenly over its estimated useful life of ten years.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Long leasehold property	- 2% on cost
Plant and machinery	- 25% on cost, 20% on cost and 10% on cost
Office equipment	- 25% on cost and 25% on reducing balance
Fixtures and fittings	- 25% on cost and 15% on reducing balance
Motor vehicles	- 25% on cost
Computer equipment	- 25% on cost

Tangible fixed assets costing more than £500 are capitalised and included at cost together with any incidental costs of acquisition.

BELL VIEW (BELFORD)

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2023

1. ACCOUNTING POLICIES - continued

Taxation

The parent charity is exempt from tax, but the subsidiaries are subject to corporation tax on their profits.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company pays defined contributions to a pension scheme in accordance with its automatic enrolment obligations. Contributions payable to the pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Basic financial instruments

The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 Charities SORP (FRS 102). Subsequent measurement is as per paragraphs 11.17 to 11.19, Charities SORP (FRS 102).

Debtors

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

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors

The charity has creditors which are measured at settlement amounts less any trade discount.

2. DONATIONS AND LEGACIES - GROUP

	2023	2022
	£	£
Grants and donations	154,138	168,580
Gift aid	<u>1,344</u>	<u>2,489</u>
	<u>155,482</u>	<u>171,069</u>

DONATIONS AND LEGACIES - THE CHARITY

	2023	2022
	£	£
Grants and donations	154,139	168,579
Gift aid	1,344	2,489
Gift aid donations from Bell View Care Limited	10,000	-
Gift aid donations from Bell View Help at Home Limited	<u>20,000</u>	<u>15,000</u>
	<u>185,483</u>	<u>186,068</u>

BELL VIEW (BELFORD)

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

3. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Fundraising	<u>8,256</u>	<u>11,394</u>

The above fundraising amounts are for both the group and the charity.

4. INVESTMENT INCOME

	2023	2022
	£	£
Interest receivable	<u>1,772</u>	<u>225</u>

The above interest receivable amounts are for the group.

In the year ended 31 March 2023, interest receivable for the charity alone was £720 (2022: £138)

5. INCOME FROM CHARITABLE ACTIVITIES - GROUP

		2023	2022
	Activity	£	£
Covid grants (governmental)	Resource centre operations	-	12,167
Job Retention Scheme payments	Resource centre operations	-	4,454
Transport income	Resource centre operations	3,732	2,863
Miscellaneous	Resource centre operations	1,641	1,133
Photocopy income	Resource centre operations	1,626	1,377
Lettings income	Resource centre operations	9,698	6,388
Food and drink recovered	Resource centre operations	1,281	201
Membership income	Resource centre operations	260	210
Bell View Care Limited operations	Bell View Care Limited operations	221,615	158,716
Covid grants (governmental)	Bell View Care Limited operations	-	15,077
Job Retention Scheme payments	Bell View Care Limited operations	-	2,783
Bell View Help at Home Limited operations	Bell View Help at Home Limited operations	875,864	836,325
Covid grants (governmental)	Bell View Help at Home Limited operations	<u>1,571</u>	<u>79,087</u>
		<u>1,117,288</u>	<u>1,120,781</u>

BELL VIEW (BELFORD)

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

5. INCOME FROM CHARITABLE ACTIVITIES - continued

INCOME FROM CHARITABLE ACTIVITIES - THE CHARITY

		2023	2022
	Activity	£	£
Covid grants (governmental)	Resource centre operations	-	12,167
Job Retention Scheme payments	Resource centre operations	-	4,454
Transport income	Resource centre operations	18,678	14,144
Miscellaneous	Resource centre operations	1,641	1,133
Photocopy income	Resource centre operations	1,651	1,377
Lettings income	Resource centre operations	9,698	6,388
Food and drink recovered	Resource centre operations	1,281	201
Day care recharge	Resource centre operations	13,149	10,671
Finance and administration services	Resource centre operations	20,133	5,807
Membership income	Resource centre operations	260	210
Help at Home recharge	Resource centre operations	6,798	6,589
Broadband income	Resource centre operations	240	240
		<u>73,529</u>	<u>63,381</u>

6. RAISING FUNDS

Raising donations and legacies

	2023	2022
	£	£
Fundraising costs	<u>233</u>	<u>425</u>

The above fundraising costs amounts are for both the group and the charity.

7. CHARITABLE ACTIVITIES COSTS - GROUP

	Direct Costs £	Support costs (see note 8) £	Totals £
Resource centre operations	301,913	20,203	322,116
Bell View Care Limited operations	168,220		168,220
Bell View Help at Home Limited operations	<u>791,280</u>		<u>791,280</u>
	<u>1,261,413</u>	<u>20,203</u>	<u>1,281,616</u>

CHARITABLE ACTIVITIES COSTS - THE CHARITY

	Direct Costs £	Support costs (see note 8) £	Totals £
Resource centre operations	<u>304,195</u>	<u>20,203</u>	<u>324,398</u>

BELL VIEW (BELFORD)**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023****8. SUPPORT COSTS**

	Governance costs £
Resource centre operations	<u><u>20,203</u></u>

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2023 £	2022 £
Auditors' remuneration for auditing accounts	2,900	2,700
Auditors' remuneration for accountancy services	4,362	4,093
Depreciation - owned assets	63,863	58,799
Goodwill amortisation	408	340
Auditors'/ Examiner's remuneration for accountancy services to the subsidiaries	<u><u>3,603</u></u>	<u><u>3,400</u></u>

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023.

Trustees' expenses

No trustees received more than £100 expenses reimbursement in this financial year.

11. ANALYSIS OF STAFF COSTS AND THE COST OF KEY MANAGEMENT PERSONNEL

GROUP	2023 £	2022 £
Salaries and wages	882,640	910,787
Social security costs	60,293	59,855
Pension costs	<u><u>14,034</u></u>	<u><u>14,055</u></u>
	<u><u>956,967</u></u>	<u><u>984,697</u></u>

THE CHARITY	2023 £	2022 £
Salaries and wages	146,757	157,975
Social security costs	10,334	12,070
Pension costs	<u><u>3,314</u></u>	<u><u>4,217</u></u>
	<u><u>160,405</u></u>	<u><u>174,262</u></u>

The aggregate remuneration of the group's key management personnel in the year amounted to £162,302 (2022: £187,505). The aggregate remuneration of the charity's key management personnel in the year amounted to £96,415 (2022: £126,844).

The average number of employees for the charity alone during the year was 10 (2022: 9). The average number of employees for Bell View Care Limited during the year was 7 (2022: 6) and the average number of employees for Bell View Help at Home Limited during the year was 35 (2022: 38).

BELL VIEW (BELFORD)**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023****11. ANALYSIS OF STAFF COSTS AND THE COST OF KEY MANAGEMENT PERSONNEL - continued**

No employees received emoluments in excess of £60,000.

12. COMPARATIVES FOR THE CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	77,927	93,142	171,069
Charitable activities			
Resource centre operations	28,793	-	28,793
Bell View Care Limited operations	176,576	-	176,576
Bell View Help at Home Limited operations	915,412	-	915,412
Other trading activities	11,394	-	11,394
Investment income	225	-	225
Total	<u>1,210,327</u>	<u>93,142</u>	<u>1,303,469</u>
EXPENDITURE ON			
Raising funds	425	-	425
Charitable activities			
Resource centre operations	154,902	135,908	290,810
Bell View Care Limited operations	135,774	-	135,774
Bell View Help at Home Limited operations	835,810	-	835,810
Tax on activities	11,081	-	11,081
Total	<u>1,137,992</u>	<u>135,908</u>	<u>1,273,900</u>
NET INCOME/(EXPENDITURE)	72,335	(42,766)	29,569
RECONCILIATION OF FUNDS			
Total funds brought forward	359,569	924,824	1,284,393
TOTAL FUNDS CARRIED FORWARD	<u>431,904</u>	<u>882,058</u>	<u>1,313,962</u>

All income and expenditure arose from continuing activities.

BELL VIEW (BELFORD)

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - THE CHARITY

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	92,926	93,142	186,068
Charitable activities			
Resource centre operations	63,381	-	63,381
Other trading activities	11,394	-	11,394
Investment income	<u>138</u>	<u>-</u>	<u>138</u>
Total	167,839	93,142	260,981
 EXPENDITURE ON			
Raising funds	425	-	425
Charitable activities			
Resource centre operations	<u>154,518</u>	<u>135,908</u>	<u>290,426</u>
Total	<u>154,943</u>	<u>135,908</u>	<u>290,851</u>
 NET INCOME/(EXPENDITURE)	12,896	(42,766)	(29,870)
 RECONCILIATION OF FUNDS			
Total funds brought forward	236,762	924,824	1,161,586
 TOTAL FUNDS CARRIED FORWARD	<u><u>249,658</u></u>	<u><u>882,058</u></u>	<u><u>1,131,716</u></u>

14. INTANGIBLE FIXED ASSETS

	Goodwill £
COST	
At 1 April 2022 and 31 March 2023	<u>34,080</u>
AMORTISATION	
At 1 April 2022	30,340
Charge for year	<u>408</u>
At 31 March 2023	<u>30,748</u>
NET BOOK VALUE	
At 31 March 2023	<u><u>3,332</u></u>
At 31 March 2022	<u><u>3,740</u></u>

BELL VIEW (BELFORD)

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

14. INTANGIBLE FIXED ASSETS - continued

Goodwill cost of £4,080 represents the amount paid by Bell View Help at Home Limited in connection with the acquisition of a business in 2021. Bell View Help at Home Limited is amortising goodwill evenly over its estimated useful life of ten years. Goodwill cost of £30,000 represents the amount paid by Bell View Care Limited in connection with the acquisition of a business in 2008. Bell View Care Limited amortised goodwill evenly over its estimated useful life of ten years.

15. TANGIBLE FIXED ASSETS - GROUP

	Long leasehold property £	Plant and machinery £	Office equipment £	
COST				
At 1 April 2022	1,182,576	12,773	21,727	
Additions	-	8,184	-	
Disposals	-	-	-	
At 31 March 2023	<u>1,182,576</u>	<u>20,957</u>	<u>21,727</u>	
DEPRECIATION				
At 1 April 2022	425,725	7,510	13,268	
Charge for year	23,652	1,617	3,528	
Eliminated on disposal	-	-	-	
At 31 March 2023	<u>449,377</u>	<u>9,127</u>	<u>16,796</u>	
NET BOOK VALUE				
At 31 March 2023	<u>733,199</u>	<u>11,830</u>	<u>4,931</u>	
At 31 March 2022	<u>756,851</u>	<u>5,263</u>	<u>8,459</u>	
	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 April 2022	68,067	198,757	2,325	1,486,225
Additions	-	32,727	-	40,911
Disposals	-	(21,199)	-	(21,199)
At 31 March 2023	<u>68,067</u>	<u>210,285</u>	<u>2,325</u>	<u>1,505,937</u>
DEPRECIATION				
At 1 April 2022	63,145	165,479	2,325	677,452
Charge for year	739	34,327	-	63,863
Eliminated on disposal	-	(18,564)	-	(18,564)
At 31 March 2023	<u>63,884</u>	<u>181,242</u>	<u>2,325</u>	<u>722,751</u>
NET BOOK VALUE				
At 31 March 2023	<u>4,183</u>	<u>29,043</u>	<u>-</u>	<u>783,186</u>
At 31 March 2022	<u>4,922</u>	<u>33,278</u>	<u>-</u>	<u>808,773</u>

BELL VIEW (BELFORD)

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

15. TANGIBLE FIXED ASSETS - continued

A lease was granted by Northumberland County Council to the charitable company for a period of 999 years commencing 6th October 2003.

TANGIBLE FIXED ASSETS - THE CHARITY

	Long leasehold property £	Plant and machinery £	Office equipment £
COST			
At 1 April 2022	1,182,576	-	4,558
Additions	-	8,184	-
	<u>1,182,576</u>	<u>8,184</u>	<u>4,558</u>
At 31 March 2023	<u>1,182,576</u>	<u>8,184</u>	<u>4,558</u>
DEPRECIATION			
At 1 April 2022	425,725	-	4,498
Charge for year	23,652	818	15
	<u>449,377</u>	<u>818</u>	<u>4,513</u>
At 31 March 2023	<u>449,377</u>	<u>818</u>	<u>4,513</u>
NET BOOK VALUE			
At 31 March 2023	<u>733,199</u>	<u>7,366</u>	<u>45</u>
At 31 March 2022	<u>756,851</u>	<u>-</u>	<u>60</u>

	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 April 2022	67,130	158,808	2,325	1,415,397
Additions	-	32,727	-	40,911
	<u>67,130</u>	<u>191,535</u>	<u>2,325</u>	<u>1,456,308</u>
At 31 March 2023	<u>67,130</u>	<u>191,535</u>	<u>2,325</u>	<u>1,456,308</u>
DEPRECIATION				
At 1 April 2022	62,208	142,649	2,325	637,405
Charge for year	739	24,340	-	49,564
	<u>62,947</u>	<u>166,989</u>	<u>2,325</u>	<u>686,969</u>
At 31 March 2023	<u>62,947</u>	<u>166,989</u>	<u>2,325</u>	<u>686,969</u>
NET BOOK VALUE				
At 31 March 2023	<u>4,183</u>	<u>24,546</u>	<u>-</u>	<u>769,339</u>
At 31 March 2022	<u>4,922</u>	<u>16,159</u>	<u>-</u>	<u>777,992</u>

BELL VIEW (BELFORD)**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023****16. DEBTORS - GROUP**

	2023	2022
	£	£
Amounts falling due within one year:		
Trade debtors	67,426	52,030
Other debtors	26,048	30,018
Prepayments	13,896	11,891
Accrued income	427	1,681
	<u>107,797</u>	<u>95,620</u>
Amounts falling due after more than one year:		
Deferred tax asset	<u>1,412</u>	-
Aggregate amounts	<u>109,209</u>	<u>95,620</u>

DEBTORS - THE CHARITY

	2023	2022
	£	£
Amounts falling due within one year:		
Other debtors	5,552	4,829
Loan to subsidiary	1,923	4,700
Prepayments	6,746	1,785
	<u>14,221</u>	<u>11,314</u>
Amounts falling due after more than one year:		
Loan to subsidiary	<u>12,857</u>	<u>14,784</u>
Aggregate amounts	<u>27,078</u>	<u>26,098</u>

BELL VIEW (BELFORD)**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023****17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR - GROUP**

	2023	2022
	£	£
Bank loans and overdrafts (see note 19)	9,847	9,847
Other loans (see note 19)	4,328	5,100
Trade creditors	5,222	7,659
Tax	3,980	12,968
Social security and other taxes	14,427	15,594
VAT	6,129	5,292
Other creditors	12,112	15,309
Funds held on behalf of Belford Art Group	31	31
Accruals and deferred income	139,909	132,572
	<u>195,985</u>	<u>204,372</u>

CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR - THE CHARITY

	2023	2022
	£	£
Bank loans and overdrafts	5,514	5,514
Other creditors	13,210	15,562
Funds held on behalf of Belford Art Group	31	31
Accruals and deferred income	42,805	36,831
	<u>61,560</u>	<u>57,938</u>

18. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR - GROUP

	2023	2022
	£	£
Bank loans (see note 19)	63,384	73,231
Other loans (see note 19)	-	4,464
	<u>63,384</u>	<u>77,695</u>

CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR - THE CHARITY

	2023	2022
	£	£
Bank loans and overdrafts	36,301	41,815

BELL VIEW (BELFORD)**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023****19. LOANS - GROUP**

An analysis of the maturity of loans is given below:

	2023 £	2022 £
Amounts falling due within one year on demand:		
Bounce back loans	9,847	9,847
Big Issue Invest loans	<u>4,328</u>	<u>5,100</u>
	<u>14,175</u>	<u>14,947</u>
Amounts falling between one and two years:		
Bounce back loans	9,847	9,847
Big Issue Invest loans	<u>-</u>	<u>4,464</u>
	<u>9,847</u>	<u>14,311</u>
Amounts falling due between two and five years:		
Bounce back loans	<u>29,542</u>	<u>29,542</u>
Amounts falling due in more than five years:		
Repayable by instalments:		
Bounce back loan	<u>23,995</u>	<u>33,842</u>

LOANS - THE CHARITY

An analysis of the maturity of loans is given below:

	2023 £	2022 £
Amounts falling due within one year on demand:		
Bounce back loan	<u>5,514</u>	<u>5,514</u>
Amounts falling between one and two years:		
Bounce back loan	<u>5,514</u>	<u>5,514</u>
Amounts falling due between two and five years:		
Bounce back loan	<u>16,542</u>	<u>16,542</u>
Amounts falling due in more than five years:		
Repayable by instalments:		
Bounce back loan	<u>14,245</u>	<u>19,759</u>

BELL VIEW (BELFORD)

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

20. PROVISIONS FOR LIABILITIES - GROUP

	2023	2022
	£	£
Deferred tax	<u>901</u>	<u>263</u>

	2023	2022
	£	£
PROVISIONS FOR LIABILITIES - THE CHARITY	<u>-</u>	<u>-</u>

BELL VIEW (BELFORD)

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

21. MOVEMENT IN FUNDS

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
Unrestricted revenue fund	186,944	60,869	(10,086)	237,727
Designated future staffing fund	80,799	-	(13,621)	67,178
Designated transport fund	50,000	-	(40,000)	10,000
Designated Bringo fund	10,000	-	(10,000)	-
Designated running costs fund	23,774	-	17,774	41,548
Designated building refurbishment and replacement fund	40,000	-	(20,000)	20,000
Designated new project fund	10,000	-	(10,000)	-
Designated redundancy and sickness cover fund	30,387	-	(15,567)	14,820
Designated loss of grant income fund	-	-	65,000	65,000
Designated future project fund	-	-	10,000	10,000
Designated infrastructure fund	-	-	26,500	26,500
	431,904	60,869	-	492,773
Restricted funds				
Groups fund	99	118	-	217
Building fund	769,568	(23,652)	-	745,916
General equipment fund	4,307	(650)	-	3,657
Community support fund	8,199	-	-	8,199
Bringo fund	24,789	(8,719)	-	16,070
Transport fund	10,234	(10,234)	-	-
Potting shed fund	9	3,000	-	3,009
Gym project fund	1,170	(1,015)	-	155
Cultural events fund	305	-	-	305
Arts engagement project fund	214	-	-	214
Wheelchair replacement fund	1,444	(60)	-	1,384
First aid fund	954	(339)	-	615
Arts, crafts and therapy project fund	235	-	-	235
Queen's Jubilee/tea dances fund	200	305	-	505
Asset based community development fund	1,071	(363)	-	708
Training fund	1,042	-	-	1,042
Walking for health fund	267	-	-	267
Cornhill Easter/Christmas project fund	223	-	-	223
Silver singers fund	1,251	1,080	-	2,331
Gentle exercise group fund	902	1,125	-	2,027
Replacement boilers fund	12	-	(12)	-
Men's project fund	15,500	-	-	15,500
National Lottery Community Fund	36,532	(33,131)	-	3,401
Food project fund	3,474	(4,048)	-	(574)
IT project fund	57	-	-	57
New generator fund	-	5,400	12	5,412
Recliner chairs fund	-	3,144	-	3,144
Warm hub fund	-	4,914	-	4,914
	882,058	(63,125)	-	818,933
TOTAL FUNDS	1,313,962	(2,256)	-	1,311,706

BELL VIEW (BELFORD)

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

21. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Unrestricted revenue fund	1,206,778	(1,145,909)	60,869
Restricted funds			
Groups fund	118	-	118
Building fund	-	(23,652)	(23,652)
General equipment fund	-	(650)	(650)
Bringo fund	-	(8,719)	(8,719)
Transport fund	-	(10,234)	(10,234)
Potting shed fund	3,000	-	3,000
Gym project fund	-	(1,015)	(1,015)
Wheelchair replacement fund	190	(250)	(60)
First aid fund	1	(340)	(339)
Queen's Jubilee/tea dances fund	3,900	(3,595)	305
Asset based community development fund	-	(363)	(363)
Silver singers fund	1,600	(520)	1,080
Gentle exercise group fund	3,200	(2,075)	1,125
Housing project fund	9,100	(9,100)	-
Community transport costs fund	1,585	(1,585)	-
National Lottery Community Fund	36,851	(69,982)	(33,131)
Food project fund	-	(4,048)	(4,048)
New generator fund	6,000	(600)	5,400
Recliner chairs fund	3,300	(156)	3,144
Warm hub fund	6,975	(2,061)	4,914
Christmas gift project fund	200	(200)	-
	<u>76,020</u>	<u>(139,145)</u>	<u>(63,125)</u>
TOTAL FUNDS	<u>1,282,798</u>	<u>(1,285,054)</u>	<u>(2,256)</u>

BELL VIEW (BELFORD)

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

21. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
Unrestricted revenue fund	128,886	72,335	(14,277)	186,944
Designated future staffing fund	69,475	-	11,324	80,799
Designated transport fund	50,000	-	-	50,000
Designated Bringo fund	-	-	10,000	10,000
Designated running costs fund	26,550	-	(2,776)	23,774
Designated building refurbishment and replacement fund	40,000	-	-	40,000
Designated new project fund	10,000	-	-	10,000
Designated redundancy and sickness cover fund	34,658	-	(4,271)	30,387
	359,569	72,335	-	431,904
Restricted funds				
Groups fund	1,287	(56)	(1,132)	99
Building fund	793,220	(23,652)	-	769,568
General equipment fund	5,072	(765)	-	4,307
Community support fund	7,067	-	1,132	8,199
Bringo fund	15,517	9,272	-	24,789
Transport fund	20,470	(10,236)	-	10,234
Potting shed fund	9	-	-	9
Gym project fund	1,858	(688)	-	1,170
Cultural events fund	305	-	-	305
Digital inclusion project fund	1,429	(1,429)	-	-
Arts engagement project fund	214	-	-	214
Wheelchair replacement fund	2,444	(1,000)	-	1,444
First aid fund	1,021	(67)	-	954
Arts, crafts and therapy project fund	235	-	-	235
Queen's Jubilee/tea dances fund	305	(105)	-	200
Men's cooking sessions fund	1,500	-	(1,500)	-
Asset based community development fund	1,071	-	-	1,071
Training fund	1,558	(516)	-	1,042
Replacement chairs fund	149	-	(149)	-
Walking for health fund	267	-	-	267
Cornhill Easter/Christmas project fund	223	-	-	223
Silver singers fund	1,976	(725)	-	1,251
Gentle exercise group fund	2,552	(1,650)	-	902
Replacement boilers fund	1,245	(1,354)	121	12
Hospital visiting fund	1,000	(1,000)	-	-
Men's project fund	15,000	(1,000)	1,500	15,500
Transport costs fund	7,800	(7,800)	-	-
Community transport costs fund	681	(681)	-	-
National Lottery Community Fund	33,752	2,780	-	36,532
Food project fund	5,552	(2,078)	-	3,474
Fogging machine fund	(28)	-	28	-
IT project fund	73	(16)	-	57
	924,824	(42,766)	-	882,058

BELL VIEW (BELFORD)

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

21. MOVEMENT IN FUNDS - continued

TOTAL FUNDS	<u>1,284,393</u>	<u>29,569</u>	<u>-</u>	<u>1,313,962</u>
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Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Unrestricted revenue fund	1,210,327	(1,137,992)	72,335
Restricted funds			
Groups fund	569	(625)	(56)
Building fund	-	(23,652)	(23,652)
General equipment fund	-	(765)	(765)
Bringo fund	16,000	(6,728)	9,272
Transport fund	-	(10,236)	(10,236)
Gym project fund	1,800	(2,488)	(688)
Digital inclusion project fund	-	(1,429)	(1,429)
Wheelchair replacement fund	-	(1,000)	(1,000)
First aid fund	-	(67)	(67)
Queen's Jubilee/tea dances fund	-	(105)	(105)
Training fund	-	(516)	(516)
Silver singers fund	-	(725)	(725)
Gentle exercise group fund	-	(1,650)	(1,650)
Replacement boilers fund	-	(1,354)	(1,354)
Hospital visiting fund	-	(1,000)	(1,000)
Men's project fund	-	(1,000)	(1,000)
Transport costs fund	-	(7,800)	(7,800)
Community transport costs fund	3,327	(4,008)	(681)
National Lottery Community Fund	67,438	(64,658)	2,780
Food project fund	4,008	(6,086)	(2,078)
IT project fund	-	(16)	(16)
	<u>93,142</u>	<u>(135,908)</u>	<u>(42,766)</u>
TOTAL FUNDS	<u>1,303,469</u>	<u>(1,273,900)</u>	<u>29,569</u>

BELL VIEW (BELFORD)

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

21. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
Unrestricted revenue fund	128,886	133,204	(24,363)	237,727
Designated future staffing fund	69,475	-	(2,297)	67,178
Designated transport fund	50,000	-	(40,000)	10,000
Designated running costs fund	26,550	-	14,998	41,548
Designated building refurbishment and replacement fund	40,000	-	(20,000)	20,000
Designated new project fund	10,000	-	(10,000)	-
Designated redundancy and sickness cover fund	34,658	-	(19,838)	14,820
Designated loss of grant income fund	-	-	65,000	65,000
Designated future project fund	-	-	10,000	10,000
Designated infrastructure fund	-	-	26,500	26,500
	359,569	133,204	-	492,773
Restricted funds				
Groups fund	1,287	62	(1,132)	217
Building fund	793,220	(47,304)	-	745,916
General equipment fund	5,072	(1,415)	-	3,657
Community support fund	7,067	-	1,132	8,199
Bringo fund	15,517	553	-	16,070
Transport fund	20,470	(20,470)	-	-
Potting shed fund	9	3,000	-	3,009
Gym project fund	1,858	(1,703)	-	155
Cultural events fund	305	-	-	305
Digital inclusion project fund	1,429	(1,429)	-	-
Arts engagement project fund	214	-	-	214
Wheelchair replacement fund	2,444	(1,060)	-	1,384
First aid fund	1,021	(406)	-	615
Arts, crafts and therapy project fund	235	-	-	235
Queen's Jubilee/tea dances fund	305	200	-	505
Men's cooking sessions fund	1,500	-	(1,500)	-
Asset based community development fund	1,071	(363)	-	708
Training fund	1,558	(516)	-	1,042
Replacement chairs fund	149	-	(149)	-
Walking for health fund	267	-	-	267
Cornhill Easter/Christmas project fund	223	-	-	223
Silver singers fund	1,976	355	-	2,331
Gentle exercise group fund	2,552	(525)	-	2,027
Replacement boilers fund	1,245	(1,354)	109	-
Hospital visiting fund	1,000	(1,000)	-	-
Men's project fund	15,000	(1,000)	1,500	15,500
Transport costs fund	7,800	(7,800)	-	-
Community transport costs fund	681	(681)	-	-
National Lottery Community Fund	33,752	(30,351)	-	3,401
Food project fund	5,552	(6,126)	-	(574)
Fogging machine fund	(28)	-	28	-
IT project fund	73	(16)	-	57
New generator fund	-	5,400	12	5,412

BELL VIEW (BELFORD)

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

21. MOVEMENT IN FUNDS - continued

Recliner chairs fund	-	3,144	-	3,144
Warm hub fund	-	4,914	-	4,914
	<u>924,824</u>	<u>(105,891)</u>	<u>-</u>	<u>818,933</u>
TOTAL FUNDS	<u><u>1,284,393</u></u>	<u><u>27,313</u></u>	<u><u>-</u></u>	<u><u>1,311,706</u></u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Unrestricted revenue fund	2,417,105	(2,283,901)	133,204
Restricted funds			
Groups fund	687	(625)	62
Building fund	-	(47,304)	(47,304)
General equipment fund	-	(1,415)	(1,415)
Bringo fund	16,000	(15,447)	553
Transport fund	-	(20,470)	(20,470)
Potting shed fund	3,000	-	3,000
Gym project fund	1,800	(3,503)	(1,703)
Digital inclusion project fund	-	(1,429)	(1,429)
Wheelchair replacement fund	190	(1,250)	(1,060)
First aid fund	1	(407)	(406)
Queen's Jubilee/tea dances fund	3,900	(3,700)	200
Asset based community development fund	-	(363)	(363)
Training fund	-	(516)	(516)
Silver singers fund	1,600	(1,245)	355
Gentle exercise group fund	3,200	(3,725)	(525)
Replacement boilers fund	-	(1,354)	(1,354)
Hospital visiting fund	-	(1,000)	(1,000)
Men's project fund	-	(1,000)	(1,000)
Housing project fund	9,100	(9,100)	-
Transport costs fund	-	(7,800)	(7,800)
Community transport costs fund	4,912	(5,593)	(681)
National Lottery Community Fund	104,289	(134,640)	(30,351)
Food project fund	4,008	(10,134)	(6,126)
IT project fund	-	(16)	(16)
New generator fund	6,000	(600)	5,400
Recliner chairs fund	3,300	(156)	3,144
Warm hub fund	6,975	(2,061)	4,914
Christmas gift project fund	200	(200)	-
	<u>169,162</u>	<u>(275,053)</u>	<u>(105,891)</u>
TOTAL FUNDS	<u><u>2,586,267</u></u>	<u><u>(2,558,954)</u></u>	<u><u>27,313</u></u>

BELL VIEW (BELFORD)**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023****22. SUBSIDIARY COMPANIES**

Bell View Care Limited is a Single Member Private Limited Company (registered company number 06482634) and Bell View (Belford) is its sole member. Bell View Care Limited is a company limited by guarantee and has no share capital. The sole member of the company (as represented by its governing body for the time being) undertakes to contribute to the assets of the company, in the event of it being wound up while it is a member or within one year after it ceases to be a member, for payment of the debts and liabilities of the company contracted before it ceases to be a member such amount as may be required not exceeding one pound.

Bell View Care Limited provides day care facilities and ancillary services and has some Directors in common with Bell View (Belford).

Bell View Help at Home Limited is a Single Member Private Limited Company (registered company number 08557330) and Bell View (Belford) is its sole member. Bell View Help at Home Limited is a company limited by guarantee and has no share capital. The sole member of the company (as represented by its governing body for the time being) undertakes to contribute to the assets of the company, in the event of it being wound up while it is a member or within one year after it ceases to be a member, for payment of the debts and liabilities of the company contracted before it ceases to be a member such amount as may be required not exceeding one pound.

Bell View Help at Home Limited provides care and support to people in their own homes and has some Directors in common with Bell View (Belford).

Summary profit and loss accounts and balance sheets of the subsidiaries alone are:

Bell View Care Limited	2023	2022
	£	£
Turnover and other operating income	223,558	179,961
Cost of sales and administrative expenses	(204,378)	(162,631)
Interest receivable	179	8
Interest payable	(844)	(702)
Profit before tax	18,515	16,636
Tax on profit	(2,567)	(1,729)
Profit after tax	15,948	14,907
Amount gift aided to the charity	(10,000)	-
Retained in subsidiary	<u>5,948</u>	<u>14,907</u>
Fixed assets	2,124	5,161
Current assets	133,435	111,431
Creditors due within one year	(37,501)	(20,149)
Creditors due after more than one year	(27,083)	(31,416)
Net assets	<u>70,975</u>	<u>65,027</u>
Reserves	<u>70,975</u>	<u>65,027</u>

BELL VIEW (BELFORD)**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023****22. SUBSIDIARY COMPANIES - continued**

Bell View Help at Home Limited	2023	2022
	£	£
Turnover and other operating income	878,604	915,412
Cost of sales and administrative expenses	(809,894)	(845,747)
Interest receivable	873	79
Interest payable	(505)	(861)
Profit before tax	69,078	68,883
Tax on profit	(638)	(9,352)
Profit after tax	68,440	59,531
Amount gift aided to the charity	(20,000)	(15,000)
Retained in subsidiary	<u>48,440</u>	<u>44,531</u>
Fixed assets	15,054	29,359
Current assets	268,642	242,269
Creditors due within one year	(104,280)	(134,899)
Creditors due after more than one year	(12,857)	(19,248)
Provisions for liabilities	(901)	(263)
Net assets	<u>165,658</u>	<u>117,218</u>
Reserves	<u>165,658</u>	<u>117,218</u>

RELATED PARTY DISCLOSURES

During the year, the charity invoiced Bell View Care Limited £14,215 for transport, £13,149 for premises, £9,006 for financial management support and £198 for subscriptions. £2,843 was outstanding at the year end and has since been paid.

During the year, the charity was invoiced by Bell View Care Limited £1,404 for employee costs, £41 for stationery and £498 for catering. £312 was outstanding at the year end and has since been paid.

The charity has 2 loans to Bell View Help at Home Limited. At 31 March 2023 the amounts repayable within one year were £1,923 and the amounts falling due after more than one year were £12,857.

During the year, the charity invoiced Bell View Help at Home Limited £6,798 for premises, £198 for subscriptions, £731 for transport, £240 for broadband, £25 for photocopying and £11,127 for financial management support. Bell View Help at Home Limited was in credit by £1,659 at the year end and that amount has since been applied in full against subsequent invoices.

During the year, the charity was invoiced by Bell View Help at Home Limited £570 for employee costs and £165 for advertising. No amount was outstanding at the year end.

During the year, Bell View Help at Home Limited invoiced Bell View Care Limited £354 for training and £80 for advertising. £354 was outstanding at the year end and has since been paid.

In the year ended 31 March 2023, the charity received gift aid donations from Bell View Help at Home Limited in the sum of £20,000 and from Bell View Care Limited in the sum of £10,000.

BELL VIEW (BELFORD)

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

23. ANALYSIS OF NET ASSETS BETWEEN FUNDS - GROUP

	Fixed assets £	Cash at bank and in hand £	Other net assets / (liabilities) £	Total £
Unrestricted funds				
Unrestricted revenue fund	28,192	360,596	(151,061)	237,727
Designated future staffing fund	-	67,178	-	67,178
Designated transport fund	-	10,000	-	10,000
Designated running costs fund	-	41,548	-	41,548
Designated building refurbishment and replacement fund	-	20,000	-	20,000
Designated redundancy and sickness cover fund	-	14,820	-	14,820
Designated loss of grant income fund	-	65,000	-	65,000
Designated future project fund	-	10,000	-	10,000
Designated infrastructure fund	-	26,500	-	26,500
	28,192	615,642	(151,061)	492,773
Restricted funds				
Groups fund	-	217	-	217
Building fund	733,199	12,717	-	745,916
General equipment fund	3,657	-	-	3,657
Community support fund	-	8,199	-	8,199
Bringo fund	16,070	-	-	16,070
Potting shed fund	-	3,009	-	3,009
Gym project fund	-	155	-	155
Cultural events fund	-	305	-	305
Arts engagement project fund	-	214	-	214
Wheelchair replacement fund	-	1,384	-	1,384
First aid fund	-	615	-	615
Arts, crafts and therapy project fund	-	235	-	235
Queen's Jubilee/tea dances fund	-	505	-	505
Asset based community development fund	-	708	-	708
Training fund	-	1,042	-	1,042
Walking for health fund	-	267	-	267
Cornhill Easter/Christmas project fund	-	223	-	223
Silver singers fund	-	2,331	-	2,331
Gentle exercise group fund	-	2,027	-	2,027
Men's project fund	-	15,500	-	15,500
National Lottery Community Fund	-	3,401	-	3,401
Food project fund	-	(574)	-	(574)
IT project fund	-	57	-	57
New generator fund	5,400	12	-	5,412
Recliner chairs fund	-	3,144	-	3,144
Warm hub fund	-	4,914	-	4,914
	758,326	60,607	-	818,933
TOTAL FUNDS	786,518	676,249	(151,061)	1,311,706

BELL VIEW (BELFORD)

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

24. ANALYSIS OF NET ASSETS BETWEEN FUNDS - THE CHARITY

	Fixed assets £	Cash at bank and in hand £	Other net assets / (liabilities) £	Total £
Unrestricted funds				
Unrestricted revenue fund	11,013	60,864	(70,783)	1,094
Designated future staffing fund	-	67,178	-	67,178
Designated transport fund	-	10,000	-	10,000
Designated running costs fund	-	41,548	-	41,548
Designated building refurbishment and replacement fund	-	20,000	-	20,000
Designated redundancy and sickness cover fund	-	14,820	-	14,820
Designated loss of grant income fund	-	65,000	-	65,000
Designated future project fund	-	10,000	-	10,000
Designated infrastructure fund	-	26,500	-	26,500
	<u>11,013</u>	<u>315,910</u>	<u>(70,783)</u>	<u>256,140</u>
Restricted funds				
Groups fund	-	217	-	217
Building fund	733,199	12,717	-	745,916
General equipment fund	3,657	-	-	3,657
Community support fund	-	8,199	-	8,199
Bringo fund	16,070	-	-	16,070
Potting shed fund	-	3,009	-	3,009
Gym project fund	-	155	-	155
Cultural events fund	-	305	-	305
Arts engagement project fund	-	214	-	214
Wheelchair replacement fund	-	1,384	-	1,384
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Queen's Jubilee/tea dances fund	-	505	-	505
Asset based community development fund	-	708	-	708
Training fund	-	1,042	-	1,042
Walking for health fund	-	267	-	267
Cornhill Easter/Christmas project fund	-	223	-	223
Silver singers fund	-	2,331	-	2,331
Gentle exercise group fund	-	2,027	-	2,027
Men's project fund	-	15,500	-	15,500
National Lottery Community Fund	-	3,401	-	3,401
Food project fund	-	(574)	-	(574)
IT project fund	-	57	-	57
New generator fund	5,400	12	-	5,412
Recliner chairs fund	-	3,144	-	3,144
Warm hub fund	-	4,914	-	4,914
	<u>758,326</u>	<u>60,607</u>	<u>-</u>	<u>818,933</u>
TOTAL FUNDS	<u><u>769,339</u></u>	<u><u>376,517</u></u>	<u><u>(70,783)</u></u>	<u><u>1,075,073</u></u>

BELL VIEW (BELFORD)

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2023

25. UNRESTRICTED FUNDS

Unrestricted revenue fund

The unrestricted revenue fund contains the amount required for unforeseen events and working capital.

Designated funds

Designated funds represent funds earmarked by the trustees for particular purposes and at the year end the fund balances were as follows:

	£
Future staffing fund	67,178
Transport fund	10,000
Running costs fund	41,548
Building refurbishment and replacement fund	20,000
Redundancy and sickness cover fund	14,820
Loss of grant income fund	65,000
Future project fund	10,000
Infrastructure fund	26,500
	<u>255,046</u>

Future Staffing Fund

Income accumulations are retained to a level that is sufficient to fund salaries of the core staff for 6 months.

Transport Fund

Funds to provide towards replacement of vehicles as European grant funding is no longer be available.

Running Costs Fund

The running costs are calculated on one half of the budgeted overheads for the next financial year, excluding the amount for staff costs which are included in the Designated Staffing Fund.

Building Refurbishment and Replacement

Funds held to allow for planned expenditure on building maintenance and to allow for urgent unpredicted building issues.

Redundancy and Sickness Cover

Funds designated to cover all eligible members of staff with regard to statutory redundancy and a provision for long term sickness, cover calculated on one senior post. This fund takes into account terms of employment as set out in employee contracts.

Loss of Grant Income Fund

As a result of a multi year grant which is due to end on 31 March 2024 these funds have been designated to provide income for charitable activities for a period of up to twelve months, whilst other funding streams and opportunities are explored.

Future Project Fund

Funds to allow for a prompt response to identified needs when funding projects at their inception.

Infrastructure Fund

Funds designated for investing in technology to provide effective and efficient digital, data and IT systems.

BELL VIEW (BELFORD)

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

26. RESTRICTED FUNDS

Groups fund

The restricted groups fund represents grants received for groups run by the charity.

At the year end, the restricted groups fund was made up as follows:

	£
Digital camera group	<u>217</u>

Staff fund

The restricted staff fund represents grants received to employ staff for specific projects.

Building fund

The restricted building fund represents grants and donations for the building and development of the day care centre and resource centre.

General equipment fund

The restricted general equipment fund represents grants and donations received for the purchase of fixed assets and the fund balance is represented by the net book value of the following fixed assets:

	£
Fixtures and fittings	2,510
Potting shed	1,124
Projector	<u>23</u>
	<u>3,657</u>

National Lottery Community Fund - RC North East and Cumbrian Region

The restricted National Lottery Community Fund is to fund the continuation and expansion of services throughout the Bell View project area.

Bringo fund

This represents grants and donations received to purchase bringo vehicles which are used for the accessible community transport project and grants for running costs associated with this project.

New Generator Fund

Grants and donations for a generator, which has now been purchased, to ensure the Centre can be part of a co-ordinated response in the event of an emergency.

All other restricted funds listed relate to projects as defined by their titles.

BELL VIEW (BELFORD)

England & Wales - Charity number 1075896

Accounts

Bell View (Belford)
Report and Financial Statements
for the Year ended
31st March 2022

Bell View (Belford)

33 West Street Belford Northumberland NE70 7QB

Tel/Fax: 01668 219 220 Email: bellviewbelford@hotmail.co.uk

Registered Charity No: 1075896

Company Ltd by Guarantee No: 3582229



Frances E. Octon

BELL VIEW (BELFORD)

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FOR THE YEAR ENDED 31 MARCH 2022**

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BELL VIEW (BELFORD)
CHAIRPERSON'S REPORT
FOR THE YEAR ENDED 31 MARCH 2022

Bell View, along with many other organisations, has faced a challenging time over the last couple of years, however, as the Covid situation has eased, and the restrictions reduced, Bell View has once again sought to make available social activities and support to pre-pandemic levels.

We are pleased to say that the Resource Centre is fully open and offering classes, activities, fresh meals etc and our rural outreach in the villages has restarted, although caution and concern regarding Covid continues to affect the take up of group activities

Our Help at Home service continues to provide safe and secure care in clients homes, although facing the dual challenges of increased need in our area and difficulty recruiting Support Workers, an issue that has been well publicised nationally.

Day Care has fully re-opened in our Resource Centre and attendance has now reached pre-pandemic levels, providing valuable social engagement for the clients and respite for their carers.

I want to thank the staff and volunteers who have done all that they possibly could to continue to develop and provide the services, help and support that Bell View is recognised for.

A very big thank you!

Kim Binder
Chair of Trustees

BELL VIEW (BELFORD)
CHIEF EXECUTIVE'S REPORT
FOR THE YEAR ENDED 31 MARCH 2022

Throughout the year Bell View has continued working to develop and operate its integrated, co-ordinated range of services so that people can access the support they need when they need it. Our aim, to provide a single point of access to a personalised service, enabling individuals to receive a range of support and/or engagement in activities.

During the year the pandemic has continued to have a considerable impact upon Bell View, in some areas reducing the activities we were able to support, in others seeing an increased need and demand for our services. We continue to work to find ways of re-establishing and re-developing services and support that had stopped during the pandemic and responding to the changing needs of our communities.

In addition to the continued impact of Covid, Bell View was impacted, as were most other people and organisations in the area, by the effect of Storm Arwen. Despite the difficulties this presented we were able to maintain support to the people who rely upon us. We have since taken steps to increase our resilience for any such future issues by installing a generator and will work with other community groups to ensure that Bell View is included in contingency plans for Belford as a whole.

Barry Lyden
Chief Executive

BELL VIEW (BELFORD)
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the consolidated financial statements of the charity and its subsidiaries for the year ended 31 March 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Bell View (Belford) is a community charity, based in Belford North Northumberland, providing support and services to scattered rural and coastal towns and villages covering an extensive area up to the border with Scotland.

Bell View exists to support and enable older, vulnerable, disabled or disadvantaged people and those who care for them to "live well".

"Living Well" includes the whole person, the environment within which they live and the social engagement and participation they have access to.

We aim to:

- enable older, vulnerable, disabled, or disadvantaged people to live in the home of their choice.
- enable older, vulnerable, disabled, or disadvantaged people and their carers to "live well" by promoting their physical, mental, and emotional well-being.
- reduce older, vulnerable, disabled, or disadvantaged people's social and geographic isolation and increase their community engagement and participation.
- improve older, vulnerable, disabled or disadvantaged people's access to good quality housing/accommodation and to reduce fuel poverty.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities.

BELL VIEW (BELFORD)
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022

ACHIEVEMENT AND PERFORMANCE

Resource Centre

The Resource centre in Belford, along with most other community buildings following their closure during 2020-2021 has found recovery slow during 2021-2022. Although the centre has now fully re-opened and we continue to operate in a Covid safe way, activities and bookings have been slow to resume. Covid continues to have an impact on many members of the community despite the lifting of most restrictions and this is reflected in the slow recovery of room bookings and use of community spaces.

However, a range of activities and groups are taking place. These include Crafts, Card Making, Line Dancing, Yoga, Camera Club, Rag Rug making, Silver Sneakers (Gym group), Savvy Surfers (IT group), Walking, Singing, Dominoes, Quiz Nights, the weekly Lunch Club and fresh meals group.

The Resource Centre also hosts weekly podiatry sessions for Northumbria healthcare and continues to be a location of "Attend Anywhere", offering a secure, confidential space to enable people to take part in online NHS outpatient appointments. We are the site of one of the community defibrillators, that has been used successfully during the year and continues to be available for residents of Belford.

The pandemic and the impact of Storm Arwen has reinforced the importance of the centre as a crucial facility in the heart of Belford enabling people to meet with others, access information and engage in activities/groups. It is available for people to use either by attending groups, one-off activities or to develop their own initiatives.

Since 31st March 2022 the Centre Operations Manager has tendered his resignation, we would like to express our thanks to him for his valuable work for Bell View over the years.

Services

Bell View's target area of work is extensive, currently covering an area from Warkworth up to the border with Scotland, some of the most rural and sparsely populated areas of the country. We have always therefore seen a vital part of what we offer to be ensuring that people who live in these areas have access to activities that support their community and help prevent social isolation.

We have continued to re-establish a range of regular activities in partnership with local communities and village halls. These currently include Bowsden, Seahouses, Beadnell and Cornhill. We are due to restart activities at Glanton in late 2022 following the refurbishment of the Memorial Hall. In addition to these activities we have continued to offer frozen meals and provide information and advice to individuals.

Since 31st March 2022 the Services Development Manager has left and we would like to thank her for all of her valuable work for Bell View. We have since recruited a new Services Manager who is now in post.

Food Project

We have continued to deliver a food project helping to tackle the issues of food waste and food poverty. We have received regular donations of surplus food from businesses in Belford, Seahouses, Wooler and Berwick and from individuals who grow their own. We either distribute this directly or make it into nutritious home cooked meals that we freeze. Meals are provided either free of charge or for a small donation depending on circumstances. We provided a range of meals specifically for families eligible for free school meals whilst schools were closed and during school holidays. We work with partners to help us to distribute meals, including schools, churches, food banks, other charities and community groups. In addition to grant funding, we are delighted to have received financial donations from local individuals and groups.

Volunteers

Many of the activities we facilitate and the support we provide is made possible by our volunteers who remain the backbone of our provision. Volunteering offers vital help to people in need and the community and the benefits can be just as important for the volunteer, who may meet new friends, connect with their community, learn new skills, and even advance their career. Giving time to others can help reduce stress and anxiety, combat depression, provide mental stimulation and a sense of purpose.

Our volunteers support all aspects of the charity's work, from helping with meals, being someone to talk to, supporting others who need help to undertake an activity to driving our transport. They have also helped with shopping, delivering prescriptions and delivering meals. Their work continues to be vital and is greatly valued by us all.

BELL VIEW (BELFORD)
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022

Community Transport

Bell View remains aware that there are people in our community who are unable to drive or no longer have access to a vehicle. The lack of appropriate public transport in rural areas means that many people are left with no options and become very isolated. Our community transport is about providing a flexible and accessible alternative to unmet local transport needs. Community transport has enormous social and economic benefits to communities, its role in combating loneliness and social isolation and helping people remain independent can't be overstated. Our 'Bringo' provides wheelchair accessible community transport for people who do not have access to transport or are unable to use public transport. Membership is £14 per year and a small donation is made for any journeys undertaken. Trips include going to doctors, opticians, hairdressers, podiatry appointments or transport to and from activities at Bell View. This service has been even more important during the pandemic as local activities have reduced and isolation increased. We are continuing to work with other local community groups to expand the reach of our community transport and make it available to other groups who are helping to tackle social isolation in our communities.

Day Services

Part of the Bell View family is Bell View Care Limited. This is a wholly owned social enterprise providing day services. We provide a place where people can be given practical assistance and the opportunity to socialise with others, whilst receiving the care and support of professional trained staff. They are also involved with and enjoy meaningful activities that provide mental and physical stimulation. Activities such as music, singing, light exercise, games, arts and crafts and local day trips plus we offer assisted bathing facilities. The aim is to help people to maintain their independence, provide social contact whilst reducing isolation and loneliness. This also supports family carers, offering a break from the stress of caring and providing an opportunity for the carer to have their own time and space. We are also able to offer help with transport if needed to access these sessions. During the pandemic we offered these activities in smaller groups in Berwick, Seahouses and Belford supported by additional funding available during the pandemic. The ability to have this service in local communities proved very popular but proved uneconomical once the additional funding ceased. We are working towards developing sustainable local services in Alnwick and Berwick where demand is evident but there is little current provision.

Help at Home

The final part of the Bell View family is Bell View Help at Home Ltd. This is a wholly owned social enterprise providing domiciliary care. Rated 'Good' with CQC and working across Wooler, Berwick, Seahouses, Belford and surrounding areas. Our team of dedicated and trained care professionals take pride in delivering a lifeline to our valued customers, by carrying out essential care services in their homes. We create a bespoke care package to meet the needs of each client, enabling them to live safely, to live well and to live with dignity in the comfort of their own home for as long as possible. We provide personal care and other support and can accommodate most care needs. Whilst many other areas of life were closed or limited during the pandemic the demand for Help at Home increased and this has continued even as mandatory restrictions have been reduced. Our staff have continued to work tirelessly, every day, providing the support that people need, often adapting and changing the way they work to ensure the safety of our clients, themselves, their families and the wider community. We are rightly proud of the efforts they have made and what they have achieved. Since 31st March 2022 the Registered Manager has retired, we would like to thank her for her work, particularly during the difficult last two years. We have taken steps to replace her and the Assistant Manager will be promoted to fulfil this position on 1st November.

BELL VIEW (BELFORD)
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022

FINANCIAL REVIEW

The year to 31 March 2022 was again impacted by the Covid pandemic. Although the Resource Centre re-opened in May 2021, activities were slow to resume as individuals and groups were reluctant to begin socialising again. Room lettings to third parties for training sessions and meetings were also much reduced as groups had now become accustomed to digital meetings instead. Income from lettings was only 40% of pre-pandemic levels.

The charity's incoming resources (excluding its subsidiary companies) fell by 21% compared with the previous year due to the reduced availability of Covid grants. Grants remained the principal source of funding accounting for 77% of the income for the year, down from 89% in the previous year.

Bell View Care Limited continued to be supported by Northumberland County Council as it was unable to provide day services for part of the year, re-opening in August 2021. When services resumed they continued to be impacted by the pandemic but attendance levels have gradually increased. The company's total income increased by 25% compared with the previous year, but increased costs resulted in a small surplus for the year. The company will gift £10,000 to the charity, retaining sufficient reserves to fund expansion of the service in a new location in 2022/23.

Bell View Help at Home Limited provided its domiciliary care services throughout the year, experiencing an increase in demand. Northumberland County Council continued to support these services with grants for costs associated with the pandemic and revised ways of working and to support staff retention during the winter months. The company's total income increased by 19% compared to the previous year. Again increased costs resulted in a reduced surplus compared to the previous year. The company will gift £20,000 to the charity whilst retaining sufficient operating reserves.

Overall the group has managed to maintain its sustainability and increase its level of reserves whilst delivering important services to its beneficiaries during another challenging year impacted by the pandemic.

The charity is very grateful, particularly during these times, to all our funders and supporters with some being mentioned below:

Barbour Foundation
National Lottery Community Fund
National Lottery Awards for All
The Community Foundation Tyne & Wear and Northumberland (and all the funds it manages and distributes)
Northumberland County Council
The Ballinger Trust
Sir James Knott Trust
The Joicey Trust
E C Graham Belford Charitable Settlement
Capt C D Leyland Fund
FB and PFB Lough Fund
Pargiter Trust
Belford Co-op Local Community Fund
Belford Community Group
Belford Medical Equipment Fund
St Mary's Church Belford
Belford Parish Council
Belford Memorial Hall

BELL VIEW (BELFORD)
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022

Investment Policy:

It is the Trustees' responsibility to safeguard the charity's assets and to decide how to use these assets in order to achieve the charity's aims. In managing these assets, the Trustees are seeking to balance the obligation to safeguard the charity's resources, with a desire to maximise the return achieved, and a need to ensure that funds are available as required to pay for goods and services. This policy sets out how the Trustees aim to achieve this, and is based on the guidance in the Charity Commission's publication CC14 - Charities and Investment Matters.

The company has the power to invest in or upon such investments, securities or property as it may think fit. For the time being we are following a low risk investment policy of holding funds in bank savings accounts. If we move to a position where we need to consider further investment in order to maximise return, the Trustees will seek the advice of an independent Financial Advisor on any such investments.

Reserves Policy:

The Management Committee has reviewed the charity's requirements for reserves, in particular as a result of the impact of the pandemic and future uncertainty. It was decided that the aim would be to have sufficient unrestricted reserves to cover six months running costs for the Resource centre and six months staff costs. At 31 March 2022 these amounts were £23,774 and £80,799 respectively and are shown in designated funds.

Other designated funds are detailed in the notes to the accounts

FUTURE PLANS

The last year has proved the importance of a local, community-based charity that responds in a flexible way to changing and emerging individual needs. This reinforces the values and beliefs of the founders of Bell View and those embraced by the current Trustees, that supporting older, vulnerable, disabled or disadvantaged people and those who care for them is fundamental to the continuing health, vitality and future of our communities.

Learning from our recent experience the Trustees have agreed a strategy to develop the scale and scope of the charity moving forward, working with other voluntary and community-based organisations to meet the needs of our communities. We will encourage more people to use the Bell View centre as a hub in the heart of Belford whilst looking to develop more services in rural villages, local to where people live rather than requiring them to travel significant distances.

With the installation of a generator, we are planning to be a place of refuge for emergencies, working alongside other community organisations.

We will continue to support people to remain in their own homes for as long as possible by providing our domiciliary care and whilst maintaining day services in Belford we will also be looking to provide it more locally to where people live.

We will look for increased ways of tackling food waste and promoting energy efficiency whilst exploring options for tackling food and fuel poverty. In response to the current cost of living crisis and concerns about the affordability of power we are working towards becoming a safe space for Belford, providing Warm Hub and Warm Spaces facilities for the local community.

In response to our aim to allow people to live in the home of their choice we will begin to examine the role Bell View may have in the development of accommodation within our area.

Most importantly we will continue to listen to our community, provide opportunities for people to be a part of what we do, find solutions to the issues we face, and continue to be a valued and vital part of our community.

BELL VIEW (BELFORD)
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document:

The company was incorporated on 16th June 1998. It is registered under the Companies Act 1985, Company Number: 3582229 and is a registered charity, Charity Number: 1075896. The company is governed by its Memorandum and Articles of Association, of which a new version was adopted by Special Resolution and passed at the Annual General Meeting on 28th November 2006 with a further amendment following a Special Resolution passed on 15th December 2020.

The day to day running of the Company is organised by the Management Committee, whose membership comprises a maximum of twelve Directors/Trustees, elected by the membership at the Annual General Meeting, together with a maximum of four co-optees.

Co-opted Directors/Trustees serve until the next Annual General Meeting. At each Annual General Meeting one third of the elected Directors/Trustees shall retire. Those who have been in office longest shall retire first. All retiring Directors/Trustees shall be eligible for re-election.

Risk Management:

The Management Committee has conducted a review of the major risks to which the charity is exposed and has established systems to mitigate the risk identified. They have developed a strategic plan which allows for the diversification of funding and activities and reduces the reliance on grant funding in the longer term.

Trustee Induction and Training:

The skill base and representation of the Management Committee is regularly reviewed. A Trustee Recruitment and Induction pack has been compiled and reviewed by the trustees. They include the vision and aims of Bell View, selected portions of Bell View documents, Charity commission publications and NCVO documents. Current practice is that from time to time upcoming trustee vacancies will be advertised and applications sought. Enquirers are invited to visit the charity, meet with and have informal discussions with one or two current trustees and the CEO. They may also meet with staff, managers and users of the services. An invitation will be given to attend part of at least one Trustee meeting. Following this a more formal discussion with the board of trustees may take place before applicants are invited to put themselves forward for election at the following AGM.

The training needs of both trustees and staff are assessed on a regular basis, arrangements are made to access appropriate training as identified wherever possible and appropriate.

BELL VIEW (BELFORD)
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company Number

03582229 (England and Wales)

Registered Charity Number

1075896

Registered Office

33 West Street

Belford

Northumberland

NE70 7QB

Management Committee (Trustees/Directors)

Mrs K.F. Binder (Chair)

Miss E. Duncan (Treasurer)

Mrs K.M. Williamson

Dr E. Miller

Mrs B. Twiname

Mrs M. Todd

Mr G. Renner Thompson

Mrs A. Johnson

Mrs G.C. Leyland

The Reverend L.M. Taylor-Kenyon

Mr John Woodman (resigned December 2021)

Mr M. McMahon (co-opted January 2022)

Dr S.A. Tinnion (co-opted March 2022)

Key Management Personnel

Chief Executive Officer: Mr B.D. Lyden

Senior Management Team:

Mr P. Harrison (Centre Operations Manager)

Ms J. Field (Services Development Manager) Left employment April 2022

Ms J Short (Services Manager) Started September 2022

Mrs P. Catling (Finance Manager) on Sabbatical leave from June 2022

Mrs N. Gordon (Temporary Finance Manager) in post June 2022

Ms V. Kelly (Bell View Care Limited)

Mrs S. Mills (Bell View Help at Home Limited) Retired September 2022

Mrs C. Wood (Bell View Help at Home Limited) Acting Registered Manager with effect from September 2022, to be promoted to Registered Manager on 1st November 2022.

Chartered Accountants and Statutory Auditors

Greaves Grindle

Victoria House

Bondgate Within

Alnwick

Northumberland

NE66 1TA

Bankers

Barclays Bank plc.

Northumberland Group

P.O. Box 36

Morpeth

Northumberland

CAF Bank Limited

25 Kings Hill Avenue

West Malling

Kent

ME19 4TA

Santander

Bridal Road

Bootle

Mersyside

G1R 0AA

Virgin Money

Jubilee House

Gosforth

Newcastle upon Tyne

NE3 4PL

BELL VIEW (BELFORD)
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Bell View (Belford) for the purposes of company law) are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They 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.

In so far as the trustees are aware:

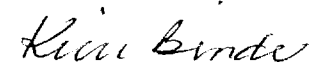
- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Greaves Grindle, will be proposed for re-appointment at the forthcoming Annual General Meeting.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 21st November 2022 and signed on its behalf by:



Mrs K F Binder - Trustee

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS AND TRUSTEES OF BELL VIEW (BELFORD)

Opinion

We have audited the financial statements of Bell View (Belford) (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 March 2022 which comprise the Consolidated Statement of Financial Activities, the Charity Statement of Financial Activities, the Consolidated Balance Sheet, Consolidated Cash Flow Statement and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group and charitable company's affairs as at 31 March 2022 and of the group's incoming resources and application of resources, including its income and expenditure, 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 and the Charities Act 2011.

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 group and parent 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 group's or parent 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.

Other information

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

We have nothing to report in this regard.

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.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS AND TRUSTEES OF BELL VIEW (BELFORD)

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the group and parent 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 and the Charities Act 2011 requires us to report to you if, in our opinion:

- adequate and sufficient accounting records have not been kept by the charitable company or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company's financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' 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' exemption from the requirement to prepare a strategic report .

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 10, the trustees (who are also the directors of the parent charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the group's and parent 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 group or parent charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed auditor under the Companies Act 2006 and section 151 of the Charities Act 2011 and report in accordance with those Acts.

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:

As part of our audit procedures, we assessed the systems and internal controls of the charitable company and its subsidiaries to help us understand the susceptibility of the financial statements of the group to material misstatement, including those misstatements arising from non-compliance with laws and regulations, including fraud.

Laws and regulations that are of direct significance to the group financial statements include Companies Act 2006, Charities Act 2011, Income Tax Act 2007, Corporation Tax Act 2010 and other laws and regulations that concern Companies House, the Charity Commission and HM Revenue and Customs. Those laws and regulations of significance to the entity but of indirect significance to the financial statements include the Health and Social Care Act 2008 (Regulated Activities) Regulations 2014 and Care Quality Commission (Registration) Regulations 2009.

In particular, we assessed the susceptibility of the group to fraud, by considering the internal controls applying to significant parts of its operations, including but not limited to income recognition, payments to staff and suppliers, and the security of cash and other assets. We also addressed the risk of management override of controls by investigating any entries and transactions that were unusual or outside the normal course of business. The engagement partner reviewed all work done to ensure this was adequate and carried out with due professional scepticism.

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS AND TRUSTEES OF
BELL VIEW (BELFORD)**

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the 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 members and trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Jane Harvey (Senior Statutory Auditor)
for and on behalf of Greaves Grindle
Chartered Accountants and Statutory Auditors
Victoria House
Bondgate Within
Alnwick
Northumberland
NE66 1TA

Date: 1/12/2022.....

BELL VIEW (BELFORD)

**CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2022**

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	77,927	93,142	171,069	226,911
Charitable activities	5				
Resource centre operations		28,793	-	28,793	46,504
Bell View Care Limited operations		176,576	-	176,576	142,475
Bell View Help at Home Limited operations		915,412	-	915,412	766,584
Other trading activities	3	11,394	-	11,394	7,428
Investment income	4	225	-	225	512
Total		1,210,327	93,142	1,303,469	1,190,414
EXPENDITURE ON					
Raising funds	6	425	-	425	-
Charitable activities	7				
Resource centre operations		154,902	135,908	290,810	229,200
Bell View Care Limited operations		135,774	-	135,774	91,242
Bell View Help at Home Limited operations		835,810	-	835,810	659,127
Total		1,126,911	135,908	1,262,819	979,569
NET INCOME/(EXPENDITURE)		83,416	(42,766)	40,650	210,845
Tax on activities		(11,081)	-	(11,081)	(19,403)
Net movement in funds		72,335	(42,766)	29,569	191,442
RECONCILIATION OF FUNDS					
Total funds brought forward		359,569	924,824	1,284,393	1,092,951
TOTAL FUNDS CARRIED FORWARD		<u>431,904</u>	<u>882,058</u>	<u>1,313,962</u>	<u>1,284,393</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

BELL VIEW (BELFORD)

**THE CHARITY STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING THE CHARITY INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2022**

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	92,926	93,142	186,068	243,461
Charitable activities	5				
Resource centre operations		63,381	-	63,381	79,870
Other trading activities	3	11,394	-	11,394	7,428
Investment income	4	<u>138</u>	<u>-</u>	<u>138</u>	<u>699</u>
Total		167,839	93,142	260,981	331,458
EXPENDITURE ON					
Raising funds	6	425	-	425	-
Charitable activities	7				
Resource centre operations		154,518	135,908	290,426	228,762
Total		154,943	135,908	290,851	228,762
NET INCOME/(EXPENDITURE)		12,896	(42,766)	(29,870)	102,696
RECONCILIATION OF FUNDS					
Total funds brought forward		236,762	924,824	1,161,586	1,058,890
TOTAL FUNDS CARRIED FORWARD		<u>249,658</u>	<u>882,058</u>	<u>1,131,716</u>	<u>1,161,586</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

BELL VIEW (BELFORD)
CONSOLIDATED BALANCE SHEET
31 MARCH 2022

	Notes	Group 2022 £	Group 2021 £	Charity 2022 £	Charity 2021 £
FIXED ASSETS					
Intangible assets	14	3,740	-	-	-
Tangible assets	15	<u>808,773</u>	<u>867,572</u>	<u>777,992</u>	<u>822,207</u>
		812,513	867,572	777,992	822,207
CURRENT ASSETS					
Debtors	16	95,620	92,831	26,098	31,579
Cash at bank and in hand		<u>688,159</u>	<u>621,562</u>	<u>427,379</u>	<u>403,198</u>
		783,779	714,393	453,477	434,777
CREDITORS					
Amounts falling due within one year	17	<u>(204,372)</u>	<u>(206,950)</u>	<u>(57,938)</u>	<u>(49,564)</u>
NET CURRENT ASSETS		579,407	507,443	395,539	385,213
TOTAL ASSETS LESS CURRENT LIABILITIES		1,391,920	1,375,015	1,173,531	1,207,420
CREDITORS					
Amounts falling due after more than one year	18	<u>(77,695)</u>	<u>(88,473)</u>	<u>(41,815)</u>	<u>(45,834)</u>
PROVISIONS FOR LIABILITIES	20	<u>(263)</u>	<u>(2,149)</u>	-	-
NET ASSETS		<u>1,313,962</u>	<u>1,284,393</u>	<u>1,131,716</u>	<u>1,161,586</u>
FUNDS	21				
Unrestricted funds		431,904	359,569	249,658	236,762
Restricted funds		<u>882,058</u>	<u>924,824</u>	<u>882,058</u>	<u>924,824</u>
TOTAL FUNDS		<u>1,313,962</u>	<u>1,284,393</u>	<u>1,131,716</u>	<u>1,161,586</u>

The directors (trustees) have prepared group accounts in accordance with section 398 of the Companies Act 2006 and section 138 of the Charities Act 2011. These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and those prepared for circulation to the members of the company.

The financial statements were approved by the Board of Trustees and authorised for issue on 21st Nov. 2022 and were signed on its behalf by:

K F Binder

Mrs K F Binder - Trustee

E Duncan

Miss E Duncan - Trustee

The notes form part of these financial statements

BELL VIEW (BELFORD)
CONSOLIDATED CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2022

	Notes	2022 £	2021 £
Cash flows from operating activities			
Cash generated from operations	1	100,643	308,656
Interest paid		(2,068)	(1,127)
Tax paid		<u>(17,321)</u>	<u>(1,770)</u>
Net cash provided by operating activities		<u>81,254</u>	<u>305,759</u>
Cash flows from investing activities			
Purchase of intangible fixed assets		(4,080)	-
Purchase of tangible fixed assets		-	(25,675)
Interest received		<u>225</u>	<u>512</u>
Net cash used in investing activities		<u>(3,855)</u>	<u>(25,163)</u>
Cash flows from financing activities			
New loans in year		-	89,000
Loan repayments in year		<u>(10,802)</u>	<u>(4,614)</u>
Net cash (used in)/provided by financing activities		<u>(10,802)</u>	<u>84,386</u>
Change in cash and cash equivalents in the reporting period		<u>66,597</u>	<u>364,982</u>
Cash and cash equivalents at the beginning of the reporting period		<u>621,562</u>	<u>256,580</u>
Cash and cash equivalents at the end of the reporting period		<u><u>688,159</u></u>	<u><u>621,562</u></u>

Bell View (Belford) uses the exemption conferred by section 1.12 of FRS 102 in not preparing a separate cash flow statement for Bell View (Belford) as a separate entity.

The notes form part of these financial statements

BELL VIEW (BELFORD)

NOTES TO THE CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2022

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2022 £	2021 £
Net income for the reporting period (as per the Statement of Financial Activities)	40,650	210,845
Adjustments for:		
Depreciation charges	59,138	56,352
Interest received	(225)	(512)
Interest paid	2,068	1,127
Increase in debtors	(2,789)	(15,394)
Increase in creditors	1,801	56,238
Net cash provided by operations	<u>100,643</u>	<u>308,656</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.21 £	Cash flow £	At 31.3.22 £
Net cash			
Cash at bank and in hand	<u>621,562</u>	<u>66,597</u>	<u>688,159</u>
	<u>621,562</u>	<u>66,597</u>	<u>688,159</u>
Debt			
Debts falling due within 1 year	(14,973)	26	(14,947)
Debts falling due after 1 year	<u>(88,473)</u>	<u>10,778</u>	<u>(77,695)</u>
	<u>(103,446)</u>	<u>10,804</u>	<u>(92,642)</u>
Total	<u>518,116</u>	<u>77,401</u>	<u>595,517</u>

The notes form part of these financial statements

BELL VIEW (BELFORD)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Group financial statements

The financial statements consolidate the results of the charity and its subsidiaries Bell View Care Limited and Bell View Help at Home Limited on a line-by-line basis. A separate Statement of Financial Activities and Income and Expenditure Account for the charity alone has also been presented.

Income

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

Income from Government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred. In respect of the furlough grant; all conditions, with respect to the eligible costs being claimed, need to be met.

Expenditure

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

Charitable activities

The group's charitable activities comprise the operation of the charity's resource centre and the operations of the subsidiaries Bell View Care Limited and Bell View Help at Home Limited.

Goodwill

Goodwill cost of £4,080, being the amount paid by Bell View Help at Home Limited in connection with the acquisition of a business in 2021, is being amortised evenly over its estimated useful life of ten years. Goodwill cost of £30,000, being the amount paid by Bell View Care Limited in connection with the acquisition of a business in 2008, was amortised evenly over its estimated useful life of ten years.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Long leasehold property	- 2% on cost
Plant and machinery	- 25% on cost and 20% on cost
Office equipment	- 25% on cost and 25% on reducing balance
Fixtures and fittings	- 25% on cost and 15% on reducing balance
Motor vehicles	- 25% on cost
Computer equipment	- 25% on cost

Tangible fixed assets costing more than £500 are capitalised and included at cost together with any incidental costs of acquisition.

Taxation

The parent charity is exempt from tax, but the subsidiaries are subject to corporation tax on their profits.

BELL VIEW (BELFORD)

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

1. ACCOUNTING POLICIES - continued

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company pays defined contributions to a pension scheme in accordance with its automatic enrolment obligations. Contributions payable to the pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Basic financial instruments

The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 Charities SORP (FRS 102). Subsequent measurement is as per paragraphs 11.17 to 11.19, Charities SORP (FRS 102).

Debtors

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

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors

The charity has creditors which are measured at settlement amounts less any trade discount.

2. DONATIONS AND LEGACIES - GROUP

	2022	2021
	£	£
Grants and donations	168,580	202,486
Gift aid	2,489	525
Covid grants (non-governmental)	-	23,900
	<u>171,069</u>	<u>226,911</u>

DONATIONS AND LEGACIES - THE CHARITY

	2022	2021
	£	£
Grants and donations	168,579	202,485
Gift aid	2,489	525
Gift aid donations from Bell View Help at Home Limited	15,000	16,551
Covid grants (non-governmental)	-	23,900
	<u>186,068</u>	<u>243,461</u>

BELL VIEW (BELFORD)

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

3. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Fundraising	<u>11,394</u>	<u>7,428</u>

The above fundraising amounts are for both the group and the charity.

4. INVESTMENT INCOME

	2022	2021
	£	£
Interest receivable	<u>225</u>	<u>512</u>

The above interest receivable amounts are for the group.

In the year ended 31 March 2022, interest receivable for the charity alone was £138 (2021: £699)

5. INCOME FROM CHARITABLE ACTIVITIES - GROUP

		2022	2021
	Activity	£	£
Covid grants (governmental)	Resource centre operations	12,167	22,738
Job Retention Scheme payments	Resource centre operations	4,454	18,783
Transport income	Resource centre operations	2,863	1,183
Miscellaneous	Resource centre operations	1,133	1
Photocopy income	Resource centre operations	1,377	683
Lettings income	Resource centre operations	6,388	2,726
Food and drink recovered	Resource centre operations	201	-
Membership income	Resource centre operations	210	390
Bell View Care Limited operations	Bell View Care Limited operations	158,716	113,338
Covid grants (governmental)	Bell View Care Limited operations	15,077	-
Job Retention Scheme payments	Bell View Care Limited operations	2,783	29,137
Bell View Help at Home Limited operations	Bell View Help at Home Limited operations	836,325	709,870
Covid grants (non-governmental)	Bell View Help at Home Limited operations	-	17,000
Covid grants (governmental)	Bell View Help at Home Limited operations	79,087	30,539
Job Retention Scheme payments	Bell View Help at Home Limited operations	<u>-</u>	<u>9,175</u>
		<u>1,120,781</u>	<u>955,563</u>

BELL VIEW (BELFORD)

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

5. INCOME FROM CHARITABLE ACTIVITIES - THE CHARITY

		2022	2021
	Activity	£	£
Covid grants (governmental)	Resource centre operations	12,167	22,738
Job Retention Scheme payments	Resource centre operations	4,454	18,783
Transport income	Resource centre operations	14,144	8,501
Miscellaneous	Resource centre operations	1,133	1
Photocopy income	Resource centre operations	1,377	683
Lettings income	Resource centre operations	6,388	2,726
Food and drink recovered	Resource centre operations	201	-
Day care recharge	Resource centre operations	10,671	7,903
Finance and administration services	Resource centre operations	5,807	11,846
Membership income	Resource centre operations	210	390
Help at Home recharge	Resource centre operations	6,589	6,059
Broadband income	Resource centre operations	240	240
		<u>63,381</u>	<u>79,870</u>

6. RAISING FUNDS

Raising donations and legacies

	2022	2021
	£	£
Fundraising costs	<u>425</u>	<u>-</u>

The above fundraising costs amounts are for both the group and the charity.

7. CHARITABLE ACTIVITIES COSTS - GROUP

	Direct Costs	Support costs (see note 8)	Totals
	£	£	£
Resource centre operations	284,004	6,806	290,810
Bell View Care Limited operations	135,774		135,774
Bell View Help at Home Limited operations	<u>835,810</u>		<u>835,810</u>
	<u>1,255,588</u>	<u>6,806</u>	<u>1,262,394</u>

CHARITABLE ACTIVITIES COSTS - THE CHARITY

	Direct Costs	Support costs (see note 8)	Totals
	£	£	£
Resource centre operations	<u>283,620</u>	<u>6,806</u>	<u>290,426</u>

BELL VIEW (BELFORD)

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

8. SUPPORT COSTS

	Governance costs
	£
Resource centre operations	<u>6,806</u>

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2022	2021
	£	£
Auditors' remuneration for auditing accounts	2,700	2,400
Auditors' remuneration for accountancy services	4,093	3,180
Depreciation - owned assets	58,799	56,351
Goodwill amortisation	340	-
Auditors'/ Examiner's remuneration for accountancy services to the subsidiaries	<u>3,400</u>	<u>2,771</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022.

Trustees' expenses

No trustees received more than £100 expenses reimbursement in this financial year.

11. ANALYSIS OF STAFF COSTS AND THE COST OF KEY MANAGEMENT PERSONNEL

GROUP	2022	2021
	£	£
Salaries and wages	910,787	679,456
Social security costs	59,855	39,960
Pension costs	<u>14,055</u>	<u>10,573</u>
	<u>984,697</u>	<u>729,989</u>
 THE CHARITY	 2022	 2021
	£	£
Salaries and wages	157,975	113,387
Social security costs	12,070	7,746
Pension costs	<u>4,217</u>	<u>3,411</u>
	<u>174,262</u>	<u>124,544</u>

The aggregate remuneration of the group's key management personnel in the year amounted to £187,505. The aggregate remuneration of the charity's key management personnel in the year amounted to £126,844.

The average number of employees for the charity alone during the year was 9 (2021: 8). The average number of employees for Bell View Care Limited during the year was 6 (2021: 5) and the average number of employees for Bell View Help at Home Limited during the year was 38 (2021: 32).

No employees received emoluments in excess of £60,000.

BELL VIEW (BELFORD)

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

12. COMPARATIVES FOR THE CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	56,051	170,860	226,911
Charitable activities			
Resource centre operations	46,504	-	46,504
Bell View Care Limited operations	142,475	-	142,475
Bell View Help at Home Limited operations	766,584	-	766,584
Other trading activities	7,428	-	7,428
Investment income	<u>512</u>	<u>-</u>	<u>512</u>
Total	<u>1,019,554</u>	<u>170,860</u>	<u>1,190,414</u>
EXPENDITURE ON			
Charitable activities			
Resource centre operations	68,534	160,666	229,200
Bell View Care Limited operations	91,242	-	91,242
Bell View Help at Home Limited operations	<u>659,127</u>	<u>-</u>	<u>659,127</u>
Total	<u>818,903</u>	<u>160,666</u>	<u>979,569</u>
NET INCOME	200,651	10,194	210,845
Tax on activities	<u>(19,403)</u>	<u>-</u>	<u>(19,403)</u>
Net movement in funds	181,248	10,194	191,442
RECONCILIATION OF FUNDS			
Total funds brought forward	178,321	914,630	1,092,951
TOTAL FUNDS CARRIED FORWARD	<u><u>359,569</u></u>	<u><u>924,824</u></u>	<u><u>1,284,393</u></u>

All income and expenditure arose from continuing activities.

BELL VIEW (BELFORD)

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - THE CHARITY

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	72,601	170,860	243,461
Charitable activities			
Resource centre operations	79,870	-	79,870
Other trading activities	7,428	-	7,428
Investment income	699	-	699
Total	160,598	170,860	331,458
EXPENDITURE ON			
Charitable activities			
Resource centre operations	68,096	160,666	228,762
Total	68,096	160,666	228,762
NET INCOME	92,502	10,194	102,696
RECONCILIATION OF FUNDS			
Total funds brought forward	144,260	914,630	1,058,890
TOTAL FUNDS CARRIED FORWARD	236,762	924,824	1,161,586

14. INTANGIBLE FIXED ASSETS

	Goodwill £
COST	
At 1 April 2021	30,000
Additions	4,080
At 31 March 2022	34,080
AMORTISATION	
At 1 April 2021	30,000
Charge for year	340
At 31 March 2022	30,340
NET BOOK VALUE	
At 31 March 2022	3,740
At 31 March 2021	-

BELL VIEW (BELFORD)

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

14. INTANGIBLE FIXED ASSETS - continued

Goodwill cost of £4,080 represents the amount paid by Bell View Help at Home Limited in connection with the acquisition of a business in 2021. Bell View Help at Home Limited is amortising goodwill evenly over its estimated useful life of ten years. Goodwill cost of £30,000 represents the amount paid by Bell View Care Limited in connection with the acquisition of a business in 2008. Bell View Care Limited amortised goodwill evenly over its estimated useful life of ten years.

15. TANGIBLE FIXED ASSETS - GROUP

	Long leasehold property £	Plant and machinery £	Office equipment £	
COST				
At 1 April 2021 and 31 March 2022	<u>1,182,576</u>	<u>12,773</u>	<u>21,727</u>	
DEPRECIATION				
At 1 April 2021	402,073	6,655	9,506	
Charge for year	<u>23,652</u>	<u>855</u>	<u>3,762</u>	
At 31 March 2022	<u>425,725</u>	<u>7,510</u>	<u>13,268</u>	
NET BOOK VALUE				
At 31 March 2022	<u>756,851</u>	<u>5,263</u>	<u>8,459</u>	
At 31 March 2021	<u>780,503</u>	<u>6,118</u>	<u>12,221</u>	
	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 April 2021 and 31 March 2022	<u>68,067</u>	<u>198,757</u>	<u>2,325</u>	<u>1,486,225</u>
DEPRECIATION				
At 1 April 2021	62,276	135,969	2,174	618,653
Charge for year	<u>869</u>	<u>29,510</u>	<u>151</u>	<u>58,799</u>
At 31 March 2022	<u>63,145</u>	<u>165,479</u>	<u>2,325</u>	<u>677,452</u>
NET BOOK VALUE				
At 31 March 2022	<u>4,922</u>	<u>33,278</u>	<u>-</u>	<u>808,773</u>
At 31 March 2021	<u>5,791</u>	<u>62,788</u>	<u>151</u>	<u>867,572</u>

A lease was granted by Northumberland County Council to the charitable company for a period of 999 years commencing 6th October 2003.

BELL VIEW (BELFORD)

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

15. TANGIBLE FIXED ASSETS - THE CHARITY

	Long leasehold property £	Office equipment £	Fixtures and fittings £
COST			
At 1 April 2021 and 31 March 2022	<u>1,182,576</u>	<u>4,558</u>	<u>67,130</u>
DEPRECIATION			
At 1 April 2021	<u>402,073</u>	<u>4,478</u>	<u>61,339</u>
Charge for year	<u>23,652</u>	<u>20</u>	<u>869</u>
At 31 March 2022	<u>425,725</u>	<u>4,498</u>	<u>62,208</u>
NET BOOK VALUE			
At 31 March 2022	<u>756,851</u>	<u>60</u>	<u>4,922</u>
At 31 March 2021	<u>780,503</u>	<u>80</u>	<u>5,791</u>

	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1 April 2021 and 31 March 2022	<u>158,808</u>	<u>2,325</u>	<u>1,415,397</u>
DEPRECIATION			
At 1 April 2021	<u>123,126</u>	<u>2,174</u>	<u>593,190</u>
Charge for year	<u>19,523</u>	<u>151</u>	<u>44,215</u>
At 31 March 2022	<u>142,649</u>	<u>2,325</u>	<u>637,405</u>
NET BOOK VALUE			
At 31 March 2022	<u>16,159</u>	<u>-</u>	<u>777,992</u>
At 31 March 2021	<u>35,682</u>	<u>151</u>	<u>822,207</u>

BELL VIEW (BELFORD)

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR - GROUP

	2022	2021
	£	£
Trade debtors	52,030	58,046
Other debtors	30,018	22,053
Prepayments	11,891	9,829
Accrued income	<u>1,681</u>	<u>2,903</u>
	<u>95,620</u>	<u>92,831</u>

DEBTORS - THE CHARITY

	2022	2021
	£	£
Amounts falling due within one year:		
Other debtors	4,829	5,094
Loan to subsidiary	4,700	5,384
Prepayments	<u>1,785</u>	<u>2,271</u>
	<u>11,314</u>	<u>12,749</u>
Amounts falling due after more than one year:		
Loan to subsidiary	<u>14,784</u>	<u>18,830</u>
Aggregate amounts	<u>26,098</u>	<u>31,579</u>

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR - GROUP

	2022	2021
	£	£
Bank loans and overdrafts (see note 19)	9,847	10,017
Other loans (see note 19)	5,100	4,956
Trade creditors	7,659	14,121
Tax	12,968	17,322
Social security and other taxes	15,594	14,342
VAT	5,292	9,148
Other creditors	15,309	9,584
Funds held on behalf of Belford Art Group	31	31
Accruals and deferred income	<u>132,572</u>	<u>127,429</u>
	<u>204,372</u>	<u>206,950</u>

BELL VIEW (BELFORD)

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR - THE CHARITY

	2022	2021
	£	£
Bank loans and overdrafts	5,514	4,167
Other creditors	15,562	7,296
Funds held on behalf of Belford Art Group	31	31
Accruals and deferred income	<u>36,831</u>	<u>38,070</u>
	<u>57,938</u>	<u>49,564</u>

18. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR - GROUP

	2022	2021
	£	£
Bank loans (see note 19)	73,231	78,984
Other loans (see note 19)	<u>4,464</u>	<u>9,489</u>
	<u>77,695</u>	<u>88,473</u>

CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR - THE CHARITY

	2022	2021
	£	£
Bank loans and overdrafts (see note 19)	<u>41,815</u>	<u>45,834</u>

19. LOANS - GROUP

An analysis of the maturity of loans is given below:

	2022	2021
	£	£
Amounts falling due within one year on demand:		
Bounce back loans	9,847	10,017
Big Issue Invest loans	<u>5,100</u>	<u>4,956</u>
	<u>14,947</u>	<u>14,973</u>
Amounts falling between one and two years:		
Bounce back loans	9,847	17,800
Big Issue Invest loans	<u>4,464</u>	<u>9,489</u>
	<u>14,311</u>	<u>27,289</u>
Amounts falling due between two and five years:		
Bounce back loans	<u>29,542</u>	<u>53,400</u>
Amounts falling due in more than five years:		
Repayable by instalments:		
Bounce back loans	<u>33,842</u>	<u>7,784</u>

BELL VIEW (BELFORD)

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

19. LOANS - THE CHARITY

An analysis of the maturity of loans is given below:

	2022 £	2021 £
Amounts falling due within one year on demand:		
Bounce back loan	<u>5,514</u>	<u>4,167</u>
Amounts falling between one and two years:		
Bounce back loan	<u>5,514</u>	<u>10,000</u>
Amounts falling due between two and five years:		
Bounce back loan	<u>16,542</u>	<u>30,000</u>
Amounts falling due in more than five years:		
Repayable by installments:		
Bounce back loan	<u>19,759</u>	<u>5,834</u>

During the year ended 31 March 2022, the repayment terms on the bounce back loans were extended from 6 years to 10 years.

20. PROVISIONS FOR LIABILITIES - GROUP

	2022 £	2021 £
Deferred tax	<u>263</u>	<u>2,149</u>

	2022 £	2021 £
PROVISIONS FOR LIABILITIES - THE CHARITY	<u>-</u>	<u>-</u>

BELL VIEW (BELFORD)

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

21. MOVEMENT IN FUNDS

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
Unrestricted revenue fund	128,886	72,335	(14,277)	186,944
Designated future staffing fund	69,475	-	11,324	80,799
Designated transport fund	50,000	-	-	50,000
Designated Bringo fund	-	-	10,000	10,000
Designated running costs fund	26,550	-	(2,776)	23,774
Designated building refurbishment and replacement fund	40,000	-	-	40,000
Designated new project fund	10,000	-	-	10,000
Designated redundancy and sickness cover fund	34,658	-	(4,271)	30,387
	<u>359,569</u>	<u>72,335</u>	<u>-</u>	<u>431,904</u>
Restricted funds				
Groups fund	1,287	(56)	(1,132)	99
Building fund	793,220	(23,652)	-	769,568
General equipment fund	5,072	(765)	-	4,307
Community support fund	7,067	-	1,132	8,199
Bringo fund	15,517	9,272	-	24,789
Transport fund	20,470	(10,236)	-	10,234
Potting shed fund	9	-	-	9
Gym project fund	1,858	(688)	-	1,170
Cultural events fund	305	-	-	305
Digital inclusion project fund	1,429	(1,429)	-	-
Arts engagement project fund	214	-	-	214
Wheelchair replacement fund	2,444	(1,000)	-	1,444
First aid fund	1,021	(67)	-	954
Arts, crafts and therapy project fund	235	-	-	235
Queen's Jubilee/tea dances fund	305	(105)	-	200
Men's cooking sessions fund	1,500	-	(1,500)	-
Asset based community development fund	1,071	-	-	1,071
Training fund	1,558	(516)	-	1,042
Replacement chairs fund	149	-	(149)	-
Walking for health fund	267	-	-	267
Cornhill Easter/Christmas project fund	223	-	-	223
Silver singers fund	1,976	(725)	-	1,251
Gentle exercise group fund	2,552	(1,650)	-	902
Replacement boilers fund	1,245	(1,354)	121	12
Hospital visiting fund	1,000	(1,000)	-	-
Men's project fund	15,000	(1,000)	1,500	15,500
Transport costs fund	7,800	(7,800)	-	-
Community transport costs fund	681	(681)	-	-
National Lottery Community Fund	33,752	2,780	-	36,532
Food project fund	5,552	(2,078)	-	3,474
Fogging machine fund	(28)	-	28	-
IT project fund	73	(16)	-	57
	<u>924,824</u>	<u>(42,766)</u>	<u>-</u>	<u>882,058</u>
TOTAL FUNDS	<u>1,284,393</u>	<u>29,569</u>	<u>-</u>	<u>1,313,962</u>

BELL VIEW (BELFORD)

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

21. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Unrestricted revenue fund	1,210,327	(1,137,992)	72,335
Restricted funds			
Groups fund	569	(625)	(56)
Building fund	-	(23,652)	(23,652)
General equipment fund	-	(765)	(765)
Bringo fund	16,000	(6,728)	9,272
Transport fund	-	(10,236)	(10,236)
Gym project fund	1,800	(2,488)	(688)
Digital inclusion project fund	-	(1,429)	(1,429)
Wheelchair replacement fund	-	(1,000)	(1,000)
First aid fund	-	(67)	(67)
Queen's Jubilee/tea dances fund	-	(105)	(105)
Training fund	-	(516)	(516)
Silver singers fund	-	(725)	(725)
Gentle exercise group fund	-	(1,650)	(1,650)
Replacement boilers fund	-	(1,354)	(1,354)
Hospital visiting fund	-	(1,000)	(1,000)
Men's project fund	-	(1,000)	(1,000)
Transport costs fund	-	(7,800)	(7,800)
Community transport costs fund	3,327	(4,008)	(681)
National Lottery Community Fund	67,438	(64,658)	2,780
Food project fund	4,008	(6,086)	(2,078)
IT project fund	-	(16)	(16)
	<u>93,142</u>	<u>(135,908)</u>	<u>(42,766)</u>
TOTAL FUNDS	<u>1,303,469</u>	<u>(1,273,900)</u>	<u>29,569</u>

BELL VIEW (BELFORD)

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

21. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
Unrestricted revenue fund	42,602	181,248	(94,964)	128,886
Designated future staffing fund	18,592	-	50,883	69,475
Designated transport fund	40,000	-	10,000	50,000
Designated running costs fund	20,898	-	5,652	26,550
Designated building refurbishment and replacement fund	25,000	-	15,000	40,000
Designated new project fund	1,000	-	9,000	10,000
Designated redundancy and sickness cover fund	30,229	-	4,429	34,658
	178,321	181,248	-	359,569
Restricted funds				
Groups fund	1,276	11	-	1,287
Building fund	816,872	(23,652)	-	793,220
General equipment fund	5,976	(904)	-	5,072
Community support fund	7,391	(324)	-	7,067
Bringo fund	20,245	(4,728)	-	15,517
Transport fund	30,706	(10,236)	-	20,470
Potting shed fund	9	-	-	9
Gym project fund	1,857	1	-	1,858
Cultural events fund	305	-	-	305
Digital inclusion project fund	1,429	-	-	1,429
Arts engagement project fund	214	-	-	214
Wheelchair replacement fund	(126)	3,070	(500)	2,444
First aid fund	1,021	-	-	1,021
Arts, crafts and therapy project fund	235	-	-	235
Queen's Jubilee/tea dances fund	305	-	-	305
Men's cooking sessions fund	1,500	-	-	1,500
Asset based community development fund	1,071	-	-	1,071
Training fund	1,558	-	-	1,558
Replacement chairs fund	2,345	(2,196)	-	149
Walking for health fund	267	-	-	267
Cornhill Easter/Christmas project fund	223	-	-	223
Silver singers fund	1,976	-	-	1,976
Gentle exercise group fund	2,942	(390)	-	2,552
Replacement boilers fund	2,533	(1,288)	-	1,245
Hospital visiting fund	1,000	-	-	1,000
Men's project fund	11,500	3,500	-	15,000
Transport costs fund	-	7,800	-	7,800
Community transport costs fund	-	681	-	681
National Lottery Community Fund	-	33,752	-	33,752
Food project fund	-	5,052	500	5,552
Fogging machine fund	-	(28)	-	(28)
IT project fund	-	73	-	73
	914,630	10,194	-	924,824
TOTAL FUNDS	<u>1,092,951</u>	<u>191,442</u>	<u>-</u>	<u>1,284,393</u>

BELL VIEW (BELFORD)

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

21. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Unrestricted revenue fund	1,019,554	(838,306)	181,248
Restricted funds			
Groups fund	11	-	11
Building fund	-	(23,652)	(23,652)
General equipment fund	-	(904)	(904)
Community support fund	-	(324)	(324)
Bringo fund	2,000	(6,728)	(4,728)
Transport fund	-	(10,236)	(10,236)
Gym project fund	300	(299)	1
Wheelchair replacement fund	3,296	(226)	3,070
Replacement chairs fund	-	(2,196)	(2,196)
Gentle exercise group fund	-	(390)	(390)
Replacement boilers fund	-	(1,288)	(1,288)
Men's project fund	3,500	-	3,500
Transport costs fund	7,800	-	7,800
Community transport costs fund	3,682	(3,001)	681
National Lottery Community Fund	97,310	(63,558)	33,752
National Lottery COVID 19 response	33,100	(33,100)	-
National Lottery Awards for All	9,900	(9,900)	-
Food project fund	6,600	(1,548)	5,052
Fogging machine fund	500	(528)	(28)
IT project fund	2,861	(2,788)	73
	<u>170,860</u>	<u>(160,666)</u>	<u>10,194</u>
TOTAL FUNDS	<u><u>1,190,414</u></u>	<u><u>(998,972)</u></u>	<u><u>191,442</u></u>

BELL VIEW (BELFORD)

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

21. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
Unrestricted revenue fund	42,602	253,583	(109,241)	186,944
Designated future staffing fund	18,592	-	62,207	80,799
Designated transport fund	40,000	-	10,000	50,000
Designated Bringo fund	-	-	10,000	10,000
Designated running costs fund	20,898	-	2,876	23,774
Designated building refurbishment and replacement fund	25,000	-	15,000	40,000
Designated new project fund	1,000	-	9,000	10,000
Designated redundancy and sickness cover fund	30,229	-	158	30,387
	178,321	253,583	-	431,904
Restricted funds				
Groups fund	1,276	(45)	(1,132)	99
Building fund	816,872	(47,304)	-	769,568
General equipment fund	5,976	(1,669)	-	4,307
Community support fund	7,391	(324)	1,132	8,199
Bringo fund	20,245	4,544	-	24,789
Transport fund	30,706	(20,472)	-	10,234
Potting shed fund	9	-	-	9
Gym project fund	1,857	(687)	-	1,170
Cultural events fund	305	-	-	305
Digital inclusion project fund	1,429	(1,429)	-	-
Arts engagement project fund	214	-	-	214
Wheelchair replacement fund	(126)	2,070	(500)	1,444
First aid fund	1,021	(67)	-	954
Arts, crafts and therapy project fund	235	-	-	235
Queen's Jubilee/tea dances fund	305	(105)	-	200
Men's cooking sessions fund	1,500	-	(1,500)	-
Asset based community development fund	1,071	-	-	1,071
Training fund	1,558	(516)	-	1,042
Replacement chairs fund	2,345	(2,196)	(149)	-
Walking for health fund	267	-	-	267
Cornhill Easter/Christmas project fund	223	-	-	223
Silver singers fund	1,976	(725)	-	1,251
Gentle exercise group fund	2,942	(2,040)	-	902
Replacement boilers fund	2,533	(2,642)	121	12
Hospital visiting fund	1,000	(1,000)	-	-
Men's project fund	11,500	2,500	1,500	15,500
National Lottery Community Fund	-	36,532	-	36,532
Food project fund	-	2,974	500	3,474
Fogging machine fund	-	(28)	28	-
IT project fund	-	57	-	57
	914,630	(32,572)	-	882,058
TOTAL FUNDS	<u>1,092,951</u>	<u>221,011</u>	<u>-</u>	<u>1,313,962</u>

BELL VIEW (BELFORD)

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

21. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Unrestricted revenue fund	2,229,881	(1,976,298)	253,583
Restricted funds			
Groups fund	580	(625)	(45)
Building fund	-	(47,304)	(47,304)
General equipment fund	-	(1,669)	(1,669)
Community support fund	-	(324)	(324)
Bringo fund	18,000	(13,456)	4,544
Transport fund	-	(20,472)	(20,472)
Gym project fund	2,100	(2,787)	(687)
Digital inclusion project fund	-	(1,429)	(1,429)
Wheelchair replacement fund	3,296	(1,226)	2,070
First aid fund	-	(67)	(67)
Queen's Jubilee/tea dances fund	-	(105)	(105)
Training fund	-	(516)	(516)
Replacement chairs fund	-	(2,196)	(2,196)
Silver singers fund	-	(725)	(725)
Gentle exercise group fund	-	(2,040)	(2,040)
Replacement boilers fund	-	(2,642)	(2,642)
Hospital visiting fund	-	(1,000)	(1,000)
Men's project fund	3,500	(1,000)	2,500
Transport costs fund	7,800	(7,800)	-
Community transport costs fund	7,009	(7,009)	-
National Lottery Community Fund	164,748	(128,216)	36,532
National Lottery COVID 19 response	33,100	(33,100)	-
National Lottery Awards for All	9,900	(9,900)	-
Food project fund	10,608	(7,634)	2,974
Fogging machine fund	500	(528)	(28)
IT project fund	2,861	(2,804)	57
	<u>264,002</u>	<u>(296,574)</u>	<u>(32,572)</u>
TOTAL FUNDS	<u>2,493,883</u>	<u>(2,272,872)</u>	<u>221,011</u>

BELL VIEW (BELFORD)

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

22. SUBSIDIARY COMPANIES

Bell View Care Limited is a Single Member Private Limited Company (registered company number 06482634) and Bell View (Belford) is its sole member. Bell View Care Limited is a company limited by guarantee and has no share capital. The sole member of the company (as represented by its governing body for the time being) undertakes to contribute to the assets of the company, in the event of it being wound up while it is a member or within one year after it ceases to be a member, for payment of the debts and liabilities of the company contracted before it ceases to be a member such amount as may be required not exceeding one pound.

Bell View Care Limited provides day care facilities and ancillary services and has some Directors in common with Bell View (Belford).

Bell View Help at Home Limited is a Single Member Private Limited Company (registered company number 08557330) and Bell View (Belford) is its sole member. Bell View Help at Home Limited is a company limited by guarantee and has no share capital. The sole member of the company (as represented by its governing body for the time being) undertakes to contribute to the assets of the company, in the event of it being wound up while it is a member or within one year after it ceases to be a member, for payment of the debts and liabilities of the company contracted before it ceases to be a member such amount as may be required not exceeding one pound.

Bell View Help at Home Limited provides care and support to people in their own homes and has some Directors in common with Bell View (Belford).

Summary profit and loss accounts and balance sheets of the subsidiaries alone are:

Bell View Care Limited	2022	2021
	£	£
Turnover and other operating income	179,961	143,905
Cost of sales and administrative expenses	(162,631)	(114,908)
Interest receivable	8	9
Interest payable	(702)	(174)
Profit before tax	16,636	28,832
Tax on profit	(1,729)	(5,938)
Profit after tax	14,907	22,894
Amount gift aided to the charity	-	-
Retained in subsidiary	14,907	22,894
Fixed assets	5,161	8,274
Current assets	111,431	130,054
Creditors due within one year	(20,149)	(55,058)
Creditors due after more than one year	(31,416)	(33,150)
Net assets	65,027	50,120
Reserves	65,027	50,120

BELL VIEW (BELFORD)

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

22. SUBSIDIARY COMPANIES - continued

Bell View Help at Home Limited

	2022	2021
	£	£
Turnover and other operating income	915,412	766,585
Cost of sales and administrative expenses	(845,747)	(669,568)
Interest receivable	79	28
Interest payable	(861)	(1,177)
Profit before tax	68,883	95,868
Tax on profit	(9,352)	(13,465)
Profit after tax	59,531	82,403
Amount gift aided to the charity	(15,000)	(16,551)
Retained in subsidiary	<u>44,531</u>	<u>65,852</u>
Fixed assets	29,359	37,090
Current assets	242,269	178,839
Creditors due within one year	(134,899)	(112,774)
Creditors due after more than one year	(19,248)	(28,319)
Provisions for liabilities	(263)	(2,149)
Net assets	<u>117,218</u>	<u>72,687</u>
Reserves	<u>117,218</u>	<u>72,687</u>

RELATED PARTY DISCLOSURES

During the year, the charity invoiced Bell View Care Limited £10,624 for transport, £10,671 for premises, £2,687 for financial management support and £192 for subscriptions. £2,198 was outstanding at the year end and has since been paid.

During the year, the charity was invoiced by Bell View Care Limited £1,609 for employee costs, £600 for motor expenses, £516 for training and £660 for catering. £975 was outstanding at the year end and has since been paid.

The charity has 2 loans to Bell View Help at Home Limited. At 31 March 2022 the amounts repayable within one year were £4,700 and the amounts falling due after more than one year were £14,784.

During the year, the charity invoiced Bell View Help at Home Limited £4,789 for premises, £192 for subscriptions, £657 for transport, £240 for broadband and £3,120 for financial management support. £223 was outstanding at the year end and has since been paid.

In the year ended 31 March 2022, the charity received a gift aid donation from Bell View Help at Home Limited in the sum of £15,000.

BELL VIEW (BELFORD)

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

23. ANALYSIS OF NET ASSETS BETWEEN FUNDS - GROUP

	Tangible fixed assets	Cash at bank and in hand	Other net assets / (liabilities)	Total
	£	£	£	£
Unrestricted funds				
Unrestricted revenue fund	37,755	335,899	(186,710)	186,944
Designated future staffing fund	-	80,799	-	80,799
Designated transport fund	-	50,000	-	50,000
Designated Bringo fund	-	10,000	-	10,000
Designated running costs fund	-	23,774	-	23,774
Designated building refurbishment and replacement fund	-	40,000	-	40,000
Designated new project fund	-	10,000	-	10,000
Designated redundancy and sickness cover fund	-	30,387	-	30,387
	<u>37,755</u>	<u>580,859</u>	<u>(186,710)</u>	<u>431,904</u>
Restricted funds				
Groups fund	-	99	-	99
Building fund	756,851	12,717	-	769,568
General equipment fund	4,307	-	-	4,307
Community support fund	-	8,199	-	8,199
Bringo fund	3,366	21,423	-	24,789
Transport fund	10,234	-	-	10,234
Potting shed fund	-	9	-	9
Gym project fund	-	1,170	-	1,170
Cultural events fund	-	305	-	305
Arts engagement project fund	-	214	-	214
Wheelchair replacement fund	-	1,444	-	1,444
First aid fund	-	954	-	954
Arts, crafts and therapy project fund	-	235	-	235
Queen's Jubilee/tea dances fund	-	200	-	200
Asset based community development fund	-	1,071	-	1,071
Training fund	-	1,042	-	1,042
Walking for health fund	-	267	-	267
Cornhill Easter/Christmas project fund	-	223	-	223
Silver singers fund	-	1,251	-	1,251
Gentle exercise group fund	-	902	-	902
Replacement boilers fund	-	12	-	12
Men's project fund	-	15,500	-	15,500
National Lottery Community Fund	-	36,532	-	36,532
Food project fund	-	3,474	-	3,474
IT project fund	-	57	-	57
	<u>774,758</u>	<u>107,300</u>	<u>-</u>	<u>882,058</u>
TOTAL FUNDS	<u>812,513</u>	<u>688,159</u>	<u>(186,710)</u>	<u>1,313,962</u>

BELL VIEW (BELFORD)

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

24. ANALYSIS OF NET ASSETS BETWEEN FUNDS - THE CHARITY

	Tangible fixed assets	Cash at bank and in hand	Other net assets / (liabilities)	Total
	£	£	£	£
Unrestricted funds				
Unrestricted revenue fund	3,234	75,119	(73,655)	4,698
Designated future staffing fund	-	80,799	-	80,799
Designated transport fund	-	50,000	-	50,000
Designated Bringo fund	-	10,000	-	10,000
Designated running costs fund	-	23,774	-	23,774
Designated building refurbishment and replacement fund	-	40,000	-	40,000
Designated new project fund	-	10,000	-	10,000
Designated redundancy and sickness cover fund	-	30,387	-	30,387
	3,234	320,079	(73,655)	249,658
Restricted funds				
Groups fund	-	99	-	99
Building fund	756,851	12,717	-	769,568
General equipment fund	4,307	-	-	4,307
Community support fund	-	8,199	-	8,199
Bringo fund	3,366	21,423	-	24,789
Transport fund	10,234	-	-	10,234
Potting shed fund	-	9	-	9
Gym project fund	-	1,170	-	1,170
Cultural events fund	-	305	-	305
Arts engagement project fund	-	214	-	214
Wheelchair replacement fund	-	1,444	-	1,444
First aid fund	-	954	-	954
Arts, crafts and therapy project fund	-	235	-	235
Queen's Jubilee/tea dances fund	-	200	-	200
Asset based community development fund	-	1,071	-	1,071
Training fund	-	1,042	-	1,042
Walking for health fund	-	267	-	267
Cornhill Easter/Christmas project fund	-	223	-	223
Silver singers fund	-	1,251	-	1,251
Gentle exercise group fund	-	902	-	902
Replacement boilers fund	-	12	-	12
Men's project fund	-	15,500	-	15,500
National Lottery Community Fund	-	36,532	-	36,532
Food project fund	-	3,474	-	3,474
IT project fund	-	57	-	57
	774,758	107,300	-	882,058
TOTAL FUNDS	<u>777,992</u>	<u>427,379</u>	<u>(73,655)</u>	<u>1,131,716</u>

BELL VIEW (BELFORD)

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

25. UNRESTRICTED FUNDS

Unrestricted revenue fund

The unrestricted revenue fund contains the amount required for unforeseen events and working capital.

Designated funds

Designated funds represent funds earmarked by the trustees for particular purposes and at the year end the fund balances were as follows:

	£
Future staffing fund	80,799
Transport fund	50,000
Bringo fund	10,000
Running costs fund	23,774
Building refurbishment and replacement fund	40,000
New project fund	10,000
Redundancy and sickness cover fund	30,387
	<u>244,960</u>

Future Staff Fund

Income accumulations are retained to a level that is sufficient to fund salaries of the core staff for 3 months.

Transport Fund

Funds to provide towards replacement of vehicles as European grant funding will no longer be available.

Bringo Fund

Funds held towards the purchase of a new bringo vehicle to be bought in the year ended 31 March 2023.

Running Costs Fund

The running costs are calculated on one quarter of the budgeted expenditure for the next financial year, less the amount for staff costs which are included in the Designated Staff Fund.

Building Refurbishment and Replacement

Funds held to allow for planned expenditure on building maintenance and to allow for urgent unpredicted building issues.

New Project Development

This designated fund will enable us to initiate projects that are immediate. This would be based upon clearly identified need, and where other funding streams are hard to come by or unavailable.

Redundancy and Sickness Cover

Funds designated to cover all eligible members of staff with regard to statutory redundancy and a provision for long term sickness, cover calculated on one senior post. This fund takes into account terms of employment as set out in employee contracts.

BELL VIEW (BELFORD)

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

26. RESTRICTED FUNDS

Groups fund

The restricted groups fund represents grants received for groups run by the charity.

At the year end, the restricted groups fund was made up as follows:

Digital camera group	£ 99
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Staff fund

The restricted staff fund represents grants received to employ staff for specific projects.

Building fund

The restricted building fund represents grants and donations for the building and development of the day care centre and resource centre.

General equipment fund

The restricted general equipment fund represents grants and donations received for the purchase of fixed assets and the fund balance is represented by the net book value of the following fixed assets:

Fixtures and fittings	£ 2,954
Potting shed	1,322
Projector	31
	<u>4,307</u>

National Lottery Community Fund - RC North East and Cumbrian Region

The restricted National Lottery Community Fund is to fund the continuation and expansion of services throughout the Bell View project area.

Bringo fund

This represents grants and donations received to purchase bringo vehicles which are used for the accessible community transport project and grants for running costs associated with this project.

All other restricted funds listed relate to projects as defined by their titles.

BELL VIEW (BELFORD)

England & Wales - Charity number 1075896

Accounts

Bell View (Belford)
Report and Financial Statements
for the Year ended
31st March 2021

Bell View (Belford)
33 West Street Belford Northumberland NE70 7QB
Tel/Fax: 01668 219 220 Email: bellviewbelford@hotmail.co.uk
Registered Charity No: 1075896
Company Ltd by Guarantee No: 3582229



BELL VIEW (BELFORD)
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FOR THE YEAR ENDED 31 MARCH 2021

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BELL VIEW (BELFORD)
CHAIRPERSON'S REPORT
FOR THE YEAR ENDED 31 MARCH 2021

Bell View, along with many other organisations, has faced a confused and ever changing operational time as the Covid pandemic unfolded during 2020/21.

When I sat down to write this report in November last year for the 2019/20 report and accounts, in addition to covering the activities relevant to that year, I explained how we had responded to the ever changing landscape of Covid restrictions that began in March 2020 and continues to this day. We had to close some services, Day Care and the Resource Centre, and our outreach social activities. We had developed new and novel services to help and support our communities and clients through the challenging, confusing and sometimes scary times. Over the summer and autumn we had started to open up services where we could and then in the late autumn we entered lock down again halting many of the services that we had restarted.

Our Help at Home service continued uninterrupted throughout this time but faced and surmounted huge challenges to provide safe and secure care in clients homes, something they continue to do today.

As Trustees we recognised that Bell View had increased both in scale and scope over the years and together with the impact of the Covid pandemic, we would need to re-evaluate our operation as we emerged into what would be a new operational environment. To this end we decided, as Trustees, we needed someone to bring together the various strands of our activity and manage overall the implementation of Bell View's strategy going forward. In March 2021 we were very pleased to welcome, Barry Lyden as our first Chief Executive.

Even more so in this very difficult year, I want to thank the staff and volunteers who have done all that they possibly could to continue to develop and provide the services, help and support that Bell View is recognised for.

A very big thank you!

Kim Binder
Chair of Trustees

BELL VIEW (BELFORD)
CHIEF EXECUTIVE'S REPORT
FOR THE YEAR ENDED 31 MARCH 2021

I was privileged to be appointed the first Chief Executive of Bell View in March 2021. The trustees had determined that the organisation needed a CEO to co-ordinate and focus the work of all aspects of Bell View to further support the delivery of our 'integrated model of care', particularly as we recover from the pandemic and its impact on our communities.

Bell View is working to develop and operate its integrated, co-ordinated range of services so that people can access the support they need when they need it. We aim to provide a single point of access to a personalised service, enabling individuals to receive a range of support and/or engagement in activities.

As with all of our lives the pandemic has had a considerable impact upon Bell View, in some areas it meant that we had to stop all of the activities we usually supported, in others it increased significantly the need and demand for our services and required us to develop imaginative ways of delivering the support that people needed.

Barry Lyden
Chief Executive

BELL VIEW (BELFORD)
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the consolidated financial statements of the charity and its subsidiaries for the year ended 31 March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Bell View (Belford) is a community charity, based in Belford North Northumberland, providing support and services to scattered rural and coastal towns and villages covering an extensive area up to the border with Scotland.

Bell View exists to support and enable older, vulnerable, disabled or disadvantaged people and those who care for them to "live well".

"Living Well" includes the whole person, the environment within which they live and the social engagement and participation they have access to.

We aim to:

- enable older, vulnerable, disabled, or disadvantaged people to live in the home of their choice.
- enable older, vulnerable, disabled, or disadvantaged people and their carers to "live well" by promoting their physical, mental, and emotional well-being.
- reduce older, vulnerable, disabled, or disadvantaged people's social and geographic isolation and increase their community engagement and participation.
- improve older, vulnerable, disabled or disadvantaged people's access to good quality housing/accommodation and to reduce fuel poverty.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities.

BELL VIEW (BELFORD)
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021

ACHIEVEMENT AND PERFORMANCE

Resource Centre

The Resource centre in Belford, along with most other community buildings was closed to the public for most of the year, so whilst almost 10,500 visits were made to the resource centre in the year prior to the pandemic there were almost none during 2020-2021. The centre has now re-opened, we continue to operate in a Covid safe way, and a range of activities and groups are taking place. These include Crafts, Card Making, Line Dancing, Yoga, Camera Club, Rag Rug making, Silver Sneakers (Gym group), Savvy Surfers (IT group), Walking, Singing, Dominoes, Quiz Nights and the weekly Lunch Club.

The Resource Centre also hosts weekly podiatry sessions for Northumbria healthcare and we have become a location of "Attend Anywhere", offering a secure, confidential space to enable people to take part in online NHS outpatient appointments. The pandemic has reinforced the importance of the centre as a crucial facility in the heart of Belford enabling people to meet with others, access information and engage in activities/groups. It is available for people to use; either by attending groups, one-off activities or to develop their own initiatives.

Services

Although our base is Belford, our work covers an extensive area up to the border with Scotland, some of the most rural and sparsely populated areas of the country. We have always therefore seen a vital part of what we offer to be ensuring that people who live in these areas have access to activities that support their community and help prevent social isolation. Sadly, most of the activities we support take place in village halls and community centres which have been closed during the pandemic and we were unable to operate in our normal ways.

During the height of the pandemic restrictions we offered shopping and prescription delivery services and we became a hub for information. We developed a telephone friendship line to keep in touch with people known to us by ringing them on a regular basis and generally trying to help with any other issues. We also delivered our own frozen meals and offered activity packs, jigsaws and book lending.

The village halls have now begun to re-open and we have started our regular activities again. These include Coffee Mornings, Lunch Clubs, Fish and Chip lunches and Social Gatherings. We are currently working with the communities in Glanton, Bowsden, Seahouses, Beadnell and Cornhill.

Food Project

Building on the work started during the pandemic, we have continued to develop our food project. This helps to tackle the issues of food waste and food poverty. We have received regular donations of surplus food from businesses in Belford, Seahouses, Wooler and Berwick and from individuals who grow their own. We then distribute some of this directly or make it into nutritious home cooked meals that we freeze and distribute. Meals are provided either free of charge or for a small donation depending on circumstances. We work with partners to help us to distribute meals, including schools, churches, food banks, other charities and community groups. In addition to grant funding we are delighted to have received financial donations from local individuals and groups.

Volunteers

Many of the activities we facilitate and the support we provide is made possible by our volunteers who remain the backbone of our provision. Volunteering offers vital help to people in need and the community and the benefits can be just as important for the volunteer, who may meet new friends, connect with their community, learn new skills, and even advance their career. Giving time to others can help reduce stress and anxiety, combat depression, provide mental stimulation and a sense of purpose.

Our volunteers support all aspects of the charity's work, from helping with meals, being someone to talk to, supporting others who need help to undertake an activity to driving our transport. They have also helped us with the Friendship Line for those who were isolated during lockdowns and with shopping, delivering prescriptions and delivering meals. Their work has been vital and is greatly valued by us all.

BELL VIEW (BELFORD)
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021

Community Transport

Bell View has always been aware that there are people in our community who are unable to drive or no longer have access to a vehicle. The lack of appropriate public transport in rural areas means that many people are left with no options and become very isolated. Our community transport is about providing a flexible and accessible alternative to unmet local transport needs. Community transport has enormous social and economic benefits to communities, its role in combating loneliness and social isolation and helping people remain independent can't be overstated. Our 'Bringo' provides wheelchair accessible community transport for people who do not have access to transport or are unable to use public transport. Membership is £12 per year and a small donation is made for any journeys undertaken. Trips include going to doctors, opticians, hairdressers, podiatry appointments or transport to and from activities at Bell View. This service has been even more important during the pandemic as local activities have reduced and isolation increased.

Day Services

Part of the Bell View Family is Bell View Care Limited. This is a wholly owned social enterprise providing day services. We provide a place where people can be given practical assistance and the opportunity to socialise with others, whilst receiving the care and support of professional trained staff. They are also involved with and enjoy meaningful activities that provide mental and physical stimulation. Activities such as music, singing, light exercise, games, arts and crafts and local day trips plus we offer assisted bathing facilities. The aim is to help people to maintain their independence, provide social contact whilst reducing isolation and loneliness. This also supports family carers, offering a break from the stress of caring and providing an opportunity for the carer to have their own time and space. We are also able to offer help with transport if needed to access these sessions. When able, during the pandemic we offered these activities in Berwick, Seahouses and Belford. The ability to have this service in local communities proved very popular and as restrictions are removed we are looking for ways to continue this.

Help at Home

The final part of the Bell View family is Bell View Help at Home Ltd. This is a wholly owned social enterprise providing domiciliary care. Rated 'Good' with CQC and working across Wooler, Berwick, Seahouses, Belford and surrounding areas. Our team of dedicated and trained care professionals take pride in delivering a lifeline to our valued customers, by carrying out essential care services in their homes. We create a bespoke care package to meet the needs of each client, enabling them to live safely, to live well and to live with dignity in the comfort of their own home for as long as possible. We provide personal care and other support and can accommodate most care needs. Whilst many other areas of life have been closed or were limited during the pandemic the demand for Help at Home has increased. Our staff have continued to work tirelessly, every day, providing the support that people need. Often adapting and changing the way they work to ensure the safety of our clients, themselves, their families and the wider community. We are rightly proud of the efforts they have made and what they have achieved.

BELL VIEW (BELFORD)
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021

FINANCIAL REVIEW

The year to 31 March 2021 was impacted by the Covid pandemic and most of the charity's usual activities ceased. Due to exceptional efforts in identifying and applying for grants (including Government grants) during the year to 31 March 2021 income levels did not suffer. Grants were a principal source of funding being 89% of the income for the year, up from 57% in the previous year.

The charity's usual diverse income base which includes donations and room lettings to local organisations and groups, community transport and the community café all ceased. Community fund-raising events could not take place but we were supported with individuals undertaking sponsored activities during the pandemic.

Staff were furloughed as necessary and the charity received payments under the Coronavirus Job Retention Scheme. We also obtained a Government Bounce Back loan to support future recovery.

Bell View Care Limited although unable to provide day services for a large part of the year, was supported by Northumberland County Council. Together with another grant the company was able to generate a surplus which was not gifted to the charity as a level of reserves needs to be established to support future recovery and expansion.

Bell View Help at Home Limited continued to provide services throughout the pandemic. With the support of Northumberland County Council and other funders the increased costs of providing the service in a Covid secure way were addressed. The surplus generated in the year allowed the company to gift some profits to the charity whilst also starting to build up a level of reserves consistent with the scale of activities.

The charity is very grateful, particularly during the pandemic, to all our funders and supporters, with some being mentioned below:

National Lottery Community Fund
National Lottery Awards for All
The Community Foundation Tyne & Wear and Northumberland and all the funds it manages and distributes
Northumberland County Council
The Ballinger Trust
Sir James Knott Trust
The Joicey Trust
Willan Charitable Trust
Hadrian Trust
Finn Family Fund
E C Graham Belford Charitable Settlement
Capt C D Leyland Fund
FB and PFB Lough Fund
Northumberland Estates Community Fund
Pargiter Trust
Tesco Bags of Help Covid 19 Help Fund
The Prince's Countryside Emergency Fund
Legal & General Emergency Community Fund
Police Grassroots Small Grants Fund Covid 19 response
Neighbourly Community Fund
British Muslim Covid Fund
CAF Coronavirus Emergency Fund
BRIGHT Charity

Belford Co-op Local Community Fund
Belford Community Group
Belford Medical Equipment Fund
St Mary's Church, Belford
Belford Parish Council
Belford Memorial Hall

BELL VIEW (BELFORD)
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021

Investment Policy:

It is the Trustees' responsibility to safeguard the charity's assets and to decide how to use these assets in order to achieve the charity's aims. In managing these assets, the Trustees are seeking to balance the obligation to safeguard the charity's resources, with a desire to maximise the return achieved, and a need to ensure that funds are available as required to pay for goods and services. This policy sets out how the Trustees aim to achieve this, and is based on the guidance in the Charity Commission's publication CC14 - Charities and Investment Matters.

The company has the power to invest in or upon such investments, securities or property as it may think fit. For the time being we are following a low risk investment policy of holding funds in bank savings accounts. If we move to a position where we need to consider further investment in order to maximise return, the Trustees would seek the advice of an independent Financial Advisor on any such investments.

Reserves Policy:

The Management Committee has reviewed the charity's requirements for reserves, in particular as a result of the impact of the pandemic and future uncertainty. It was decided that the aim would be to have sufficient unrestricted reserves to cover six months running costs for the Resource centre, including staff costs. At 31 March 2021 these amounts were £26,550 and £69,475 respectively and are shown in designated funds.

Other designated funds are detailed in the notes to the accounts

.

FUTURE PLANS

The last year has proved the importance of a local, community-based charity that responds in a flexible way to changing and emerging individual needs. This reinforces the values and beliefs of the founders of Bell View and those embraced by the current Trustees, that supporting older, vulnerable, disabled or disadvantaged people and those who care for them is fundamental to the continuing health, vitality and future of our communities.

Learning from our recent experience the Trustees have agreed a strategy to develop the scale and scope of the charity moving forward, working with other voluntary and community-based organisations to meet the needs of our communities. We will encourage more people to use the Bell View centre as a hub in the heart of Belford whilst looking to develop more services in rural villages, local to where people live rather than requiring them to travel significant distances.

We will continue to support people to remain in their own homes for as long as possible by providing our domiciliary care and whilst maintaining day services in Belford we will also be looking to provide it more locally to where people live.

We will look for increased ways of tackling food waste and promoting energy efficiency whilst exploring options for tackling food and fuel poverty.

In response to our aim to allow people to live in the home of their choice we will begin to examine the role Bell View may have in the development of accommodation within our area.

Most importantly we will continue to listen to our community, provide opportunities for people to be a part of what we do, find solutions to the issues we face, and continue to be a valued and vital part of our community.

BELL VIEW (BELFORD)
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document:

The company was incorporated on 16th June 1998. It is registered under the Companies Act 1985, Company Number: 3582229 and is a registered charity, Charity Number: 1075896. The company is governed by its Memorandum and Articles of Association, of which a new version was adopted by Special Resolution and passed at the Annual General Meeting on 28th November 2006 with a further amendment following a Special Resolution passed on 15th December 2020.

The day to day running of the Company is organised by the Management Committee, whose membership comprises a maximum of twelve Directors/Trustees, elected by the membership at the Annual General Meeting, together with a maximum of four co-optees.

Co-opted Directors/Trustees serve until the next Annual General Meeting. At each Annual General Meeting one third of the elected Directors/Trustees shall retire. Those who have been in office longest shall retire first. All retiring Directors/Trustees shall be eligible for re-election.

Risk Management:

The Management Committee has conducted a review of the major risks to which the charity is exposed and has established systems to mitigate the risk identified. They have developed a strategic plan which allows for the diversification of funding and activities and reduces the reliance on grant funding in the longer term.

Trustee Induction and Training:

The skill base and representation of the Management Committee is regularly reviewed. A Trustee Recruitment and Induction pack has been compiled and reviewed by the trustees. They include the vision and aims of Bell View, selected portions of Bell View documents, Charity commission publications and NCVO documents. Current practice is that from time to time upcoming trustee vacancies will be advertised and applications sought. Enquirers are invited to visit the charity, meet with and have informal discussions with one or two current trustees and the CEO. They may also meet with staff, managers and users of the services. An invitation will be given to attend part of at least one Trustee meeting. Following this a more formal discussion with the board of trustees may take place before applicants are invited to put themselves forward for election at the following AGM.

The training needs of both trustees and staff are assessed on a regular basis, arrangements are made to access appropriate training as identified wherever possible and appropriate.

BELL VIEW (BELFORD)
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company Number

03582229 (England and Wales)

Registered Charity Number

1075896

Registered Office

33 West Street
Belford
Northumberland
NE70 7QB

Management Committee (Trustees/Directors)

Mrs K.F. Binder (Chair)
Miss E. Duncan (Treasurer)
Mrs K.M. Williamson
Dr E. Miller
Mrs B. Twiname
Mr J.C. Woodman
Mrs M. Todd
Mr G. Renner Thompson
Mrs A. Johnson
Mrs G.C. Leyland (appointed December 2020)
The Reverend L.M. Taylor-Kenyon (appointed February 2021)

Key Management Personnel

Chief Executive Officer: Mr B.D. Lyden
Senior Management Team:
Mr P. Harrison (Centre Operations Manager)
Ms J. Field (Services Development Manager)
Mrs P. Catling (Finance Manager)
Ms V. Kelly (Bell View Care Limited)
Mrs S. Mills (Bell View Help at Home Limited)

Chartered Accountants and Statutory Auditors

Greaves Grindle
Victoria House
Bondgate Within
Alnwick
Northumberland
NE66 1TA

Bankers

Barclays Bank plc.	CAF Bank Limited
Northumberland Group	25 Kings Hill Avenue
P.O. Box 36	West Malling
Morpeth	Kent
Northumberland	ME19 4TA

Santander	Virgin Money
Bridal Road	Jubilee House
Bootle	Gosforth
Mersyside	Newcastle upon Tyne
G1R 0AA	NE3 4PL

BELL VIEW (BELFORD)
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Bell View (Belford) for the purposes of company law) are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They 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.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Greaves Grindle, will be proposed for re-appointment at the forthcoming Annual General Meeting.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 13 December 2021 and signed on its behalf by:

Mrs K F Binder - Trustee

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS AND TRUSTEES OF BELL VIEW (BELFORD)

Opinion

We have audited the financial statements of Bell View (Belford) (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 March 2021 which comprise the Consolidated Statement of Financial Activities, the Charity Statement of Financial Activities, the Consolidated Balance Sheet, Consolidated Cash Flow Statement and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group and charitable company's affairs as at 31 March 2021 and of the group's incoming resources and application of resources, including its income and expenditure, 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 and the Charities Act 2011.

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 group and parent 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.

Other Matter – unaudited prior period financial statements

The corresponding figures in the prior period comparatives are unaudited. We have obtained sufficient and appropriate audit evidence that the opening balances are free of misstatements that materially affect the current period's financial statements.

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 group's or parent 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.

Other information

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

We have nothing to report in this regard.

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.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS AND TRUSTEES OF BELL VIEW (BELFORD)

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the group and parent 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 and the Charities Act 2011 requires us to report to you if, in our opinion:

- adequate and sufficient accounting records have not been kept by the charitable company or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company's financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' 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' exemption from the requirement to prepare a strategic report .

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 10, the trustees (who are also the directors of the parent charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the group's and parent 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 group or parent charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed auditor under the Companies Act 2006 and section 151 of the Charities Act 2011 and report in accordance with those Acts.

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:

As part of our audit procedures, we assessed the systems and internal controls of the charitable company and its subsidiaries to help us understand the susceptibility of the financial statements of the group to material misstatement, including those misstatements arising from non-compliance with laws and regulations, including fraud.

Laws and regulations that are of direct significance to the group financial statements include Companies Act 2006, Charities Act 2011, Income Tax Act 2007, Corporation Tax Act 2010 and other laws and regulations that concern Companies House, the Charity Commission and HM Revenue and Customs. Those laws and regulations of significance to the entity but of indirect significance to the financial statements include the Health and Social Care Act 2008 (Regulated Activities) Regulations 2014 and Care Quality Commission (Registration) Regulations 2009.

In particular, we assessed the susceptibility of the group to fraud, by considering the internal controls applying to significant parts of its operations, including but not limited to income recognition, payments to staff and suppliers, and the security of cash and other assets. We also addressed the risk of management override of controls by investigating any entries and transactions that were unusual or outside the normal course of business. The engagement partner reviewed all work done to ensure this was adequate and carried out with due professional scepticism.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS AND TRUSTEES OF BELL VIEW (BELFORD)

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the 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 members and trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Jane Harvey (Senior Statutory Auditor)
for and on behalf of Greaves Grindle
Chartered Accountants and Statutory Auditors
Victoria House
Bondgate Within
Alnwick
Northumberland
NE66 1TA

Date: 16 December 2021

BELL VIEW (BELFORD)

**CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2021**

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	56,051	170,860	226,911	130,219
Charitable activities	5				
Resource centre operations		46,504	-	46,504	36,659
Bell View Care Limited operations		142,475	-	142,475	156,661
Bell View Help at Home Limited operations		766,584	-	766,584	573,936
Other trading activities	3	7,428	-	7,428	13,370
Investment income	4	512	-	512	511
Total		1,019,554	170,860	1,190,414	911,356
EXPENDITURE ON					
Raising funds	6	-	-	-	704
Charitable activities	7				
Resource centre operations		68,534	160,666	229,200	247,562
Bell View Care Limited operations		91,242	-	91,242	124,411
Bell View Help at Home Limited operations		659,127	-	659,127	511,351
Total		818,903	160,666	979,569	880,028
NET INCOME		200,651	10,194	210,845	31,328
Tax on activities		(19,403)	-	(19,403)	(1,766)
Net movement in funds		181,248	10,194	191,442	29,562
RECONCILIATION OF FUNDS					
Total funds brought forward		178,321	914,630	1,092,951	1,063,389
TOTAL FUNDS CARRIED FORWARD		359,569	924,824	1,284,393	1,092,951

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

BELL VIEW (BELFORD)

**THE CHARITY STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING THE CHARITY INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2021**

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	72,601	170,860	243,461	137,746
Charitable activities	5				
Resource centre operations		79,870	-	79,870	74,874
Other trading activities	3	7,428	-	7,428	13,370
Investment income	4	<u>699</u>	<u>-</u>	<u>699</u>	<u>702</u>
Total		160,598	170,860	331,458	226,692
 EXPENDITURE ON					
Raising funds	6	-	-	-	704
Charitable activities	7				
Resource centre operations		68,096	160,666	228,762	247,351
Total		68,096	160,666	228,762	248,055
 NET INCOME/(EXPENDITURE)		92,502	10,194	102,696	(21,363)
 RECONCILIATION OF FUNDS					
Total funds brought forward		144,260	914,630	1,058,890	1,080,253
 TOTAL FUNDS CARRIED FORWARD		<u>236,762</u>	<u>924,824</u>	<u>1,161,586</u>	<u>1,058,890</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure has arisen from continuing activities.

BELL VIEW (BELFORD)
CONSOLIDATED BALANCE SHEET
31 MARCH 2021

	Notes	Group 2021 £	Group 2020 £	Charity 2021 £	Charity 2020 £
FIXED ASSETS					
Tangible assets	15	867,572	898,248	822,207	866,584
CURRENT ASSETS					
Debtors	16	92,831	77,437	31,579	49,344
Cash at bank and in hand		<u>621,562</u>	<u>256,580</u>	<u>403,198</u>	<u>177,016</u>
		714,393	334,017	434,777	226,360
CREDITORS					
Amounts falling due within one year	17	(206,950)	(124,568)	(49,564)	(34,054)
NET CURRENT ASSETS		<u>507,443</u>	<u>209,449</u>	<u>385,213</u>	<u>192,306</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,375,015</u>	<u>1,107,697</u>	<u>1,207,420</u>	<u>1,058,890</u>
CREDITORS					
Amounts falling due after more than one year	18	(88,473)	(14,679)	(45,834)	-
PROVISIONS FOR LIABILITIES	20	(2,149)	(67)	-	-
NET ASSETS		<u>1,284,393</u>	<u>1,092,951</u>	<u>1,161,586</u>	<u>1,058,890</u>
FUNDS	21				
Unrestricted funds		359,569	178,321	236,762	144,260
Restricted funds		<u>924,824</u>	<u>914,630</u>	<u>924,824</u>	<u>914,630</u>
TOTAL FUNDS		<u>1,284,393</u>	<u>1,092,951</u>	<u>1,161,586</u>	<u>1,058,890</u>

The directors (trustees) have prepared group accounts in accordance with section 398 of the Companies Act 2006 and section 138 of the Charities Act 2011. These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and those prepared for circulation to the members of the company.

The financial statements were approved by the Board of Trustees and authorised for issue on 13 December 2021 and were signed on its behalf by:

Mrs K F Binder - Trustee

Miss E Duncan - Trustee

The notes form part of these financial statements

BELL VIEW (BELFORD)
CONSOLIDATED CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2021

	Notes	2021 £	2020 £
Cash flows from operating activities			
Cash generated from operations	1	308,656	141,799
Interest paid		(1,127)	(1,054)
Tax paid		<u>(1,770)</u>	<u>-</u>
Net cash provided by operating activities		<u>305,759</u>	<u>140,745</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(25,675)	(94,123)
Sale of tangible fixed assets		-	15,150
Interest received		<u>512</u>	<u>511</u>
Net cash used in investing activities		<u>(25,163)</u>	<u>(78,462)</u>
Cash flows from financing activities			
New loans in year		89,000	20,000
Loan repayments in year		<u>(4,614)</u>	<u>(16,020)</u>
Net cash provided by financing activities		<u>84,386</u>	<u>3,980</u>
		<u> </u>	<u> </u>
Change in cash and cash equivalents in the reporting period		364,982	66,263
Cash and cash equivalents at the beginning of the reporting period		<u>256,580</u>	<u>190,317</u>
Cash and cash equivalents at the end of the reporting period		<u><u>621,562</u></u>	<u><u>256,580</u></u>

Bell View (Belford) uses the exemption conferred by section 1.12 of FRS 102 in not preparing a separate cash flow statement for Bell View (Belford) as a separate entity.

BELL VIEW (BELFORD)

**NOTES TO THE CONSOLIDATED CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2021**

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2021	2020
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	210,845	31,328
Adjustments for:		
Depreciation charges	56,352	58,868
Profit on disposal of fixed assets	-	(7,155)
Interest received	(512)	(511)
Interest paid	1,127	1,054
(Increase)/decrease in debtors	(15,394)	42,960
Increase in creditors	<u>56,238</u>	<u>15,255</u>
Net cash provided by operations	<u>308,656</u>	<u>141,799</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.20	Cash flow	At 31.3.21
	£	£	£
Net cash			
Cash at bank and in hand	<u>256,580</u>	<u>364,982</u>	<u>621,562</u>
	<u>256,580</u>	<u>364,982</u>	<u>621,562</u>
Debt			
Debts falling due within 1 year	(4,380)	(10,593)	(14,973)
Debts falling due after 1 year	<u>(14,679)</u>	<u>(73,794)</u>	<u>(88,473)</u>
	<u>(19,059)</u>	<u>(84,387)</u>	<u>(103,446)</u>
Total	<u>237,521</u>	<u>280,595</u>	<u>518,116</u>

The notes form part of these financial statements

BELL VIEW (BELFORD)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Group financial statements

The financial statements consolidate the results of the charity and its subsidiaries Bell View Care Limited and Bell View Help at Home Limited on a line-by-line basis. A separate Statement of Financial Activities and Income and Expenditure Account for the charity alone has also been presented.

Income

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

Income from Government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred. In respect of the furlough grant; all conditions, with respect to the eligible costs being claimed, need to be met.

Expenditure

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

Charitable activities

The group's charitable activities comprise the operation of the charity's resource centre and the operations of the subsidiaries Bell View Care Limited and Bell View Help at Home Limited.

Goodwill

Goodwill, being the amount paid by Bell View Care Limited in connection with the acquisition of a business in 2008, was amortised evenly over its estimated useful life of ten years.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Long leasehold property	- 2% on cost
Plant and machinery	- 25% on cost and 20% on cost
Office equipment	- 25% on cost and 25% on reducing balance
Fixtures and fittings	- 25% on cost and 15% on reducing balance
Motor vehicles	- 25% on cost
Computer equipment	- 25% on cost

Tangible fixed assets costing more than £500 are capitalised and included at cost together with any incidental costs of acquisition.

Taxation

The parent charity is exempt from tax, but the subsidiaries are subject to corporation tax on their profits.

BELL VIEW (BELFORD)

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2021

1. ACCOUNTING POLICIES - continued

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company pays defined contributions to a pension scheme in accordance with its automatic enrolment obligations. Contributions payable to the pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Basic financial instruments

The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 Charities SORP (FRS 102). Subsequent measurement is as per paragraphs 11.17 to 11.19, Charities SORP (FRS 102).

Debtors

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

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors

The charity has creditors which are measured at settlement amounts less any trade discount.

2. DONATIONS AND LEGACIES

	2021	2020
	£	£
Grants and donations	202,486	126,900
Gift aid	525	3,319
Covid grants (non-governmental)	<u>23,900</u>	<u>-</u>
	<u>226,911</u>	<u>130,219</u>

DONATIONS AND LEGACIES - THE CHARITY

	2021	2020
	£	£
Grants and donations	202,485	126,899
Gift aid	525	3,319
Gift aid donations from Bell View Care Limited	-	7,528
Gift aid donations from Bell View Help at Home Limited	16,551	-
Covid grants (non-governmental)	<u>23,900</u>	<u>-</u>
	<u>243,461</u>	<u>137,746</u>

BELL VIEW (BELFORD)

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2021

3. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Fundraising	<u>7,428</u>	<u>13,370</u>

The above fundraising amounts are for both the group and the charity.

4. INVESTMENT INCOME

	2021	2020
	£	£
Interest receivable	<u>512</u>	<u>511</u>

The above interest receivable amounts are for the group.

In the year ended 31 March 2021, interest receivable for the charity alone was £699 (2020: £702)

5. INCOME FROM CHARITABLE ACTIVITIES - GROUP

		2021	2020
	Activity	£	£
Covid grants (governmental)	Resource centre operations	22,738	-
Job Retention Scheme payments	Resource centre operations	18,783	-
Transport income	Resource centre operations	1,183	5,562
Miscellaneous	Resource centre operations	1	1
Photocopy income	Resource centre operations	683	935
Rent income	Resource centre operations	-	3,437
Lettings income	Resource centre operations	2,726	14,150
Food and drink recovered	Resource centre operations	-	4,104
Membership income	Resource centre operations	390	320
Profit on disposal of motor vehicle	Resource centre operations	-	8,150
Bell View Care Limited operations	Bell View Care Limited operations	113,338	156,661
Job Retention Scheme payments	Bell View Care Limited operations	29,137	-
Bell View Help at Home Limited operations	Bell View Help at Home Limited operations	709,870	573,936
Covid grants (non-governmental)	Bell View Help at Home Limited operations	17,000	-
Covid grants (governmental)	Bell View Help at Home Limited operations	30,539	-
Job Retention Scheme payments	Bell View Help at Home Limited operations	<u>9,175</u>	<u>-</u>
		<u>955,563</u>	<u>767,256</u>

BELL VIEW (BELFORD)

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2021

5. INCOME FROM CHARITABLE ACTIVITIES - continued

INCOME FROM CHARITABLE ACTIVITIES - THE CHARITY

	Activity	2021 £	2020 £
Covid grants (governmental)	Resource centre operations	22,738	-
Job Retention Scheme payments	Resource centre operations	18,783	-
Transport income	Resource centre operations	8,501	18,874
Miscellaneous	Resource centre operations	1	1
Photocopy income	Resource centre operations	683	935
Rent income	Resource centre operations	-	3,437
Lettings income	Resource centre operations	2,726	15,012
Food and drink recovered	Resource centre operations	-	4,221
Day care recharge	Resource centre operations	7,903	11,786
Finance and administration services	Resource centre operations	11,846	6,440
Membership income	Resource centre operations	390	320
Help at Home recharge	Resource centre operations	6,059	5,458
Broadband income	Resource centre operations	240	240
Profit on disposal of motor vehicle	Resource centre operations	-	8,150
		<u>79,870</u>	<u>74,874</u>

6. RAISING FUNDS

Raising donations and legacies

	2021 £	2020 £
Fundraising costs	-	704

The above fundraising costs amounts are for both the group and the charity.

7. CHARITABLE ACTIVITIES COSTS - GROUP

	Direct Costs £	Support costs (see note 8) £	Totals £
Resource centre operations	217,607	11,593	229,200
Bell View Care Limited operations	91,242	-	91,242
Bell View Help at Home Limited operations	659,127	-	659,127
	<u>967,976</u>	<u>11,593</u>	<u>979,569</u>

CHARITABLE ACTIVITIES COSTS - THE CHARITY

	Direct Costs £	Support costs (see note 8) £	Totals £
Resource centre operations	217,169	11,593	228,762

BELL VIEW (BELFORD)

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2021

8. SUPPORT COSTS

	Governance costs
	£
Resource centre operations	<u><u>11,593</u></u>

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2021	2020
	£	£
Independent examiner's fees	-	3,594
Auditors' remuneration for auditing accounts	2,400	-
Auditors' remuneration for accountancy services	3,180	-
Depreciation - owned assets	56,351	58,868
Auditors'/ Examiner's remuneration for accountancy services to the subsidiaries	<u><u>2,771</u></u>	<u><u>2,787</u></u>

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021.

Trustees' expenses

1 trustee had computer expenses of £144 reimbursed during the year. No other trustees received more than £100 expenses reimbursement in this financial year.

11. ANALYSIS OF STAFF COSTS AND THE COST OF KEY MANAGEMENT PERSONNEL

GROUP	2021	2020
	£	£
Salaries and wages	679,456	581,002
Social security costs	39,960	30,900
Pension costs	<u><u>10,573</u></u>	<u><u>8,662</u></u>
	<u><u>729,989</u></u>	<u><u>620,564</u></u>

THE CHARITY	2021	2020
	£	£
Salaries and wages	113,387	101,531
Social security costs	7,746	6,096
Pension costs	<u><u>3,411</u></u>	<u><u>2,885</u></u>
	<u><u>124,544</u></u>	<u><u>110,512</u></u>

The aggregate remuneration of the group's key management personnel in the year amounted to £148,479. The aggregate remuneration of the charity's key management personnel in the year amounted to £87,830.

The average number of employees for the charity alone during the year was 8 (2020: 9). The average number of employees for Bell View Care Limited during the year was 5 (2020: 7) and the average number of employees for Bell View Help at Home Limited during the year was 32 (2020: 27).

No employees received emoluments in excess of £60,000.

BELL VIEW (BELFORD)

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

12. COMPARATIVES FOR THE CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	38,031	92,188	130,219
Charitable activities			
Resource centre operations	36,659	-	36,659
Bell View Care Limited operations	156,661	-	156,661
Bell View Help at Home Limited operations	573,936	-	573,936
Other trading activities	13,370	-	13,370
Investment income	511	-	511
Total	819,168	92,188	911,356
EXPENDITURE ON			
Raising funds	704	-	704
Charitable activities			
Resource centre operations	123,491	124,071	247,562
Bell View Care Limited operations	120,411	-	120,411
Bell View Help at Home Limited operations	511,351	-	511,351
Total	755,957	124,071	880,028
NET INCOME/(EXPENDITURE)	63,211	(31,883)	31,328
Transfers between funds	(1,000)	1,000	-
Tax on activities	(1,766)	-	(1,766)
Net movement in funds	60,445	(30,883)	29,562
RECONCILIATION OF FUNDS			
Total funds brought forward	117,875	945,514	1,063,389
TOTAL FUNDS CARRIED FORWARD	178,320	914,631	1,092,951

All income and expenditure arose from continuing activities.

BELL VIEW (BELFORD)

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - THE CHARITY

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	44,558	93,188	137,746
Charitable activities			
Resource centre operations	74,874	-	74,874
Other trading activities	13,370	-	13,370
Investment income	702	-	702
Total	133,504	93,188	226,692
 EXPENDITURE ON			
Raising funds	704	-	704
Charitable activities			
Resource centre operations	123,280	124,071	247,351
Total	123,984	124,071	248,055
 NET INCOME/(EXPENDITURE)	9,520	(30,883)	(21,363)
 RECONCILIATION OF FUNDS			
Total funds brought forward	134,739	945,514	1,080,253
 TOTAL FUNDS CARRIED FORWARD	144,259	914,631	1,058,890

14. INTANGIBLE FIXED ASSETS

	Goodwill £
COST	
At 1 April 2020 and 31 March 2021	<u>30,000</u>
AMORTISATION	
At 1 April 2020 and 31 March 2021	<u>30,000</u>
NET BOOK VALUE	
At 31 March 2021	<u><u>-</u></u>
At 31 March 2020	<u><u>-</u></u>

Goodwill represents the amount paid by Bell View Care Limited in connection with the acquisition of a business in 2008. Bell View Care Limited amortised goodwill evenly over its estimated useful life of ten years.

BELL VIEW (BELFORD)

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

15. TANGIBLE FIXED ASSETS - GROUP

	Long leasehold property £	Plant and machinery £	Office equipment £
COST			
At 1 April 2020	1,182,576	7,073	11,027
Additions	-	5,700	12,475
Disposals	-	-	(1,775)
At 31 March 2021	1,182,576	12,773	21,727
DEPRECIATION			
At 1 April 2020	378,421	6,274	9,148
Charge for year	23,652	381	2,133
Eliminated on disposal	-	-	(1,775)
At 31 March 2021	402,073	6,655	9,506
NET BOOK VALUE			
At 31 March 2021	780,503	6,118	12,221
At 31 March 2020	804,155	799	1,879

	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 April 2020	68,067	191,257	2,325	1,462,325
Additions	-	7,500	-	25,675
Disposals	-	-	-	(1,775)
At 31 March 2021	68,067	198,757	2,325	1,486,225
DEPRECIATION				
At 1 April 2020	61,253	106,957	2,024	564,077
Charge for year	1,023	29,012	150	56,351
Eliminated on disposal	-	-	-	(1,775)
At 31 March 2021	62,276	135,969	2,174	618,653
NET BOOK VALUE				
At 31 March 2021	5,791	62,788	151	867,572
At 31 March 2020	6,814	84,300	301	898,248

A lease was granted by Northumberland County Council to the charitable company for a period of 999 years commencing 6th October 2003.

BELL VIEW (BELFORD)

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

15. TANGIBLE FIXED ASSETS - THE CHARITY

	Long leasehold property £	Office equipment £	Fixtures and fittings £
COST			
At 1 April 2020 and 31 March 2021	<u>1,182,576</u>	<u>4,558</u>	<u>67,130</u>
DEPRECIATION			
At 1 April 2020	378,421	4,449	60,316
Charge for year	<u>23,652</u>	<u>29</u>	<u>1,023</u>
At 31 March 2021	<u>402,073</u>	<u>4,478</u>	<u>61,339</u>
NET BOOK VALUE			
At 31 March 2021	<u>780,503</u>	<u>80</u>	<u>5,791</u>
At 31 March 2020	<u>804,155</u>	<u>109</u>	<u>6,814</u>
	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1 April 2020 and 31 March 2021	<u>158,808</u>	<u>2,325</u>	<u>1,415,397</u>
DEPRECIATION			
At 1 April 2020	103,603	2,024	548,813
Charge for year	<u>19,523</u>	<u>150</u>	<u>44,377</u>
At 31 March 2021	<u>123,126</u>	<u>2,174</u>	<u>593,190</u>
NET BOOK VALUE			
At 31 March 2021	<u>35,682</u>	<u>151</u>	<u>822,207</u>
At 31 March 2020	<u>55,205</u>	<u>301</u>	<u>866,584</u>

BELL VIEW (BELFORD)

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR - GROUP

	2021	2020
	£	£
Trade debtors	58,046	54,403
Other debtors	22,053	11,893
Prepayments	9,829	10,244
Accrued income	<u>2,903</u>	<u>897</u>
	<u>92,831</u>	<u>77,437</u>

DEBTORS - THE CHARITY

	2021	2020
	£	£
Amounts falling due within one year:		
Other debtors	5,094	11,793
Loan to subsidiary	5,384	6,272
Prepayments	<u>2,271</u>	<u>3,544</u>
	<u>12,749</u>	<u>21,609</u>

Amounts falling due after more than one year:		
Loan to subsidiary	<u>18,830</u>	<u>27,735</u>

Aggregate amounts	<u>31,579</u>	<u>49,344</u>
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17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR - GROUP

	2021	2020
	£	£
Bank loans and overdrafts (see note 19)	10,017	-
Other loans (see note 19)	4,956	4,380
Trade creditors	14,121	4,886
Tax	17,322	1,771
Social security and other taxes	14,342	7,636
VAT	9,148	5,350
Other creditors	9,584	6,728
Funds held on behalf of Belford Art Group	31	31
Accruals and deferred income	<u>127,429</u>	<u>93,786</u>
	<u>206,950</u>	<u>124,568</u>

BELL VIEW (BELFORD)

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR - THE CHARITY

	2021	2020
	£	£
Bank loans and overdrafts	4,167	-
Other creditors	7,296	5,781
Funds held on behalf of Belford Art Group	31	31
Accruals and deferred income	<u>38,070</u>	<u>28,242</u>
	<u>49,564</u>	<u>34,054</u>

18. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR - GROUP

	2021	2020
	£	£
Bank loans (see note 19)	78,984	-
Other loans (see note 19)	<u>9,489</u>	<u>14,679</u>
	<u>88,473</u>	<u>14,679</u>

CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR - THE CHARITY

	2021	2020
	£	£
Bank loans and overdrafts	<u>45,834</u>	<u>-</u>

19. LOANS - GROUP

An analysis of the maturity of loans is given below:

	2021	2020
	£	£
Amounts falling due within one year on demand:		
Bounce back loans	10,017	-
Big Issue Invest loans	<u>4,956</u>	<u>4,380</u>
	<u>14,973</u>	<u>4,380</u>
Amounts falling between one and two years:		
Bounce back loans	17,800	-
Big Issue Invest loans	<u>9,489</u>	<u>14,679</u>
	<u>27,289</u>	<u>14,679</u>
Amounts falling due between two and five years:		
Bounce back loans	<u>53,400</u>	<u>-</u>
Amounts falling due in more than five years:		
Repayable by instalments:		
Bounce back loans	<u>7,784</u>	<u>-</u>

BELL VIEW (BELFORD)

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

19. LOANS - THE CHARITY

An analysis of the maturity of loans is given below:

	2021 £	2020 £
Amounts falling due within one year on demand:		
Bounce back loan	<u>4,167</u>	<u>-</u>
Amounts falling between one and two years:		
Bounce back loan	<u>10,000</u>	<u>-</u>
Amounts falling due between two and five years:		
Bounce back loan	<u>30,000</u>	<u>-</u>
Amounts falling due in more than five years:		
Repayable by installments:		
Bounce back loan	<u>5,834</u>	<u>-</u>

Since the year end, the repayment terms on the bounce back loans have been extended from 6 years to 10 years.

20. PROVISIONS FOR LIABILITIES - GROUP

	2021 £	2020 £
Deferred tax	<u>2,149</u>	<u>67</u>

	2021 £	2020 £
PROVISIONS FOR LIABILITIES - THE CHARITY	<u>-</u>	<u>-</u>

BELL VIEW (BELFORD)

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

21. MOVEMENT IN FUNDS

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
Unrestricted revenue fund	42,602	181,248	(94,964)	128,886
Designated future staffing fund	18,592	-	50,883	69,475
Designated transport fund	40,000	-	10,000	50,000
Designated running costs fund	20,898	-	5,652	26,550
Designated building refurbishment and replacement fund	25,000	-	15,000	40,000
Designated new project fund	1,000	-	9,000	10,000
Designated redundancy and sickness cover fund	30,229	-	4,429	34,658
	178,321	181,248	-	359,569
Restricted funds				
Restricted groups fund	1,276	11	-	1,287
Restricted building fund	816,872	(23,652)	-	793,220
Restricted general equipment fund	5,976	(904)	-	5,072
Restricted community support fund	7,391	(324)	-	7,067
Restricted bringo fund	20,245	(4,728)	-	15,517
Restricted transport fund	30,706	(10,236)	-	20,470
Restricted potting shed fund	9	-	-	9
Restricted gym project fund	1,857	1	-	1,858
Restricted cultural events fund	305	-	-	305
Restricted digital inclusion project fund	1,429	-	-	1,429
Restricted arts engagement project fund	214	-	-	214
Restricted wheelchair replacement fund	(126)	3,070	(500)	2,444
Restricted first aid fund	1,021	-	-	1,021
Restricted arts, crafts and therapy project fund	235	-	-	235
Restricted tea dances fund	305	-	-	305
Restricted men's cooking sessions fund	1,500	-	-	1,500
Restricted asset based community development fund	1,071	-	-	1,071
Restricted training fund	1,558	-	-	1,558
Restricted replacement chairs fund	2,345	(2,196)	-	149
Restricted walking for health fund	267	-	-	267
Restricted Cornhill Easter/Christmas project fund	223	-	-	223
Restricted silver singers fund	1,976	-	-	1,976
Restricted gentle exercise group fund	2,942	(390)	-	2,552
Restricted replacement boilers fund	2,533	(1,288)	-	1,245
Restricted hospital visiting fund	1,000	-	-	1,000
Restricted men's project fund	11,500	3,500	-	15,000
Restricted transport costs fund	-	7,800	-	7,800
Restricted community transport costs fund	-	681	-	681
Restricted National Lottery Community Fund	-	33,752	-	33,752
Restricted food project fund	-	5,052	500	5,552
Restricted fogging machine fund	-	(28)	-	(28)
Restricted IT project fund	-	73	-	73
	914,630	10,194	-	924,824
TOTAL FUNDS	1,092,951	191,442	-	1,284,393

BELL VIEW (BELFORD)

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

21. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Unrestricted revenue fund	1,019,554	(838,306)	181,248
Restricted funds			
Restricted groups fund	11	-	11
Restricted building fund	-	(23,652)	(23,652)
Restricted general equipment fund	-	(904)	(904)
Restricted community support fund	-	(324)	(324)
Restricted bringo fund	2,000	(6,728)	(4,728)
Restricted transport fund	-	(10,236)	(10,236)
Restricted gym project fund	300	(299)	1
Restricted wheelchair replacement fund	3,296	(226)	3,070
Restricted replacement chairs fund	-	(2,196)	(2,196)
Restricted gentle exercise group fund	-	(390)	(390)
Restricted replacement boilers fund	-	(1,288)	(1,288)
Restricted men's project fund	3,500	-	3,500
Restricted transport costs fund	7,800	-	7,800
Restricted community transport costs fund	3,682	(3,001)	681
Restricted National Lottery Community Fund	97,310	(63,558)	33,752
Restricted National Lottery COVID 19 response	33,100	(33,100)	-
Restricted National Lottery Awards for All	9,900	(9,900)	-
Restricted food project fund	6,600	(1,548)	5,052
Restricted fogging machine fund	500	(528)	(28)
Restricted IT project fund	2,861	(2,788)	73
	<u>170,860</u>	<u>(160,666)</u>	<u>10,194</u>
TOTAL FUNDS	<u><u>1,190,414</u></u>	<u><u>(998,972)</u></u>	<u><u>191,442</u></u>

BELL VIEW (BELFORD)

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

21. MOVEMENT IN FUNDS - continued
Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	Transfers between funds £	At 31.3.20 £
Unrestricted funds				
Unrestricted revenue fund	13,025	61,446	(31,869)	42,602
Designated future staffing fund	20,693	-	(2,101)	18,592
Designated transport fund	-	-	40,000	40,000
Designated running costs fund	20,295	-	603	20,898
Designated building refurbishment and replacement fund	25,000	-	-	25,000
Designated new project fund	1,000	-	-	1,000
Designated redundancy and sickness cover fund	27,862	-	2,367	30,229
Designated loss of grant income fund	10,000	-	(10,000)	-
	117,875	61,446	(1,000)	178,321
Restricted funds				
Restricted groups fund	5,424	(4,148)	-	1,276
Restricted staff fund	7,108	(7,108)	-	-
Restricted building fund	840,524	(23,652)	-	816,872
Restricted general equipment fund	7,040	(1,064)	-	5,976
Restricted community support fund	15,166	(7,412)	(363)	7,391
Restricted shopping project fund	728	(2,631)	1,903	-
Restricted bringo fund	26,973	(6,728)	-	20,245
Restricted transport fund	9,057	21,649	-	30,706
Restricted potting shed fund	9	-	-	9
Restricted gym project fund	1,706	151	-	1,857
Restricted cultural events fund	305	-	-	305
Restricted digital inclusion project fund	1,613	(184)	-	1,429
Restricted arts engagement project fund	214	-	-	214
Restricted wheelchair replacement fund	-	(126)	-	(126)
Restricted first aid fund	1,076	(55)	-	1,021
Restricted Ford and Etal transport project fund	540	-	(540)	-
Restricted arts, crafts and therapy project fund	235	-	-	235
Restricted tea dances fund	305	-	-	305
Restricted men's cooking sessions fund	1,500	-	-	1,500
Restricted asset based community development fund	2,967	(1,896)	-	1,071
Restricted NCC computer grant fund	430	(430)	-	-
Restricted training fund	658	900	-	1,558
Restricted replacement chairs fund	2,000	345	-	2,345
Restricted walking for health fund	267	-	-	267
Restricted Cornhill Easter/Christmas project fund	300	(77)	-	223
Restricted silver singers fund	2,698	(722)	-	1,976
Restricted gentle exercise group fund	1,342	1,600	-	2,942
Restricted replacement boilers fund	13,329	(10,796)	-	2,533
Restricted hospital visiting fund	2,000	(1,000)	-	1,000
Restricted men's project fund	-	11,500	-	11,500
	945,514	(31,884)	1,000	914,630
TOTAL FUNDS	<u>1,063,389</u>	<u>29,562</u>	<u>-</u>	<u>1,092,951</u>

BELL VIEW (BELFORD)

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2021

21. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Unrestricted revenue fund	819,168	(757,722)	61,446
Restricted funds			
Restricted groups fund	370	(4,518)	(4,148)
Restricted staff fund	-	(7,108)	(7,108)
Restricted building fund	-	(23,652)	(23,652)
Restricted general equipment fund	-	(1,064)	(1,064)
Restricted community support fund	17,112	(24,524)	(7,412)
Restricted shopping project fund	465	(3,096)	(2,631)
Restricted bringo fund	-	(6,728)	(6,728)
Restricted transport fund	40,944	(19,295)	21,649
Restricted gym project fund	3,572	(3,421)	151
Restricted digital inclusion project fund	3,572	(3,756)	(184)
Restricted wheelchair replacement fund	-	(126)	(126)
Restricted first aid fund	-	(55)	(55)
Restricted asset based community development fund	-	(1,896)	(1,896)
Restricted NCC computer grant fund	-	(430)	(430)
Restricted training fund	1,500	(600)	900
Restricted replacement chairs fund	2,000	(1,655)	345
Restricted Cornhill Easter/Christmas project fund	353	(430)	(77)
Restricted silver singers fund	-	(722)	(722)
Restricted gentle exercise group fund	3,000	(1,400)	1,600
Restricted replacement boilers fund	-	(10,796)	(10,796)
Restricted hospital visiting fund	-	(1,000)	(1,000)
Restricted men's project fund	11,500	-	11,500
Restricted kitchen equipment fund	700	(700)	-
Restricted housing project fund	4,600	(4,600)	-
Restricted transport costs fund	100	(100)	-
Restricted community transport costs fund	2,400	(2,400)	-
	<u>92,188</u>	<u>(124,072)</u>	<u>(31,884)</u>
TOTAL FUNDS	<u>911,356</u>	<u>(881,794)</u>	<u>29,562</u>

BELL VIEW (BELFORD)

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2021

21. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.19 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
Unrestricted revenue fund	13,025	242,694	(126,833)	128,886
Designated future staffing fund	20,693	-	48,782	69,475
Designated transport fund	-	-	50,000	50,000
Designated running costs fund	20,295	-	6,255	26,550
Designated building refurbishment and replacement fund	25,000	-	15,000	40,000
Designated new project fund	1,000	-	9,000	10,000
Designated redundancy and sickness cover fund	27,862	-	6,796	34,658
Designated loss of grant income fund	10,000	-	(10,000)	-
	117,875	242,694	(1,000)	359,569
Restricted funds				
Restricted groups fund	5,424	(4,137)	-	1,287
Restricted staff fund	7,108	(7,108)	-	-
Restricted building fund	840,524	(47,304)	-	793,220
Restricted general equipment fund	7,040	(1,968)	-	5,072
Restricted community support fund	15,166	(7,736)	(363)	7,067
Restricted shopping project fund	728	(2,631)	1,903	-
Restricted bringo fund	26,973	(11,456)	-	15,517
Restricted transport fund	9,057	11,413	-	20,470
Restricted potting shed fund	9	-	-	9
Restricted gym project fund	1,706	152	-	1,858
Restricted cultural events fund	305	-	-	305
Restricted digital inclusion project fund	1,613	(184)	-	1,429
Restricted arts engagement project fund	214	-	-	214
Restricted wheelchair replacement fund	-	2,944	(500)	2,444
Restricted first aid fund	1,076	(55)	-	1,021
Restricted Ford and Etal transport project fund	540	-	(540)	-
Restricted arts, crafts and therapy project fund	235	-	-	235
Restricted tea dances fund	305	-	-	305
Restricted men's cooking sessions fund	1,500	-	-	1,500
Restricted asset based community development fund	2,967	(1,896)	-	1,071
Restricted NCC computer grant fund	430	(430)	-	-
Restricted training fund	658	900	-	1,558
Restricted replacement chairs fund	2,000	(1,851)	-	149
Restricted walking for health fund	267	-	-	267
Restricted Cornhill Easter/Christmas project fund	300	(77)	-	223
Restricted silver singers fund	2,698	(722)	-	1,976
Restricted gentle exercise group fund	1,342	1,210	-	2,552
Restricted replacement boilers fund	13,329	(12,084)	-	1,245
Restricted hospital visiting fund	2,000	(1,000)	-	1,000
Restricted men's project fund	-	15,000	-	15,000
Restricted transport costs fund	-	7,800	-	7,800
Restricted community transport costs fund	-	681	-	681
Restricted National Lottery Community Fund	-	33,752	-	33,752
Restricted food project fund	-	5,052	500	5,552

BELL VIEW (BELFORD)

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

21. MOVEMENT IN FUNDS - continued

Restricted fogging machine fund	-	(28)	-	(28)
Restricted IT project fund	-	73	-	73
	<u>945,514</u>	<u>(21,690)</u>	<u>1,000</u>	<u>924,824</u>
TOTAL FUNDS	<u><u>1,063,389</u></u>	<u><u>221,004</u></u>	<u><u>-</u></u>	<u><u>1,284,393</u></u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Unrestricted revenue fund	1,838,722	(1,596,028)	242,694
Restricted funds			
Restricted groups fund	381	(4,518)	(4,137)
Restricted staff fund	-	(7,108)	(7,108)
Restricted building fund	-	(47,304)	(47,304)
Restricted general equipment fund	-	(1,968)	(1,968)
Restricted community support fund	17,112	(24,848)	(7,736)
Restricted shopping project fund	465	(3,096)	(2,631)
Restricted bringo fund	2,000	(13,456)	(11,456)
Restricted transport fund	40,944	(29,531)	11,413
Restricted gym project fund	3,872	(3,720)	152
Restricted digital inclusion project fund	3,572	(3,756)	(184)
Restricted wheelchair replacement fund	3,296	(352)	2,944
Restricted first aid fund	-	(55)	(55)
Restricted asset based community development fund	-	(1,896)	(1,896)
Restricted NCC computer grant fund	-	(430)	(430)
Restricted training fund	1,500	(600)	900
Restricted replacement chairs fund	2,000	(3,851)	(1,851)
Restricted Cornhill Easter/Christmas project fund	353	(430)	(77)
Restricted silver singers fund	-	(722)	(722)
Restricted gentle exercise group fund	3,000	(1,790)	1,210
Restricted replacement boilers fund	-	(12,084)	(12,084)
Restricted hospital visiting fund	-	(1,000)	(1,000)
Restricted men's project fund	15,000	-	15,000
Restricted kitchen equipment fund	700	(700)	-
Restricted housing project fund	4,600	(4,600)	-
Restricted transport costs fund	7,900	(100)	7,800
Restricted community transport costs fund	6,082	(5,401)	681
Restricted National Lottery Community Fund	97,310	(63,558)	33,752
Restricted National Lottery COVID 19 response	33,100	(33,100)	-
Restricted National Lottery Awards for All	9,900	(9,900)	-
Restricted food project fund	6,600	(1,548)	5,052
Restricted fogging machine fund	500	(528)	(28)
Restricted IT project fund	<u>2,861</u>	<u>(2,788)</u>	<u>73</u>
	<u>263,048</u>	<u>(284,738)</u>	<u>(21,690)</u>
TOTAL FUNDS	<u><u>2,101,770</u></u>	<u><u>(1,880,766)</u></u>	<u><u>221,004</u></u>

BELL VIEW (BELFORD)

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2021

22. SUBSIDIARY COMPANIES

Bell View Care Limited is a Single Member Private Limited Company (registered company number 06482634) and Bell View (Belford) is its sole member. Bell View Care Limited is a company limited by guarantee and has no share capital. The sole member of the company (as represented by its governing body for the time being) undertakes to contribute to the assets of the company, in the event of it being wound up while it is a member or within one year after it ceases to be a member, for payment of the debts and liabilities of the company contracted before it ceases to be a member such amount as may be required not exceeding one pound.

Bell View Care Limited provides day care facilities and ancillary services and has some Directors in common with Bell View (Belford).

Bell View Help at Home Limited is a Single Member Private Limited Company (registered company number 08557330) and Bell View (Belford) is its sole member. Bell View Help at Home Limited is a company limited by guarantee and has no share capital. The sole member of the company (as represented by its governing body for the time being) undertakes to contribute to the assets of the company, in the event of it being wound up while it is a member or within one year after it ceases to be a member, for payment of the debts and liabilities of the company contracted before it ceases to be a member such amount as may be required not exceeding one pound.

Bell View Help at Home Limited provides care and support to people in their own homes and has some Directors in common with Bell View (Belford).

Summary profit and loss accounts and balance sheets of the subsidiaries alone are:

Bell View Care Limited	2021	2020
	£	£
Turnover and other operating income	143,905	157,866
Cost of sales and administrative expenses	(114,908)	(148,061)
Interest receivable	9	12
Interest payable	(174)	-
Profit before tax	28,832	9,817
Tax on profit	(5,938)	(1,699)
Profit after tax	22,894	8,118
Amount gift aided to the charity	-	(7,528)
Retained in subsidiary	22,894	590
Fixed assets	8,274	11,386
Current assets	130,054	37,953
Creditors due within one year	(55,058)	(18,779)
Creditors due after more than one year	(33,150)	(3,334)
Net assets	50,120	27,226
Reserves	50,120	27,226

BELL VIEW (BELFORD)

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2021

22. SUBSIDIARY COMPANIES - continued

Bell View Help at Home Limited	2021	2020
	£	£
Turnover and other operating income	766,585	574,386
Cost of sales and administrative expenses	(669,568)	(522,728)
Interest receivable	28	32
Interest payable	(1,177)	(1,289)
Profit before tax	95,868	50,401
Tax on profit	(13,465)	(67)
Profit after tax	82,403	50,334
Amount gift aided to the charity	(16,551)	-
Retained in subsidiary	<u>65,852</u>	<u>50,334</u>
Fixed assets	37,090	20,278
Current assets	178,839	109,518
Creditors due within one year	(112,774)	(83,814)
Creditors due after more than one year	(28,319)	(39,080)
Provisions for liabilities	(2,149)	(67)
Net assets	<u>72,687</u>	<u>6,835</u>
Reserves	<u>72,687</u>	<u>6,835</u>

RELATED PARTY DISCLOSURES

In the year ended 31 March 2020, the charity loaned Bell View Care Limited £5,000 towards the purchase of a vehicle. Interest was at 7% and the loan was repaid in full in September 2020.

During the year, the charity invoiced Bell View Care Limited £7,193 for transport, £7,903 for premises, £7,226 for financial management support and £190 for subscriptions. £440 was outstanding at the year end and has since been paid.

During the year, the charity was invoiced by Bell View Care Limited £1,154 for employee costs. £646 was outstanding at the year end and has since been paid.

The charity has 3 loans to Bell View Help at Home Limited. At 31 March 2021 the amounts repayable within one year were £5,384 and the amounts falling due after more than one year were £18,830.

During the year, the charity invoiced Bell View Help at Home Limited £6,520 for premises, £190 for subscriptions, £125 for transport, £240 for broadband, £4,620 for financial management support and £58 for photocopying. £1,585 was outstanding at the year end and has since been paid.

In the year ended 31 March 2021, the charity received gift aid donations from Bell View Help at Home Limited in the sum of £16,551.

BELL VIEW (BELFORD)

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

23. ANALYSIS OF NET ASSETS BETWEEN FUNDS - GROUP

	Tangible fixed assets	Cash at bank and in hand	Other net assets / (liabilities)	Total
	£	£	£	£
Unrestricted funds				
Unrestricted revenue fund	51,433	282,194	(204,741)	128,886
Designated future staffing fund	-	69,475	-	69,475
Designated transport fund	-	50,000	-	50,000
Designated running costs fund	-	26,550	-	26,550
Designated building refurbishment and replacement fund	-	40,000	-	40,000
Designated new project fund	-	10,000	-	10,000
Designated redundancy and sickness cover fund	-	34,658	-	34,658
	51,433	512,877	(204,741)	359,569
Restricted funds				
Restricted groups fund	-	1,287	-	1,287
Restricted building fund	780,503	12,717	-	793,220
Restricted general equipment fund	5,072	-	-	5,072
Restricted community support fund	-	7,067	-	7,067
Restricted bringo fund	10,094	5,423	-	15,517
Restricted transport fund	20,470	-	-	20,470
Restricted potting shed fund	-	9	-	9
Restricted gym project fund	-	1,858	-	1,858
Restricted cultural events fund	-	305	-	305
Restricted digital inclusion project fund	-	1,429	-	1,429
Restricted arts engagement project fund	-	214	-	214
Restricted wheelchair replacement fund	-	2,444	-	2,444
Restricted first aid fund	-	1,021	-	1,021
Restricted arts, crafts and therapy project fund	-	235	-	235
Restricted tea dances fund	-	305	-	305
Restricted men's cooking sessions fund	-	1,500	-	1,500
Restricted asset based community development fund	-	1,071	-	1,071
Restricted training fund	-	1,558	-	1,558
Restricted replacement chairs fund	-	149	-	149
Restricted walking for health fund	-	267	-	267
Restricted Cornhill Easter/Christmas project fund	-	223	-	223
Restricted silver singers fund	-	1,976	-	1,976
Restricted gentle exercise group fund	-	2,552	-	2,552
Restricted replacement boilers fund	-	1,245	-	1,245
Restricted hospital visiting fund	-	1,000	-	1,000
Restricted men's project fund	-	15,000	-	15,000
Restricted transport costs fund	-	7,800	-	7,800
Restricted community transport costs fund	-	681	-	681
Restricted National Lottery Community Fund	-	33,752	-	33,752
Restricted food project fund	-	5,552	-	5,552
Restricted fogging machine fund	-	(28)	-	(28)
Restricted IT project fund	-	73	-	73
	816,139	108,685	-	924,824
TOTAL FUNDS	867,572	621,562	(204,741)	1,284,393

BELL VIEW (BELFORD)

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

24. ANALYSIS OF NET ASSETS BETWEEN FUNDS - THE CHARITY

	Tangible fixed assets	Cash at bank and in hand	Other net assets / (liabilities)	Total
	£	£	£	£
Unrestricted funds				
Unrestricted revenue fund	6,068	63,830	(63,819)	6,079
Designated future staffing fund	-	69,475	-	69,475
Designated transport fund	-	50,000	-	50,000
Designated running costs fund	-	26,550	-	26,550
Designated building refurbishment and replacement fund	-	40,000	-	40,000
Designated new project fund	-	10,000	-	10,000
Designated redundancy and sickness cover fund	-	34,658	-	34,658
	6,068	294,513	(63,819)	236,762
Restricted funds				
Restricted groups fund	-	1,287	-	1,287
Restricted building fund	780,503	12,717	-	793,220
Restricted general equipment fund	5,072	-	-	5,072
Restricted community support fund	-	7,067	-	7,067
Restricted bringo fund	10,094	5,423	-	15,517
Restricted transport fund	20,470	-	-	20,470
Restricted potting shed fund	-	9	-	9
Restricted gym project fund	-	1,858	-	1,858
Restricted cultural events fund	-	305	-	305
Restricted digital inclusion project fund	-	1,429	-	1,429
Restricted arts engagement project fund	-	214	-	214
Restricted wheelchair replacement fund	-	2,444	-	2,444
Restricted first aid fund	-	1,021	-	1,021
Restricted arts, crafts and therapy project fund	-	235	-	235
Restricted tea dances fund	-	305	-	305
Restricted men's cooking sessions fund	-	1,500	-	1,500
Restricted asset based community development fund	-	1,071	-	1,071
Restricted training fund	-	1,558	-	1,558
Restricted replacement chairs fund	-	149	-	149
Restricted walking for health fund	-	267	-	267
Restricted Cornhill Easter/Christmas project fund	-	223	-	223
Restricted silver singers fund	-	1,976	-	1,976
Restricted gentle exercise group fund	-	2,552	-	2,552
Restricted replacement boilers fund	-	1,245	-	1,245
Restricted hospital visiting fund	-	1,000	-	1,000
Restricted men's project fund	-	15,000	-	15,000
Restricted transport costs fund	-	7,800	-	7,800
Restricted community transport costs fund	-	681	-	681
Restricted National Lottery Community Fund	-	33,752	-	33,752
Restricted food project fund	-	5,552	-	5,552
Restricted fogging machine fund	-	(28)	-	(28)
Restricted IT project fund	-	73	-	73
	816,139	108,685	-	924,824
TOTAL FUNDS	822,207	403,198	(63,819)	1,161,586

BELL VIEW (BELFORD)

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2021

25. UNRESTRICTED FUNDS

Unrestricted revenue fund

The unrestricted revenue fund contains the amount required for unforeseen events and working capital.

Designated funds

Designated funds represent funds earmarked by the trustees for particular purposes and at the year end the fund balances were as follows:

	£
Future staffing fund	69,475
Transport fund	50,000
Running costs fund	26,550
Building refurbishment and replacement fund	40,000
New project fund	10,000
Redundancy and sickness cover fund	34,658
	<u>230,683</u>

Future Staff Fund

Income accumulations are retained to a level that is sufficient to fund salaries of the core staff for 6 months.

Transport Fund

Funds to provide towards replacement of vehicles as European grant funding will no longer be available.

Running Costs Fund

The running costs are calculated on 6 months of the budgeted expenditure for the next financial year, less the amount for staff costs which are included in the Designated Staff Fund.

Building Refurbishment and Replacement

Funds held to allow for planned expenditure on building maintenance and to allow for urgent unpredicted building issues.

New Project Development

This designated fund will enable us to initiate projects that are immediate. This would be based upon clearly identified need, and where other funding streams are hard to come by or unavailable.

Redundancy and Sickness Cover

Funds designated to cover all eligible members of staff with regard to statutory redundancy and a provision for long term sickness, cover calculated on one senior post. This fund takes into account terms of employment as set out in employee contracts.

BELL VIEW (BELFORD)

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

26. RESTRICTED FUNDS

Restricted groups fund

The restricted groups fund represents grants received for groups run by the charity.

At the year end, the restricted groups fund was made up as follows:

	£
Luncheon club	1,132
Digital camera group	<u>155</u>
	<u>1,287</u>

Restricted staff fund

The restricted staff fund represents grants received to employ staff for specific projects.

Restricted building fund

The restricted building fund represents grants and donations for the building and development of the day care centre and resource centre.

Restricted general equipment fund

The restricted general equipment fund represents grants and donations received for the purchase of fixed assets and the fund balance is represented by the net book value of the following fixed assets:

	£
Fixtures and fittings	3,476
Potting shed	1,555
Projector	<u>41</u>
	<u>5,072</u>

Restricted National Lottery Community Fund – RC North East and Cumbrian Region

The restricted National Lottery Community Fund is to fund the continuation and expansion of services throughout the Bell View project area.

Restricted bringo fund

This represents grants and donations received to purchase bringo vehicles which are used for the accessible community transport project and grants for running costs associated with this project.

All other restricted funds listed relate to projects as defined by their titles.