

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](http://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 £
<b>Income and Endowments from:</b>					
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>
<b>Expenditure on:</b>					
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)
<b>Reconciliation of funds</b>					
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**

	<b>Note</b>	<b>2024 £</b>	<b>2023 £</b>
<b>Fixed assets</b>			
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>
<b>Current assets</b>			
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
<b>Creditors: Amounts falling due within one year</b>	19	<u>(199,033)</u>	<u>(195,985)</u>
<b>Net current assets</b>		<u>649,375</u>	<u>589,473</u>
<b>Total assets less current liabilities</b>		1,424,459	1,375,991
<b>Creditors: Amounts falling due after more than one year</b>	20	(53,954)	(63,383)
<b>Provisions</b>	21	<u>(901)</u>	<u>(901)</u>
<b>Net assets</b>		<u>1,369,604</u>	<u>1,311,707</u>
<b>Funds of the group:</b>			
<b>Restricted</b>		834,807	818,933
<b>Unrestricted income funds</b>			
General funds		<u>534,797</u>	<u>492,774</u>
<b>Total funds</b>	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**

	<b>Note</b>	<b>2024 £</b>	<b>2023 £</b>
<b>Fixed assets</b>			
Tangible assets	15	752,125	769,340
<b>Current assets</b>			
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
<b>Creditors: Amounts falling due within one year</b>	19	<u>(44,303)</u>	<u>(61,560)</u>
<b>Net current assets</b>		<u>370,669</u>	<u>342,035</u>
<b>Total assets less current liabilities</b>		1,122,794	1,111,375
<b>Creditors: Amounts falling due after more than one year</b>	20	<u>(30,788)</u>	<u>(36,300)</u>
<b>Net assets</b>		<u><u>1,092,006</u></u>	<u><u>1,075,075</u></u>
<b>Funds of the charity:</b>			
<b>Restricted</b>		834,807	818,933
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>257,199</u>	<u>256,142</u>
<b>Total funds</b>	23	<u><u>1,092,006</u></u>	<u><u>1,075,075</u></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**

	<b>Note</b>	<b>2024 £</b>	<b>2023 £</b>
<b>Cash flows from operating activities</b>			
Net cash income/(expenditure)		57,897	(2,256)
<b>Adjustments to cash flows from non-cash items</b>			
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)
		104,021	46,068
<b>Working capital adjustments</b>			
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		134,335	25,501
<b>Cash flows from investing activities</b>			
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		(34,690)	(22,327)
<b>Cash flows from financing activities</b>			
Repayment of loans and borrowings	19	(15,680)	(15,084)
Net increase/(decrease) in cash and cash equivalents		83,965	(11,910)
Cash and cash equivalents at 1 April		676,249	688,159
Cash and cash equivalents at 31 March		760,214	676,249

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

	<b>Unrestricted funds General £</b>	<b>Restricted funds £</b>	<b>Total 2024 £</b>
Donations and legacies;			
Donations and legacies	162,686	158,214	320,900
	<u>162,686</u>	<u>158,214</u>	<u>320,900</u>
	<b>Unrestricted funds General £</b>	<b>Restricted funds £</b>	<b>Total 2023 £</b>
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

	<b>Unrestricted funds General £</b>	<b>Total 2024 £</b>
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>
	<b>Unrestricted funds General £</b>	<b>Total 2023 £</b>
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

	<b>Unrestricted funds General £</b>	<b>Restricted funds £</b>	<b>Total 2024 £</b>
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>
	<b>Unrestricted funds General £</b>	<b>Restricted funds £</b>	<b>Total 2023 £</b>
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

	<b>Governance costs £</b>	<b>Total 2024 £</b>
Resource centre operations	<u>27,827</u>	<u>27,827</u>
	<b>Governance costs £</b>	<b>Total 2023 £</b>
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 £
<b>Staff costs during the year were:</b>		
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 £
<b>Cost</b>		
At 1 April 2023	34,080	34,080
At 31 March 2024	34,080	34,080
<b>Amortisation</b>		
At 1 April 2023	30,748	30,748
Charge for the year	408	408
At 31 March 2024	31,156	31,156
<b>Net book value</b>		
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 £
<b>Cost</b>							
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>
<b>Depreciation</b>							
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>
<b>Net book value</b>							
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 £
<b>Cost</b>							
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
<b>Depreciation</b>							
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
<b>Net book value</b>							
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**

	<b>Group</b>		<b>Charity</b>	
	<b>2024</b>	<b>2023</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
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.

	<b>Group</b>		<b>Charity</b>	
	<b>2024</b>	<b>2023</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
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**

	<b>Group</b>		<b>Charity</b>	
	<b>2024</b>	<b>2023</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
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**

	<b>Group</b>		<b>Charity</b>	
	<b>2024</b>	<b>2023</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
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 £
<b>Unrestricted funds</b>					
<b>General</b>					
Unrestricted revenue fund	237,728	1,583,515	(1,541,492)	(258,847)	20,904
<b>Designated</b>					
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>
<b>Total unrestricted funds</b>	<u>492,774</u>	<u>1,583,515</u>	<u>(1,541,492)</u>	<u>-</u>	<u>534,797</u>
<b>Restricted funds</b>					
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
<b>Total restricted funds</b>	<b>818,933</b>	<b>158,214</b>	<b>(142,340)</b>	<b>-</b>	<b>834,807</b>
<b>Total funds</b>	<b>1,311,707</b>	<b>1,741,729</b>	<b>(1,683,832)</b>	<b>-</b>	<b>1,369,604</b>

## 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 £
<b>Unrestricted funds</b>					
<b>General</b>					
Unrestricted revenue fund	186,945	1,206,778	(1,145,909)	(10,086)	237,728
<b>Designated</b>					
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>
<b>Total unrestricted funds</b>	<u>431,905</u>	<u>1,206,778</u>	<u>(1,145,909)</u>	<u>-</u>	<u>492,774</u>
<b>Restricted funds</b>					
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
<b>Total restricted funds</b>	<b>882,058</b>	<b>76,020</b>	<b>(139,145)</b>	<b>-</b>	<b>818,933</b>
<b>Total funds</b>	<b>1,313,963</b>	<b>1,282,798</b>	<b>(1,285,054)</b>	<b>-</b>	<b>1,311,707</b>

## Bell View (Belford)

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

#### 24 Analysis of net assets between funds

##### Group

	<b>Unrestricted General £</b>	<b>Restricted £</b>	<b>Total funds £</b>
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)
<b>Total net assets</b>	<b>534,797</b>	<b>834,807</b>	<b>1,369,604</b>
	<b>Unrestricted</b>		<b>Total funds at 31 March 2023 £</b>
	<b>General £</b>	<b>Restricted £</b>	
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)
<b>Total net assets</b>	<b>492,774</b>	<b>818,933</b>	<b>1,311,707</b>

## 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 £
<b>Income and Endowments from:</b>				
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>
<b>Expenditure on:</b>				
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)
<b>Reconciliation of funds</b>				
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>