



Blyth Valley Disabled Forum Limited
20 Stanley Street
Blyth
Northumberland
NE24 2BU
Company number: 03336710

Azets Audit Services Limited
32 Brenkley Way
Blezard Business Park
Seaton Burn
Newcastle upon Tyne
NE13 6DS

Re: Blyth Valley Disabled Forum Limited

Dear Sirs

The following representations are made on the basis of enquiries of management and staff with relevant knowledge and experience such as we consider necessary in connection with your audit of the charitable company's financial statements for the year ended 31st March 2022. These enquiries have included inspection of supporting documentation where appropriate and are sufficient to satisfy ourselves that we can make each of the following representations. All representations are made to the best of our knowledge and belief.

General

1. We have fulfilled our responsibilities as trustee/directors, as set out in the terms of your engagement letter dated 17th June 2022 under the Companies Act 2006 and Charities Act 2011, for preparing financial statements in accordance with applicable law and [United Kingdom Accounting Standards (UK Generally Accepted Accounting Practice)], for being satisfied that they give a true and fair view and for making accurate representations to you.
2. All the transactions undertaken by the charitable company have been properly reflected and recorded in the accounting records.
3. All the accounting records have been made available to you for the purpose of your audit. We have provided you with unrestricted access to all appropriate persons within the charitable company, and with all other records and related information requested, including minutes of all management and trustee meetings and correspondence with The Charity Commission.
4. The financial statements are free of material misstatements, including omissions.
5. The effects of unadjusted misstatements are immaterial, both individually and in aggregate, to the financial statements as a whole.

Chairman: Mr D Hopper
Treasurer: Mr S Crawford
Company Secretary: Mr J Clough
Registered Manager: Mr D Bramley

Charity No: 1076926
Company No: 3336710
CQC ID No: 1-101670359

Operating out of our Registered office: 20 Stanley Street, Blyth, NE24 2BU, Tel: 01670 360927, Fax: 01670 361900



6. We believe that the charitable company has a system of internal controls adequate to enable the preparation of accurate financial statements in accordance with United Kingdom Accounting Standards (UK Generally Accepted Accounting Practice) ("UK GAAP"), including the requirements of Financial Reporting Standards ("FRS") FRS 102 that are free from material misstatement, whether due to fraud or error. We have disclosed to you any significant changes in our processes, controls, policies and procedures that we deem necessary to address the likely effects of the Covid-19 pandemic on our system of internal controls.

INTERNAL CONTROL AND FRAUD

7. We acknowledge our responsibility for the design, implementation and maintenance of internal control systems to prevent and detect fraud and error.
8. We confirm that all accounting records have been made available to you for the purposes of your audit, in accordance with your terms of engagement, and that all transactions undertaken by the charitable company have been properly reflected and recorded in the accounting records. All other records and related information, including minutes of all management and shareholders' meetings have been made available to you. We have given you unrestricted access to persons within the charitable company in order to obtain audit evidence and have provided any additional information that you have requested for the purposes of your audit.
9. We have disclosed to you all instances of known or suspected fraud affecting the entity involving management, employees who have a significant role in internal control or others that could have a material effect on the financial statements.
10. We have also disclosed to you all information in relation to allegations of fraud or suspected fraud affecting the entity's financial statements communicated by current or former employees, analysts, regulators or others, including non-compliance matters:
- Involving financial improprieties;
 - Related to laws or regulations that have a direct effect on the determination of material amounts and disclosures in the charitable company's financial statements;
 - Related to laws and regulations that have an indirect effect on amounts and disclosures in the financial statements, but compliance with which may be fundamental to the operations of the charitable company's business, its ability to continue in business, or to avoid material penalties; and /or
 - Involving management, or employees who have significant roles in internal control, or others.

ASSETS AND LIABILITIES

11. The charitable company has satisfactory title to all assets and there are no liens or encumbrances on the charitable company's assets except for those that are disclosed in the notes to the financial statements.

There were no changes in fixed assets during the year ended 31st March 2022 other than those disclosed in the accounts.

We have reviewed the residual values attached to fixed assets and confirm they are still appropriate and reasonable reflections of these assets condition and usage.

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12. We confirm all actual liabilities, contingent liabilities and guarantees given to third parties have been recorded or disclosed as appropriate.
13. We have no plans or intentions that may materially alter the carrying value and, where relevant, the fair value measurements or classification of assets and liabilities reflected in the financial statements.
14. We confirm that all bank accounts have been disclosed to you and are included within the financial statements.
15. We confirm that the charitable company has not contracted for any capital expenditure other than as disclosed in the financial statements.

ACCOUNTING ESTIMATES

16. We confirm the charitable company has not granted any advances or credits to, or made guarantees on behalf of, directors other than those disclosed in the financial statements.

Loans and arrangements

17. We confirm the charitable company has not granted any advances or credits to, or made guarantees on behalf of, directors other than those disclosed in the financial statements.

COMPLIANCE WITH LAWS AND REGULATIONS

18. We confirm that we are not aware of any possible or actual instance of non-compliance with those laws and regulations which provide a legal framework within which the charitable company conducts its business, and which are central to the charitable company's ability to conduct its business and could affect the financial statements. The charitable company has complied with all aspects of contractual agreements that could have a material effect on the financial statements in the event of non-compliance.

LEGAL CLAIMS

19. We confirm that all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements have been disclosed to the auditor and accounted for and disclosed in accordance with the requirements of accounting standards.

CONTINGENT LIABILITIES

20. We are unaware of any violations or possible violations of laws or regulations the effects of which should be considered for disclosure in the financial statements or as the basis of recording a contingent loss (other than those disclosed or accrued in the financial statements).
21. We are unaware of any known or probable instances of non-compliance with the requirements of regulatory or governmental authorities, including their financial reporting requirements, and there have been no communications from regulatory agencies or government representatives concerning investigations or allegations of non-compliance, other than those already disclosed.

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LAWS AND REGULATIONS

22. We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial statements.

related parties

23. We confirm the completeness of related party relationships and transactions have been appropriately accounted for and disclosed in the financial statements. We have disclosed to you all relevant information concerning such relationships and transactions and are not aware of any other matters which require disclosure in order to comply with the requirements of company law or accounting standards.

Subsequent events

24. We confirm that there have been no events since the balance sheet date which require disclosing or which would materially affect the amounts in the financial statements, other than those already disclosed or included in the financial statements.

Going concern

25. We believe that the charitable company's financial statements should be prepared on a going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the charity's needs. We have considered a period of twelve months from the date of approval of the financial statements. We believe that no further disclosures relating to the company's ability to continue as a going concern need to be made in the financial statements.
26. The full implications of the Covid-19 pandemic are still unclear and it is therefore difficult to evaluate the likely effect on the charitable company's activities, clients, suppliers and the wider economy. The trustees' assessment at the date of approval of these accounts is that the virus does not create a material uncertainty related to going concern, based on the effects experienced during the year of these financial statements.

ADJUSTMENTS & DISCLOSURES

27. We have reviewed and approved all adjustments made in the financial statements (attached in the Appendix 1)
28. We have reviewed and approved all disclosures made in the financial statements and we are not aware of any other matters which require disclosure in order to comply with the requirements of the Companies Act 2006, Charities SORP or accounting standards.

We acknowledge our legal responsibilities regarding disclosure of information to you as auditors and confirm that so far as we are aware, there is no relevant audit information needed by you in connection with preparing your audit report of which you are unaware.

Each trustee/director has taken all the steps that he ought to have taken as a trustee/director in order to make himself aware of any relevant audit information and to establish that you are aware of that information.

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Yours faithfully

[Signature] on behalf of Mr. Hopper (Treasurer)

Signed on behalf of the board of trustee/directors by:

Director David Hopper

Date: 8th Sept 2022

Chairman: Mr D Hopper
Treasurer: Mr S Crawford
Company Secretary: Mr J Clough
Registered Manager: Mr D Bramley

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Appendix 1 - Audit adjustments

	Dr	Cr	Effect on P&L
<i>Surplus per planning (client TB)</i>			203,912
Land & Buildings Depreciation	2,594		(2,594)
Land & Buildings Depreciation		2,594	
Office Equipment Depreciation		3,126	
Office Equipment Depreciation	3,126		(3,126)
Motor Vehicle Depreciation	6,966		(6,966)
Motor Vehicle Depreciation		6,966	
<i>Being posting of depreciation charges for the year</i>			
Prepayments		32,651	
Advertising	11,769		(11,769)
Sundry	13,738		(13,738)
Insurance	7,144		(7,144)
Insurance		8,177	8,177
Advertising		10,598	10,598
Sundry		2,076	2,076
Prepayments	20,851		
<i>Being posting of prepayments movement</i>			
Wages and salaries		61,686	61,686
Accruals	61,686		
Wages and salaries	20,132		(20,132)
Accruals		20,132	
<i>Being year end wage accrual movement</i>			
Value movement	46,691		
Profit on disposal		26,731	26,731
Revaluation of investments		19,960	19,960
<i>Being movement on investment portfolio for the year</i>			
Wages and salaries control	26,973		
PAYE control	5,631		
Accruals	1,118		
Accruals	358		
Sundry expenses	21		(21)
Chairman: Mr D Hopper			Charity No: 1076926
Treasurer: Mr S Crawford			Company No: 3336710
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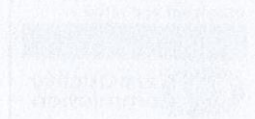
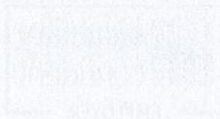


Wages and salaries	34,101	34,101
<i>Being reversal week 33 payroll duplicated in Sage</i>		
<i>Rounding</i>		(1)
<i>Surplus per draft financial statements</i>	<u>228,798</u> <u>228,798</u>	<u>301,750</u>

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10/101

10/101

Wages and salaries

Being referred work 25 percent duplicate material

10

Workdays

10/101

10/101

24-hour shift (independent)

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8/9/22.

Charity registration number 1076926

Company registration number 03336710 (England and Wales)

BLYTH VALLEY DISABLED FORUM LTD
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

BLYTH VALLEY DISABLED FORUM LTD

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr J L Clough Mr S Crawford Mr D T Hopper
Secretary	Mr J L Clough
Charity number	1076926
Company number	03336710
Principal address	20 Stanley Street Blyth Northumberland United Kingdom NE24 2BU
Registered office	20 Stanley Street Blyth Northumberland United Kingdom NE24 2BU
Auditor	Azets Audit Services 32 Brenkley Way Blezard Business Park Seaton Burn Newcastle Upon Tyne Tyne And Wear United Kingdom NE13 6DS

BLYTH VALLEY DISABLED FORUM LTD

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BLYTH VALLEY DISABLED FORUM LTD

TRUSTEE REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2022

The trustees present their annual report and financial statements for the year ended 31 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "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

The charity's objects are the promotion and welfare of the disabled in their homes and the community. The policies adopted in furtherance of these objects are:-

- providing a means of consultation among interested parties.
- collecting and dis-seminating information.
- focusing attention on the needs of the disabled.
- supplementing statutory services for the disabled and developing voluntary services where the need is indicated.

We refer to Charity Commission guidance on Public Benefit when reviewing our aims and objectives and ensure that future plans remain focused on their achievement. Funding limits our activities, but no beneficiaries appropriate to our aims are excluded. Equal access to our services is important to us and we promote local understanding of our work.

There has been no change in these aims and objectives during the year.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

The charity has improved upon its financial position, whilst providing a consistent level of hours of care services. We continue to set ourselves a high standard of care provision and received a 'good' report across all areas in the last audit by the CQC.

Financial review

Free reserves are those funds not tied up in fixed assets or designated/restricted funds. The trustees forecast the level of reserves required to sustain operations, should income generating activities be curtailed. Free reserves have increased slightly from £734,581 to £780,826 during the year, which equates to approximately 4.3 months of reserves, compared 3.8 months last year. Whilst the current level of reserves may prove sufficient, it is the view of the trustees that it would be prudent to ensure that there are sufficient reserves to provide financial flexibility over the course of the forthcoming challenges faced by the trust.

The trustees are pleased to report that the charity continues to hold Preferred Provider status in Blyth and Tier 2 status for Cramlington and Bedlington.

The trustees continue to investigate other new avenues of funding in order to maintain a satisfactory financial position. Our assets remain adequate and available to meet our aims and obligations.

The continued unprecedented effects of the Covid 19 pandemic made for a second difficult year. However, the charity has continued to maintain its care services to clients throughout the year. Although this has not significantly impacted on income, costs have remained high, for example for the provision of personal protective equipment for staff and clients. These costs have been absorbed by the trust, as the safety and wellbeing of both staff and clients remains a top priority of the trustees.

The trustees have assessed the other major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

BLYTH VALLEY DISABLED FORUM LTD

TRUSTEE REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Plans for future periods

Works on a new purpose built extension are currently underway. The purpose built facility will include a working kitchen to facilitate the provision of living skills training to young people.

Structure, governance and management

The charity is a company limited by guarantee, incorporated on 20 March 1997, and registered as a charity on 6 August 1999. The company was established under a Memorandum of Association which established the Objects and powers of the charitable company and is governed under its Articles of Association. All the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr J L Clough

Mr S Crawford

Mr D T Hopper

The trustees seek to ensure that the users needs are reflected through the diversity of the Board. To enhance the potential pool of trustees, selected individuals who may wish to become trustees are approached as necessary. Trustees are reappointed annually.

New trustees are actively encouraged by the existing Trustees to acquire any specialist skills required. New trustees are briefed on their legal obligations under company and charity law, our Memorandum and articles of Association, the committee and the decision making process, future plans and recent performance. They are encouraged to attend appropriate training, and made aware of Charity Commission publications.

The charity has a committee of 3 directors who meet weekly and are responsible for the strategic direction and policy of the charity. A scheme of delegation is in place and day to day responsibility for the provision of the services rest with the directors along with the Registered Manager. The directors are responsible for ensuring that the charity delivers the services specified and that key performance indicators are met. The Registered Manager has responsibility for the day to day operational management, individual supervision of the staff team and also ensuring that the team continue to develop their skills and working practices in line with good practice.

The trustees consider the board of directors as comprising the key management personnel of the charity in charge of directing and controlling the charity and running and operating the charity on a day to day basis. All trustees give their time voluntarily and received no benefits from the charity. Any expenses reclaimed from the charity are set out in note 7 to the accounts

BLYTH VALLEY DISABLED FORUM LTD

TRUSTEE REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Statement of Trustee responsibilities

The trustees, who are also the directors of Blyth Valley Disabled Forum Ltd for the purpose of company law, are responsible for preparing the Trustee Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (FRS102 SORP).

Company Law requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

Auditor

In accordance with the company's articles, a resolution proposing that Azets Audit Services be reappointed as auditor of the company will be put at a General Meeting.

The Trustee report was approved by the Board of Trustees.

.....
Mr S Crawford
Trustee

Date: 8. Sept. 22.....

.....
Mr D T Hopper
Trustee

BLYTH VALLEY DISABLED FORUM LTD

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF BLYTH VALLEY DISABLED FORUM LTD

Opinion

We have audited the financial statements of Blyth Valley Disabled Forum Ltd (the 'charity') for the year ended 31 March 2022 which comprise the statement of financial activities, the balance sheet, the statement of cash flows 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 charitable company's affairs as at 31 March 2022 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity 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 Trustee 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 charity'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 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.

BLYTH VALLEY DISABLED FORUM LTD

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF BLYTH VALLEY DISABLED FORUM LTD

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustee report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; 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 Trustee responsibilities, the trustees, who are also the directors of the charity for the purpose 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 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 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 as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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.

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

BLYTH VALLEY DISABLED FORUM LTD

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF BLYTH VALLEY DISABLED FORUM LTD

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.

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 control.

BLYTH VALLEY DISABLED FORUM LTD

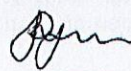
INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF BLYTH VALLEY DISABLED FORUM LTD

Use of our report

This report is made solely to the charity'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 charity's trustees those matters we are required to state to them in an auditors' 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Joanne Regan FCA (Senior Statutory Auditor)
for and on behalf of Azets Audit Services


.....

Chartered Accountants
Statutory Auditor

32 Brenkley Way
Bleazard Business Park
Seaton Burn
Newcastle Upon Tyne
Tyne And Wear
United Kingdom
NE13 6DS

Azets Audit Services is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

BLYTH VALLEY DISABLED FORUM LTD

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total Unrestricted funds 2022 £	Restricted funds 2021 £	Total 2021 £
<u>Income and endowments from:</u>						
Grants, donations and contracting income	3	4,020	2,399,402	2,403,422	2,116	2,604,792
Investments	4	63	-	63	133	-
Other income	5	-	-	-	1,699	-
Total income		4,083	2,399,402	2,403,485	3,948	2,604,792
<u>Expenditure on:</u>						
Charitable activities	6	17,105	2,131,321	2,148,426	21,801	2,266,856
Net gains/(losses) on investments	9	46,691	-	46,691	74,220	-
Net movement in funds		33,669	268,081	301,750	56,367	337,936
Fund balances at 1 April 2021		853,110	606,670	1,459,780	796,743	268,734
Fund balances at 31 March 2022		886,779	874,751	1,761,530	853,110	606,670

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

BLYTH VALLEY DISABLED FORUM LTD

BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	10		105,954		118,279
Current assets					
Debtors	12	59,017		87,714	
Investments	13	894,820		739,993	
Cash at bank and in hand		779,854		632,484	
		1,733,691		1,460,191	
Creditors: amounts falling due within one year	14	(78,115)		(118,690)	
Net current assets			1,655,576		1,341,501
Total assets less current liabilities			1,761,530		1,459,780
Income funds					
Restricted funds	15	874,751		606,670	
Unrestricted funds		886,779		853,110	
		1,761,530		1,459,780	

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2022, although an audit has been carried out under section 144 of the Charities Act 2011.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the

Mr S Crawford
Trustee

Mr D T Hopper
Trustee

Company registration number 03336710

BLYTH VALLEY DISABLED FORUM LTD

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	2022 £	2021 £
Cash flows from operating activities			
Cash generated from operations	19	255,804	339,587
Investing activities			
Purchase of tangible fixed assets		(361)	(28,700)
Proceeds on disposal of tangible fixed assets		-	2,600
Purchase of investments		(244,812)	(49,500)
Proceeds on disposal of investments		136,676	27,016
Investment income received		63	133
Net cash used in investing activities		(108,434)	(48,451)
Net cash used in financing activities		-	-
Net increase in cash and cash equivalents		147,370	291,136
Cash and cash equivalents at beginning of year		632,484	341,348
Cash and cash equivalents at end of year		<u>779,854</u>	<u>632,484</u>

BLYTH VALLEY DISABLED FORUM LTD

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

Charity information

Blyth Valley Disabled Forum Ltd is a private company limited by guarantee incorporated in England and Wales. The registered office is 20 Stanley Street, Blyth, Northumberland, NE24 2BU, United Kingdom.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "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)". The charity is a Public Benefit Entity as defined by FRS 102.

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

The accounts have been prepared on the historical cost convention, modified to include certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefit will be required in settlement and the amount of the obligation can be measured reliably.

BLYTH VALLEY DISABLED FORUM LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost of assets less their residual values over their useful lives on the following bases:

Buildings	2% straight Line
Plant and machinery	33.3% Reducing Balance
Motor vehicles	25% Reducing Balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

BLYTH VALLEY DISABLED FORUM LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Grants, donations and contracting income

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022 £	2022 £	2022 £	2021 £	2021 £	2021 £
Grants, donations and contracting income	4,020	2,399,402	2,403,422	2,116	2,604,792	2,606,908

During the year the charity received £54,110 re Covid support grants included in restricted funds.

BLYTH VALLEY DISABLED FORUM LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

4 Investments

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Interest receivable	63	133

5 Other income

	Total	Unrestricted funds
	2022	2021
	£	£
Net gain on disposal of tangible fixed assets	-	1,699

BLYTH VALLEY DISABLED FORUM LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

6 Charitable activities

	2022 £	2021 £
Staff costs	1,949,183	2,056,471
Depreciation and impairment	12,686	16,389
Travel and motor expenses	4,037	5,663
Light, heat & rates	5,766	8,164
Repairs and computer costs	24,050	24,339
Postage, stationery & phone costs	32,474	50,468
Legal & professional fees	14,030	10,247
Insurance	13,226	10,003
Sundry expenses	37,729	55,421
Training costs	120	4,078
Equipment leasing	25,222	28,706
Advertising	17,584	10,165
Bank charges	4,906	1,463
	<u>2,141,013</u>	<u>2,281,577</u>
Share of governance costs (audit fees)	7,413	7,080
	<u>2,148,426</u>	<u>2,288,657</u>
Analysis by fund		
Unrestricted funds	17,105	21,801
Restricted funds	<u>2,131,321</u>	<u>2,266,856</u>
	<u>2,148,426</u>	<u>2,288,657</u>

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year, but 3 of them were reimbursed a total of £12,000 out of pocket expenses (2021- £nil).

8 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Carers & Drivers	90	102
Administrative staff	12	12
Total	<u>102</u>	<u>114</u>

BLYTH VALLEY DISABLED FORUM LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

8 Employees (Continued)

Employment costs	2022 £	2021 £
Wages and salaries	1,796,511	1,891,964
Social security costs	123,100	130,530
Other pension costs	29,572	33,977
	<u>1,949,183</u>	<u>2,056,471</u>

There were no employees whose annual remuneration was £60,000 or more.

9 Net gains/(losses) on investments

	Unrestricted funds	Unrestricted funds
	2022 £	2021 £
Revaluation of investments	19,960	72,204
Gain/(loss) on sale of investments	26,731	2,016
	<u>46,691</u>	<u>74,220</u>

10 Tangible fixed assets

	Buildings £	Plant and Motor vehicles machinery £	£	Total £
Cost				
At 1 April 2021	129,704	208,009	49,135	386,848
Additions	-	361	-	361
At 31 March 2022	<u>129,704</u>	<u>208,370</u>	<u>49,135</u>	<u>387,209</u>
Depreciation and impairment				
At 1 April 2021	48,316	198,981	21,272	268,569
Depreciation charged in the year	2,594	3,126	6,966	12,686
At 31 March 2022	<u>50,910</u>	<u>202,107</u>	<u>28,238</u>	<u>281,255</u>
Carrying amount				
At 31 March 2022	<u>78,794</u>	<u>6,263</u>	<u>20,897</u>	<u>105,954</u>
At 31 March 2021	<u>81,388</u>	<u>9,028</u>	<u>27,863</u>	<u>118,279</u>

BLYTH VALLEY DISABLED FORUM LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

11 Financial instruments	2022	2021
	£	£
Carrying amount of financial assets		
Instruments measured at fair value through profit or loss	894,820	739,993
12 Debtors	2022	2021
	£	£
Amounts falling due within one year:		
Trade debtors	38,166	55,063
Prepayments and accrued income	20,851	32,651
	59,017	87,714
13 Current asset investments	2022	2021
	£	£
Listed investments	894,820	739,993
14 Creditors: amounts falling due within one year	2022	2021
	£	£
Other taxation and social security	32,592	22,808
Trade creditors	7,986	23,401
Other creditors	3,230	656
Accruals and deferred income	34,307	71,825
	78,115	118,690
15 Restricted funds		

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			
	Balance at 1 April 2020	Incoming resources	Resources expended	Balance at 1 April 2021	Incoming resources	Resources expended	Balance at 31 March 2022
	£	£	£	£	£	£	£
Restricted funds re promotion and welfare for disabled	268,734	2,604,792	(2,266,856)	606,670	2,399,402	(2,131,321)	874,751

BLYTH VALLEY DISABLED FORUM LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

16 Analysis of net assets between funds

	Unrestricted 2022 £	Restricted 2022 £	Total 2022 £	Unrestricted 2021 £	Restricted 2021 £	Total 2021 £
Fund balances at 31 March 2022 are represented by:						
Tangible assets	105,953	-	105,954	118,279	-	118,279
Current assets/(liabilities)	780,826	874,751	1,655,576	734,831	606,670	1,341,501
	<u>886,779</u>	<u>874,751</u>	<u>1,761,530</u>	<u>853,110</u>	<u>606,670</u>	<u>1,459,780</u>

17 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases as follows:

	2022 £	2021 £
Within one year	<u>31,719</u>	<u>53,020</u>

18 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

19 Cash generated from operations

	2022 £	2021 £
Surplus for the year	301,750	394,303
Adjustments for:		
Investment income recognised in statement of financial activities	(63)	(133)
Gain on disposal of tangible fixed assets	-	(1,699)
Gain on disposal of investments	(26,731)	(2,016)
Fair value gains and losses on investments	(19,960)	(72,204)
Depreciation and impairment of tangible fixed assets	12,686	16,389
Movements in working capital:		
Decrease/(increase) in debtors	28,697	(7,357)
(Decrease)/increase in creditors	(40,575)	12,304
Cash generated from operations	<u>255,804</u>	<u>339,587</u>

20 Analysis of changes in net funds

The charity had no debt during the year.

BYTH VALLEY DISPERSED FURNISH LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

14. Movement of balances between periods

	2021	2020	2021	2020	2021	2020
Goodwill	1,180,000	1,180,000	1,180,000	1,180,000	1,180,000	1,180,000
Intangible assets	1,180,000	1,180,000	1,180,000	1,180,000	1,180,000	1,180,000
Financial assets	1,180,000	1,180,000	1,180,000	1,180,000	1,180,000	1,180,000
Financial liabilities	1,180,000	1,180,000	1,180,000	1,180,000	1,180,000	1,180,000
Other assets	1,180,000	1,180,000	1,180,000	1,180,000	1,180,000	1,180,000
Other liabilities	1,180,000	1,180,000	1,180,000	1,180,000	1,180,000	1,180,000

15. Capital and reserves

Share capital	1,180,000	1,180,000
Reserves	1,180,000	1,180,000
Total	2,360,000	2,360,000

16. Related party transactions

There were no transactions between the company and related parties during the year.

17. Cash and cash equivalents

Cash and cash equivalents	1,180,000	1,180,000
Debtors	1,180,000	1,180,000
Creditors	1,180,000	1,180,000
Other assets	1,180,000	1,180,000
Other liabilities	1,180,000	1,180,000
Total	2,360,000	2,360,000

18. Assets and liabilities

Assets	1,180,000	1,180,000
Liabilities	1,180,000	1,180,000
Total	2,360,000	2,360,000

Date 06/09/2022
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Selected Period 5 ending 31/08/2022

Blyth Valley Disabled Forum

	This Period	Selected Year-- Year to Date	Period 5	Previous Year-- Year to Close
Client Expenses				
Printing & Stationery	491.67	2701.49	65.59	304.53
Telephone & Telex	675.80	1782.46	345.47	5625.68
Computer Costs	6603.32	22847.12	731.60	8717.49
Advertising	273.16	1534.57	3368.72	37019.79
Motor Expenses	102.00	2536.31	264.00	326.12
Travelling		13.10	274.50	3985.23
Travel Volunteers				27.37
Subsistence				
Catering	89.45	89.45	7.50	627.59
Leasing	2310.52	11780.60	2176.20	25222.56
Equipment/Books etc	503.99	503.99		219.81
Staff Uniforms	1636.87	2551.51		5318.04
Repairs & Renewals	57.80	776.80	760.00	3512.26
Small Tools				
Consumables	361.51	774.17	291.31	880.89
Medical Fees	25.00	25.00		323.20
Health & Safety Equipment	51.84	558.36	1393.36	7983.28
Waste Disposal				
Storage-Archive Materials	213.84	1069.20	150.00	2957.20
Seminars		246.25		
Security	166.83	1616.49	1077.33	6062.26
Training	720.00	1420.00		(1615.50)
Sundries	31.94	296.21	34.57	3222.22
Sports Centre Activities - VBO		345.85		146.00
Holiday Scheme				
Play Scheme				
Special Olympics	<u>163393.26</u>	<u>969449.47</u>	<u>168131.84</u>	<u>2170816.89</u>
Financial Overheads				
Affiliation				
Charitable Donations	1186.00	5930.00		1100.00
Audit Fees			7380.00	7413.00
Prof Legal Fees				91.00
Indemnity				
Bank Interest	(62.47)	(301.00)	(4.92)	(62.86)
HP Interest				
Loan Interest				
Bank Charges	228.59	2613.17	168.92	4905.57
Discount Received				
Depreciation				

Blyth Valley Disabled Forum

Profit and Loss

	Selected Year-----		Previous Year-----	
	<u>This Period</u>	<u>Year to Date</u>	<u>Period 5</u>	<u>Year to Close</u>
P/L Sale of Assets	<u>1352.12</u>	<u>8242.17</u>	<u>7544.00</u>	<u>13446.71</u>
Sage System Suspense				
Profit/(Loss) Total	<u>51055.95</u>	<u>97720.95</u>	<u>42157.57</u>	<u>200186.25</u>

Report name	Blyth Valley Disabled Forum Profit & Loss
Cost centre	All
Department	All
Currency	Pound Sterling

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